

STATUORY TAX COMPLIANCE CALENDER FOR MARCH 2023**Compliance Requirement Under Income Tax Act, 1961**

S No.	Compliance Particulars	Due Dates
1	(a) Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of January, 2023 (b) Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of January, 2023 (c) Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of January, 2023	02.03.2023
2	Due date for deposit of Tax deducted/collected for the month of February, 2023. However, all the sum deducted/collected 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	07.03.2023
3	Fourth instalment of advance tax for the assessment year 2023-24	15.03.2023
4	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	15.03.2023
5	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	15.03.2023
6	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of January, 2023	17.03.2023
7	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of January, 2023	17.03.2023
8	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of January, 2023	17.03.2023
9	(a) Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of February, 2023 (b) Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of February, 2023 (c) Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of February, 2023	30.03.2023
10	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	31.03.2023

11	Country-By-Country Report in Form No. 3CEAD for a reporting accounting year (assuming reporting accounting year is April 1, 2021 to March 31, 2022) 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.	31.03.2023
12	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 [if return of income has been furnished within the time specified under section 139(1) or section 139(4)]	31.03.2023
<u>Compliance Requirement Under GST</u>		
Form No.	Compliance Particulars	Due Dates
GSTR 7 and GSTR 8 (Monthly)	GSTR 7 is a monthly summary of Tax Deducted at Source (TDS) and deposited under GST laws. GSTR 8 is a monthly summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws.	10.03.2023
GSTR 1 (Monthly)	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 of return under QRMP	11.03.2023
GSTR-1 (IFF) (Optional) GSTR-6 (Monthly)	Summary of outward supplies B2B by taxpayers who have opted for the quarterly filing (with turnover less than INR 5 crores) under the QRMP scheme for the quarter of Jan-Mar 2023. Details of ITC received and distributed by an Input Service Distributors.	13.03.2023
GSTR-5 (Monthly) GSTR-5A (Monthly) GSTR-3B (Monthly)	Summary of outward taxable supplies and tax payable by a non-resident taxable person. Summary of outward taxable supplies and tax payable by a person supplying OIDAR services. Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs. 5 crores in the last FY or have not opted for the QRMP scheme for the quarter of Jan-Mar 2023	20.03.2023
GSTR-3B (Monthly)	Applicable on Group A States, below 5 Crore: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep	22.03.2023

GSTR-3B (Monthly)	Applicable on Group B States, below 5 Crore: 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	24.03.2023
PMT-06	Challan for depositing GST by taxpayers who have opted for the quarterly filing of GSTR-3B under the QRMP scheme.	25.03.2023
RFD-10	Refund of Tax to certain Persons	18 Months after the date of quarter for which refund is to be claimed
CMP-02	Due date for the taxpayer to opt for the composition scheme for the upcoming FY 2023-24	31.03.2023
RFD-11 (LUT)	Due date for renewing or taking fresh Letter of Understanding (LUT) for the FY 2023-24	31.03.2023
<u>Labour laws</u>		
1	Provident Fund Payment for February 23	15.03.2023
2	ESI Payment for February 23	15.03.2023
<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</p>		
Compiled By:- Alok Kumar Gupta		