

A. Direct Tax/ PF/ ESI Compliance due dates for the month of March 2023

Due Date	Form	Period	Comments
02.03.2023	Challan-cum-statement	January 2023	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA / 194-IB / 194M
07.03.2023	Challan No. 285	February 2023	Due date for payment of equalization levy
07.03.2023	Challan No. 281	February 2023	Due date for deposit of tax deducted /collected
15.03.2023	Challan No. 280	January to March 2023	Fourth instalment of advance tax for the assessment year 2023-24
15.03.2023	Challan No. 280	AY 2023-24	Due date for payment of full amount of advance tax in respect of assessment year 2023-24 for assessee covered under presumptive scheme of section 44AD / 44ADA
15.03.2023	ESI Challan	February 2023	Due date for payment of ESI
15.03.2023	E-Challan & Return	February 2023	Due date for payment of Provident fund
17.03.2023	TDS certificate	January 2023	Due date for issue of TDS Certificate for tax deducted under section 194-IA / 194-IB / 194M in the month of January, 2023
20.03.2023	PT Challan & Return	February 2023	Due date for payment of PT
30.03.2023	Challan-cum-statement	February, 2023	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA / 194-IB / 194M in the month of February, 2023
31.03.2023	Form No. 3CEAD	Previous Year 2021-22	Country-By-Country Report 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.
31.03.2023	Form No. 3CEAD	Accounting Year 21-22	Country-By-Country Report for a reporting accounting year (assuming reporting accounting year is April 1, 2021 to March 31, 2022) 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.

31.03.2023	Form 67	Previous Year 2021-22	Uploading of statement of foreign income offered to tax and tax deducted or paid on such income in previous year 2021-22, to claim foreign tax credit [if return of income has been furnished within the time specified under section 139(1) or section 139(4)]
31.03.2023	Challan No. 285	January 2023 to March 2023	Due date for remittance of equalisation levy by e-commerce operator on a quarterly basis.

B. GST Compliance due dates for the month of March 2023

DUE DATE	TYPE OF THE TAXPAYER	FORM TYPE	FORM FREQUENCY
10-03-2023	Persons required to deduct TDS under GST	GSTR-7	Monthly
10-03-2023	E-commerce operators who are required to deduct TCS under GST	GSTR-8	Monthly
11-03-2023	Tax payers having an aggregate turnover of more than Rs. 5 crores	GSTR 1	Monthly
11-03-2023	Tax payers having an aggregate turnover of not more than Rs.5 crores	GSTR-1	Monthly
13-03-2023	Tax payers having an aggregate turnover of not more than Rs.5 crores and opted for QRMP scheme (Oct-Dec 22)	GSTR-1 IFF (Optional)	Monthly
13-03-2023	Non Resident Taxable person (NRTP)	GSTR-5	Monthly
13-03-2023	Input Service Distributors (ISD)	GSTR-6	Monthly
20-03-2023	Tax payers having an aggregate turnover of more than Rs.5 crores	GSTR-3B	Monthly
20-03-2023	OIDAR service provider	GSTR-5A	Monthly
20-03-2023	Tax payers having an aggregate turnover upto Rs.5 crores	GSTR-3B	Monthly
25-03-2023	Tax payers having an aggregate turnover upto Rs.5 crores and opted for QRMP scheme	PMT-06	Monthly
28-03-2023	Persons who have been issued a Unique Identification Number	GSTR-11	Monthly
31-03-2023	Persons who are making Exports for the FY:2023-24	LUT	Yearly