

Statutory Tax Compliance Calendar for the Month of May 2022

Compliance requirement under Income Tax

Sl.	Compliance Particulars	Due Dates
1	Due date of depositing TDS/TCS liabilities under Income Tax Act, 1961 for previous month.	07.05.2022
2.	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, and 194M in the month of March 2022.	15.05.2022
3	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes have been modified after registering in the system for the month of April 2022.	15.05.2022
4	Due date of furnishing of Form 24G by an office of the Government where TDS/TCS for the month of April 2022 has been paid without the production of a challan.	15.05.2022
5	Quarterly statement of TCS deposited for the quarter ending March 31, 2022.	15.05.2022
6	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194-IM, in the month of December 2021.	30.05.2022
7	Due date of issuance of TCS certificates for the 4th Quarter of the Financial Year 2021-22.	30.05.2022
8	Quarterly statement of TDS deposited for the quarter ending March 31, 2022.	31.05.2022
9	Due date for furnishing of statement of Specified financial transaction as per Section 285BA (1).	31.05.2022
10	Due date for e-filing of annual statement of reportable accounts by reporting financial institution.	31.05.2022
11	<p>“1. Due date for filing Application for allotment of PAN of non-individual resident person, which enters into a financial transaction of Rs. 2,50,000 or more during FY 2021-22 and has not been allotted any PAN.</p> <p>2. Application for allotment of PAN in case of person being managing director, director, partner, trustee, author, founder, karta, chief executive officer, principal officer or office bearer of the person referred to in Rule 114(3)(v) or any person competent to act on behalf of the person referred to in Rule 114(3)(v) and who has not allotted any PAN”.</p>	31.05.2022

Tax period	Due Date	No interest payable till	Particulars
April, 2022	20 th May, 2022	—	<p>Due Date for filling GSTR – 3B return for the month of June, 2021 for the taxpayer with Aggregate turnover exceeding INR 5 crores during previous year.</p> <p><i>Due Date for filling GSTR – 3B return for the quarter of January to March 2022 for the taxpayer with Aggregate turnover up to INR 5 crores during the previous year and who has opted for Quarterly filing of return under QRMP.</i></p>

Compliance requirement under GST

a). Tax payers having aggregate turnover > 5 Cr. In preceding FY – due date in as usual 20th May 2022

b). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group A)

Tax period	Due Date	No interest payable till	Particulars
April, 2022	22 nd May, 2022		
Group A States: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep			

c). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group B)

Tax period	Due Date	No interest payable till	Particulars
April, 2022	24 th May, 2022		
Group B States: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi			

B. Filing Form GSTR-1:

Tax period	Due Date	Remarks
Monthly return (April, 2022)	11.05.2022	<p>“1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceeding year.</p> <p>2. Registered person, with aggregate turnover of less then INR 5 Crores during preceeding year, opted for monthly filing of return under QRMP”</p>

C. Non Resident Tax Payers, ISD, TDS & TCS Taxpayers

Form No.	Compliance Particulars	Timeline	Due Date
GSTR-5 & 5A	Non-resident ODIAR services provider file Monthly GST Return	20th of succeeding month	20.05.2022
GSTR -6	Every Input Service Distributor (ISD)	13th of succeeding month	13.05.2022
GSTR -7	Return for Tax Deducted at source to be filed by Tax Deductor	10th of succeeding month	10.05.2022
GSTR -8	E-Commerce operator registered under GST liable to TCS	10th of succeeding month	10.05.2022

D. GSTR – 1 QRMP monthly / Quarterly return

Form No.	Compliance Particulars	Timeline	Due Date
Details of outward supply-2022 (IFF) & Summary of outward supplies by taxpayers who have opted for the QRMP scheme.	a) GST QRMP monthly return due date for the month of April, 2022 (IFF). Applicable for taxpayers with Annual aggregate turnover up to Rs. 1.50 Crore. b) Summary of outward supplies by taxpayers who have opted for the QRMP scheme.	13th of succeeding month – Monthly Quarterly Return	13.05.2022

E. GST Refund:

Form No.	Compliance Particulars	Due Date
RFD -10	Refund of Tax to Certain Persons	18 Months after the end of quarter for which refund is to be claimed

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