

June 2025



June 2025 Compliance Calendar

Snapshot of June Calendar

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

DATE	ACT	COMPLIANCE
05-Jun	STPI/SEZ	• SEZ - MPR
07-Jun	FEMA	• ECB 2 Monthly Return
07-Jun	INCOME TAX	• TDS/TCS challan
07-Jun	STPI/SEZ	• STPI - MPR
10-Jun	GST	• GSTR - 7 & GSTR - 8
10-Jun	LABOUR LAWS	• PT Payment
10-Jun	STPI/SEZ	• STPI – SERF ⁽¹⁾ , SEZ - SERF
11-Jun	GST	• GSTR 1 ⁽²⁾
13-Jun	GST	• QRMP (IFF) (for May 25) ⁽³⁾⁽⁴⁾ , GSTR - 5 (NRTP), • GSTR - 6 (ISD)
15-Jun	INCOME TAX	• Advance tax Q1
15-Jun	INCOME TAX	• Form 16 & Form 16A (Jan'25 – Mar'25)
15-Jun	LABOUR LAWS	• PF and ESI
20-Jun	GST	• GSTR 3B, GSTR - 5A (OIDAR)
30-Jun	FEMA	• STPI/ SEZ - Softex filing ⁽⁵⁾
30-Jun	MCA	• Form DPT-3
30-Jun	GST	• IEC Code Renewal
30-Jun	STPI/SEZ	• STPI - APR (for FY 2024-25)
30-Jun	THE COMPANIES ACT 2013	• Dematerialization of shares

NOTES

1. Due date for STPI- MPR/QPR may differ for each locations

2. Taxpayers having aggregate turnover more than INR 50 Mn.

3. Taxpayers who opted for Quarterly Return Monthly Payment (QRMP) option

4. For those taxpayers who are furnishing outward supplies through IFF.

5. 30 days from the date of last invoice (Assumed to be last day of the previous month)

Category 1 - 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. | **Category 2** - 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

Direct Tax Compliances



07
June



Deposit of Tax deducted
by an assessee other than
an office of the
Government for the
month of May 2025



Form ITNS 281

Deducted/collected by an
office of the government
shall be paid to the credit
of the Central Government
on the same day where tax
is paid without production
of a challan

**Production
of Challan**

Uploading of declarations
received from the buyer in
the month of May, 2025

Form 27C

Issue of TDS Certificate for
tax deducted under
section 194-IA, 194-IB,
194M, and 194S for April
2025.

**Form
16B/C/D/E**

15
June

Furnishing statement by a
stock exchange in respect
of transactions in which
client codes been modified
after registering in the
system for the month of
May, 2025

Form No 3BB

Direct Tax Compliances



15

June



Furnishing of Form by an office of the Government where TDS/TCS for the month of May 2025 has been paid without the production of a challan



Form No 24G

Quarterly TDS certificates (in respect of tax deducted for payments other than salary) for the quarter ending March, 2025

Form No 16A

Certificate of tax deducted at source to employees in respect of salary paid and tax deducted during Financial Year 2024-25

Form No 16A

Furnishing of statement of income paid or credited by an investment fund to its unit holder for the previous year 2024-25

Form No. 64D

Furnishing statement by a recognised association in respect of transactions in which client codes been modified after registering in the system for the month of May, 2025

Form No. 3BC

Direct Tax Compliances



15
June



The statement of income distributed by the Securitisation Trust to the investors shall be furnished to the Income-tax Department for the previous year in which the income was distributed.



Form No 64E

First instalment of advance tax for the assessment year 2026-27

Form ITNS 280

E-filing of a statement by an eligible investment fund under section 9A in respect of its activities in financial year 2024-25

Form No. 3CEK

Electronically submission of information pertaining to any transfer of the share of, or interest in, a foreign company/entity as referred to in Explanation 5 to section 9(1)(i) which takes place during the Financial Year 2024-25

-

Direct Tax Compliances



30

June



Furnishing of challan-cum-statement in respect of tax deducted under section 194-IA/194-IB/194M/194S (by specified person) in the month of May, 2025



Form .No. 16C/D/E/F

Return in respect of securities transaction tax for the financial year 2024-25

-

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, 2025

-

Furnishing of Alternative Investment Fund (AIF) to units holders in respect of income distributed during the previous year 2024-25

Form No 64C

Furnishing of statement of income distributed by business trust to its unit holders during the financial year 2024-25.

Form No 64B

Direct Tax Compliances



30

June



Furnishing of Equalisation
Levy statement for the
Financial Year 2024-25

Annual statement
pertaining to income
distributed during year
2024-25 by a securitisation
trust

Furnishing of statement
containing the particulars
of expenditures specified
under section 35D(2)(a) (if
the assessee is required to
submit return of income by
July 31, 2025)



Form .No.

Form .No.

-

-

GST Compliances



10

June



Summary of Tax Deducted at Source (TDS) and deposited under GST laws for the month of May-'25



GSTR-7

Registered e-commerce taxpayers in India who are liable to pay TCS should be deducted on or before 10th May.

GSTR-8

11

June

Summary of outward supplies where turnover exceeds Rs. 5 crores or have not chosen the QRMP scheme for the month of May-'25

GSTR - 1

Summary of outward taxable supplies and tax payable by a non-resident taxable person.

GSTR-5

13

June

Furnishing Documents in Invoice Furnishing Facility (IFF) under QRMP Scheme

IFF

Filing of return by Input Service Distributor (ISD) for the month of May-'25.

GSTR 6

GST Compliances



20
June



Summary of outward taxable supplies and tax payable by a person supplying OIDAR services.



GSTR 5A

Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs. 5 crores in the last FY or have not opted for the QRMP

GSTR 3B

22
June

GSTR-3B of registered person with turnover less than INR 5 Crores during preceding year and who has opted for quarterly filing of return under QRMP (for **Category 1**).

GSTR 3B

24
June

GSTR-3B of registered person with turnover less than INR 5 Crores during preceding year and who has opted for quarterly filing of return under QRMP (for **Category 2**).

GSTR 3B

28
June

Statement of inward supplies received by persons having Unique Identification Number (UIN).

GSTR - 11

SEZ and EOU/STPI Compliances



05
June

10
June

28
June



MPR – Monthly Progress Report for the month of May-'25.

SERF – Service Export Reporting Form for the Month of May-'25.

SERF – Service Export Reporting Form for the month of May-'25.



-

STPI/ SEZ – SERF

-

FEMA and COSEC Compliances

07
June

30
June

Reporting of actual transactions of External Commercial Borrowings (ECB) under Foreign Exchange Management Act, 1999 for the month of May-'25.

Software Export Form for the month of May -'25.

Dematerialization of shares for private companies (other than small)
MCA Circular G.S.R. 131(E)

Form ECB 2

SOFTEX

CDSL/NSDL

Labour & Other Law Compliances



10

June

(Note: Due Date is applicable for the states of Telangana/ Andhra Pradesh)



Deposit of Professional Tax (PT) payment and filing of return for the month of May-' 25.



**Form V
e-Payment**

JUNE

15

June

Deposit of Employee State Insurance Contributions (ESI) with Government for the Month of May' 25.

ECR Filing

Deposit of Provident Fund (PF) with Government for the Month of May-' 25.

ECR Filing



Local Connect Global Outlook



Contributed By:
Krishna Tungam
Senior Manager – VCFO

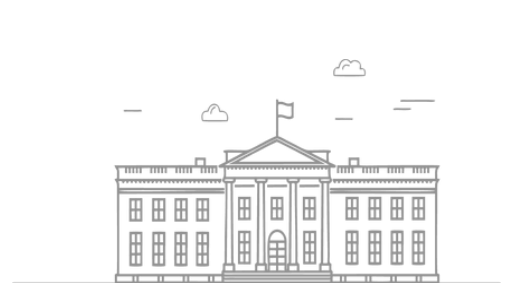
SBC REGIONAL HEAD OFFICES



INDIA
SBC LLP
Suite 5, Level 3,
Reliance Cyber Ville,
Madhapur, Hitech City,
Hyderabad – 500081



UAE
SBC LLC
202, 2nd floor, Al Nasr Plaza
Commercial Building, Oud Metha Metro
Station Exit 1, Dubai, UAE



USA
SBC LLC
SBC LLC, 8 The Green,
Suite A in the City of Dover,
Delaware - 19901

SBC refers to one or more of Steadfast Business Consulting LLP (LLPIN: AAL-1503), a Hyderabad based Limited Liability Partnership, and its network of member firms, branches and affiliates. SBC provides tax, consulting, audit and financial advisory services to clients with in and beyond borders spanning multiple industries. With local connect and expertise put together with global outlook and capabilities, SBC believes in providing holistic solutions to clients tailored to meet business objectives and address most complex challenges and at the same time be robust, scalable and sustainable from a tax, legal and regulatory standpoint.

Disclaimer: This material and the information contained herein prepared by Steadfast Business Consulting LLP is intended for clients to provide updates and is not an exhaustive treatment of such subject. We are not, by means of this material, rendering any professional advice or services. It should not be relied upon as the sole basis for any decision which may affect you or your business. This Alert provides certain general information as well as specific information with respect to Steadfast Business Consulting LLP. This alert should neither be regarded as comprehensive nor sufficient for the purposes of any decision-making.