

Statutory and Tax Compliance Calendar for March, 2023

INCOME TAX ACT			
Compliance Relating To	Form No.	Period	Due date
Due date for deposit of Tax deducted/collected	Challan 281	Feb-23	07-03-2023
Deposit of Equalization Levy	Challan 285	Feb-23	07-03-2023
Issue of TDS Certificate for tax deducted under section 194-IA (TDS on Immovable property)	Form 16B	Jan-23	14-03-2023
Issue of TDS Certificate for tax deducted under section 194-IB (TDS on Certain Rent payment)	Form 16C	Jan-23	14-03-2023
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	Jan-23	14-03-2023
Income Tax TDS Certificate for tax deducted under section 194S (TDS on payment made for the transfer of Virtual Digital Assets.)	Form 16E	Jan-23	14-03-2023
Deposit for 4th instalment of advance tax	Challan 280	Dec - March 23	15-03-2023
Deposit for advance tax @ 100% where incomes assessed under section 44AD + 44ADA (both) against presumptive	Challan 280	Mar-23	15-03-2023
Details of Deposit of TDS/TCS by book entry by an office of the Government	Form 24G	Feb-23	15-03-2023
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	Feb-23	15-03-2023
Furnishing of challan-cum-statement in respect of tax deducted under section 194-IA (TDS on Immovable property)	Form 26QB	Feb-23	30-03-2023
Furnishing of challan-cum-statement in respect of tax deducted under section 194-IB (TDS on Certain Rent payment)	Form 26QC	Feb-23	30-03-2023
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	Feb-23	30-03-2023
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	Feb-23	30-03-2023
Deposit for deduction - life insurance premium + PPF etc.	N/A	Mar-23	31-03-2023
Deposit for balance Advance Tax	Challan 280	Mar-23	31-03-2023
(a) Filing of application for registration or provisional registration + intimation + approval + provisional approval of Trusts + etc. (any) (b) However original date for filing was June 30, 2021	10A	Mar-21	31-03-2023
(a) Filing of application for conversion of provisional registration to regular + renewal of registration + approval after 5 year of registration or approval of Trust + institution + etc. (any) (b) However original date for filing was February 28, 2022	10AB	Mar-21	31-03-2023
Filing of Country-By-Country Report for international group where Indian company is constituent by parent entity + alternate reporting entity (any) resident in India.	3CEAD	Mar-22	31-03-2023
Uploading of statement for foreign income offered to tax in India + tax deducted + paid outside India (both)	Form 67	Mar-22	31-03-2023

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

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

GST RELATED DUE DATES

Compliance Relating To	Form No.	Period	Due date
Monthly return for authorities deducting tax at source (TDS)	GSTR-7	Feb-23	10-03-2023
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	Feb-23	10-03-2023
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	Feb-23	11-03-2023
Taxpayers opted for quarterly filing GSTR-1/IFF as per QRMP Scheme with Annual aggregate turnover up to Rs. 1.50 Crore.	IFF(Optional)	Feb-23	13-03-2023
Monthly return for Input Service Distributors	GSTR -6	Feb-23	13-03-2023
Non -Resident Taxpayers and OIDAR services provider	GSTR-5/5A	Feb-23	20-03-2023
Taxpayer having an aggregate turnover of more Rs.5 Crores or opted to file monthly return	GSTR - 3B	Feb-23	20-03-2023
The QRMP taxpayer has to deposit tax for the first and second months of the quarter. The taxpayers can pay their monthly tax liability either in the Fixed Sum Method (FSM), also popular as 35% challan method, or use the Assessment Method(SAM).	PMT 06	Feb-23	25-03-2023
Inward supply is received by the UIN holders.	GSTR-11	Feb-23	28-03-2023
Opting for Composition scheme where dealer not opted earlier	GST-CMP-02	Mar-24	31-03-2023
Filing of application for Letter of Undertaking (LUT) by Exporter to outside India + also to SEZ in India without payment of GST	RFD-11	Mar-24	31-03-2023
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
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.
Filing for Annual Report for Corporate Social Responsibility (CSR)	CSR - 2		31-03-2023
MCA has allowed for submission of following forms in physical mode vide Circular no.5 dated February 22, 2023	GNL- 2 , MGT 14, PAS 3, SH 8, SH 9, SH 11		from February 22, 2023 to March 31, 2023
MCA has waived late filing fees for following Forms till 31/03/2023 vide circular dated February 21, 2023:			
45 e-Forms -due for filing from February 07 to February 28, 2023			31-03-2023
PAS-3 e-Form - due for filing from January 20 to February 28, 2023 + extension of name reservation for additional 20 days			31-03-2023
SPICe e-Form + Part A - form for reservation of name by proposed company under incorporation			31-03-2023

ESI, PT and PF			
a) Filing of PF Return and Monthly PF payment	ECR	Feb-23	15-03-2023
b) ESIC payment		Feb-23	15-03-2023
Payment and filing of Return of Professional Tax and Shop and Establishments taxes (where annual liability is above Rs.1,00,000)		Feb-23	15-03-2023

UDIN

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