

Event Date	Act	Applicable Form	Obligation
01-Apr-23	Goods and Services Tax	-	E-invoice to become Mandatory if turnover exceeds Rs. 10 cr in FY 2022-23. (applicable if e-invoice not applicable till now)
01-Apr-23	Companies Act	-	Accounting software with Audit Trail Mandatory for all Companies wef FY 23-24.
01-Apr-23	Goods and Services Tax	-	Concessional Maximum late fee for GSTR-4, GSTR-9 & GSTR-10 upto FY 21-22 if returns filed between 1st April to 30th June, 2023.
10-Apr-23	Goods and Service Tax	GSTR-7	Monthly Return by Tax Deductors for March 2023.
10-Apr-23	Goods and Service Tax	GSTR-8	Monthly Return by e-commerce operators for March 2023.
11-Apr-23	Goods and Service Tax	GSTR-1	Monthly Return of Outward Supplies for March 2023 (Other than taxpayer opted for QRMP Scheme)
13-Apr-23	Goods and Service Tax	GSTR-1	Quarterly Return of Outward Supplies for January to March 2023.(Taxpayers opted for QRMP Scheme)
13-Apr-23	Goods and Service Tax	GSTR-5	Monthly Return by Non-resident taxable person for March 2023.
13-Apr-23	Goods and Service Tax	GSTR-6	Monthly Return of Input Service Distributor for March 2023.
14-Apr-23	Income Tax	Form 16B	Issue of TDS Certificate for tax deducted u/s 194-IA on payment made for purchase of property in February 2023.
15-Apr-23	Provident Fund	Electronic Challan cum Return (ECR)	E-Payment of PF for March 2023.
15-Apr-23	ESI	ESI Challan	Payment of ESI for March 2023.
18-Apr-23	Goods and Service Tax	CMP-08	Payment of GST by Composition taxpayers for January to March 2023.
20-Apr-23	Goods and Service Tax	GSTR-3B	Summary Return cum Payment of Tax for March 2023 by Monthly filers. (other than QRMP).
22-Apr-23	Goods and Service Tax	GSTR-3B	Summary Return of January-March 2023 quarter by Quarterly filers in Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep.

24-Apr-23	Goods and Service Tax	GSTR-3B	Summary Return of January-March 2023 quarter by Quarterly filers in Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi.
25-Apr-23	Goods and Service Tax	ITC-04	Half yearly Details of goods/capital goods sent to & from job worker for October -March 2023 for turnover above 5 cr.
25-Apr-23	Goods and Service Tax	ITC-04	Yearly Details of goods/capital goods sent to & from job worker for April-March 2023 for turnover upto 5 cr.
30-Apr-23	Goods and Service Tax	GSTR-4	Yearly Details of Invoice wise Outward supplies & Consolidated inward supplies for FY 22-23 by Composition taxpayer.
30-Apr-23	Goods and Service Tax	-	Taxpayers with Turnover below Rs 5 Crores to opt in or opt out of QRMP Scheme for April-June 2023 quarter.
30-Apr-23	Income Tax	Challan No. ITNS-281	Payment of TDS Deducted in March 2023 (both Salary & non-salary)
30-Apr-23	Income Tax	Form 26QB	Deposit of TDS u/s 194-IA on payment made for purchase of property in March 2023
30-Apr-23	Income Tax	Form 26QC	Deposit of TDS u/s 194-IB @ 5% on total payment of Rent more than 50,000 pm by individual or HUF (not liable to tax audit) during last FY.
30-Apr-23	Companies Act	MSME Form I	Disclosure of dues of more than 45 days to MSME Suppliers by companies from October to March 2023 of previous financial year.
30-Apr-23	Companies Act	-	Opening of Bank Account for Un-spent CSR Account and transfer of unspent CSR amount to that account (For Companies to whom CSR is applicable)