

# Statutory and Tax Compliance Calendar for March 2022

S. No.	Statue	Purpose	Compliance Period	Due date	Compliance Details
1	Income Tax	TDS <u>Challan cum Statement</u>	Jan-22	2-Mar-22	Due date for furnishing of <u>challan-cum-statement</u> in respect of tax deducted under section 194-IA, 194-IB, 194-IM <u>in the month of January 2022.</u>
2	Income Tax	TDS/TCS Liability Deposit	Feb-22	7-Mar-22	Due date of depositing TDS/TCS liabilities under Income Tax Act, 1961 for previous month.
3	GST	<u>GSTR-7- TDS return under GST</u>	Feb-22	10-Mar-22	GSTR 7 is a return to be filed by the persons who is required to deduct TDS (Tax deducted at source) under GST.
4	GST	<u>GSTR-8- TCS return under GST</u>	Feb-22	10-Mar-22	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.
5	GST	<u>GSTR-1</u>	Feb-22	11-Mar-22	"1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 <u>Crores</u> during preceding year. 2. Registered person, with aggregate turnover of less than INR 5 <u>Crores</u> during preceding year, opted for monthly filing of return under QRMP"

6	GST	<a href="#">GSTR -6</a>	Feb-22	13-Mar-22	Due Date for filing return by Input Service Distributors.
7	GST	<a href="#">GSTR-1-Invoice Furnishing Facility (IFF)</a>	Feb-22	13-Mar-22	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.
8	Income Tax	Advance Tax	FY 2021-22	15-Mar-22	Due date for payment of <u>fourth</u> installment of advance tax for FY 2021-22.
9	Income Tax	Advance Tax	FY 2021-22	15-Mar-22	Due date for payment of whole amount of advance tax in respect of FY 2021-22 for <u>assessee</u> covered under presumptive scheme of section 44AD / 44ADA.

10	Income Tax	Income Tax Return	FY 2020-21	15-Mar-22	<p>Due date for filing of return of income for the assessment year 2021-22 if the <u>assessee</u> (not having any international or specified domestic transaction) is (a) <u>corporate-assessee</u> or (b) <u>non-corporate assessee</u> (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.</p> <p>The due date for furnishing of return of income for Assessment Year 2021-22 has been extended to February 28, 2022, vide Circular no. 17/2021, dated 09-09-2021.</p> <p>The <u>due date for filing of return of income has been further extended to March 15, 2022 vide Circular No. 01/2022, dated 11-01-2022.</u></p>
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11	Labour Law	Provident Fund / ESI	Feb-22	15-Mar-22	Due Date for payment of Provident fund and ESI contribution for the previous month.
12	Income Tax	Form 24G	Feb-22	15-Mar-22	Due date of furnishing of Form 24G by an office of the Government where TDS/TCS for the month of February 2022, has been paid without the production of a <u>challan</u> .
13	Income Tax	Income Tax Return	2020-21	15-Mar-22	<p>Return of income for the assessment year 2021-22 in the case of an <u>assessee</u> if he/it is required to submit a report under section 92E pertaining to international or specified domestic transaction(s).</p> <p>The due date for furnishing of return of income for Assessment Year 2021-22 has been extended to February 28, 2022, <u>vide Circular no. 17/2021, dated 09-09-2021.</u></p> <p>The due date for filing of return of income has been further extended to March 15, 2022, <u>vide Circular No. 01/2022, dated 11-01-2022.</u></p>

14	Income Tax	TDS Certificate	Feb-22	17-Mar-22	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, and 194M in the month of February 2021.
15	GST	<a href="#">GSTR - 3B</a>	Feb-22	20-Mar-22	<p>"1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 <u>Crores</u> during preceding year.</p> <p>2. Registered person, with aggregate turnover of less than INR 5 <u>Crores</u> during the preceding year, opted for monthly filing of return under QRMP."</p>
16	GST	<a href="#">GSTR -5A</a>	Feb-22	20-Mar-22	GSTR-5A to be filed by OIDAR Service Providers for the previous month.
17	GST	<a href="#">GSTR -5</a>	Feb-22	20-Mar-22	GSTR-5 to be filed by Non-Resident Taxable Person for the previous month.
18	GST	<a href="#">GSTR - 3B- Tax Liability Payment</a>	Feb-22	25-Mar-22	Due Date for Payment of Tax Liability for the taxpayer with Aggregate turnover up to INR 5 <u>crores</u> during previous year and who has opted for Quarterly filing of return under QRMP.
19	Income Tax	TDS <u>Challan cum Statement</u>	Feb-22	30-Mar-22	Due date for furnishing of <u>challan-cum-statement</u> in respect of tax deducted under section 194-IA, 194-IB, 194-IM, in the month of February, 2022

14	Income Tax	TDS Certificate	Feb-22	17-Mar-22	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, and 194M in the month of February 2021.
15	GST	<a href="#">GSTR - 3B</a>	Feb-22	20-Mar-22	<p>"1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 <u>Crores</u> during preceding year.</p> <p>2. Registered person, with aggregate turnover of less than INR 5 <u>Crores</u> during the preceding year, opted for monthly filing of return under QRMP."</p>
16	GST	<a href="#">GSTR -5A</a>	Feb-22	20-Mar-22	GSTR-5A to be filed by OIDAR Service Providers for the previous month.
17	GST	<a href="#">GSTR -5</a>	Feb-22	20-Mar-22	GSTR-5 to be filed by Non-Resident Taxable Person for the previous month.
18	GST	<a href="#">GSTR - 3B- Tax Liability Payment</a>	Feb-22	25-Mar-22	Due Date for Payment of Tax Liability for the taxpayer with Aggregate turnover up to INR 5 <u>crores</u> during previous year and who has opted for Quarterly filing of return under QRMP.
19	Income Tax	TDS <u>Challan cum Statement</u>	Feb-22	30-Mar-22	Due date for furnishing of <u>challan-cum-statement</u> in respect of tax deducted under section 194-IA, 194-IB, 194-IM, in the month of February, 2022

20	Income Tax	Country-By-Country Report	2020-21	31-Mar-22	<p>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.</p> <p>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 the exchange of the report, etc.</p>
21	Income Tax	Belated / revised Income tax return	2020-21	31-Mar-22	<p>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).</p> <p>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.</p>
22	Income Tax	Linking PAN with AADHAR	2020-21	31-Mar-22	<p>"Due date for linking of Aadhaar number with PAN"</p> <p>The due date for linking of Aadhaar number with PAN has been extended to March 31, 2022, vide Notification S.O. 3814(E), dated 17-9-2021.</p>