

<b>STATUTORY COMPLIANCE DUE DATES -MARCH-2023</b>		
<b>Important Statutory Compliances Due Dates Relating to GST, Income-Tax, ESI, EPF &amp; ROC, Karnataka Professional Tax.</b>		
Due Date	Statutory Compliance	Description
2	Income-Tax TDS	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA,194-IB,194M in the month of January, 2023.
7	Income-Tax Monthly TDS/TCS	TDS/TCS Remittance for the month of February 2023
10	GST GSTR 7	Filing of GSTR-7 for the month of February 2023 by persons who are required to deduct GST TDS.
10	GST GSTR-8	Filing of GSTR-8 for the month of February 2023 by E-Commerce Operators. (GST TCS)
11	GST GSTR-1	Filing of GSTR-1 for the month of February 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.
11	GST GSTR-1	Registered person, with aggregate turnover of less than INR 5 Crores during preceding year, opted for monthly filing of return under QRMP Scheme.
13	GST GSTR-1	Filing of GSTR-1 for the taxpayers who opted for the QRMP Scheme (Optional).
13	GST GSTR-6	Filing of GSTR-6 of Input Service Distributers for the month of February 2023.
15	Income-Tax Advance Tax	Fourth instalment of advance tax for the assessment year 2023-24
15	Income-Tax Advance Tax	Due date for payment of whole amount of advance tax in respect of assessment year 2023-24 for assessee covered under presumptive scheme of section 44AD / 44ADA
15	Income-Tax FORM-24G	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of February 2023 has been paid without the production of a challan
15	ESI	ESI Payment & Return filing for the month of February 2023.
15	EPF	EPF Payment & Return filing for the month of February 2023.
17	Income-Tax TDS	Due date for issue of TDS Certificate for tax deducted under section 194-IA,194-IB,194M in the month of January 2023.
20	GST GSTR-5	Monthly GSTR 5 for February 2023 (Non-resident 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 February 2023.

20	GST GSTR-3B	Filing of GSTR-3B for the month of February 2023 for taxpayers having a Turnover of more than ₹ 5 Crores opted to file monthly returns.
22	GST GSTR-3B	Filing of GSTR-3B for the month of February, 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 issue of TDS Certificate for tax deducted under section 194-IA,194-IB,194M in the month of February 2023.
31	Income-Tax FORM-3CEAD	Country-By-Country Report in Form No. 3CEAD for the previous year 2021-22 by a parent entity or the alternate reporting entity, resident in India, in respect of the international group of which it is a constituent of such group.
31	Income-Tax FORM-3CEAD	Country-By-Country Report in Form No. 3CEAD for a reporting accounting year by a constituent entity, resident in India, in respect of the international group of which it is a constituent if the parent entity is not obliged to file report under section 286(2) or the parent entity is resident of a country with which India does not have an agreement for exchange of the report etc.
31	Income-Tax FORM-67	Uploading of statement [Form 67], of foreign income offered to tax and tax deducted or paid on such income in previous year 2021-22, to claim foreign tax credit.
	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><b>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.</b></p>		
<p><i>This Document was Updated on 28-02-2023</i></p>		