

July 2023

Obligations for the month

| TDS & Income Tax | |
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| Nature of Obligation | Due Date |
| TCS remittance for sales realisations/collections during June | 7 th July |
| TDS remittance for deductions during June | 7 th July |
| Filing of Quarterly Statement of TDS for Salary [April - June] in Form 24Q | 31 st July |
| Filing of Form 15G/15H received during Quarter April - June | 15 th July |
| Filing of Form 67 to claim Foreign Tax Credit for non-audit assessee | 31 st July |
| Filing of Form 10 in case of a trust [not covered under audit] which wish to accumulate funds for future 5 years | 31 st July |
| Filing of Return of Income for Non-Audit Assessee | 31 st July |
| Notes: 1.If an Non-audit assessee incurred loss under the head Business or Capital gain, then to carry forward the loss for future set off, the return of income has to be filed on or before the due date. 2.Similarly, if an Non-audit assessee wish to opt for new scheme of taxation [applicable for Individual and HUFs], the return of income has to be filed on or before the due date. | |

| GST | |
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| Nature of Obligation | Due Date |
| Filing of GSTR-1 for June by Monthly filers | 11 th July |
| Filing of GSTR-1 IFF [QRMP] for Quarter April-June | 13 th July |
| Filing and Payment of GST for June by Monthly Filers [Other than QRMP] through GSTR 3B | 20 th July |
| Filing and Payment of GST for April-June by Quarterly Filers [Other than QRMP] through GSTR 3B | 22 nd July |

| ROC & Miscellaneous | |
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| Nature of Obligation | Due Date |
| Filing of Annual Statement of Deposits and Advances (other than NBFCs) in Form DPT-3 with ROC for FY 2022-23 | 30 th July |
| Filing of Annual FLA Return with RBI for FY 2022-23 | 15 th July |

| Labour Laws | |
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| Nature of Obligation | Due Date |
| ESI & EPF for June | 15 th July |