

STATUTORY COMPLIANCE CALENDAR APRIL 2022

COMPANIES ACT

| Actual date | Extended date | Returns / Form | Period | Description |
|------------------|----------------|----------------|--------------|---|
| 31st March, 2022 | 31st May, 2022 | CSR-2 | F.Y. 2020-21 | Report on Corporate Social Responsibility (CSR) of F.Y. 2020-21 |

INCOME TAX ACT

| Actual date | Extended date | Returns / Form | Period | Description |
|------------------|---------------|--|-----------------|---|
| 7th April, 2022 | N/A | TDS Payment challan No. ITNS-281 | March, 2022 | Due date for deposit of Tax deducted by an office of the government for the month of March, 2022. However, all sum deducted 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 April, 2022 | N/A | TCS Payment challan No. ITNS-281 | March, 2022 | Due date of depositing TCS liabilities under Income Tax Act, 1961 for month of Mar'22. |
| 14th April, 2022 | N/A | TDS Certificate | February, 2022 | Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M for the month of Feb'22. |
| 30th April, 2022 | N/A | TDS Challan cum Statement | March, 2022 | Due date for furnishing of challan-cum statement in respect of tax deducted under section 194-IA, 194-IB, 194M for the month of Mar'22. |
| 30th April, 2022 | N/A | Quarterly return of Non-deduction of TDS | Jan-March, 2022 | Quarterly return of non-deduction at source by a banking company from interest on time deposit in respect of the quarter ending March 31, 2022 |
| 30th April, 2022 | N/A | TDS/TCS liability deposit | March, 2022 | Due date of depositing TDS/TCS liabilities under Income Tax Act, 1961 for the previous month. |
| 30th April, 2022 | N/A | TDS liability deposit | Jan-March, 2022 | Due date for deposit of TDS for the period January 2022 to March 2022 when Assessing Officer has permitted quarterly deposit of TDS under section 192, section 194A, section 194D or section 194H. |
| 30th April, 2022 | N/A | Form 15G/15H | Jan-March, 2022 | A self-declaration form for seeking non-deduction of TDS on specific income as annual income of the tax assessee is less than the exemption limit. Upload declarations received from recipients in Form No. 15G/15H during the quarter ending March 2022. |
| 30th April, 2022 | N/A | Equalisation Levy Deposit | March, 2022 | Equalisation Levy is a direct tax, which is withheld at the time of payment by the service recipient where the annual payment made to one service provider (Non-Residents only) exceeds Rs. 1,00,000 in one financial year for the specified and notified services. |
| 30th April, 2022 | N/A | Form No. 61 | March, 2022 | Due date for e-filing of a declaration in Form No. 61 containing particulars of Form No. 60 received during the period October 1, 2021, to March 31, 2022 |

GST ACT

| Actual date | Extended date | Returns / Form | Period | Description |
|------------------|---------------|-------------------------------------|-----------------|---|
| 10th April, 2022 | N/A | GSTR-7-TDS return under GST | March, 2022 | GSTR 7 is a return to be filed by the persons who is required to deduct TDS (Tax deducted at source) under GST for the month of March, 2022. |
| 10th April, 2022 | N/A | GSTR-8-TDS return under GST | March, 2022 | GSTR-8 is a return to be filed by the e-commerce operators who are required to deduct TCS (Tax collected at source) under GST for the month of March, 2022. |
| 11th April, 2022 | N/A | GSTR-1 | March, 2022 | GST Filing of returns for taxpayers having an aggregate turnover of more than Rs. 5 Crores or opted to file Monthly Return or opted for monthly filing of return under QRMP" |
| 13th April, 2022 | N/A | GSTR-1- Invoice Furnishing Facility | Jan-March, 2022 | Invoice Furnishing Facility for uploading B2B Invoices for registered person with turnover less than INR 5 Crores during preceding year and who has opted for quarterly filing of return under QRMP. |
| 13th April, 2022 | N/A | GSTR-6 | March, 2022 | For filing return by Input Service Distributors for the month of March, 2022. |
| 18th April, 2022 | N/A | CMP-08 | Jan-March, 2022 | Due date of filing of GST CMP-08 for dealers who opted for composition scheme. |
| 20th April, 2022 | N/A | GSTR-3B | March, 2022 | 1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceding year. 2. Registered person, with aggregate turnover of less than INR 5 Crores during the preceding year, opted for monthly filing of return under QRMP." |
| 20th April, 2022 | N/A | GSTR -5/5A | March, 2022 | Non-Resident Taxpayers and ODIAR services provider for the month of March, 2022. |
| 24th April, 2022 | N/A | GSTR - 3B-Tax Liability Payment | March, 2022 | Due Date for Payment of Tax Liability for the taxpayer with Aggregate turnover up to INR 5 crores during previous year and who has opted for Quarterly filing of return under QRMP. |

PROVIDENT FUND & E.S.I.

| Actual date | Extended date | Returns / Form | Period | Description |
|------------------|---------------|------------------------|-------------|---|
| 15th April, 2022 | N/A | Providend Fund Payment | March, 2022 | Due Date for payment of Provident fund for the month of Mar'22. |
| 15th April, 2022 | N/A | ESI Payment | March, 2022 | Due Date for payment of ESI contribution for the month of Mar'22. |
| 25th April, 2022 | N/A | PF Return | March, 2022 | Filing of PF Return for the month of Mar'22. |

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