

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

| Due Date | Form | Period | Comments |
|------------|-----------------------|------------------------------------|--|
| 07.04.2023 | Challan No. 285 | March 2023 | Due date for payment of equalization levy |
| 07.04.2023 | Challan No. 281 | March 2023 | Due date for deposit of tax deducted /collected |
| 14.04.2023 | TDS certificate | February 2023 | Due date for issue of TDS Certificate for tax deducted under section 194-IA / 194-IB / 194M in the month of February, 2023 |
| 14.04.2023 | TDS certificate | February 2023 | Due date for issue of TDS Certificate for tax deducted under section 194S in the month of February, 2023 |
| 15.04.2023 | ESI Challan | March 2023 | Due date for payment of ESI |
| 15.04.2023 | E-Challan & Return | March 2023 | Due date for payment of Provident fund |
| 20.04.2023 | PT Challan & Return | March 2023 | Due date for payment of PT |
| 30.04.2023 | Challan-cum-statement | March, 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 March, 2023 |
| 30.04.2023 | Challan-cum-statement | March, 2023 | Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of March, 2023 |
| 30.04.2023 | Form No. 61 | October 1, 2022 to March 31, 2023. | Due date for e-filing of a declaration in Form No. 61 containing particulars of Form No. 60 received during the period October 1, 2022 to March 31, 2023. |
| 30.04.2023 | Challan No. 281 | January 2023 to March 2023 | Due date for deposit of TDS for the period January 2023 to March 2023 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H. |

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

| DUE DATE | TYPE OF THE TAXPAYER | FORM TYPE | FORM FREQUENCY |
|------------|--|-----------|----------------|
| 10-04-2023 | Persons required to deduct TDS under GST | GSTR-7 | Monthly |
| 10-04-2023 | E-commerce operators who are required to deduct TCS under GST | GSTR-8 | Monthly |
| 11-04-2023 | Tax payers having an aggregate turnover of more than Rs. 5 crores | GSTR 1 | Monthly |
| 11-04-2023 | Tax payers having an aggregate turnover of not more than Rs.5 crores | GSTR-1 | Monthly |
| 13-04-2023 | Tax payers having an aggregate turnover of not more than Rs.5 crores and opted for QRMP scheme (Jan-Mar 23) | GSTR-1 | Quarterly |
| 13-04-2023 | Non Resident Taxable person (NRTP) | GSTR-5 | Monthly |
| 13-04-2023 | Input Service Distributors (ISD) | GSTR-6 | Monthly |
| 20-04-2023 | Tax payers having an aggregate turnover of more than Rs.5 crores | GSTR-3B | Monthly |
| 20-04-2023 | OIDAR service provider | GSTR-5A | Monthly |
| 20-04-2023 | Tax payers having an aggregate turnover upto Rs.5 crores | GSTR-3B | Monthly |
| 25-04-2023 | Tax payers having an aggregate turnover upto Rs.5 crores and opted for QRMP scheme (Jan- Mar 23) | GSTR 3B | Quarterly |
| 28-04-2023 | Persons who have been issued a Unique Identification Number | GSTR-11 | Monthly |

C. Important GST points to remember for the month of April-2023

| Sl.No. | Particulars | Due Date |
|--------|--|------------|
| 1 | E-Invoicing: Businesses with an annual aggregate turnover of more than 10 crore, as calculated in any preceding Financial year from 2017-18 upto 2022-23, must begin generating E-invoices. | 01-04-2023 |
| 2 | QRMP Scheme: Taxpayers having turnover below 5 crores shall have an option to select QRMP scheme filing for the FY: 2023-24 | 30-04-2023 |
| 3 | Reconciliation of Turnover: Reconcile the outward supplies with the books with GSTR 1 & GSTR 3B for the FY:22-23 | - |
| 4 | Reconciliation of Outward liability: Reconcile the amount of taxes paid in GSTR 1 and GSTR 3B with the Books of accounts. If there is any shortfall, pay it vide filing DRC 03 to avoid litigation and penalty. | - |
| 5 | Reconciliation of ITC: Reconcile the ITC available and ITC availed with GSTR 2B and GSTR 3B. If transactions are not populated in GSTR 2B then taxpayers need to follow up with the suppliers to report the transactions in their GSTR 1 . Further if ITC has been availed and transactions not reflecting in GSTR 2B then, ITC should be reversed. | - |
| 6 | Reversal of ITC: Make sure that any payment to the suppliers is not pending beyond 180 days from the date of issuance of invoice to avoid reversal of ITC u/s 16(2). | - |
| 7 | Payment of RCM: Taxpayers should check and rework RCM liability as per books with RCM paid in GSTR 3B. Further, RCM as per GSTR 2B should be checked. | - |

D. MCA related compliances for April 2023

| Sl. No. | Applicability | Purpose | Period | Comments |
|---------|---------------------------------|---|--|--|
| 1. | 1 st April, 2023 | Audit trail feature in accounting software | 2023 | The Ministry of Company Affairs (MCA) vide its notification dated March 24, 2021 and subsequent notification dated April 1, 2022, has made it mandatory for every company to fulfil the requirement of an audit trail feature in their accounting software from 1st April, 2023. |
| 1. | Q1 2023-24 | First BOD meeting | Q1 2023-24 | 1 st BOD meeting can be held within 120 days of previous BOD meeting held in last quarter of 2022-23 |
| 2. | Q1 2023-24 | Declaration of Directors in format MBP-1 & DIR-8 | Q1 2023-24 | Declaration of non-disqualification by Directors & Disclosure of Interest of Directors to ascertain Related party transactions and approval required for any such transactions during the FY. This is required in the 1 st BOD meeting held for the FY. |
| 3. | 30 th April 2023 | MSME-1 for the delayed payments beyond 45 days by the company to MSME vendors | 1 st October 2022 to 31 st March 2023 | Half-yearly return to be filed with the Registrar for outstanding payments to Micro or Small Enterprises. |
| 4. | 30 th September 2023 | DIN KYC | Open from 1 st April to 30 th Sept. 2023 | Director user ID to be created in case DSC is required for DIN form. |