

## Compliance Calendar - July 2023

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

Due Date	Form	Period	Comments
07.07.2023	Challan No. 281	June 2023	Due date for deposit of tax deducted /collected
07.07.2023	Challan No. 281	April - June 2023	Due date for deposit of TDS for the period April 2023 to June when Assessing Officer has permitted quarterly deposit of TDS.
07.07.2023	Challan No. 285	June 2023	Due date for payment of equalization levy other than e-commerce supply or services.
07.07.2023	Challan No. 285	April - June 2023	Due date for payment of equalisation levy on e-commerce supply or services for the quarter ending June 30, 2023.
15.07.2023	TDS certificate	May 2023	Due date for issue of TDS Certificate for tax deducted under section 194-IA / 194-IB / 194M / 194S in the month of May, 2023.
15.07.2023	FLA Return	FY 2022-23	Foreign Liabilities and Assets Return to be submitted through online portal of RBI
15.07.2023	ESI Challan	June 2023	Due date for payment of ESI
15.07.2023	E-Challan & Return	June 2023	Due date for payment of Provident fund
20.07.2023	PT Challan & Return	June 2023	Due date for payment of PT
30.07.2023	Challan-cum-statement	June, 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 June, 2023
31.07.2023	ITR	AY 2023-24	Filing return of income and payment of self-assessment tax, for all assessee other than (a) corporate assessee or (b) non-corporate assessee (whose books of account are required to be audited) or (c) working partner of a firm whose accounts are required to be audited or the spouse of such partner if the provisions of section 5A applies to such spouse or (d) an assessee who is required to furnish a report under section 92E.
31.07.2023	Form 10-IE	AY 2023-24	Application for exercise/withdrawal of option of new tax regime under section 115BAC (5)(i) of

			the Income-tax Act, 1961 (if due date of submission of return of income is July 31, 2023).
31.07.2023	Form 67	AY 2023-24	Due date for claiming foreign tax credit, if the assessee is required to submit return of income on or before July 31, 2023.

Note:

1. As per CBDT Circular No. 9/2023, dated 28<sup>th</sup> June, 2023, the TCS statement for the first quarter of the financial year 2023-24, required to be furnished in Form No. 27EQ, on or before 15<sup>th</sup> July, 2023 may be furnished on or before 30<sup>th</sup> September, 2023.
2. As per CBDT Circular No. 9/2023, dated 28<sup>th</sup> June, 2023, the TDS statement for the first quarter of the financial year 2023-24, required to be furnished in Form No. 26Q or Form No. 27Q, on or before 31<sup>st</sup> July, 2023 may be furnished on or before 30<sup>th</sup> September, 2023.

## B. MCA related compliances for July 2023

### I. Companies:

Sl. No.	Applicability	Purpose	Period	Comments
1	**15 <sup>th</sup> July, 2023	FLA Return 2022-23	For the period FY 2022-23	As per FEMA, all entities which have received FDI and/or made FDI abroad (i.e. ODI) in the previous year(s) including the current year and have outstanding FDI and/or ODI in their balance sheet as on the end of the latest financial year, should file the annual return on Foreign Liabilities and Assets (FLA) by July 15 of every year.
2	**30 <sup>th</sup> June, 2023  Now extended to 31 <sup>st</sup> July, 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.
3	30 <sup>th</sup> September 2023	DIN KYC	Open from 1 <sup>st</sup> April to 30 <sup>th</sup> Sept. 2023	For DIN holders as on 31 <sup>st</sup> March, 2023. DIR-3 KYC form to be filled and Director user ID to be created in MCA V3 portal and DSC to be associated with the portal.
4		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.,
5		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
6		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
7	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
8	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.
9	60 days	Share transfer to be executed	SH-4 duly executed and Board resolution to be passed within 60 days of transfer of shares	Share certificate to endorsed for share transfer.

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

## II. Limited Liability Partnership (LLP)

Sl. No.	Due Date	Purpose	Period	Comments
1	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.
2	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

## C. GST related compliances for July 2023

DUE DATE	TYPE OF THE TAXPAYER	FORM TYPE	FORM FREQUENCY
10-07-2023	Persons required to deduct TDS under GST	GSTR-7	Monthly
10-07-2023	E-commerce operators who are required to deduct TCS under GST	GSTR-8	Monthly
11-07-2023	Tax payers having an aggregate turnover of more than <b>Rs. 5 crores</b>	GSTR 1	Monthly
11-07-2023	Tax payers having an aggregate turnover of not more than <b>Rs.5 crores</b>	GSTR-1	Monthly
13-07-2023	Tax payers having an aggregate turnover of not more than <b>Rs.5 crores and opted for QRMP scheme (Apr 23-Jun 23)</b>	GSTR 1	Quarterly
13-07-2023	Non Resident Taxable person (NRTP)	GSTR-5	Monthly
13-07-2023	Input Service Distributors (ISD)	GSTR-6	Monthly
20-07-2023	Tax payers having an aggregate turnover of more than <b>Rs.5 crores</b>	GSTR-3B	Monthly
20-07-2023	OIDAR service provider	GSTR-5A	Monthly
20-07-2023	Tax payers having an aggregate turnover upto <b>Rs.5 crores</b>	GSTR-3B	Monthly
22-07-2023	Tax payers having an aggregate turnover upto <b>Rs.5 crores and opted for QRMP scheme</b>	GSTR 3B	Quarterly
28-07-2023	Persons who have been issued a Unique Identification Number	GSTR-11	Monthly
28-07-2023	Filing of GSTR 4 for FY:2021-22 with late fee waiver	GSTR 4	Annually
31-07-2023	Composition Scheme dealers	CMP-08	Quarterly
31-07-2023	GSTR 4 for the FY:2020-21	GSTR 4	Annually