

March (2022) Month's Legal Obligations for India

(A) Income Tax Act, 1961

| S.NO | Event Date | Form/Challan | Frequency | Type of Obligations |
|------|-----------------------------|--------------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | 2 nd March 2022 | Form 26QB | Monthly | Filing of challan-cum-statement (return) for TDS - Section 194-IA for Jan 2022 |
| 2 | 2 nd March 2022 | Form 26QC | Monthly | Filing of challan-cum-statement (return) for TDS Section 194-IB for Jan2022 |
| 3 | 2 nd March 2022 | Form 26QD | Monthly | Filing of challan-cum-statement (return) for TDS Section 194-M for Jan 2022 |
| 4 | 7 th March 2022 | Challan 281 | Monthly | Payment of TDS and TCS for Feb 2022 |
| 5 | 7 th March 2022 | Challan 285 | Monthly | Payment of Equalization Levy for Feb 2022 |
| 6 | 15 th March 2022 | Challan 280 | Quarterly | Payment of Advance Income Tax @ 25% as 4 th installment for March, 2022 |
| 7 | 15 th March 2022 | Challan 280 | Annually | Payment of Advance Income tax @100% where incomes are being assessed under section 44AD or 44ADA as presumptive taxation scheme for March 2022 |
| 8 | 15 th March 2022 | Form 1 to 7 | Annually | Filing of return of income under section 139 (1) where accounts are mandatory required to be audited for March 2021 - AY 2021-22 |

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| | | | | However schedule 'original' date was Nov 30, 2021 extended due to COVID-19 |
| 9 | 15 th March 2022 | Form 3CEB | Annually | Filing of Report on international and domestic transactions with the associated enterprises and specified domestic transactions for March 2021 – AY 2021-22 |
| | | | | However schedule 'original' date was Oct 31, 2021 extended due to COVID-19 |
| 10 | 16 th March 2022 | Form 16 B | Monthly | Issue of TDS Certificate under Section 194-IA for Jan 2022 |
| 11 | 16 th March 2022 | Form 16 C | Monthly | Issue of TDS Certificate under Section 194-IB for Jan 2022 |
| 12 | 16 th March 2022 | Form 16 D | Monthly | Issue of TDS Certificate under Section 194-IM for Jan 2022 |
| 13 | 15 th March 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 Feb 2022 |
| 14 | 30 th March 2022 | ---- | | Linking of Aadhaar number and PAN |
| 15 | 30 th March 2022 | Form 26QB | Monthly | Filing of challan-cum-statement (return) for TDS - Section 194-IA for Feb 2022 |
| 16 | 30 th March 2022 | Form 26QC | Monthly | Filing of challan-cum-statement (return) for TDS Section 194-IB for Feb 2022 |
| 17 | 30 th March 2022 | Form 26QD | Monthly | Filing of challan-cum-statement (return) for TDS Section 194-M for Feb 2022 |

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| 18 | 31 st March 2022 | Form 1 to 7 | Annually | Filing of Original or revised return of income under section 139(4) or (5) for March 2021 - Ay 2021-22 |
| | | | | However schedule 'original' date was Dec 31, 2021 extended due to COVID-19 |
| 19 | 31 st March 2022 | Form 10A | Annually | Filing of application for registration, provisional registration, intimation, approval, provisional approval of Trust, institutions, or Research Associations, etc. |
| | | | | However schedule 'original' date was June 30, 2021 extended due to COVID-19 |
| 20 | 31 st March 2022 | Form No.10AB | Annually | Application for registration or approval in Form No.10AB |
| | | | | However schedule 'original' date was Feb 28, 2022 extended due to COVID-19 |
| 21 | 31 st March 2022 | Form No. 3CEAD | Annually | Report by a parent entity or an alternate reporting entity or any other constituent entity, resident in India for March 2021 |
| | | | | However schedule 'original' date was Nov 30, 2021 extended due to COVID-19 |

(B) GST

| S.NO | Event Date | Form/Chal lan | Frequency | Type of Obligations |
|-------------|-----------------------------|--------------------------|------------------|------------------------------------------------------------------------------------------------------------------------|
| 1 | 10 th March 2022 | GSTR - 7 | Monthly | Filing of return by Tax Deductor for Feb 2022 |
| 2 | 10 th March 2022 | GSTR -8 | Monthly | Filing of return by E-Commerce operator for Feb 2022 |
| 3 | 11 th March 2022 | GSTR - 1 | Monthly | Filing of return for Outward Supplier for Feb 28, 2022 where annual turnover is exceeding Rs. 5 crore |
| 4 | 13 th March 2022 | IFF | Monthly | Uploading of invoices under QRMP scheme for Feb 2022 |
| 5 | 13 th March 2022 | GSTR - 6 | Monthly | Filing of return for ISD for Feb 2022 |
| 6 | 20 th March 2022 | GSTR - 5 | Monthly | Filing of return for 'Non-resident' for Feb 2022 |
| 7 | 20 th March 2022 | GSTR - 5A | Monthly | Filing of return for OIDAR services to 'unregistered' recipients for Feb 2022 |
| 8 | 20 th March 2022 | GSTR - 3B | Monthly | Payment of GST where turnover is 'exceeding' 5 crore for Feb 2022 |
| 9 | 22 nd March 2022 | GSTR - 3B | Monthly | Filing of return for GST payment where annual turnover is 'not exceeding' 5 crore for category- I States for Feb 2022 |
| 10 | 24 th March 2022 | GSTR - 3B | Monthly | Filing of return for GST payment where annual turnover is 'not exceeding' 5 crore for category- II States for Feb 2022 |

(C) Miscellaneous Acts

| S.NO | Event Date | Act | Application Form | Frequency | Type of Obligations |
|------|-----------------------------|----------------------|-----------------------------------------------|-----------|---------------------------------------------------------------------------------------------------------------------------------|
| 1 | 7 th March 2022 | FEMA,1999 | ECB | Monthly | Filing of ECB return for Feb 28, 2022 |
| 2 | 15 th March 2022 | ESI, 1948 | ESI Challan | Monthly | Payment of ESI for Feb 28, 2022 |
| 3 | 15 th March 2022 | Provident Fund, 1952 | Electronic Challan cum Return (ECR) | Monthly | E-Payment for PF for Feb 28, 2022 |
| 4 | 15 th March 2022 | Companies Act, 2013 | AOC-4, AOC-4(CFS), AOC4 XBRL, AOC-4 Non-XBRL. | Annually | Filing of Annual 'accounts' where AGM is held on Nov 30, 2021 for the year ending on March 2021 |
| | | | | | However schedule 'original' date for filing of Annual accounts was Oct 29 th 2021 where AGM was held on Sep 30, 2021 |
| 5 | 31 st March 2022 | Companies Act, 2013 | MGT 7/7A | Annually | Filing of Annual 'return' where AGM is held on 30 th Nov 2021 for the Year ending on March 2021 |
| | | | | | However schedule 'original' date for filing of Annual return was Nov 28 th 2021 where AGM was held on Sep 30, 2021 |

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