

Statutory and Tax Compliance Calendar for January, 2023

INCOME TAX ACT			
Compliance Relating To	Form No.	Period	Due date
Due date for deposit of Tax deducted/collected	Challan 281	Dec-22	07-01-2023
Deposit of Equalization Levy	Challan 285	Dec-22	07-01-2023
Deposit of TDS when Assessing Officer has permitted quarterly deposit of TDS under section 192, section 194A, section 194D or section 194H	Challan 281	Oct-Dec22	07-01-2023
Issue of TDS Certificate for tax deducted under section 194-IA (TDS on Immovable property)	Form 16B	Nov-22	14-01-2023
Issue of TDS Certificate for tax deducted under section 194-IB (TDS on Certain Rent payment)	Form 16C	Nov-22	14-01-2023
For issue of TDS Certificate for tax deducted under section 194-M (TDS on payment to resident contractor or resident professional)	Form 16D	Nov-22	14-01-2023
Income Tax TDS Certificate for tax deducted under section 194S (TDS on sale of immovable property)	Form 16E	Nov-22	14-01-2023
Details of Deposit of TDS/TCS by book entry by an office of the Government	Form 24G	Dec-22	15-01-2023
Quarterly statement of TCS for the quarter ending December 31, 2022	Form 27EQ	Oct-Dec22	15-01-2023
Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers)	Form 15CC	Oct-Dec22	15-01-2023
Due date for furnishing of Form 15G/15H declarations received during the quarter ending December, 2022	Form 15G/15H	Oct-Dec22	15-01-2023
Quarterly TCS certificate in respect of quarter	Form 27D	Oct-Dec22	30-01-2023
Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA	Form 26QB	Dec-22	30-01-2023
Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB	Form 26QC	Dec-22	30-01-2023
Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M	Form 26QD	Dec-22	30-01-2023
Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S by Exchange	Form 26QF	Dec-22	31-01-2023
Quarterly statement of TDS for the quarter	Form 24Q/26Q/27Q	Oct-Dec22	31-01-2023
Quarterly return of non-deduction at source by a banking company from interest on time deposit	Form 26QAA	Oct-Dec22	31-01-2023
Intimation under section 286(1) in Form No. 3CEAC, by a resident constituent entity of an international group whose parent is non-resident	Form No. 3CEAC		31-01-2023

As per notification no. 17/2022 dated 29th March 2022 **PAN-AADHAAR LINKING** is extended till **31st March 2023**

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

New IT Rules for verification of ITRs

- If ITR for AY 2022-23 filed after 31.07.2022 till 31.12.2022 and not verified within 30 days
 1. Date of verification will be taken as date of filing. So interest and late fees will be levied accordingly
 2. Where these 30 days expire at any time in 2023 then ITR will be treated as never filed because post
- However, for returns filed up to 31.07.2022 time limit of 120 days shall be available

In Case of Physical ITR V, dispatch only by speed post and date of dispatch should be within 30 days from filing of ITR

GST RELATED DUE DATES

Compliance Relating To	Form No.	Period	Due date
Monthly return for authorities deducting tax at source (TDS)	GSTR-7	Dec-22	10-01-2023
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	Dec-22	10-01-2023
Monthly return applicable for taxpayers with Annual Aggregate Turnover more than 5 Crore or TO < 5 crore and opted to file monthly return	GSTR -1	Dec-22	11-01-2023
Taxpayers opted for quarterly filing GSTR-1/IFF as per QRMP Scheme with Annual aggregate turnover up to Rs. 1.50 Crore.	GSTR -1	Oct-Dec22	13-01-2023
Monthly return for Input Service Distributors	GSTR -6	Dec-22	13-01-2023
Composition Dealer	CMP-08	Oct-Dec22	18-01-2023
Non -Resident Taxpayers and OIDAR services provider	GSTR-5/5A	Dec-22	20-01-2023
Taxpayer having an aggregate turnover of more Rs.5 Crores or opted to file monthly return	GSTR-3B	Dec-22	20-01-2023
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	Oct-Dec22	22-01-2023
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	Oct-Dec22	24-01-2023
Inward supply is received by the UIN holders.	GSTR-11	Dec-22	28-01-2023
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
Appointment of Auditors (for minimum 5 yrs)– (in case where AGM is held on 30 Sep'22 and the period of appointment of auditor is expired at the end of AGM - due date -14/10/2022)	ADT -1		within 15 days from the conclusion of AGM
Filing of financial Statements and other documents with ROC (in case where AGM is held on 30 Sep'22 - due date -30/10/2022) (In case of OPC within 180 days from the close of the financial year)	AOC-4/ AOC-4 XBRL	FY 2021-22	within 30 days from the conclusion of AGM, other than OPC.
Annual Return of Company	MGT-7	FY 2021-22	(Within 60 days of AGM)
Filing Annual Return by OPCs and Small Company	MGT-7A	FY 2021-22	(Within 60 days of AGM)
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.

Maharashtra Public Trust			
Trust Registration- Registration or approval under Section 10(23C), 12A or 80G of the Income-tax Act, 1961 extended to 30 th September, 2022. The CBDT issued Circular No. 09/2022 dated March 31, 2022	Form 10AB of Income Tax		30-09-2022

Maharashtra Co-operative Society			
Filing of Income Tax Return. If a housing society fails to file its returns by the due date, it is required to pay interest at 1% per month or part of the month, calculated under simple interest on tax payable on the outstanding tax liability		FY 2021-22	31-10-2022
AGM can be held upto		FY 2021-22	31-12-2022

ESI, PT and PF			
a) Filing of PF Return and Monthly PF payment b) ESIC payment	ECR	Dec-22	15-01-2023
a. Payment and filing of Return of Professional Tax and Shop and Establishments taxes (where annual liability is above Rs.1,00,000)		Dec-22	15-01-2023

UDIN

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