

COMPLIANCE CALENDAR - APRIL 2022

GST | IT | FEMA | PF/ESI | ROC | PT/CT

Date	Type	Nature of compliance
7	FEMA	ECB-2 return for the month of Mar-22.
	IT	TDS/TCS payment for the month of Mar-22 (Government deductors only)
10	GST	GSTR-7 (GST TDS) for the month of Mar-22.
	GST	GSTR-8 (GST TCS) for the month of Mar-22.
11	GST	GSTR-1 for the month of Mar-22 (Not opted for QRMP scheme or Annual Turnover > 5 crores).
13	GST	GSTR-1 for Q4 (Jan-22 to Mar-22) (QRMP scheme)
	GST	GSTR-6 (Return for Input Service Distributor) for the month of Mar-22.
14	IT	Due date for issue of TDS Certificate for tax deducted under section 194-IA,IB,M in the month of Feb-22
15	PF	PF payment for the month of Mar-22.
	PF	PF - ECR Filing for the month of Mar-22.
	ESI	ESIC payment for the month of Mar-22.
18	GST	GST CMP-08 for Q4 (Jan-22 to Mar-22) for composition dealers
20	GST	GSTR-3B for the month of Mar-22. (Annual Turnover > 5 Crores).
	GST	GSTR-5 (Non-Resident Taxable Person) for the month of Mar-22.
	GST	GSTR-5A (OIDAR Services) for the month of Mar-22.
22/24	GST	GSTR-3B for Q4 (Jan-22 to Mar-22) (QRMP scheme)
25	GST	Form ITC-04 for the period Oct 21 - Mar 22 (Summary of goods sent to or received from job worker) (Annual Turnover > 5 Crores)
	GST	Form ITC-04 for the period Apr 21 - Mar 22 (Summary of goods sent to or received from job worker) (Annual Turnover upto 5 Crores)
30	IT	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, IB, M, in the month of Mar-22.
	IT	TDS/TCS payment for the month of Mar-22 (other than Government deductors)
	IT	TDS/TCS payment for the period Jan-22 to Mar-22 under section 192,194A, 194D or 194H (only for the deductors permitted by AO)
	ROC	Form MSME for the period Oct-21 to Mar-22 for companies having outstanding balances to MSME's exceeding 45 days.

Note: The implementation of mandatory audit trial feature in the accounting softwares used by all the companies which was earlier scheduled to come into effect on 1st April, 2022 has been further postponed to 1st April, 2023 vide MCA notification dated 31st March 2022