

## STATUTORY COMPLIANCE DUE DATES -APRIL-2023

### Important Statutory Compliances Due Dates Relating to GST, Income-Tax, ESI, EPF & ROC, Karnataka Professional Tax.

Due Date	Statutory Compliance	Description
1	ROC/MCA	Every company to fulfil the requirement of an audit trail in their Accounting Software.
7	Income-Tax Monthly TDS/TCS	TDS/TCS Remittance for the month of March 2023, for 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.
10	GST GSTR 7	Filing of GSTR-7 for the month of March 2023 by persons who are required to deduct GST TDS.
10	GST GSTR-8	Filing of GSTR-8 for the month of March 2023 by E-Commerce Operators. (GST TCS)
11	GST GSTR-1	Filing of GSTR-1 for the month of March 2023 for taxpayers having a Turnover of more than ₹ 5 Crore in the Previous Financial Year and Taxpayers who opted for monthly GSTR-1 filing.
13	GST GSTR-1	Filing of GSTR-1 for the taxpayers who opted for the QRMP Scheme (Optional).
13	GST GSTR-5	Filing of GSTR-5 of Non-Resident Taxable Person for the month of March 2023.
13	GST GSTR-6	Filing of GSTR-6 of Input Service Distributors for the month of March 2023.
14	Income-Tax TDS	Due date for issue of TDS Certificate for tax deducted under section 194-IA,194-IB,194M,194S in the month of February, 2023.
15	Income-Tax Form-15CC	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending March, 2023.
15	Income-Tax FORM-3BB	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	ESI	ESI Payment & Return filing for the month of March 2023.
15	EPF	EPF Payment & Return filing for the month of March 2023.
18	GST CMP-08	Payment of self-assessed tax liability to be filed quarterly by composition taxable person.
20	GST GSTR-5A	Filing of GSTR-5A for Non-resident taxpayers OIDAR Service Providers.
20	Karnataka Professional Tax	Payment of Employees Salary Professional Tax and Return filing for the month of March 2023.
20	GST GSTR-3B	Filing of GSTR-3B for the month of March 2023 for taxpayers having a Turnover of more than ₹ 5 Crores opted to file monthly returns.

# Manohar Chowdhry & Associates

CHARTERED ACCOUNTANTS

22	GST GSTR-3B	Filing of GSTR-3B for the month of March, 2023 for the taxpayer with Aggregate turnover up to INR 5 crores during previous year and who has opted for Quarterly filing of GSTR-3B for Group A states.
24	GST GSTR-3B	Filing of GSTR-3B Annual Turnover Up to INR 5 Cr in Previous FY But Opted Quarterly Filing for Group B States.
25	GST PMT-06	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.
30	Income-Tax TDS	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA,194-IB,194M,194S in the month of March, 2023.
30	Income-Tax FORM-24G	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	Income-Tax FORM-61	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	Income-Tax FORM-15G/15H	Due date for uploading declarations received from recipients in Form. 15G/15H during the quarter ending March, 2023.
30	Income-Tax TDS	Due date for deposit of Tax deducted by an assessee other than an office of the Government for the month of March, 2023.
30	Income-Tax TDS	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	ROC MSME-form 1 return	Due date for filing of MSME form-1 for the period October to March, relating to the outstanding payments to MSMEs.
30	PT Annual return	Due date for filing of PT annual return through form-5.
30	PT Renewal	Due date for renewal of PT.
	GST RFD-10	Refund is to be claimed within 18 months from the end of the quarter for which return is to be claimed.
<p>Note: - 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 &amp; Notifications for the extensions and changes in compliance due dates.</p>		
<p><i>This Document was Updated on 31-03-2023</i></p>		