

# MAY 2023 COMPLIANCE CALENDAR

## GST

WED

10

- **GSTR - 7** (Monthly)  
Summary Return of  
TDS & Payment under  
GST Law

- **GSTR - 8** (Monthly)  
Summary Return of  
TCS & Payment under  
GST Law

THU

11

**GSTR - 1** (Monthly)

Return of Outward  
Supply where Turnover  
> Rs.5 crore or  
Non-QRMP scheme.

SAT

13

- **GSTR-5** (Monthly)  
Summary of Outward Taxable  
Supplies & tax payable by  
Non-resident taxable person.

- **GSTR-6** (Monthly)  
Details of ITC received and  
distributed by ISD

- **IFF** (Monthly)  
Invoice Furnishing Facility who  
have opted for QRMP scheme.

SAT

20

- **GSTR - 3B** (Monthly)  
Summary of Outward  
Supplies, ITC Claimed  
and Net Tax Payable -  
Turnover > Rs. 5 crore  
in the last FY or  
Non-QRMP scheme

- **GSTR - 5A** (Monthly)  
Summary of Outward  
Taxable Supplies & tax  
payable by OIDAR

THU

25

- **PMT - 06** (Monthly)

Challan for depositing  
GST under QRMP  
scheme.

TUE

30

- **ITC-06**  
(Yearly)

Taxpayer opting for  
composition scheme -  
For Reversal of ITC

For Any Queries, please write to us:



[info@sharmaandpagaria.com](mailto:info@sharmaandpagaria.com)

## Sharma & Pagaria

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Excellence | Integrity | Independence

Sharma & Pagaria is a 57 year old boutique advisory service provider with its founders having a combined experience of more than a 115+ years in the financial advisory domain. The team comprises qualified and motivated CA's, Tax Specialists, Audit & Finance Experts, and Capital Market Research & Management Consultants, who bring focused expertise in their respective domains.

# MAY 2023 COMPLIANCE CALENDAR

## LABOUR LAWS

MON

15

### Challans

To: Concerned Regional Officer

PF ACT

Remittance of Contribution

MON

15

### Challans

To: Concerned Regional Officer

ESI ACT

Remittance of Contribution

SAT

20

### Form 5A

To: Labour Commissioner

KARNATAKA TAX ON PROFESSION

Challan

## MCA

MON

15

### Listed Company

Statement of deviation(s) or variation(s).

Annual Disclosure requirements for large entities

TUE

30

### Listed Company

Financial Results along with Auditor's report.

Secretarial Compliance Report

TUE

30

### NBFC

Form: DNBS-02

**MCA**  
LLP Form-11

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## TDS / TCS

SUN

07

**Challan No. ITNS-281**

(Deposit of Tax  
Deducted/Collected for  
April, 2023)

MON

15

**Form 16B** (U/S194-IA for  
March, 2023)

**Form 16C** (U/S 194-IB  
for March, 2023)

**Form 16D** (U/S 194M for  
March, 2023)

TUE

30

**Form 26QB** (U/S 194-IA  
for April, 2023)

**Form 26QC** (U/S 194-IB  
for April, 2023)

**Form 26QD** (U/S 194M  
for April, 2023)

TUE

30

**Form 27D**

(Quarterly TCS certificate  
for the quarter ending  
March 31, 2023)

WED

31

**Form 26Q, 24Q, 27Q**

(TDS deposited for the  
quarter ending March 31,  
2023)

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# MAY 2023 COMPLIANCE CALENDAR

## INCOME TAX

WED

31

For furnishing of SFT and Reportable Accounts in Form No. 61A and 61B U/s 285BA(1) of the Income Tax Act for FY 2022-23

WED

31

Statement of donations Received in for FY 2022-23 in FORM 10BD by trusts

WED

31

Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply income of PY in the next year or in future (if ROI due date on or before July 31, 2023)

WED

31

Application for allotment of PAN in case of non-individual resident person, enters into a financial transaction of Rs. 2,50,000 or more during FY 2022-23 and hasn't been allotted any PAN

WHY IS  
**COMPLIANCE**  
IMPORTANT?

TO KNOW MORE  
**REACH OUT TO US**

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