

May 2023

Obligations for the month

TDS & Income Tax

Nature of Obligation	Due Date
TCS remittance for sales realisations/collections during April	7 th May
TDS remittance for deductions during April	7 th May
Issue of TDS Certificates u/s 194-IB on Rent by Individual/HUF [not under tax audit] in case of rent payment exceeds Rs.50,000/- per month - Form 16C	15 th May
Filing of Form 27EQ - TCS Return for the Quarter January-March	15 th May
Issue of TCS Certificate in Form 27D for Quarter January-March	30 th May
Filing of Quarterly statements of TDS for the Quarter January-March	31 st May
Furnishing of Statement of Financial Transaction in Form 61A [SFT]	31 st May
Filing of Annual Statements of Donors & Donations received by Charitable Organisations u/s 80G - Form 10BD	31 st May

GST

Nature of Obligation	Due Date
Filing of GSTR-1 for April by Monthly filers [Tax payers having an aggregate turnover exceeding Rs.5 Crores or opted for monthly filing]	11 th May
Filing of GSTR-1 IFF [QRMP] for April	13 th May
Filing and Payment of GST for April [Monthly Filers] through GSTR 3B	20 th May
Deposit of GST for April under QRMP Scheme	25 th May

ROC & Miscellaneous

Nature of Obligation	Due Date
Reconciliation of Share Capital Audit Report - Half-Yearly (Oct-March) - Unlisted Public Companies	30 th May
Annual Return of LLP in Form 11	30 th May

Labour Laws

Nature of Obligation	Due Date
ESI and EPF for April	15 th May