

# **MAY DUES TIME TABLE**

## **GST Caution:**

- Monthly GST return in GSTR-1 for April -2018 for registered person with aggregate turnover exceeding Rs 1.50 crore is required to be filed till 31st May, 2018 and not 10th June, 2018.
- E-Way Bill is deferred for Intra-state transaction for goods movement of an amount exceeding Rs 50,000 till 31st May, 2018.

**07.05.2018**

- Due date for Payment of Tax Deducted/ Collected (TDS/TCS) in the month of April 2018.

**10.05.2018**

- Monthly GST return in GSTR-1 for March 2018 for registered person with aggregate turnover exceeding Rs 1.50 crore.

**15.05.2018**

- PF for April 2018.
- Monthly ESIC for April 2018.
- TCS Return for the quarter ended March 2018.
- Issue of TDS certificate for tax deducted in the month of March 2018:
  - a) u/s 194IA (TDS on Immovable property)
  - b) u/s 194IB (TDS on Certain Rent payment)
- Furnishing of Form 24G (TDS) by an office of the Government where TDS for the month of April 2018 has been paid without the production of Challan.

## **20.05.2018**

- Monthly Summary Return in GSTR-3B for the month of April 2018.
- Return in GSTR-5 for the month of April 2018 for non resident taxable person.
- Return in GSTR-5A for the month of April 2018 by non resident foreign taxpayers who have come for a short period to make supplies in India.

## **25.05.2018**

- Provident fund, Employees Deposit Linked Insurance Scheme (EDLI) Return filling for April 2018.

**30.05.2018**

- Challan-cum-statement with regard to TDS u/s 194IA (TDS on immovable property) for April 2018.
- Challan-cum-statement with regard to TDS u/s 194IB (TDS on certain rent payment) for April 2018.
- Submission of a statement in Form No. 49C by non-resident having liaison office in India.
- Issue of TCS certificate for the quarter ended March 2018.

**31.05.2018**

- DS Return for the quarter ended on March 2018.
- Return of Tax deduction from contributions paid by the trustees of an approved superannuation fund.
- Statement of Financial Transactions (SFT) to be furnished by person specified in rule 114E in Form No 61A in respect of Financial Year 2017-18.
- Statement of Reportable Account to be furnished by reporting financial institution referred in rule 114G in Form No 61B in respect of Financial Year 2017-18.
- Return in GSTR-6 for the month of April 2018 for the Input Service Distributor.
- Monthly GST Return in GSTR-1 for April 2018 for registered person with aggregate turnover exceeding Rs 1.50 crore.