FCBM

The Apex Body OF India's Corrugated Packaging Industry

SINCE 1971

Compliance with tax and statutory regulations is mandatory for both individuals and businesses in India, regardless of their scale of operations. It is crucial for businesses of all forms, such as Private Limited Company, Public Limited Company, Limited Liability Partnership, or Sole Proprietorship Firm, to keep track of compliance due dates for Income Tax Return Filing, GST Return Filing, ROC Compliance, and others, which fall every month of the year. To facilitate registered businesses and professionals in staying updated with tax and statutory compliance, we have prepared a Compliance Calendar for APRIL 2025. This calendar provides GST due dates and income tax return due dates for APRIL 2025, which can aid businesses in planning and preparing for compliance well in advance. To avoid penalties and legal issues, it is crucial for businesses of all types to stay aware of Statutory Due dates Income tax returns and various other returns.

Statutory Tax Compliance Tracker for the month of April ,2025
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, 2025. 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	07.04.2025
2.	Due date for issue of **TDS** Certificate for tax deducted under section 194-IA in the month of MARCH 2025	14.04.2025
3	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of MARCH 2025	14.04.2025
4	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of MARCH 2025	14.04.2025
5	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of MARCH 2025 *Note: Applicable in case of specified person as mentioned under section 194S*	14.04.2025
6	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending March, 2025	15.04.2025
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, 2025	15.04.2025
8	Due date for furnishing of Form 24G by an office of the Government where TDS/**TCS** for the month of March, 2025 has been paid without the production of a challan	30.04.2025
9	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of March, 2025	30.04.2025
10	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of March, 2025	30.04.2025
11	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of March, 2025	30.04.2025
12	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of March, 2025 *Note: Applicable in case of specified person as mentioned under section 194S*	30.04.2025

13	Due date for deposit of Tax deducted by an assessee other than an office of the Government for the month of March, 2025	30.04.2025
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, 2024 to March 31, 2025	30.04.2025
15	Due date for uploading declarations received from recipients in Form. 15G/15H during the quarter ending March, 2025	30.04.2025
16	Due date for deposit of TDS for the period January 2025 to March 2025 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H	30.04.2025

2. Compliance Requirement under GST, 2017

A. Filin g of GSTR –3B / GSTR 3B QRMP

a) Taxpayers having aggregate turnover > Rs. 5 Cr. in preceding FY

Tax period	Particulars	Due Date
March, 2025	Due Date for filling GSTR – 3B return for the month of March, 2025 for the taxpayer with Aggregate turnover exceeding INR 5 crores during previous year.	20 th April 2025

b). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group A)

Tax period	Particulars	Due Date
March, 2025	Due Date for filling GSTR – 3B return for the month of March, 2025 for the taxpayer with Aggregate turnover upto INR 5 crores during previous year and who has opted for Quarterly filing of GSTR-3B	22.04.2025

Group A States: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Pomdicherry, 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, 2025	Annual Turnover Up to INR 5 Cr in Previous FY But Opted Quarterly Filing	24.04.2025

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

B. Filin g of Form GSTR 1

Tax period	Particulars	Due Date
March, 2025	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 then INR 5 Crores during preceding year, opted for monthly filling under QRMP.	11.04.2025

C. Non Resident Tax Payers, ISD, TDS & TCS Taxpayers

Form No.	Particulars	Timeline	Due Date
GSTR-5 & 5A	Non-resident ODIAR services provider file Monthly GST Return	20th of succeeding month	20.04.2025
GSTR - 6	Every Input Service Distributor (ISD)	13th of succeeding month	13.04.2025
GSTR - 7	Return for Tax Deducted at source to be filed by Tax Deductor	10th of succeeding month	10.04.2025
GSTR - 8	E-Commerce operator registered under GST liable to TCS	10th of succeeding month	10.04.2025

D. GSTR – 1 QRMP monthly / Quarterly return

Form No.	Particulars	Timeline	Due Date
Details of outward supply-IFF	a) GST QRMP monthly return due date for the month of April, 2023 (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	13.04.2025

E. GST Refund:

Form No.	Particulars	Due Date
RFD -10	Refund of Tax to Certain Persons	18 Months after the end of quarter for which refund is to be claimed

F. Monthly Payment of GST – PMT-06:

Particular	Due Date
Due Date of payment of GST for a taxpayer with Aggregate turnover up to INR 5 crores during the previous year and who has opted for Quarterly filing of return under QRMP.	25.04.2025

G. Monthly Payment of GST – PMT-06:

Particular	Due Date
Form GST CMP-08 is used to declare the details or summary of self-assessed tax payable by taxpayers who have opted for a composition levy.	18.04.2025

H. GSTR-11 - by UIN HOLDERS

Particular	Due Date
GSTR-11 is the return to be filed by the persons who have been issued a Unique Identity Number and claims a refund of the taxes paid on their	28.04.2025

I. GSTR-ITC-04 (JOB WORK RETURN)

Particular	Due Date
ITC 04 (Half-Yearly/Yearly) Jobs sent to/received from job workers (depends on turnover).	25.04.2025

J. Labour laws

1	Provident Fund Payment for March 25	15.04.2025
2	ESI Payment for March 25	15.04.2025

K. ROC Laws		
ROC/MCA Every company to fulfil the requirement of an audit trail in their Accounting Software.		**01.04.2025**
NDH-3, Return of Nidhi Company for the half year ended- within 30 days from the conclusion of each half year- October 2024 to March 2025		**30.04.2025**
MSME-form 1 return Due date for filing of MSME form-1for the period October to March, relating to the outstanding payments to MSMEs		**30.04.2025**
L. SEBI LAWS		
SEBI	**Due date for filing the quarterly statements of the Grievance Redressal Mechanism under Regulation 13(3) for the quarter ending March 2025.**	**21.04.2025**
SEBI	**Due date for filing the quarterly statements for the Corporate Governance Report under Regulation 27(2)(a) within 21 days from the end of the quarter March 2025.**	**21.04.2025**
SEBI	**Due date for filing the quarterly statements for the Shareholding Pattern under Regulation 31(1)(b) within 21 days from the end of the quarter March 2025.**	**21.04.2025**
SEBI	**Due date for filing the Reconciliation of Share Capital Audit Report within 30 days from the end of the quarter March 2025**	**30.04.2025**
SEBI	**An entity identified as a Large Corporate must file the Initial Disclosure with the Stock Exchange(s) within 30 days from the beginning of the financial year.**	**30.04.2025**
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. Also Due dates mentioned in this Compliance Calendar may be subject to change based on the notifications, if any, will be issued by the department from time to time. Users are requested to refer to the latest circulars & Notifications for the extensions and changes in compliance due dates.		

Compiled by:
ALOK KUMAR GUPTA
CHAIRMAN: Taxation & Legal Matters Committee FCBM