

## Compliance Calendar - June 2023

## A. Direct Tax/ PF/ ESI Compliance due dates for the month of June 2023

Due Date	Form	Period	Comments
07.06.2023	Challan No. 281	May 2023	Due date for deposit of tax deducted /collected
07.06.2023	Challan No. 285	May 2023	Due date for payment of equalization levy
14.06.2023	TDS certificate	April 2023	Due date for issue of TDS Certificate for tax deducted under section 194-IA / 194-IB / 194M /194S in the month of April, 2023.
15.06.2023	ESI Challan	May 2023	Due date for payment of ESI
15.06.2023	E-Challan & Return	May 2023	Due date for payment of Provident fund
15.06.2023	Form 16A	1 <sup>st</sup> January 2023 to 31 <sup>st</sup> March 2023	Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending March 31, 2023
15.06.2023	Form 16	FY 2022-23	Certificate of tax deducted at source to employees in respect of salary paid and tax deducted during Financial Year 2022-23.
15.06.2023	Form 12BA	FY 2022-23	Statement showing particulars of perquisites, other fringe benefits or amenities and profits in lieu of salary with value thereof during Financial Year 2022-23.
15.06.2023	Challan No. 280	April 2023 to June 2023	First instalment of advance tax for the assessment year 2024-2025.
20.06.2023	PT Challan & Return	May 2023	Due date for payment of PT
30.06.2023	Challan-cum-statement	May, 2023	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA / 194-IB / 194M / 194S in the month of May, 2023
30.06.2023	Form 1	FY 2022-23	Furnishing of Equalisation Levy statement for the Financial Year 2022-23
30.06.2023			Due date for linking of Aadhaar number with PAN.

**B. MCA related compliances for June 2023****Companies:**

Sl. No.	Applicability	Purpose	Period	Comments
1.	Q1 2023-24	First BOD meeting	Q1 2023-24	1 <sup>st</sup> BOD meeting can be held within 120 days of previous BOD meeting held in last quarter of 2022-23
2.	Q1 2023-24	Declaration of Directors in format MBP-1 & DIR-8	Q1 2023-24	Declaration of non-disqualification by Directors & Disclosure of Interest of Directors to ascertain Related party transactions and approval required for any such transactions during the FY. This is required in the 1 <sup>st</sup> BOD meeting held for the FY.
3.	30 <sup>th</sup> September 2023	DIN KYC	Open from 1 <sup>st</sup> April to 30 <sup>th</sup> Sept. 2023	Director user ID to be created in case DSC is required for DIN form.
4.	30 <sup>th</sup> May 2023	PAS-6	For half-year ending on 31 <sup>st</sup> March	To be filed by unlisted public company for reconciliation of share capital audit report on half yearly
5.		MGT-14	Within 30 days of Resolution	To be filed if there is any resolution that requires filing with ROC – namely Special resolution for issue of shares through Private placement, Issue of Debentures, Buyback of Shares, Issue of Bonus shares, Loan to Directors, Inter-corporate loans, advances, guarantees and security, etc.,
6.		CHG-1	Within 30 days of creation or Modification of security for loan from Bank or financial institution	To be filed by all Companies within 30 days of sanction of loan with providing of security or mortgage or hypothecation of assets of company
7.		CHG-4	Within 30 days of repayment or satisfaction of security for loan from Bank or financial institution	To be filed by all Companies within 30 days of closure of loan where any security was provided by way of mortgage or hypothecation of assets of company
8.	**30 <sup>th</sup> June, 2023	DPT 3	Return of Deposits	DPT 3 is a return of deposits that companies must file to furnish information about deposits and/or outstanding receipt of loan or money other than deposits.

\*\* DPT-3 Return of Deposits due date is 30<sup>th</sup> June, 2023.

**Limited Liability Partnership (LLP)**

Sl. No.	Due Date	Purpose	Period	Comments
1	30 <sup>th</sup> May, 2023	LLP Annual Return - Form 11	01/04/2022 to 31/03/2023 Newly incorporated LLP incorporation date prior to 30 <sup>th</sup> September, 2022	
2	30 <sup>th</sup> September 2023	DIN KYC	Can be done till 30 <sup>th</sup> Sept. 2023	Director user ID to be created in case DSC is required for DIN form.
3	Within 30 days from the event	Form 3 & Form 4	For recording changes in constitution of LLP	Mandatory to file within 30 days of changes in partners, terms of agreement