

June 2023

Obligations for the month

TDS & Income Tax

Nature of Obligation	Due Date
TDS remittance for deductions during May	7 th June
TCS remittance for sales realisations/collections during May	7 th June
Issue of TDS Certificates [Other than Salary] for the Quarter January-March 2023 in Form 16A	15 th June
Issue of TDS Certificates [Salary] for the Quarter January-March 2023 in Form 16	15 th June
Deposit of 1 st instalment of Advance Tax [15%] for FY 23-24	15 th June
Linking of PAN with AADHAR with a fee of Rs. 1000/-	30 th June
Filing of statement of Equalisation Levy	30 th June

Labour Laws

Nature of Obligation	Due Date
EPF & ESI for May	15 th June

GST

Nature of Obligation	Due Date
Filing of GSTR-1 for May by Monthly filers	11 th June
Filing of GSTR-1 [IFF] for May for RPs under QRMP Scheme	13 th June
Filing and Payment of GST for May by Monthly Filers [Other than QRMP] through GSTR 3B	20 th June
Deposit of GST for May under QRMP Scheme	25 th June
Filing of GSTR-9 upto FY 2021-22 for assesses who have not yet filed the same with a concessional late fee	30 th June

ROC & Miscellaneous

Nature of Obligation	Due Date
Filing of Form DPT-3 with ROC for FY 2022-23 for Companies [other than NBFCs]	30 th June
Filing of CSR-2 with ROC for FY 2022-23 for Companies [to whom CSR reporting is applicable]	30 th June