

Apr 2023		May 2023		Jun 2023		Jul 2023	
Date	Compliance	Date	Compliance	Date	Compliance	Date	Compliance
7	<ul style="list-style-type: none"> Deposit of Tax Collected at Source (TCS) for Mar 2023 Deposit of equalization levy for Mar 2023 	7	<ul style="list-style-type: none"> Deposit of withholding tax (TDS/TCS) for Apr 2023 Deposit of equalization levy for Apr 2023 	7	<ul style="list-style-type: none"> Deposit of withholding tax (TDS/TCS) for May 2023 Deposit of equalization levy for May 2023 	7	<ul style="list-style-type: none"> Deposit of withholding tax (TDS/TCS) for Jun 2023 Deposit of equalization levy for Jun 2023
11	Filing of Monthly GSTR 1 (Outward Supply Return) for Mar 2023	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Apr 2023	11	Filing of Monthly GSTR 1 (Outward Supply Return) for May 2023	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Jun 2023
13	<ul style="list-style-type: none"> Filing of Monthly GSTR 6 (ISD Return) for Mar 2023 Filing of Quarterly GSTR 1 (Outward Supply Return) for Jan-Mar 2023 	13	<ul style="list-style-type: none"> Filing of Monthly GSTR 6 (ISD Return) for Apr 2023 Filing of Monthly IFF (for QRMP taxpayers) for Apr 2023 	13	<ul style="list-style-type: none"> Filing of Monthly GSTR 6 (ISD Return) for May 2023 Filing of Monthly IFF (for QRMP taxpayers) for May 2023 	13	<ul style="list-style-type: none"> Filing of Monthly GSTR 6 (ISD Return) for Jun 2023 Filing of Quarterly GSTR 1 (Outward Supply Return) for Apr-Jun 2023
15	Deposit of PF & ESI contribution for Mar 2023	15	<ul style="list-style-type: none"> Deposit of PF & ESI contribution for Apr 2023 Filing of Quarterly statement of TCS deposited for Jan-Mar 2023 	15	<ul style="list-style-type: none"> Deposit of PF & ESI contribution for May 2023 Deposit of 15% of Advance Tax for FY 2023-24 Issue of TDS certificate for quarter Jan-Mar 2023 (non-salary) & annual TDS certificate in Form 16 (salary) for FY 2022-23 	15	<ul style="list-style-type: none"> Deposit of PF & ESI contribution for Jun 2023 Filing of Annual Return on Foreign Assets & Liabilities (FLA) for FY 2022-23 Filing of Quarterly statement of TCS deposited for Apr-Jun 2023
20	Filing of GSTR 3B (Summary return) for Mar 2023 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2021-22	20	Filing of GSTR 3B (Summary return) for Apr 2023 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2022-23	20	Filing of GSTR 3B (Summary return) for May 2023 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2022-23	20	Filing of GSTR 3B (Summary return) for Jun 2023 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2022-23
22	Filing of GSTR 3B (Summary return) for Jan-Mar 2023 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2021-22 and registered in prescribed 14 States / UT	25	GST challan payment (PMT-06) for Apr 2023 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2022-23 if no sufficient ITC available	25	GST challan payment (PMT-06) for May 2023 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2022-23 if no sufficient ITC available	22	Filing of GSTR 3B (Summary return) for Apr-Jun 2023 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2022-23 and registered in prescribed 14 States/UT
24	Filing of GSTR 3B (Summary return) for Jan-Mar 2023 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2021-22 and registered in prescribed 22 States / UT	30	<ul style="list-style-type: none"> Filing of Annual Return in Form 11 for FY 2022-23 by LLPs Filing of Annual Return in Form FC-4 for FY 2022-23 by Liaison / Branch / Project office in India Form 49C for FY 2022-23 for Foreign Companies having Liaison Office in India Issue of TCS certificate for Jan-Mar 2023 	30	<ul style="list-style-type: none"> Furnishing of Form-1 (Equalisation Levy Statement) for FY 2022-23 Filing of return of deposits / exempted deposits in form DPT-3 for FY 2022-23 Modification of Importer-Exporter Code (IEC) details with Directorate General of Foreign Trade (DGFT) for FY 2022-23 	24	Filing of GSTR 3B (Summary return) for Apr-Jun 2023 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2022-23 and registered in prescribed 22 States / UT
25	Filing of ITC-04 (Half-Yearly) for Oct-Mar 2023		30		Issue of TCS certificate for Apr-Jun 2023		
30	<ul style="list-style-type: none"> Deposit of withholding tax (TDS) for Mar 2023 Filing of GSTR-4 (Annually for Composition Dealers) for FY 2022-23 Filing of MSME dues in MSME Form I for the period Oct '22 - Mar '23 	31	<ul style="list-style-type: none"> Filing of Quarterly statement of TDS deposited for Jan-Mar 2023 Filing of Form 61A (Statement of Financial Transactions) for FY 2022-23 	31	<ul style="list-style-type: none"> Filing of Quarterly statement of TDS deposited for Apr-Jun 2023 Income-tax Return (ITR) for Individuals (including expatriates), non-corporates who are not liable for Tax Audit for FY 2022-23 		
Aug 2023		Sep 2023		Oct 2023		Nov 2023	
Date	Compliance	Date	Compliance	Date	Compliance	Date	Compliance
7	<ul style="list-style-type: none"> Deposit of withholding tax (TDS/TCS) for Jul 2023 Deposit of equalization levy for Jul 2023 	7	<ul style="list-style-type: none"> Deposit of withholding tax (TDS/TCS) for Aug 2023 Deposit of equalization levy for Aug 2023 	7	<ul style="list-style-type: none"> Deposit of withholding tax (TDS/TCS) for Sep 2023 Deposit of equalization levy for Sep 2023 	7	<ul style="list-style-type: none"> Deposit of withholding tax (TDS/TCS) for Oct 2023 Deposit of equalization levy for Oct 2023
11	Filing of Monthly GSTR 1 (Outward Supply Return) for Jul 2023	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Aug 2023	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Sep 2023	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Oct 2023
13	<ul style="list-style-type: none"> Filing of Monthly GSTR 6 (ISD Return) for Jul 2023 Filing of Monthly IFF (for QRMP taxpayers) for Jul 2023 	13	<ul style="list-style-type: none"> Filing of Monthly GSTR 6 (ISD Return) for Aug 2023 Filing of Monthly IFF (for QRMP taxpayers) for Aug 2023 	13	<ul style="list-style-type: none"> Filing of Monthly GSTR 6 (ISD Return) for Sep 2023 Filing of Quarterly GSTR 1 (Outward Supply Return) for Jul-Sep 2023 	13	<ul style="list-style-type: none"> Filing of Monthly GSTR 6 (ISD Return) for Oct 2023 Filing of Monthly IFF (for QRMP taxpayers) for Oct 2023
15	<ul style="list-style-type: none"> Deposit of PF & ESI contribution for Jul 2023 Issue of TDS certificate (other than salary) for Apr-Jun 2023 	15	<ul style="list-style-type: none"> Deposit of PF & ESI contribution for Aug 2023 Deposit of 45% of Advance Tax for FY 2023-24 	15	<ul style="list-style-type: none"> Deposit of PF & ESI contribution for Sep 2023 Filing of Quarterly statement of TCS deposited for Jul-Sep 2023 	15	<ul style="list-style-type: none"> Deposit of PF & ESI contribution for Oct 2023 Issue of TDS certificate (other than salary) for Jul-Sep 2023
20	Filing of GSTR 3B (Summary return) for Jul 2023 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2022-23	20	Filing of GSTR 3B (Summary return) for Aug 2023 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2022-23	20	Filing of GSTR 3B (Summary return) for Sep 2023 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2022-23	20	Filing of GSTR 3B (Summary return) for Oct 2023 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2022-23
25	GST challan payment (PMT-06) for Jul 2023 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2022-23 if no sufficient ITC available	25	GST challan payment by taxpayers (PMT-06) for Aug 2023 having aggregate turnover ≤ Rs. 5 crore in FY 2022-23 if no sufficient ITC available	22	Filing of GSTR 3B (Summary return) for Jul - Sep 2023 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2022-23 and registered in prescribed 14 States/UT	25	GST challan payment by taxpayers (PMT-06) for Oct 2023 having aggregate turnover ≤ Rs. 5 crore in FY 2022-23 if no sufficient ITC available
31	<ul style="list-style-type: none"> Filing of belated / revised ITR for FY 2022-23 Filing of GST Annual Return for FY 2022-23 in Form GSTR-9, 9A, 9B and 9C 	30	<ul style="list-style-type: none"> Filing of KYC details of Directors in Form Web KYC Statutory audit for FY 2022-23 Filing of Form FC-3 (Annual accounts and list of places of business in India) with ROC for FY 2022-23 by Liaison/Branch/Project office in India Filing of KYC details of all Directors who have procured DIN during FY 2022-23 in Form DIR-3 KYC Filing of Annual Activity Certificate (AAC) and Audited financials for FY 2022-23 by Liaison/Branch/Project office in India Filing of Tax Audit Report u/s 44AB for FY 2022-23 (in case transfer pricing is not applicable) 	24	<ul style="list-style-type: none"> Filing of GSTR 3B (Summary return) for Jul - Sep 2023 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2022-23 and registered in prescribed 22 States/UT 	30	<ul style="list-style-type: none"> Corporate tax return for FY 2022-23 (where transfer pricing laws are applicable) Report in Form 3CEAA (Master File) u/s 92D(4) for FY 2022-23 Filing of Form 3CEFA for exercising option of safe harbour rules for international transaction Filing of Form 3CEFB for exercising option of safe harbour rules for specified domestic transaction Availment of Unclaimed Input Tax Credit under GST for FY 2022-23 Issuance of Credit Notes under GST where invoices pertain to FY 2022-23
		25	Filing of ITC-04 (Half-Yearly) for Apr-Sep 2023	25	Filing of ITC-04 (Half-Yearly) for Apr-Sep 2023		
		30	<ul style="list-style-type: none"> Issue of TCS certificate for Jul-Sep 2023 Filing of MSME dues in MSME Form I for the period Apr '23 - Sep '23 Filing of Annual Accounts in Form 8 by LLPs for FY 2022-23 Filing of Quarterly statement of TDS deposited for Jul-Sep 2023 	31	<ul style="list-style-type: none"> Income-tax Return (ITR) for FY 2022-23 (if transfer pricing is not applicable) for (a) corporates, (b) non corporate assessee (who are liable for Audit), (c) Partner of a Firm liable for Audit Transfer Pricing Report in Form 3CEB for FY 2022-23 Transfer Pricing Documentation as per Rule 10D of Income-tax Rules, 1962 Filing of Tax Audit Report u/s 44AB for FY 2022-23 (in case transfer pricing is applicable) Intimation by a designated constituent entity, resident in India, of an international group in Form no. 3CEAB for the FY 2022-23 		
		31	<ul style="list-style-type: none"> Income-tax Return (ITR) for FY 2022-23 (if transfer pricing is not applicable) for (a) corporates, (b) non corporate assessee (who are liable for Audit), (c) Partner of a Firm liable for Audit Transfer Pricing Report in Form 3CEB for FY 2022-23 Transfer Pricing Documentation as per Rule 10D of Income-tax Rules, 1962 Filing of Tax Audit Report u/s 44AB for FY 2022-23 (in case transfer pricing is applicable) Intimation by a designated constituent entity, resident in India, of an international group in Form no. 3CEAB for the FY 2022-23 				
		31	<ul style="list-style-type: none"> Income-tax Return (ITR) for FY 2022-23 (if transfer pricing is not applicable) for (a) corporates, (b) non corporate assessee (who are liable for Audit), (c) Partner of a Firm liable for Audit Transfer Pricing Report in Form 3CEB for FY 2022-23 Transfer Pricing Documentation as per Rule 10D of Income-tax Rules, 1962 Filing of Tax Audit Report u/s 44AB for FY 2022-23 (in case transfer pricing is applicable) Intimation by a designated constituent entity, resident in India, of an international group in Form no. 3CEAB for the FY 2022-23 				
Dec 2023		Jan 2024		Feb 2024		Mar 2024	
Date	Compliance	Date	Compliance	Date	Compliance	Date	Compliance
7	<ul style="list-style-type: none"> Deposit of withholding tax (TDS/TCS) for Nov 2023 Deposit of equalization levy for Nov 2023 	7	<ul style="list-style-type: none"> Deposit of withholding tax (TDS/TCS) for Dec 2023 Deposit of equalization levy for Dec 2023 	7	<ul style="list-style-type: none"> Deposit of withholding tax (TDS/TCS) for Jan 2024 Deposit of equalization levy for Jan 2024 	7	<ul style="list-style-type: none"> Deposit of withholding tax (TDS/TCS) for Feb 2024 Deposit of equalization levy for Feb 2024
11	Filing of Monthly GSTR 1 (Outward Supply Return) for Nov 2023	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Dec 2023	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Jan 2024	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Feb 2024
13	<ul style="list-style-type: none"> Filing of Monthly GSTR 6 (ISD Return) for Nov 2023 Filing of Monthly IFF (for QRMP taxpayers) for Nov 2023 	13	<ul style="list-style-type: none"> Filing of Monthly GSTR 6 (ISD Return) for Dec 2023 Filing of Quarterly GSTR 1 (Outward Supply Return) for Oct-Dec 2023 	13	<ul style="list-style-type: none"> Filing of Monthly GSTR 6 (ISD Return) for Jan 2024 Filing of Monthly IFF (for QRMP taxpayers) for Jan 2024 	13	<ul style="list-style-type: none"> Filing of Monthly GSTR 6 (ISD Return) for Feb 2024 Filing of Monthly IFF (for QRMP taxpayers) for Feb 2024
15	<ul style="list-style-type: none"> Deposit of PF & ESI contribution for Nov 2023 Deposit of 75% of Advance Tax for FY 2023-24 	15	<ul style="list-style-type: none"> Deposit of PF & ESI contribution for Dec 2023 Filing of Quarterly statement of TCS deposited for Oct-Dec 2023 	15	<ul style="list-style-type: none"> Deposit of PF & ESI contribution for Jan 2024 Issue of TDS certificate (other than salary) for Oct-Dec 2023 	15	<ul style="list-style-type: none"> Deposit of PF & ESI contribution for Feb 2024 Deposit of 100% of Advance Tax for FY 2023-24
20	Filing of GSTR 3B (Summary return) for Nov 2023 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2022-23	20	Filing of GSTR 3B (Summary return) for Dec 2023 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2022-23	20	Filing of GSTR 3B (Summary return) for Jan 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2022-23	20	Filing of GSTR 3B (Summary return) for Feb 2024 by taxpayers having aggregate turnover > Rs. 5 crore in FY 2022-23
25	GST challan payment (PMT-06) for Nov 2023 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2022-23 if no sufficient ITC available	22	Filing of GSTR 3B (Summary return) for Oct - Dec 2023 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2022-23 and registered in prescribed 14 States/UT	25	GST challan payment by taxpayers (PMT-06) for Jan 2024 having aggregate turnover ≤ Rs. 5 crore in FY 2022-23 if no sufficient ITC available	25	GST challan payment by taxpayers (PMT-06) for Feb 2024 having aggregate turnover ≤ Rs. 5 crore in FY 2023-24 if no sufficient ITC available
31	<ul style="list-style-type: none"> Filing of belated / revised ITR for FY 2022-23 Filing of GST Annual Return for FY 2022-23 in Form GSTR-9, 9A, 9B and 9C 	24	<ul style="list-style-type: none"> Filing of GSTR 3B (Summary return) for Oct - Dec 2023 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2022-23 and registered in prescribed 22 States/UT 	31	<ul style="list-style-type: none"> Filing of Form CMP-02 for opting the composition scheme for upcoming FY 2024-25 Filing of Form RFD-11 (LUT) for upcoming FY 2024-25 Filing of updated return u/s 139(BA) for AY 2021-22 (FY 2020-21) 		
		30	Issue of TCS certificate for Oct-Dec 2023				
		31	<ul style="list-style-type: none"> Filing of Quarterly statement of TDS deposited for Oct-Dec 2023 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 2022 - Mar 2023) 				

The due dates mentioned above are as per relevant Acts, Notifications, Circulars and Press Releases issued till 17 May 2023.

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 2023.

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.