

COMPLIANCE CALENDAR - APRIL 2023

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

Date	Type	Nature of compliance
7	FEMA	ECB-2 return for the month of Mar-23.
	IT	TDS payment for the month of Mar-23 (Government deductors only)
	IT	TCS payment for the month of Mar-23
10	GST	GSTR-7 (GST TDS) for the month of Mar-23.
	GST	GSTR-8 (GST TCS) for the month of Mar-23.
11	GST	GSTR-1 for the month of Mar-23 (Other than QRMP scheme).
13	GST	GSTR-1 for Q3 (Jan-23 to Mar-23) (QRMP scheme).
	GST	GSTR-6 (Return for Input Service Distributor) for the month of Mar-23.
15	IT	Quarterly statement in respect of foreign remittances in Form 15CC (to be furnished by authorized dealers)
	PF	PF payment for the month of Mar'23.
	PF	PF - ECR Filing for the month of Mar'23.
	ESI	ESIC payment for the month of Mar'23.
18	GST	GSTR-CMP-08 for Q3 (Jan-23 to Mar-23) (Composition Scheme Dealers).
20	GST	GSTR-3B for the month of Mar-23. (Other than QRMP scheme).
	GST	GSTR-5 (Non-Resident Taxable Person) for the month of Mar-23.
	GST	GSTR-5A (OIDAR Services) for the month of Mar-23.
22/24	GST	GSTR-3B for Q3 (Jan-23 to Mar-23). (QRMP scheme).
25	GST	ITC - 04 for II half year (Oct'22 - Mar'23) in respect of goods sent to/ received from a job-worker.
30	IT	Uploading declarations received in Form 15G/H for Jan-23 - Mar-23
	IT	Due date for furnishing of challan-cum-statement for TDS u/s 194-IA, IB, M deducted in Mar-23.
	IT	TDS payment for the month of Mar-23 (other than Government deductors)
	IT	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
	ROC	Form MSME-1 for the period Oct-22 to Mar-23 for companies having outstanding balances to MSME's exceeding 45 days.
	GST	Annual Return for FY 2022-23 under composition scheme - GSTR-4
	GST	To opt out or in from QRMP for the period Apr-23 - Jun-23

Note:

1. A GST LUT for the FY 2023-24 can be generated on/before 31st March 2024 but it is advisable to apply in the beginning of the year to avoid future complications, if any
2. With effect from 01/04/2023, every company must ensure that the accounting software they use has an inbuilt mechanism to record the audit trail of every transaction, creating an edit log of each change made in the electronically maintained books of account along with the date when such changes are made and ensure that the audit trail cannot be disabled.