

Apr 2022		May 2022		Jun 2022		Jul 2022	
Date	Compliance	Date	Compliance	Date	Compliance	Date	Compliance
7	<ul style="list-style-type: none"> <li>Deposit of Tax Collected at Source (TCS) for Mar 2022</li> <li>Deposit of equalization levy for Mar 2022</li> </ul>	7	<ul style="list-style-type: none"> <li>Deposit of withholding tax (TDS/TCS) for Apr 2022</li> <li>Deposit of equalization levy for Apr 2022</li> </ul>	7	<ul style="list-style-type: none"> <li>Deposit of withholding tax (TDS/TCS) for May 2022</li> <li>Deposit of equalization levy for May 2022</li> </ul>	7	<ul style="list-style-type: none"> <li>Deposit of withholding tax (TDS/TCS) for Jun 2022</li> <li>Deposit of equalization levy for Jun 2022</li> </ul>
11	Filing of Monthly GSTR 1 (Outward Supply Return) for Mar 2022	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Apr 2022	11	Filing of Monthly GSTR 1 (Outward Supply Return) for May 2022	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Jun 2022
13	<ul style="list-style-type: none"> <li>Filing of Monthly GSTR 6 (ISD Return) for Mar 2022</li> <li>Filing of Quarterly GSTR 1 (Outward Supply Return) for Jan-Mar 2022</li> </ul>	13	<ul style="list-style-type: none"> <li>Filing of Monthly GSTR 6 (ISD Return) for Apr 2022</li> <li>Filing of Monthly IFF (For QRMP taxpayers) for Apr 2022</li> </ul>	13	<ul style="list-style-type: none"> <li>Filing of Monthly GSTR 6 (ISD Return) for May 2022</li> <li>Filing of Monthly IFF (For QRMP taxpayers) for May 2022</li> </ul>	13	<ul style="list-style-type: none"> <li>Filing of Monthly GSTR 6 (ISD Return) for Jun 2022</li> <li>Filing of Quarterly GSTR 1 (Outward Supply Return) for Apr-Jun 2022</li> </ul>
15	Deposit of PF & ESI contribution for Mar 2022	15	<ul style="list-style-type: none"> <li>Deposit of PF &amp; ESI contribution for Apr 2022</li> <li>Filing of Quarterly statement of TCS deposited for Jan-Mar 2022</li> </ul>	15	<ul style="list-style-type: none"> <li>Deposit of PF &amp; ESI contribution for May 2022</li> <li>Deposit of 15% of Advance Tax for FY 2022-23</li> <li>Issue of TDS certificate for quarter Jan-Mar 2022 (non-salary) &amp; annual TDS certificate in Form 16 (salary) for FY 2021-22</li> </ul>	15	<ul style="list-style-type: none"> <li>Deposit of PF &amp; ESI contribution for Jun 2022</li> <li>Filing of Annual Return on Foreign Assets &amp; Liabilities (FLA) for FY 2021-22</li> <li>Filing of Quarterly statement of TCS deposited for Apr-Jun 2022</li> </ul>
20	Filing of GSTR 3B (Summary return) by taxpayers having aggregate turnover > Rs. 5 crore in the previous FY for Mar 2022	20	Filing of GSTR 3B (Summary return) by taxpayers having aggregate turnover > Rs. 5 crore in the previous FY for Apr 2022	20	Filing of GSTR 3B (Summary return) by taxpayers having aggregate turnover > Rs. 5 crore in the previous FY for May 2022	20	Filing of GSTR 3B (Summary return) by taxpayers having aggregate turnover > Rs. 5 crore in the previous FY for Jun 2022
22	Filing of GSTR 3B (Summary return) by taxpayers having aggregate turnover ≤ Rs. 5 crore in the previous FY and registered in prescribed 14 States / UT for Jan-Mar 2022	25	GST challan payment (PMT-06) by taxpayers having aggregate turnover ≤ Rs. 5 crore in the previous FY if no sufficient ITC available for Apr 2022	25	GST challan payment (PMT-06) by tax-payers having aggregate turnover ≤ Rs. 5 crore in the previous FY if no sufficient ITC available for May 2022	22	Filing of GSTR 3B (Summary return) by taxpayers having aggregate turnover ≤ Rs. 5 crore in the previous FY and registered in prescribed 14 States/UT for Apr-Jun 2022
24	Filing of GSTR 3B (Summary return) by taxpayers having aggregate turnover ≤ Rs. 5 crore in the previous FY and registered in prescribed 22 States / UT for Jan-Mar 2022	30	<ul style="list-style-type: none"> <li>Filing of Annual Return in Form 11 for FY 2021-22 by LLPs</li> <li>Filing of Annual Return in Form FC-4 for FY 2021-22 by Liaison / Branch / Project office in India</li> <li>Form 49C for FY 2021-22 for Foreign Companies having Liaison Office in India</li> <li>Issue of TCS certificate for Jan-Mar 2022</li> </ul>	30	<ul style="list-style-type: none"> <li>Furnishing of Form-1 (Equalisation Levy Statement) for FY 2021-22</li> <li>Filing of return of deposits / exempted deposits in form DPT-3 for FY 2021-22</li> <li>Modification of Importer-Exporter Code (IEC) details with Directorate General of Foreign Trade (DGFT) for FY 2021-22</li> </ul>	24	Filing of GSTR 3B (Summary return) by taxpayers having aggregate turnover ≤ Rs. 5 crore in the previous FY and registered in prescribed 22 States / UT for Apr-Jun 2022
25	Filing of ITC-04 (Half-Yearly) for Oct-Mar 2022		<ul style="list-style-type: none"> <li>Filing of Quarterly statement of TDS deposited for Jan-Mar 2022</li> <li>Filing of Form 61A (Statement of Financial Transactions) for FY 2021-22</li> </ul>		30		Issue of TCS certificate for Apr-Jun 2022
30	<ul style="list-style-type: none"> <li>Deposit of withholding tax (TDS) for Mar 2022</li> <li>Filing of GSTR-4 (Annually for Composition Dealers) for FY 2021-22</li> <li>Filing of MSME dues in MSME Form I for the period Oct' 21 - Mar' 22</li> </ul>		31		<ul style="list-style-type: none"> <li>Filing of Quarterly statement of TDS deposited for Apr-Jun 2022</li> <li>Income-tax Return (ITR) for Individuals (including expatriates), non-corporates who are not liable for Tax Audit for FY 2021-22</li> </ul>		31
Aug 2022		Sep 2022		Oct 2022		Nov 2022	
Date	Compliance	Date	Compliance	Date	Compliance	Date	Compliance
7	<ul style="list-style-type: none"> <li>Deposit of withholding tax (TDS/TCS) for Jul 2022</li> <li>Deposit of equalization levy for Jul 2022</li> </ul>	7	<ul style="list-style-type: none"> <li>Deposit of withholding tax (TDS/TCS) for Aug 2022</li> <li>Deposit of equalization levy for Aug 2022</li> </ul>	7	<ul style="list-style-type: none"> <li>Deposit of withholding tax (TDS/TCS) for Sep 2022</li> <li>Deposit of equalization levy for Sep 2022</li> </ul>	7	<ul style="list-style-type: none"> <li>Deposit of withholding tax (TDS/TCS) for Oct 2022</li> <li>Deposit of equalization levy for Oct 2022</li> </ul>
11	Filing of Monthly GSTR 1 (Outward Supply Return) for Jul 2022	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Aug 2022	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Sep 2022	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Oct 2022
13	<ul style="list-style-type: none"> <li>Filing of Monthly GSTR 6 (ISD Return) for Jul 2022</li> <li>Filing of Monthly IFF (For QRMP taxpayers) for Jul 2022</li> </ul>	13	<ul style="list-style-type: none"> <li>Filing of Monthly GSTR 6 (ISD Return) for Aug 2022</li> <li>Filing of Monthly IFF (For QRMP taxpayers) for Aug 2022</li> </ul>	13	<ul style="list-style-type: none"> <li>Filing of Monthly GSTR 6 (ISD Return) for Sep 2022</li> <li>Filing of Quarterly GSTR 1 (Outward Supply Return) for Jul-Sep 2022</li> </ul>	13	<ul style="list-style-type: none"> <li>Filing of Monthly GSTR 6 (ISD Return) for Oct 2022</li> <li>Filing of Monthly IFF (For QRMP taxpayers) for Oct 2022</li> </ul>
15	<ul style="list-style-type: none"> <li>Deposit of PF &amp; ESI contribution for Jul 2022</li> <li>Issue of TDS certificate (other than salary) for Apr-Jun 2022</li> </ul>	15	<ul style="list-style-type: none"> <li>Deposit of PF &amp; ESI contribution for Aug 2022</li> <li>Deposit of 45% of Advance Tax for FY 2022-23</li> </ul>	15	<ul style="list-style-type: none"> <li>Deposit of PF &amp; ESI contribution for Sep 2022</li> <li>Filing of Quarterly statement of TCS deposited for Jul-Sep 2022</li> </ul>	15	<ul style="list-style-type: none"> <li>Deposit of PF &amp; ESI contribution for Oct 2022</li> <li>Issue of TDS certificate (other than salary) for Jul-Sep 2022</li> </ul>
20	Filing of GSTR 3B (Summary return) by taxpayers having aggregate turnover > Rs. 5 crore in the previous FY for Jul 2022	20	Filing of GSTR 3B (Summary return) by taxpayers having aggregate turnover > Rs. 5 crore in the previous FY for Aug 2022	20	Filing of GSTR 3B (Summary return) by taxpayers having aggregate turnover > Rs. 5 crore in the previous FY for Sep 2022	20	Filing of GSTR 3B (Summary return) by taxpayers having aggregate turnover > Rs. 5 crore in the previous FY for Oct 2022
25	GST challan payment (PMT-06) by taxpayers having aggregate turnover ≤ Rs. 5 crore in the previous FY if no sufficient ITC available for Jul 2022	25	GST challan payment by taxpayers (PMT-06) having aggregate turnover ≤ Rs. 5 crore in the previous FY if no sufficient ITC available for Aug 2022	22	Filing of GSTR 3B (Summary return) by taxpayers having aggregate turnover ≤ Rs. 5 crore in the previous FY and registered in prescribed 14 States/UT for Jul-Sep 2022	25	GST challan payment by taxpayers (PMT-06) having aggregate turnover ≤ Rs. 5 crore in the previous FY if no sufficient ITC available for Oct 2022
		30	<ul style="list-style-type: none"> <li>Filing of KYC details of Directors in Form Web KYC</li> <li>Statutory audit for FY 2021-22</li> <li>Filing of Form FC-3 (Annual accounts and list of places of business in India) with ROC for FY 2021-22 by Liaison/ Branch/Project office in India</li> <li>Filing of KYC details of all Directors who have procured DIN during FY 2021-22 in Form DIR-3 KYC</li> <li>Filing of Annual Activity Certificate (AAC) and Audited financials for FY 2021-22 by Liaison/Branch/Project office in India</li> <li>Filing of Tax Audit Report u/s 44AB for FY 2021-22 (in case transfer pricing is not applicable)</li> </ul>	24	Filing of GSTR 3B (Summary return) by taxpayers having aggregate turnover ≤ Rs. 5 crore in the previous FY and registered in prescribed 22 States/UT for Jul-Sep 2022	30	<ul style="list-style-type: none"> <li>Corporate tax return for FY 2021-22 (where transfer pricing laws are applicable)</li> <li>Report in Form 3CEAA u/s 92D(4) for FY 2021-22</li> <li>Filing of Form 3CEFA for exercising option of safe harbour rules for international transaction</li> <li>Filing of Form 3CEFB for exercising option of safe harbour rules for specified domestic transaction</li> <li>Availment of Unclaimed Input Tax Credit under GST for FY 2021-22</li> <li>Issuance of Credit Notes under GST where invoices pertain to FY 2021-22</li> </ul>
				25	Filing of ITC-04 (Half-Yearly) for Apr-Sep 2022		
				30	<ul style="list-style-type: none"> <li>Issue of TCS certificate for Jul-Sep 2022</li> <li>Filing of MSME dues in MSME Form I for the period Apr '22 - Sep '22</li> <li>Filing of Annual Accounts in Form 8 by LLPs FY 2021-22</li> </ul>		
				31	<ul style="list-style-type: none"> <li>Filing of Quarterly statement of TDS deposited for Jul-Sep 2022</li> <li>Income-tax Return (ITR) for FY 2021-22 (if transfer pricing is not applicable) for (a) corporates, (b) non corporate assesses (who are liable for Audit), (c) Partner of a Firm liable for Audit</li> <li>Transfer Pricing Report in Form 3CEB for FY 2021-22</li> <li>Filing of Tax Audit Report u/s 44AB for FY 2021-22 (in case transfer pricing is applicable)</li> <li>Intimation by a designated constituent entity, resident in India, of an international group in Form no. 3CEAB for the FY 2021-22</li> </ul>		
Dec 2022		Jan 2023		Feb 2023		Mar 2023	
Date	Compliance	Date	Compliance	Date	Compliance	Date	Compliance
7	<ul style="list-style-type: none"> <li>Deposit of withholding tax (TDS/TCS) for Nov 2022</li> <li>Deposit of equalization levy for Nov 2022</li> </ul>	7	<ul style="list-style-type: none"> <li>Deposit of withholding tax (TDS/TCS) for Dec 2022</li> <li>Deposit of equalization levy for Dec 2022</li> </ul>	7	<ul style="list-style-type: none"> <li>Deposit of withholding tax (TDS/TCS) for Jan 2023</li> <li>Deposit of equalization levy for Jan 2023</li> </ul>	7	<ul style="list-style-type: none"> <li>Deposit of withholding tax (TDS/TCS) for Feb 2023</li> <li>Deposit of equalization levy for Feb 2023</li> </ul>
11	Filing of Monthly GSTR 1 (Outward Supply Return) for Nov 2022	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Dec 2022	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Jan 2023	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Feb 2023
13	<ul style="list-style-type: none"> <li>Filing of Monthly GSTR 6 (ISD Return) for Nov 2022</li> <li>Filing of Monthly IFF (For QRMP taxpayers) for Nov 2022</li> </ul>	13	<ul style="list-style-type: none"> <li>Filing of Monthly GSTR 6 (ISD Return) for Dec 2022</li> <li>Filing of Quarterly GSTR 1 (Outward Supply Return) for Oct-Dec 2022</li> </ul>	13	<ul style="list-style-type: none"> <li>Filing of Monthly GSTR 6 (ISD Return) for Jan 2023</li> <li>Filing of Monthly IFF (For QRMP taxpayers) for Jan 2023</li> </ul>	13	<ul style="list-style-type: none"> <li>Filing of Monthly GSTR 6 (ISD Return) for Feb 2023</li> <li>Filing of Monthly IFF (For QRMP taxpayers) for Feb 2023</li> </ul>
15	<ul style="list-style-type: none"> <li>Deposit of PF &amp; ESI contribution for Nov 2022</li> <li>Deposit of 75% of Advance Tax for FY 2022-23</li> </ul>	15	<ul style="list-style-type: none"> <li>Deposit of PF &amp; ESI contribution for Dec 2022</li> <li>Filing of Quarterly statement of TCS deposited for Oct-Dec 2022</li> </ul>	15	<ul style="list-style-type: none"> <li>Deposit of PF &amp; ESI contribution for Jan 2023</li> <li>Issue of TDS certificate (other than salary) for Oct-Dec 2022</li> </ul>	15	<ul style="list-style-type: none"> <li>Deposit of PF &amp; ESI contribution for Feb 2023</li> <li>Deposit of 100% of Advance Tax for FY 2022-23</li> </ul>
20	Filing of GSTR 3B (Summary return) by taxpayers having aggregate turnover > Rs. 5 crore in the previous FY for Nov 2022	20	Filing of GSTR 3B (Summary return) by taxpayers having aggregate turnover > Rs. 5 crore in the previous FY for Dec 2022	20	Filing of GSTR 3B (Summary return) by taxpayers having aggregate turnover > Rs. 5 crore in the previous FY for Jan 2023	20	Filing of GSTR 3B (Summary return) by taxpayers having aggregate turnover > Rs. 5 crore in the previous FY for Feb 2023
25	GST challan payment (PMT-06) by taxpayers having aggregate turnover ≤ Rs. 5 crore in the previous FY if no sufficient ITC available for Nov 2022	22	Filing of GSTR 3B (Summary return) by taxpayers having aggregate turnover ≤ Rs. 5 crore in the previous FY and registered in prescribed 14 States/UT for Oct-Dec 2022	25	GST challan payment by taxpayers (PMT-06) having aggregate turnover ≤ Rs. 5 crore in the previous FY if no sufficient ITC available for Jan 2023	25	GST challan payment by taxpayers (PMT-06) having aggregate turnover ≤ Rs. 5 crore in the previous FY if no sufficient ITC available for Feb 2023
31	<ul style="list-style-type: none"> <li>Filing of belated / revised ITR for FY 2021-22</li> <li>Filing of GST Annual Return for FY 2021-22 in Form GSTR-9, 9A, 9B and 9C</li> </ul>	24	<ul style="list-style-type: none"> <li>Filing of GSTR 3B (Summary return) by taxpayers having aggregate turnover ≤ Rs. 5 crore in the previous FY and registered in prescribed 22 States/UT for Oct-Dec 2022</li> </ul>	31	<ul style="list-style-type: none"> <li>Filing of Form CMP-02 for opting the composition scheme for upcoming FY 2023-24</li> <li>Filing of Form RFD-11 (LUT) for upcoming FY 2023-24</li> </ul>	31	<ul style="list-style-type: none"> <li>Filing of Form CMP-02 for opting the composition scheme for upcoming FY 2023-24</li> <li>Filing of Form RFD-11 (LUT) for upcoming FY 2023-24</li> </ul>
		30	Issue of TCS certificate for Oct-Dec 2022				
		31	<ul style="list-style-type: none"> <li>Filing of Quarterly statement of TDS deposited for Oct-Dec 2022</li> <li>Intimation in Form No. 3CEAC by a resident constituent entity of an international group whose parent is non-resident (assuming accounting year of parent entity is Apr 2021 - Mar 2022)</li> </ul>				

The due dates mentioned above are as per relevant Acts, Notifications, Circulars and Press Releases issued till 12 May 2022.

The information contained in this document has been compiled from published sources believed to be reliable. The information is only for general guidance and is not meant to be a substitute for professional, technical or legal advice in any manner.

**Annual General Meeting (AGM) compliances as per Companies Act, 2013:**

Last date for Annual General Meeting – 30 September 2022

Filing of Form AOC-4 with Registrar of Companies (annual report including balance sheet and profit and loss statement): Within 30 days of Annual General Meeting

Filing of Form MGT-7 with Registrar of Companies (annual return): Within 60 days of Annual General Meeting