

JUNE 2026



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JUNE 2026

COMPLIANCE CALENDAR

Monthly Statutory Compliance

➤ 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	IT	TDS/TCS challan
07-Jun	STPI/SEZ	STPI - MPR
10-Jun	GST	GSTR-7 & GSTR-8, Form A & Form B for EOU Units, , MOOWR Return
10-Jun	LABOUR	PT Payment
10-Jun	STPI/SEZ	STPI-SERF ⁽¹⁾ , SEZ-SERF
11-Jun	GST	GSTR-1 ⁽²⁾
13-Jun	GST	QRMP (IFF) ⁽³⁾⁽⁴⁾ , GSTR-5 (NRTP), GSTR-6 (ISD)
15-Jun	IT	Advance tax Q1, Form 16(FY 25-'26) & Form 16A (Jan'26 – Mar'26)
15-Jun	LABOUR	Payment of PF and ESI
20-Jun	GST	GSTR-3B, GSTR-5A (OIDAR)
25-Jun	GST	PMT 06 (QRMP)
30-Jun	FEMA	STPI/SEZ - Softex filing ⁽⁵⁾
30-Jun	MCA	Form DPT-3
30-Jun	GST	IEC Code Renewal, GSTR 4 (Annual Return for CMP)
30-Jun	STPI/SEZ	STPI - APR (for FY 2025-26)
30-Jun	IT	Challan cum Statement in Form 141 for the Month of May'26

NOTES

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

➤ Direct Tax Compliances

7 JUNE

Deposit of Tax deducted/collected for the month of May, 2026.

Form 141

Declaration under section 394(2) of the Income-tax Act 2025 to be made by a buyer for obtaining goods without collection of tax in the month of May, 2026

Form 127

14 JUNE

Certificate under section 395(4) of the Income-tax Act 2025 for tax deducted at source under section 393(1) of the Income-tax Act 2025 in the month of April, 2026

Form 130/131/132

15 JUNE

Furnishing the statement of income distributed by the Securitisation Trust to the investors.

Form No 72

Furnishing of statement of income paid or credited by an investment fund to its unit holder for the previous year 2025-26.

Form No 71

Furnishing statement by a recognised association in respect of transactions in which client codes have been modified after registering in the system for the month of May, 2026

Form No 85

Furnishing of the prescribed Form by an office of the Government where TDS/TCS for the month of May, 2026 has been paid without the production of a challan.

Form No 138

Quarterly TDS certificates (in respect of tax deducted for payments other than salary) for the quarter ending March, 2026

Form No 131

➤ Direct Tax Compliances

15 JUNE

Monthly statement by stock exchange in respect of transactions in which client codes have been modified after registering in system for the month of May, 2026

Form No 84

Certificate of tax deducted at source to employees in respect of salary paid and tax deducted during Financial Year 2025-26

Form No 130

Furnishing the statement of income distributed by the Securitisation Trust to the investors

Form 73

29 JUNE

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) (Income-tax Act 1961) which takes place during the Financial Year 2025-26

Form No 59

E-filing of a statement in Form No. 3CEK (Income-tax Rules, 1962) by an eligible investment fund under section 9A (Income-tax Act 1961) in respect of its activities in the financial year 2025-26

Form No 3CEK

30 JUNE

Furnishing statement by Alternative Investment Fund (AIF) to unit holders in respect of income distributed during the previous year 2025-26.

Form No 71

Furnishing of statement containing the particulars of expenditures specified under section 35D(2)(a) (Income-tax Act 1961) (if the assessee is required to submit return of income by July 31, 2026)

Form No 4

Furnishing of statement of income distributed by business trust to its unit holders during the financial year 2025-26.

Form No 69

➤ Direct Tax Compliances

30 JUNE

Challan-cum-statement of deduction of tax under section 393(1) [Table Sl. No. 2(i), 3(i), 6(ii) & 8(vi)] in the month of May, 2026

**Form No
141/142/143**

Return in respect of securities transaction tax for the financial year 2025-26.

Form No 146

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, 2026.

Form 145

Annual statement pertaining to income distributed during financial year 2025-26 by a securitisation trust.

Form No 73

➤ GST Compliances

10 JUNE

Summary of Tax Deducted at Source (TDS) and deposited under GST laws for the month of May-'26

GSTR - 7

Monthly return - Special Procedure for taxpayers engaged in manufacturing pan masala or tobacco products for the month of May-'26

GST SRAM-II

Registered e-commerce taxpayers in India who are liable to pay TCS should be deducted on or before 10th May-'26.

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-'26

GSTR - 1

20 JUNE

Furnishing Documents in Invoice Furnishing Facility (IFF) under QRMP Scheme for the month of May-'26.

GSTR - IFF

Filing of return by Input Service Distributor (ISD) for the month of May-'26.

GSTR - 6

Monthly summary return with self-assessed tax payment for the month of May-'26.

GSTR - 3B

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

➤ GST Compliances

05 JUNE

MPR – Monthly Progress Report for the month of May-'26.

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15 JUNE

SERF (Service Export Reporting Form) – May-' 26
(Applicable to service exporters)

STPI/ SEZ – SERF

25 JUNE

Monthly tax payment challan under QRMP scheme for May-'26. Applicable for taxpayers with turnover up to Rs. 5 crores.

PMT – 06

28 JUNE

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

GSTR – 11

➤ Labour & Other Law Compliances

10 JUNE

Deposit of Professional Tax (PT) payment and filing of return for the month of May-' 26.

**Form V
e-Payment**

15 JUNE

Deposit of Employee State Insurance Contributions (ESI) with Government for the Month of May-' 26.

ECR Filing

Deposit of Provident Fund (PF) with Government for the Month of May-' 26.

ECR Filing

➤ SEZ and EOU/STPI Compliances

5 JUNE

MPR – Monthly Progress Report for the month of May-'26.

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15 JUNE

SERF (Service Export Reporting Form) – May-'26
(Applicable to service exporters)

STPI/ SEZ – SERF

➤ FEMA and COSEC Compliances

07 JUNE

Reporting of actual transactions of External Commercial Borrowings (ECB) under FEMA, 1999 for the month of May-'26.

Form ECB 2

Software Export Form for the month of May-'26.

SOFTEX

30 JUNE

Return of Deposit and particulars of transaction not considered as deposit for the financial year 2025-26.

Form DPT 03



Local connect Global outlook



Contributed By:
Krishna Tungam
Head of VCFO

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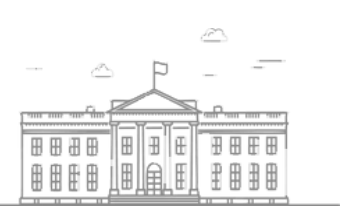
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- Notable Practitioner- Transfer Pricing 2026
- Tier 2 Firm 2026
- Notable Transfer Pricing Firm 2024

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