

Statutory Tax Compliance Tracker for the month of April ,2023**Explains Compliance requirement under Various Taxes.****1. Compliance requirement under Income Tax act, 1961**

Sl.	Compliance Particulars	Due Dates
1	Due date for deposit of Tax deducted by an office of the government for the month of March, 2023. 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	07.04.2023
2.	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of February, 2023	14.04.2023
3	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of February, 2023	14.04.2023
4	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of February, 2023	14.04.2023
5	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of February, 2023 <i>Note: Applicable in case of specified person as mentioned under section 194S</i>	14.04.2023
6	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending March, 2023	15.04.2023
7	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, 2023	15.04.2023
8	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of March, 2023 has been paid without the production of a challan	30.04.2023
9	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of March, 2023	30.04.2023
10	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of March, 2023	30.04.2023
11	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of March, 2023	30.04.2023
12	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of March, 2023 <i>Note: Applicable in case of specified person as mentioned under section 194S</i>	30.04.2023
13	Due date for deposit of Tax deducted by an assessee other than an office of the Government for the month of March, 2023	30.04.2023
14	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	30.04.2023
15	Due date for uploading declarations received from recipients in Form. 15G/15H during the quarter ending March, 2023	30.04.2023
16	Due date for deposit of TDS for the period January 2023 to March 2023 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H	30.04.2023

2. Compliance Requirement under GST, 2017		
<u>A. Filing of GSTR –3B / GSTR 3B QRMP</u>		
a) Taxpayers having aggregate turnover > Rs. 5 Cr. in preceding FY		
Tax period	Particulars	Due Date
March, 2023	Due Date for filling GSTR – 3B return for the month of March, 2023 for the taxpayer with Aggregate turnover exceeding INR 5 crores during previous year. <i>Due Date for filling GSTR – 3B return for the quarter of January to March 2022 for the taxpayer with Aggregate turnover up to INR 5 crores during the previous year and who has opted for Quarterly filing of return under QRMP.</i>	20 th April 2023
b). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group A)		
Tax period	Particulars	Due Date
March, 2023	Due Date for filling GSTR – 3B return for the month of March, 2023 for the taxpayer with Aggregate turnover upto INR 5 crores during previous year and who has opted for Quarterly filing of GSTR-3B	22.04.2023
Group A States: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Pondicherry, Andaman and Nicobar Islands, Lakshadweep		
c). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group B)		
Tax period	Particulars	Due Date
March, 2023	Annual Turnover Up to INR 5 Cr in Previous FY But Opted Quarterly Filing	24.04.2023
Group B States: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi		
<u>B. Filing of Form GSTR 1</u>		
Tax period	Particulars	Due Date
March, 2023	1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceding year. 2. Registered person, with aggregate turnover of less than INR 5 Crores during preceding year, opted for monthly filing under QRMP.	11.04.2023

C. Non Resident Tax Payers, ISD, TDS & TCS Taxpayers			
Form No.	Compliance Particulars	Timeline	Due Date
GSTR-5 & 5A	Non-resident ODIAR services provider file Monthly GST Return	20th of succeeding month	20.04.2023
GSTR -6	Every Input Service Distributor (ISD)	13th of succeeding month	13.04.2023
GSTR -7	Return for Tax Deducted at source to be filed by Tax Deductor	10th of succeeding month	10.04.2023
GSTR -8	E-Commerce operator registered under GST liable to TCS	10th of succeeding month	10.04.2023
D. GSTR – 1 QRMP monthly / Quarterly return			
Form No.	Compliance Particulars	Timeline	Due Date
Details of outward supply- IFF	a) GST QRMP monthly return due date for the month of April, 2022 (IFF). Applicable for taxpayers with Annual aggregate turnover up to Rs. 1.50 Crore b) Summary of outward supplies by taxpayers who have opted for the QRMP scheme.	13th of succeeding month – Monthly Quarterly Return	13.04.2023
E. GST Refund:			
Form No.	Compliance Particulars	Due Date	
RFD -10	Refund of Tax to Certain Persons	18 Months after the end of quarter for which refund is to	
F. Monthly Payment of GST – PMT-06:			
Compliance Particular			Due Date
Due Date of payment of GST for a taxpayer with Aggregate turnover up to INR 5			25.04.2023
G. Monthly Payment of GST – PMT-06:			
Compliance Particular			Due Date
Form GST CMP-08 is used to declare the details or summary of self- assessed			18.04.2023
H. Labour laws			
1	Provident Fund Payment for March 23	15.04.2023	
2	ESI Payment for March 23	15.04.2023	
I. ROC Laws			
ROC/MCA Every company to fulfil the requirement of an audit trail in their		01.04.2023	
MSME-form 1 return Due date for filing of MSME form-1for the period October to		30.04.2023	
<p>Disclaimer: Every effort has been made to avoid errors or omissions in this material. In spite of this, errors may creep in. Any mistake, error or discrepancy noted may be brought to our notice which shall be taken care of in the coming month. In no event I or the FCBM shall be liable for any direct, indirect, special, or incidental damage resulting from or arising out of or in connection with the use of this information.</p>			