

**SKJ iCAN**

# Newsletter

June 2023

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**INCOME TAX****1. ENHANCEMENT OF EXEMPTION LIMIT OF LEAVE ENCASHMENT U/S 10(10AA)**

In exercise of the powers conferred with Central Government, having regard to the tax exemption on leave encashment received by non-governmental salaried employees at the time of retirement u/s 10(10AA), whether superannuation or otherwise, has been increased from Rs.3,00,000 to Rs.25,00,000, with effect from 1-4-2023.

**PRESS RELEASE, DATED 25-5-2023**

**2. CHANGES TO RULE 11UA IN RESPECT OF ANGEL TAX**

An amendment has been introduced to bring the consideration received from non-residents for issue of shares within the ambit of section 56(2)(viib) of the Income-tax Act, 1961 (the Act), which provides that if such consideration for issue of shares exceeds the Fair Market Value (FMV) of the shares, it shall be chargeable to income-tax under the head 'Income from other sources'. Rule 11UA for valuation of shares for the purposes of section 56(2)(viib) of the Act is also proposed to be modified and notification of entities to which the said provision shall not apply is being issued separately.

**PRESS RELEASE, DATED 19-5-2023**

**3. APPLICATION OF TAX COLLECTION AT SOURCE TO SMALL DEBIT/CREDIT TRANSACTIONS UNDER LRS**

Any payments made by a person using their international debit or credit cards up to a total of Rs.7 lakhs in a financial year would be excluded from LRS limits and as a result, won't be subject to TCS.

**PRESS RELEASE, DATED 19-5-2023**

**4. Amendment in rule 31A, form no. 24Q, form no. 26Q, form no. 27Q, and form no. 26EQ, insertion of rule 133; substitution of form no. 16.**

In exercise of power conferred with the CBDT, the CBDT has made amendment in Rule 31A, form no. 24Q, form no. 26Q, form no. 27Q, and form no. 26EQ and has inserted new rule 133 to calculate net winnings from online games and has also substituted form 16 and the substitution shall effect from 1<sup>st</sup> July, 2023, the substitution shall be applicable for assessment year 2024-25 and subsequent assessment years.

**NOTIFICATION G.S.R 379(E) [No. 28/2023.F.NO. 370142/12/2023-TPL], DATED 22-5-2023**

## **5. DOUBLE TAXATION AGREEMENT BETWEEN REPUBLIC OF INDIA AND REPUBLIC OF CHILE**

The Government of the Republic of India and the Government of the Republic of Chile, desiring to further develop their economic relationship and to enhance their cooperation in tax matters, intend to conclude an Agreement for the elimination of double taxation with respect to taxes on income without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance. It came into force on the 19<sup>th</sup> October, 2022. Para 2, sub-para (a) of article 30 provides that the provision of the agreement shall have effect in India in respect of income derived in any fiscal year beginning on 1<sup>st</sup> April, 2023. Therefore, by exercising the power, the central government notifies that the provision of agreement shall be given effect to in the Union of India.

**NOTIFICATION S.O. 2059(E) [NO. 24/2023/F. NO.500/62/2017-FT&TR-V (PT-III)], DATED 3-5-2023**

## **6. CLASS OR CLASSES OF PERSONS TO WHOM PROVISIONS OF SECTION 56(2)(viib) SHALL NOT APPLY**

The central government has notified certain classes of person to whom the provision of section 56(2)(viib) shall not apply.

**NOTIFICATION S.O. 2274(E) [NO. 29/2023/F. NO. 370142/9/2023-TPL (PART-I)] DATED 24-5-2023**

## **7. Amendment in SECTION 56(2)(viib)**

Section 56(2)(viib) shall not apply to consideration received by a startup company notified by the Ministry of Commerce and Industry in DPIIT and published in the Gazette of India, on issue of shares wherein the issue value exceeds the face value of such share.

**Notification S.O.2275 (E) [No. 30/2023/F. No. 370142/9/2023-TPL (Part-I)], DATED 24-5-2023**

## **8. LIMIT FOR TDS UNDER SECTION 194A ON INTEREST RECEIVED FROM MAHILA SAMMAN SAVING CERTIFICATE**

The Central Government has notified that, TDS under section 194A, on interest other than interest on securities, shall not be applicable on interest received from Mahila Samman Saving Certificate, 2023 upto Rs. 40,000.

**NOTIFICATION S.O. 2189(E) [NO. 27/2023/F.NO. 370142/11/2023-TPL], DATED 16-5-2023**

## **9. GUIDELINES FOR REMOVAL OF DIFFICULTIES UNDER SUB-SECTION (3) OF SECTION 194BA OF THE INCOME-TAX ACT, 1961**

Guidelines for removal of difficulties in relation to deduction of TDS where income earned by a person is from winning from online games, have been issued by CBDT with prior approval of Central Government.

**CIRCULAR NO. 5 OF 2023 [F. NO. 370142/12/2023-TPL], DATED 22-5-2023**

#### **10. CLARIFICATION REGARDING PROVISIONS RELATING TO CHARITABLE AND RELIGIOUS TRUSTS**

Due date for making application in Form 10A and Form 10AB is extended to 30-09-2023. Due date for furnishing of Form No. 10BD is extended to 30-06-2023. Statement of accumulation in Form No. 10 and Form No. 9A is required to be furnished at least two months prior to the due date of furnishing return of income. However, the accumulation/deemed application shall not be denied to a trust as long as the statement of accumulation/deemed application is furnished on or before the due date of furnishing the return as provided section 139(1) of the Act.

**CIRCULAR NO. 6 OF 2023 [F. NO.370133/06/2023-TPL], DATED 24-5-2023**

### **GOODS AND SERVICE TAX**

#### **1. Important Guidelines for Special All-India Drive against Fake Registrations :**

A Special All India Drive has been launched during the period 16th May 2023 to 15th July 2023 to detect fake GSTINs and suspicious GSTINs who are passing on Input Tax Credit fraudulently to recipients without Actual supply of Goods or Services or both and to conduct requisite Investigation and further remedial action need to be taken to eliminate these fake billers from the GST Eco-system and to safeguard Government Revenue.

**[Instruction No. 01/2023-GST dated May 04, 2023]**

#### **2. Amnesty scheme for revocation of cancellation of GST registration:**

A special procedure is notified through which a registered person, whose registration has been cancelled under clause (b) or (c) of sub-section (2) of section 29 of the MGST Act on or before 31st day of December, 2022, and who has failed to apply for revocation of cancellation of such registration within the time period specified in section 30 of the MGST Act, can apply for revocation up to June 30, 2023. It also covers the cases wherein appeal are filed and pending or rejected.

**[Internal Circular No. 4A of 2023 dated April 28, 2023]**

**3. CBIC reduces E-invoicing limit to Rs.5cr from existing limit of Rs.10 cr w.e.f. August 01, 2023:**

CBIC has notified that threshold turnover limit for issuance of e-invoices shall stand reduced to Rs. 5 crore from 10 crore w.e.f. 1st August, 2023.

**[Notification No. 10/2023- CT dated 10.05.2023]**

**4. Time limit extended for exercising option to pay tax under Forward Charge for FY 2023-24 by Goods Transport Agency till May 31, 2023 :**

The CBIC has extended for time limit for exercising the option to pay tax under the Forward Charge ("FC") for Financial Year 2023-24 by the Goods Transport Agency ("GTA") till May 31, 2023. Earlier, this option was required to be exercised before March 15, 2023.

**[Notification No. 05/2023-Central Tax (Rate) dated May 09, 2023]**

**5. Deferment of Implementation of Time Limit on Reporting Old e-Invoices :**

GSTN has issued one advisory note to defer the imposition of time limit of 7 days on reporting old e-invoices on the e-invoice IRP portals for taxpayers with aggregate turnover greater than or equal to 100 crores by three months. In this regard, the link to the previously issued advisory dated 13th April 2023 may be referred at:

<https://www.gst.gov.in/newsandupdates/read/578>

**[Advisory: Deferment of Implementation of Time Limit on Reporting Old e-Invoices dated 06/05/2023]**

## **RERA**

**1. Verification of commencement certificates and occupation certificates :**

With effect from 19.06.2023 the commencement certificate submitted by promoters along with their application for registration of real estate projects shall be compared and verified for its authenticity/genuineness with the commencement certificate attached and forwarded to the designated email set apart by MahaRERA. Only after the commencement certificate is confirmed as having been issued by the respective Competent Authority, the application submitted for registration of real estate projects be processed further for grant / issuance of MahaRERA project registration certificate subject to promoter complying with the scrutiny remarks if any issued by MahaRERA.

[Order No. 45/2023, No. MahaRERA/Secy/File No.27 /853 / 2023 Date: 15.05.2023]

## 2. Supplementary Order to MahaRERA Order No 40 of 2022 dated 27/12/2022:

**Extension of validity of the project registration under Section 7(3) of the Real Estate (Regulation and Development) Act, 2016.**

In order to ensure completion of the real estate project is achieved so that interest of the allottees are protected, application for extension of validity shall be made in Form 'E' as provided in Rule 7(1) of the Rules. If promoters are not able to comply with Order No. 7 of 2019 dated 08.02.2019 issued earlier, then promoters shall upload the required documents so as to process the application for extension of validity of the project registration on merits.

[Order No.40 A/2023No.:MahaRERA/Secy /File No.27/854/2023 Date: 15.05.2023]

## 3. QR code is compulsory for promotions/ advertising of projects:

MahaRERA has introduced QR Code for each MahaRERA Project to assist Homebuyer to get Project related information easily.

- The promoter shall prominently display Quick Response ("QR") code on each and every Project promotion / advertisement published after "1<sup>st</sup> August 2023".
- The QR code must be published in a manner that is legible, readable, and detectable with software application.
- The QR code must be published besides the MahaRERA Registration Number and the Website Address.
- The mandate as mentioned above shall apply to the following mediums of promotion / advertisement and in any other medium as may be directed by the Authority.
  - i) Advertisements on Newspaper / Magazines / Journals etc.
  - ii) Printed Flyers / Brochures / Catalogues / Leaflets / Prospectus
  - iii) Standees on Project Sites / Sales Office
  - iv) Websites / webpages of Project
  - v) Social Media Advertisement
  - vi) Any other Advertisements where QR codes can be published.

This Order shall come into force with effect from 1st August 2023.

## COMPANY LAW

1. In the Companies (Removal of Names of Companies from the Register of Companies) Rules, 2016(hereafter referred to as the principal rules), in rule 4, in sub-rule (1), the following provisos shall be inserted, namely:-

Provided that the company shall not file an application unless it has filed overdue financial statements under section 137 and overdue annual returns under section 92, up to the end of the financial year in which the company ceased to carry its business operations.

Provided further that in case a company intends to file the application after the action under subsection(1) of section 248 has been initiated by the Registrar, it shall file all pending financial statements under section 137 and all pending annual returns under section 92, before filing the application.

**[Notification No. G.S.R. 401 (E) dated 30th May, 2022]**

2. In the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, for sub-rules (5) and (6) of rule 25, the following sub-rules shall be substituted, namely:-

(5) Where no objection or suggestion is received within a period of thirty days of receipt of copy of scheme under sub-section (2) of section 233, from the Registrar of Companies and Official Liquidator by the Central Government and the Central Government is of the opinion that the scheme is in the public interest or in the interest of creditors, it may, within a period of fifteen days after the expiry of said thirty days, issue a confirmation order of such scheme of merger or amalgamation in **Form No. CAA.12.**

(6) Where objections or suggestions are received within a period of thirty days of receipt of copy of scheme under sub-section (2) of section 233 from the Registrar of Companies or Official Liquidator or both by the Central Government.

**[Notification No. G.S.R. 298(E), dated 17th April, 2023]**

3. Engagement of Assistant Registrar (AR) and Deputy Registrar (DR), purely on contractual assignment in various Benches of National Company Law Tribunal-

Applications are invited from persons having the qualifications and experience mentioned at Para 1.1 and 1.2, for engagement to the posts of Court Officers purely on contractual assignment in National Company Law Tribunal (NCLT) for filling up existing/future vacancies in benches.

**[Notification No. 10/02/2023-NCLT]**

4. Engagement of Court Officers in various Benches of National Company Law Tribunal (NCLT) purely on contractual assignment.



Applications are invited from persons having the qualifications and experience mentioned at Para 1.1 and 1.2, for engagement to the posts of Court Officers purely on contractual assignment in National Company Law Tribunal (NCLT) for filling up existing/future vacancies in benches.

**[Notification No. 10/02/2023-NCLT]**

**5. In the Companies (Removal of Names of Companies from the Register of Companies) Rules, 2016 (hereafter referred to as the said rules), in rule 4,-**

(i) for sub-rule (1), following sub-rule shall be substituted, namely:-

“(1) An application for removal of name of a company under sub-section (2) of section 248 shall be made to the Registrar, Centre for Processing Accelerated Corporate Exit in Form No. STK-2 along with fee of ten thousand rupees”.

(iii) after sub-rule (3) the following shall be inserted, namely:-

“(3A) The Registrar, Centre for Processing Accelerated Corporate Exit established under sub-section (1) of section 396, shall be the Registrar of Companies for the purposes of exercising functional jurisdiction of processing and disposal of applications made in Form No. STK-2 and all matters related thereto under section 248 having territorial jurisdiction all over India”.

**[Notification No. G.S.R.298 (E) 17/04/2023]**

## CUSTOMS

**1. Imposition of definitive countervailing duty on imports of the Saturated Fatty Alcohol:**

Imposition of definitive countervailing duty on imports of the Saturated Fatty Alcohol of Carbon chain length C10 to C18 and their blends falling under sub-headings 2905 17, 2905 19 and 3823 70 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

The countervailing duty imposed under this notification shall be levied for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette and shall be payable in Indian currency.

**[CBIC No. 01/2023-Customs (CVD) New Delhi, 04-May, 2023]**

Web-link: <https://taxinformation.cbic.gov.in/view-pdf/1009727/ENG/Notifications>

**2. Amnesty scheme for one time settlement of default in export obligation by Advance and EPCG authorization holders.**

DGFT has provided detailed procedure through Public Notice No. 02 dated 01.04.2023 in which all pending cases of the default in meeting export obligation (EO) may be regularised by the authorisation holder on payment of applicable custom duty, corresponding to the shortfall in EO. Interest payable is capped at at the maximum of 100% of such duties exempted on which interest is payable. However, no interest is payable on the portion of

Additional Customs Duty and Special Additional customs duty. The authorisation holder choosing to avail this procedure must complete the process of payment on or before 30.09.2023

[CBIC Circular No. 11/2023-Customs New Delhi, 17-May, 2023]

### 3. Updates on Foreign Trade Policy, 2023 - Handbook of Procedures

A few aspects of the FTP-HBP are highlighted through this Circular. For more details refer to below web-link.

Web-link : <https://taxinformation.cbic.gov.in/view-pdf/1003159/ENG/Circulars>

[CBIC Circular No. 12/2023-Cus New Delhi, 24-May, 2023]

### 4. Faceless Assessment for Re-organisation of National Assessment Centres (“NACs”) and Faceless Assessment Groups (“FAGs”) effective from June 15, 2023.

#### Re-organization of Faceless Assessment Groups:

In alignment with the changes to NAC, Faceless Assessment Groups (FAG) for different commodities listed in the Column (2) of the table in annexure to this circular has been identified based on the imported goods handled by these goods on basis of assessable value. This is done to further promote specialization.

Except for the changes in the NACs stipulated in paras above, the Conveners would be responsible for carrying out all the roles and responsibilities entrusted to Co conveners and outlined in Circular No.40/2020-Customs dated September 04, 2020.

The changes informed in this circular would be effective from June 15, 2023 and DG Systems would issue suitable advisory in this regard.

[CBIC Circular No. 13/2023-Customs New Delhi, 31-May, 2023]

### 5. Acceptance of Electronic Certificate of Origin (e-CoO) issued under the India-Sri Lanka FTA (ISFTA)

It is hereby clarified that an electronic certificate of origin or e-CoO, issued by the Issuing Authority of Sri Lanka, is a valid document for the purpose of claiming preferential benefit under the India-Sri Lanka FTA subject to it having been issued in the prescribed format, bearing seal and signatures of the authorized signatory of the Issuing Authority, and fulfilling all other requirements stated in Notification No. 19/2000-Customs (N.T.) dated 01.03.2000.

The specimen seals and signatures, circulated in advance, should be used to verify the genuineness/authenticity of e-CoO. The integrity of the e-CoO can be further verified using the unique QR code printed on the certificate. In case of any doubt, the matter shall be referred to the FTA Cell (under the Directorate of International Customs) for initiating the verification process with the Issuing Authority of the exporting country.

[CBIC Instruction No. 15/2023-Customs New Delhi, 03-May, 2023]

### 6. CBIC Instruction No. 16/2023 New Delhi, 17-May, 2023

Interim arrangement till 30.06.2023, CPCB has requested that Customs authorities release the import consignments of 85 EEE items (as given in schedule to E-Waste (Management)

Rules, 2022), on submission of undertaking in the prescribed format and release of imported consignments of producers of 85 EEEs items under E-waste (Management) Rules 2022.

Importers to comply following

- a. submit the copy of online EPR Registration Certificate latest by 30.06.2023
- b. that copy of the undertaking has already been mailed to CPCB's email-id (ewaste2.cpcb@gov.in) from the company authorized email id.

#### **7. Requirement of EPR registration certificate for import of battery as well as equipment containing battery.**

Vide this letter CPCB has drawn attention to Battery Waste Management (BWM) Rules, 2022 issued on August 22, 2022 (copy enclosed) in supersession to the earlier Batteries (Management and Handling) Rules, 2001. Since the rules are applicable to the importers who are involved in import of all types of Battery regardless of chemistry, shape, volume, weight, material composition and use, all the producers including importers (with few exceptions) are required to get the registration from CPCB through online portal in accordance with BWM Rules, 2022.

Further, CPCB has informed that, since March 17, 2023, the online portal of CPCB ([www.eprbatterypcb.in](http://www.eprbatterypcb.in)) is functional for grant of Registration to Producers under BWM Rules, 2022. Accordingly, CPCB has requested to verify the online-generated EPR registration certificate at the time of clearing the consignment of importers of batteries as well as equipment containing batteries. For ease, List of Producers to whom Registration are issued under BWM Rules, 2022 can be viewed on <http://www.eprbatterypcb.in/viewunitcertificates>.

Accordingly, it is requested that necessary action may be taken to sensitize officers and Trade under your jurisdiction to ensure verification of the registration certificate issued by CPCB at the time of clearing the consignment of importers of batteries.

**[CBIC Instruction No. 17/2023 New Delhi, 18-May, 2023]**

#### **8. Realignment of RoDTEP Schedule w.e.f. 01.05.2023**

- i. 149 tariff lines at 8 Digit level are added in the RoDTEP schedule
- ii. 52 tariff lines at 8 Digit level are deleted from the RoDTEP Schedule

The details of HS codes as in Para above along with RoDTEP rates/value caps are available at the DGFT portal [www.dgft.gov.in](http://www.dgft.gov.in) under the link 'Regulatory Updates >RoDTEP'.

**[DGFT Notification No. 4/2023 Dated 1-May, 2023]**

#### **9. Amendment under Interest Equalisation Scheme**

Attention of Trade and Industry is drawn towards the extension of Interest Equalisation Scheme (IES) upto March 31, 2024, as notified by RBI vide its Circular no. DOR.STR.REC.93/04.02.001/2021-22 dated March 08, 2022.

The below-mentioned amendment is made with immediate effect for rationalization of the scheme:

The annual net subvention amount would be capped at Rs. 10 crore per IEC in a given financial year. All disbursements made from April 01, 2023 shall be counted for an IEC for the current financial year.

**[DGFT Trade Notice No. 05/2023-24 Dated 25-May, 2023]**

**10. Introduction of Online facility of requesting appointment for virtual meeting/personal hearing to the exporters from offices of DGFT w.e.f. June 01, 2023.**

The exporters may apply for VC facility for their online hearing on the DGFT website, on which support is required, using the following steps -

- Navigate to the DGFT Website (<https://dgft.gov.in>) → Services → Request for video conference  
Exporting Community may also refer to the Help manuals for suitable guidance on the DGFT Website → Learn → 'Application Help & FAQs'.

**[DGFT Trade Notice No. 06/2023-24 Dated 31-May, 2023]**

### COMPLIANCE CALENDAR FOR JUNE 2023

Due Date	Particulars
	<b>INCOME TAX</b>
7	Due date for deposit of Tax deducted/collected for the month of May, 2023
14	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of April, 2023
15	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of May, 2023 has been paid without the production of a challan
15	First instalment of advance tax for the assessment year 2024-25
15	Certificate of tax deducted at source to employees in respect of salary paid and tax deducted during Financial Year 2022-23
15	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of May, 2023
15	Furnishing of statement (in Form No. 64D) of income paid or credited by an investment fund to its unit holder for the previous year 2022-23
29	Due date for e-filing of a statement (in Form No. 3CEK) by an eligible investment fund under section 9A in respect of its activities in financial year 2022-23
30	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of May, 2023
30	Return in respect of securities transaction tax for the financial year 2022-23
30	Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending March 31, 2023
30	Statement to be furnished (in Form No. 64C) by Alternative Investment Fund (AIF) to units holders in respect of income distributed during the previous year 2022-23
30	Report by an approved institution/public sector company under section 35AC(4)/(5) for the year ending March 31, 2023
30	Due date for furnishing of statement of income distributed by business trust to its unit holders during the financial year 2022-23. This statement is required to be furnished to the unit holders in form No. 64B
30	Furnishing of Equalisation Levy statement for the Financial Year 2022-23
30	Deadline for linking PAN with Aadhaar to avoid PAN becoming inoperative
	<b>PF/ESI</b>
15	Payment of PF for May-2023
15	ESI Payment for May-2023
	<b>MVAT</b>
21	Due date for filing and payment of MVAT dues (periodicity-monthly) for May-2023
	<b>GOODS &amp; SERVICE TAX</b>
10	<b>GSTR-7</b> (by the person who are required to deduct TDS under GST) for May 2023

10	<b>GSTR-8</b> (by the e-commerce operator who are required to collect TCS under GST) for May 2023.
11	<b>GSTR 1</b> for the month of May 2023 for taxpayer who has not opted QRMP scheme
13	<b>GSTR 6</b> (to be filed by Input Service Distributor) for the month of May 2023.
13	<b>Invoice Furnishing Facility (IFF)</b> for the month of May 2023 who has opted for <b>QRMP</b> scheme
20	<b>GSTR 3B</b> for the month of May 2023 for taxpayer having turnover more than INR 5 Crore and for taxpayer who has not opted for QRMP scheme having turnover less than INR 5 Crore
20	<b>GSTR 5 &amp; 5A</b> by Non-resident taxable person for May 2023.
22	<b>GSTR 3B</b> for the month of May 2023 for taxpayer having turnover less than INR 5 Crore and not opted for QRMP scheme registered under these states/ union territories: Chhattisgarh, Madhya Pradesh, Gujarat, Dadra and Nagar Haveli, Daman and Diu, Maharashtra, Karnataka, Goa, Lakshadweep, Kerala, Tamil Nadu, Puducherry, Andaman and Nicobar Islands, Telangana and Andhra Pradesh
24	<b>GSTR 3B</b> for the month of May 2023 for taxpayer having turnover less than INR 5 Crore and not opted for QRMP scheme registered under these states/ union territories: Jammu and Kashmir, Ladakh, Himachal Pradesh, Punjab, Chandigarh, Uttarakhand, Haryana, Delhi, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Mizoram, Manipur, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha
25	Due date for deposit of GST in <b>Form PMT-06</b> for the month of May 2023 for taxpayer who has opted for QRMP scheme