

**Due Date Compliance Calendar for the Month of March 2022- Month of deadly compliances  
(As updated on 01st March 2022)**

**A. Due dates for Compliances under GST**

- **GSTR-3B – Monthly GST Return**

| <b>Turnover in the previous financial year</b>  | <b>Return for the Month</b> | <b>Extended Due Date</b> |
|---|-----------------------------|--------------------------|
| <i>For Taxpayer with Annual Turnover More than Rs. 5 crore<br/>&amp; For Taxpayer who is not opting for QRMP Scheme having Turnover up to 5 crores.</i> | <i>FEB -2022</i>            | <i>20-MAR</i>            |

*From February 2022 onwards, if the GSTR-3B return for a particular month not filed by the taxpayer, then it will not be allowed to file the GSTR-1 of subsequent month.*

**GSTR-1**

| <b>Turnover</b>   | <b>Return for Month / Quarter</b> | <b>Extended Due Date</b> |
|---|-----------------------------------|--------------------------|
| <i>ABOVE INR. 5.00 Crore<br/>&amp; For Taxpayer who is not opting for QRMP Scheme having Turnover up to 5 crores.</i> | <i>FEB -2022</i>                  | <i>11-MAR</i>            |
| <i>IFF – Optional for Taxpayers who have opted for QRMP</i>   | <i>FEB -2022</i>                  | <i>13-MAR</i>            |

- 25-03-2022- PMT06 – QRMP scheme taxpayers (filed for 1 and 2 month of every quarter) for FEB month
- 20-03-2022- Due date for filing GSTR-5 (to be filed by Non-Resident taxable person) for FEB month
- 20-03-2022- Due date for filing GSTR-5A (to be filed by the OIDAR) for FEB month
- 13-03-2022- Due date for filing GSTR-6 (to be filed by Input Service Distributor for FEB month.
- 10-03-2022- Due date for filing GSTR-7 (to be filed by the person who is required to deduct TDS under GST for FEB month
- 10-03-2022- Due date for filing GSTR-8 (to be filed by the e-commerce operators required to deduct TDS under GST for FEB month.
- RFD-10 – 18 Months after the end of quarter for which refund is to be claimed
- 31-03-2022- RFD-11 – The due date for renewing or taking fresh Letter of Understanding (LUT) for FY 2022-23

- 31-03-2022- CMP-02 – The due date for taxpayer to opt for the Composition Scheme for the upcoming FY 2022-23

#### **B. Due dates for Compliance under Income tax**

- 07-03-2022 – Due date for deposit of Tax deducted by an assessee other than an office of the Government for the month of FEB.
- 15-03-2022 -Fourth instalment of advance tax for the assessment year 2022-23
- 15-03-2022 – Due date for filing of return of income for the assessment year 2021-22 if the assessee (not having any international or specified domestic transaction) is

(a) corporate-assessee or

(b) non-corporate assessee (whose books of account are required to be audited) or

(c) partner of a firm whose accounts are required to be audited or the spouse of such partner if the provisions of section 5A apply

- 15-03-2022 – Return of income for the assessment year 2021-22 in the case of an assessee if he/it is required to submit a report under section 92E pertaining to international or specified domestic transaction(s)
- 02-03-2022- Last date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M in the month of JAN
- 17-03-2022- Due date for issue of TDS Certificate for tax deducted u/s 194-IA (TDS on Immovable property) in m/o JAN
- 17-03-2022- Due date for issue of TDS Certificate for tax deducted under section 194-IB (TDS on Certain Rent payment) in m/o JAN
- 17-03-2022- Due date for issue of TDS Certificate for tax deducted under section 194-M in m/o JAN
- 30-03-2022-Last date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M in the month of FEB
- 30-03-2022-The due date for linking of Aadhaar number with PAN
- 31-03-2022- Filing of belated/revised return of income for the assessment year 2021-22 for all assessee (provided assessment has not been completed before March 31, 2021)

#### **C. Due dates Compliances under ESI, PF Acts**

- 15-03-2022- ESIC Payment for m/o FEB 2021
- 15-03-2022- PF Payment for m/o FEB 2021

#### **D. Due dates Compliances under Companies Act**

- 15-03-2022- Form AOC 4 (CFS, XBRL, Non-XBRL) – for FY 2020-21 -Form AOC 4 for filing by Companies
- 31-03-2022- Form MGT 7/ 7A Form MGT 7/ 7A for FY 2020-21 for filing by Companies
- 31-03-2022- New Form CSR -2 (report on Corporate Social Responsibility) (w.e.f. 11/02/2022) i.e. F.Y. 2020-21: separately on or before 31st March, 2022

## **Statutory Tax Compliance Calendar (Due Dates) March, 2022**

### **Compliance under Income Tax Act**

- ◆ Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of January, 2022 : **2nd March, 2022**
- ◆ Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of January, 2022 : **2nd March, 2022**
- ◆ Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of January, 2022 : **2nd March, 2022**
- ◆ Due date for deposit of Tax deducted/collected for the month of February, 2022. However, all 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 : **7th March, 2022**

### **15th March, 2022**

- ◆ Fourth instalment of advance tax for the assessment year 2022-23
- ◆ Due date for payment of whole amount of advance tax in respect of assessment year 2022-23 for assessee covered under presumptive scheme of section 44AD / 44ADA
- ◆ Due date for filing of return of income for the assessment year 2021-22 if the assessee (not having any international or specified domestic transaction) is (a) corporate-assessee or (b) non-corporate assessee (whose books of account are required to be audited) or (c) partner of a firm whose accounts are required to be audited or the spouse of such partner if the provisions of section 5A apply
- ◆ Return of income for the assessment year 2021-22 in the case of an assessee if he/it is required to submit a report under section 92E pertaining to international or specified domestic transaction(s)
- ◆ Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of January, 2022

### **17th March, 2022**

- ◆ Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of January, 2022
- ◆ Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of January, 2022
- ◆ Due date for issue of TDS Certificate for tax deducted under section 194M in the month of January, 2022

### **31st March, 2022**

- ◆ Country-By-Country Report in Form No. 3CEAD for the previous year 2020-21 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
- ◆ Country-By-Country Report in Form No. 3CEAD for a reporting accounting year (assuming reporting accounting year is April 1, 2020 to March 31, 2021) 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.

- ◆ Filing of belated/revised return of income for the assessment year 2021-22 for all assessee (provided assessment has not been completed before March 31, 2021)
- ◆ The due date for filing of belated/revised return of income for the assessment year 2021-22 has been extended to March 31, 2022 vide Circular no. 17/2021, dated 09-09-2021
- ◆ Filing of application in Form 10A for registration/provisional
- ◆ registration/intimation/approval/provisional approval of Trust, institutions or Research Associations, etc. (which was required to be filed on or before 30-06-2021)
- ◆ The due date for filing of application in Form 10A has been extended to March 31, 2022 vide Circular no. 16/2021, dated 29-08-2021
- ◆ Filing of application in Form 10AB for conversion of provisional registration into regular registration or renewal of registration/approval after five year of registration/approval of Trust, institution, etc. (which was required to be filed on or before 28-02-2022)
- ◆ The due date for filing of application in Form 10AB has been extended to March 31, 2022 vide Circular no. 16/2021, dated 29-08-2021

### **Compliance Under Goods and Service Tax Act**

- ◆ GSTR 7 TDS (Tax deducted at source) under GST : 10th March, 2022
- ◆ GSTR- 8 (TCS) under GST : 10th March, 2022
- ◆ GSTR- 1 whose turnover exceeds 5 Crore : 11th March, 2022
- ◆ GSTR- 1 Taxpayer opted to file monthly return : 11th March, 2022
- ◆ GSTR- IFF under QRMP Scheme : 13th March, 2022
- ◆ GSTR-6 Input Service Distributor : 13th March, 2022
- ◆ GSTR-5 Return for Non-Resident taxable Person : 20th March, 2022
- ◆ GSTR-5A Return for NRI, providing online information and database access or retrieval services o non-taxable person in India : 20th March, 2022
- ◆ GSTR – 3B Whose Turnover > Rs 5 Crore or have opted to file monthly return : 20 March, 2022
- ◆ GSTR – 3B (Opted to file under QRMP as per State Criteria) : 22 & 24 March, 2022
- ◆ PMT – 06 Who has opted to file return under QRMP Scheme : 25th March, 2022
- ◆ GSTR – 11 Statement of inward supplies received by persons having Unique Identification Number (UIN) : 28th March, 2022
- ◆ RFD – 11 Application for Letter of Undertaking( LUT) for FY 2022-23 : 31st March, 2022 ◆
- ◆ CMP – 02 Intimation to pay tax under Composition Scheme during the FY 2022-23 : 31st March, 2022

### **Compliances under ESI and PF Act**

| Due Date   | Applicable Form                          | Applicable Period | Compliance Requirement      |
|------------|--|-------------------|-----------------------------|
| 15-03-2022 | Electronic Challan cum Return (ECR) (PF) | February, 2022    | E-payment of Provident Fund |
| 15-03-2022 | ESI Challan                              | February, 2022    | ESI payment                 |

### **Compliances under Companies Act**

MCA has further extended the due dates for filing of e-forms AOC-4/ 4(CFS)/ 4(XBRL), 4(Non-XBRL) upto 15/03/2022 and for filing of e-forms MGT-7/ 7A upto 31/03/2022, without payment of any additional fee for the financial year 2020-21, however the normal fee shall be payable as applicable, vide General Circular 1/2022 dt. 11/02/2022.

Accordingly, the ROC annual return due date for FY 2020-21 stands extended for companies, without payment of additional fee, as under:

1. AOC-4, AOC-4 CFS, AOC-4 XBRL, AOC-4 Non-XBRL : **15/03/2022**
2. MGT-7 and MGT-7A : **31/03/2022.**

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