



Monthly (April 2022) Legal Obligations for India

(A) Income Tax Act, 1961

S.NO	Event Date	Form/Challan	Frequency	Type of Obligations
1	1 st April 2022	----	One time	Linking of PAN with Aadhaar with late fee of Rs. 500 upto June 2022 and Rs. 1000 up to March 2022
2	7 th April 2022	Challan 281	Monthly	Payment of TDS and TCS by office of Govt. for March 2022
3	7 th April 2022	Challan 285	Monthly	Payment of Equalization Levy to Foreign Payee for March 2022
4	14 th April 2022	Form 16 B	Monthly	Issue of TDS Certificate under Section 194-IA for Feb 2022
5	14 th April 2022	Form 16 C	Monthly	Issue of TDS Certificate under Section 194-IB for Feb 2022
6	14 th April 2022	Form 16 D	Monthly	Issue of TDS Certificate under Section 194-IM for Feb 2022

7	15th April 2022	Form 3BB	Monthly	Filing of statement (return) by the stock exchanges for the transactions where client's codes have been modified for March 2022
8	15th April 2022	Form 15CC	Quarterly	Filing of statement (return) by banks and other authorized dealers for Foreign Remittances for March 2022
9	15th April 2022	Form 24 G	Monthly	Filing of statement (return) by the office of Government where TDS or TCS has been paid without production of a tax challan for March 2022
10	30th April 2022	Form 15G/15H	Quarterly	Filing of the declarations by recipients for March 2022
11	30th April 2022	Form 26QB	Monthly	Filing of challan-cum-statement (return) for TDS - Section 194-IA for March 2022
12	30th April 2022	Form 26QC	Monthly	Filing of challan-cum-statement (return) for TDS Section 194-IB for March 2022
13	30th April 2022	Form 26QD	Monthly	Filing of challan-cum-statement (return) for TDS Section 194-M for March 2022
14	30th April 2022	Form No. 60 & Form No. 61	Half yearly	Filing of the declarations by the recipients for March 2022
15	30th April 2022	Challan 281	Monthly	Payment of TDS and TCS for March 2022

16	30 th April 2022	Challan 281	Quarterly	Deposit of TDS under section 192, 194A, 194D and 194H where Assessing officer (AO) has allowed for quarterly depositing for March 2022
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(B) GST Act, 2017

S.NO	Event Date	Form/ Challan	Frequency	Type of Obligations
1	1 st April 2022	-----	Daily	Mandatory E-Invoicing where annual turnover is exceeding 20 crore commencing from year ending March 2018 and ending up to March 2022.
2	1 st April 2022	LUT	Annually	Filing of LUT by the exporters for exporting goods without payment of the IGST.
3	10 th April 2022	GSTR – 7	Monthly	Filing of return by Tax Deductor for March 2022
4	10 th April 2022	GSTR -8	Monthly	Filing of return by E-Commerce operator for March 2022
5	11 th April 2022	GSTR – 1	Monthly	Filing of return for Outward Supplies where annual turnover is exceeding Rs. 5 crore for March 2022
6	13 th April 2022	GSTR – 1	Quarterly	Filing of return where annual turnover is not exceeding 5 crore and also already opted QRMP for March 2022
7	13 th April 2022	IFF	Monthly	Uploading of invoices under QRMP scheme for March 2022
8	13 th April 2022	GSTR - 6	Monthly	Filing of return for ISD for March 2022

9	20th April 2022	GSTR - 5	Monthly	Filing of return by the Non-residents for March 2022
10	20th April 2022	GSTR - 5A	Monthly	Filing of return for OIDAR services to unregistered recipients for March 2022
11	20th April 2022	GSTR - 3B	Monthly	Payment of GST where annual turnover is exceeding 5 crore for March 2022
12	22nd April 2022	GSTR - 3B	Monthly	Filing of return for GST payment where annual turnover is not exceeding 5 crore for Category- I States for March 2022
13	24th April 2022	GSTR - 3B	Monthly	Filing of return for GST payment where annual turnover is not exceeding 5 crore for Category- II States for March 2022
14	25th April 2022	ITC -04	Half yearly	Filing of return of capital goods and non-capital goods as sent and received back from the job workers where annual turnover is also exceeding 5 crore for March 2022
15	25th April 2022	ITC -04	Yearly	Filing of return of capital goods and non-capital goods as sent and received back from the job workers where annual turnover is also not exceeding 5 crore for March 2022
16	28th April 2022	GSTR-11	Monthly	Filing of return by the dealers having Unique Identification Number (UIN) like embassies etc. to get refund under head ITC of GST for the goods and services purchased for March 2022

17	30th April 2022	GSTR - 04	Annually	Filing of return by the composition dealers for March 2022
18	30th April 2022	----	Quarterly	Filing of application for opting in or opting out from the QRMP Scheme where annual turnover is not exceeding 5 crore for March 2022

(C) Miscellaneous Acts

S.NO	Event Date	Act	Application Form	Frequency	Type of Obligations
1	1 st April 2022	Updation of IEC Details	---	Annually	Updating the details of the importers Exporters against IEC number for March 2022
2	7 th April 2022	FEMA,1999	ECB	Monthly	Filing of ECB return for March 2022
3	15 th April 2022	ESI, 1948	ESI Challan	Monthly	Payment of ESI for March 2022
4	15 th April 2022	Provident Fund, 1952	Electronic Challan cum Return (ECR)	Monthly	E-Payment for PF for March 2022
5	30 th April 2022	MSMED, 2006	MSME -1	Half yearly	Filing by the Companies those are receiving supplies of goods and services from Micro, Small and Medium enterprises (MSMEs) and also their outstanding period is exceeding 45 days for March 2022

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