

## Statutory and Tax Compliance Calendar for April, 2022

Wishing you all - Happy New Year.

We have tried to compile updates till 31<sup>st</sup> March 2022 and please note List of Compliance may not be exhaustive list of Compliances.

### Income Tax Act

- **07/04/2022**
  - a. Due date for deposit of Equalization Levy for the month of March, 2022.
  - b. Due date for deposit of Tax Collected (TCS) for the month of March, 2022.
  
- **14/04/2022**
  - a. Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of February, 2022
  - b. Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of February, 2022
  - c. Due date for issue of TDS Certificate for tax deducted under section 194M in the month of February, 2022
  
- **15/04/2022**
  - a. 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 March, 2022
  - b. Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending March, 2022
  
- **30/04/2022**
  - a. Due date for deposit of Tax deducted (TDS) by an office of the government for the month of March, 2022. However, all sum deducted 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 an Income-tax Challan
  - b. Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of March, 2022. Also **not that TDS to be deducted on consideration or stamp duty value whichever is higher (w.e.f. 01/04/2022)**
  - c. Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of March, 2022
  - d. Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of March, 2022
  - e. Due date for deposit of Tax deducted by an assessee other than an office of the Government for the month of March, 2022
  - f. Due date for e-filing of a declaration in Form No. 61 containing particulars of Form No. 60 received during the period October 1, 2021 to March 31, 2022
  - g. Due date for uploading declarations received from recipients in Form. 15G/15H during the quarter ending March, 2022
  - h. Due date for deposit of TDS for the period January 2022 to March 2022 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H

As per notification no. 17/2022 dated 29th March 2022 **PAN-AADHAAR LINKING** is extended till **31st March 2023 BUT FEES u/s 234H** is prescribed for linking PAN - Aadhaar as follows

1. NIL - Till 31st March 2022
2. Rs. 500 - from 1st April 2022 to 30th June 2022
3. Rs. 1000 - from 1st July to 31st March 2023.

After 31st March 2023 PAN Card will be inoperative/cancelled and all the provision of not submitting the PAN Card will be applicable.

## GST

- **01/04/2022**
  - a. Businesses with an annual aggregate turnover of more than Rs.20 crore, as calculated in any preceding financial year from 2017-18 up to 2021-22, must begin generating e-invoices and new start of invoice series
- **10/04/2022**
  - a. GST monthly return for the month of March, 2022 (GSTR 8) for E-commerce operators registered under GST.
  - b. GST monthly return for the month March, 2022 (GSTR 7) for authorities deducting tax at source.
- **11/04/2022**
  - a. GST monthly return for the month of March, 2022 (GSTR 1) applicable for taxpayers with Annual Aggregate Turnover more than 1.50 Crore.
  - b. GST monthly return for the month of March, 2022 (GSTR 1) applicable for taxpayers with Annual Aggregate turnover less than 1.50 Crore and opted to file monthly Return.
- **13/04/2022**
  - a. GST monthly return for the month of March,2022 (GSTR 6) for Input Service Distributor
  - b. GST QRMP monthly return due date for the month of March, 2022 (IFF). Applicable for taxpayers with Annual aggregate turnover up to Rs. 1.50 Crore.
- **18/04/2022**
  - a. Due Date of CMP-08 for tax period January-March Quarter 2022
- **20/04/2022**
  - a. GST monthly return for the month of March, 2022 (GSTR 3B) having turnover of above Rs.5 crores in the previous financial year
  - b. GST Monthly return for the month of March, 2022 (GSTR 5) for Non-resident Foreign Tax Payers.
  - c. GST Monthly return for the month of March, 2022 (GSTR 5A) for NRI Taxpayer & OIDAR service provider.
- **22/04/2022**
  - a. GST monthly return for the month of March, 2022 (GSTR 3B) for taxpayers having turnover of up to Rs.5 crore in the previous financial year and principal place of business in some specified 15 states.

**States:** - Chhattisgarh, MP, Gujarat, Daman and Diu, Dadra and Nagar Haveli, Maharashtra, Karnataka, Goa, Lakshadweep, Kerala, TN, Puducherry, Andaman and Nicobar Islands, Telangana and Andhra Pradesh

- **24/04/2022**
  - a. GST monthly return for the month of March, 2021 (GSTR 3B) for taxpayers having turnover of up to Rs.5 crore 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
- **25/04/2022**
  - a. Date of ITC-04 for the period October-March 2022
- **30/04/2022**
  - a. 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 2022-23.

RFD-10: - Eighteen months after end of the quarter for which refund is to be claimed

#### ESI, PT and PF

- **15/04/2022**
  - a. Filing of PF Return (ECR mode) and Monthly PF payment for March-2022
  - b. ESIC payment for the month of March,2022
- **25/04/2022**
  - a. Filing of PF return for the year ended March 2022
- **30/04/2022**
  - a. Payment and filing of Return of Professional Tax and Shop and Establishments taxes for the month of March ,2022 (where annual liability is above Rs.1,00,000)

#### MCA

##### Applicability of Audit Trail Extended

The applicability of using accounting software having Audit trail has been further deferred and now shall be applicable from financial year commencing on or after the 1<sup>st</sup> April, 2023

- **14/12/2021**
  - a) **ADT-1** – Appointment of auditor (assuming AGM held on 30-11-2021) for Every 5<sup>th</sup> Year  
To be filled within 15 days from the date of AGM.
- **30/04/2022**
  - a) **MSME-1** – Half Yearly Return (Oct to March) Financial Year 2021-22.
  - b) **MBP-1 and DIR-8** – Declaration from Director

**CSR-1** – Registration of Entities for undertaking CSR activities. It is One-time form.

**CSR-2**- The due date of CSR-2 for FY 2020-21 extended to 31.05.2022

**Maharashtra Public Trust**

**Trust Registration- Due date of electronic filing of form 10AB seeking registration or approval under Section 10(23C), 12A or 80G of the Income-tax Act, 1961 extended to 30<sup>th</sup> September, 2022. The CBDT issued Circular No. 08/2022 dated March 31, 2022**

**Maharashtra Co-operative Society**

The Maharashtra government's cooperation department has extended the deadline for cooperative housing societies to complete their

- Audits of Fin year 2020-21 by December 31, 2021 and
- **Annual General Meetings by March 31, 2022.**

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

The CBDT has extended the last date for **updating UDINs** for all the IT forms at the e-filing portal to **30<sup>th</sup> April, 2022.**