

Statutory and Tax Compliance Calendar for April, 2023

INCOME TAX ACT			
Compliance Relating To	Form No.	Period	Due date
Due date for deposit of Tax collected	Challan 281	Mar-23	07-04-2023
Deposit of Equalization Levy	Challan 285	Mar-23	07-04-2023
Issue of TDS Certificate for tax deducted under section 194-IA (TDS on Immovable property)	Form 16B	Feb-23	14-04-2023
Issue of TDS Certificate for tax deducted under section 194-IB (TDS on Certain Rent payment)	Form 16C	Feb-23	14-04-2023
Due date for issue of TDS Certificate for tax deducted under section 194M (TDS on payment to resident contractor or resident professional) in the month of December, 2022	Form 16D	Feb-23	14-04-2023
Income Tax TDS Certificate for tax deducted under section 194S (TDS on payment made for the transfer of Virtual Digital Assets.)	Form 16E	Feb-23	14-04-2023
Due date for furnishing statement by a stock exchange in respect of transactions in which client code been modified after registering in the system	Form 3BB	Mar-23	15-04-2023
Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers)	Form 15CC	Jan-Mar23	15-04-2023
Due date for deposit of Tax deducted	Challan 281	Mar-23	30-04-2023
Details of Deposit of TDS/TCS by book entry by an office of the Government	Form 24G	Mar-23	30-04-2023
Furnishing of challan-cum-statement in respect of tax deducted under section 194-IA (TDS on Immovable property)	Form 26QB	Mar-23	30-04-2023
Furnishing of challan-cum-statement in respect of tax deducted under section 194-IB (TDS on Certain Rent payment)	Form 26QC	Mar-23	30-04-2023
Furnishing of challan-cum-statement in respect of tax deducted under section 194-M (TDS on payment to resident contractor or resident professional) and under section 194-N (TDS on cash withdrawal in excess of Rs 1 crore)	Form 26QD	Mar-24	30-04-2024
Furnishing of challan-cum-statement in respect of tax deducted under section 194S (TDS on payment made for the transfer of Virtual Digital Asset)	Form 26Q / 26QE	Mar-23	30-04-2023
Due date for uploading quarterly declarations received from recipients in Form. 15G/15H	15G/15H	Jan-Mar23	30-04-2023
Due date for e-filing of a declaration in Form No. 61 containing particulars of Form No. 60 received during the period October 1, 2022 to March 31, 2023	Form No. 61	Oct-Mar 23	30-04-2023

As per notification no. 17/2022 dated 28th March 2023 **PAN-AADHAAR LINKING** is extended till **30th June 2023 BUT FEES u/s** Rs. 1000 - from 1st April 2023 to 30th June 2023
 After 30th June 2023 PAN Card will be inoperative/cancelled and all the provision of not submitting the PAN Card will be applicable. Once your PAN becomes inoperative, you will not able to file income tax return, open bank account, invest in mutual funds etc.

GST RELATED DUE DATES			
New start of invoice series from 1st April 2023			
Compliance Relating To	Form No.	Period	Due date
Monthly return for authorities deducting tax at source (TDS)	GSTR-7	Mar-23	10-04-2023
Monthly return for E-commerce operators who is required to collect tax at source (TCS) for all the taxable supplies, registered under GST.	GSTR -8	Mar-23	10-04-2023
Monthly return applicable for taxpayers with Annual Aggregate Turnover more than 5 Crore or TO > 1.5 crore and opted to file monthly return	GSTR -1	Mar-23	11-04-2023
Taxpayers opted for quarterly filing GSTR-1/IFF as per QRMP Scheme with Annual aggregate turnover up to Rs. 1.50 Crore.	GSTR -1	Mar-23	13-04-2023
Monthly return for Input Service Distributors	GSTR -6	Mar-23	13-04-2023
Composition Dealer	CMP-08	Jan-March 23	18-04-2023
Non -Resident Taxpayers and OIDAR services provider	GSTR-5/5A	Mar-23	20-04-2023
Taxpayer having an aggregate turnover of more Rs.5 Crores or opted to file monthly return	GSTR - 3B	Mar-23	20-04-2023
Quarterly return (under QRMP) for taxpayers having turnover of up to Rs.5 crores in the previous financial year and principal place of business in some specified 15 states. States: - Chhattisgarh, MP, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamilnadu, Telangana, Andhra Pradesh , Daman and Diu, Dadra and Nagar Haveli, , Lakshadweep, Puducherry, Andaman and Nicobar Islands.	GSTR-3B	Jan 23 - Mar 23	22-04-2023
Quarterly return (under QRMP) for taxpayers having turnover of up to Rs.5 crores in the previous financial year and principal place of business in other category of specified 22 states. States: - J&K, Ladakh, Himachal Pradesh, Punjab, Chandigarh, Uttarakhand, Haryana, Delhi, Rajasthan, UP, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha	GSTR-3B	Jan 23 - Mar 23	24-04-2023
Half yearly filing of ITC-04 for job worker - TO > 5 cr	ITC-04	Oct22 - Mar 23	25-04-2023
Inward supply is received by the UIN holders.	GSTR-11	Mar-23	28-04-2023
Yearly filing of ITC-04 for job worker - TO < 5 cr	ITC-04	2022-23	25-04-2023
Taxpayers having Turnover below Rs 1.5 Crores shall have an option to select the frequency of GST return i.e., Quarterly return monthly payment (QRMP) Scheme filing for FY 2023-24.			30-04-2023
Eighteen months after end of the quarter for which refund is to be claimed	RFD-10		
ROC RELATED DUE DATES			
Compliance Relating To Company		Period	Due date
The applicability of using accounting software having Audit trail has been applicable from financial year commencing on or after the 1st April, 2023			from 1/4/2023
Filing of resolutions with the ROC regarding Board report and Financial Statement	MGT-14		within 30 days from the date of Passing Resolution or Formulating the Agreement.
MSME-1 for the period October-22 to March-23.	MSME-1	Oct22 - Mar23	30-04-2023
Declaration from Director for FY 2023-24	MBP-1 and DIR-8	FY 2023-24	30-04-2023

ESI, PT and PF			
a) Filing of PF Return and Monthly PF payment	ECR	Mar-23	15-04-2023
b) ESIC payment		Mar-23	15-04-2023
Payment and filing of Return of Professional Tax and Shop and Establishments taxes (where annual liability is above Rs.1,00,000)		Mar-23	30-04-2023

UDIN

to be **generated within 60 days** from signing of certificates, financial or audit reports.