



FCBM

The Apex Body OF India's Corrugated Packaging Industry
SINCE 1971

Compliance with tax and statutory regulations is mandatory for both individuals and businesses in India, regardless of their scale of operations. It is crucial for businesses of all forms, such as Private Limited Company, Public Limited Company, Limited Liability Partnership, or Sole Proprietorship Firm, to keep track of compliance due dates for Income Tax Return Filing, GST Return Filing, ROC Compliance, and others, which fall every month of the year. To facilitate registered businesses and professionals in staying updated with tax and statutory compliance, we have prepared a Compliance Calendar for March 2025. This calendar provides GST due dates and income tax return due dates for March 2025, which can aid businesses in planning and preparing for compliance well in advance. To avoid penalties and legal issues, it is crucial for businesses of all types to stay aware of Statutory Due dates Income tax returns and various other returns.

STATUORY TAX COMPLIANCE CALENDER FOR MARCH 2025

Compliance Requirement Under Income Tax Act, 1961

S No.	Compliance Particulars	Due Dates
1	(a) Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of January, 2025 via form no 26QB (b) Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of January, 2025 via form 26QC (c) Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of January, 2025 via form 26QD (d) Due date for furnishing of challan cum statement in respect of tax deducted under section 194S in the month of January, 2025 via form 26QE	02.03.2025
2	Due date for deposit of Tax deducted/collected for the month of February, 2025. However, all the sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan	07.03.2025
3	Securities Transaction Tax/Commodities Transaction Tax – Due date for deposit of tax collected for the month of Febraury,2025	07.03.2025
4	Collection and recovery of equalisation levy on specified services in the month of Febraury,2025	07.03.2025
5	Declaration under sub-section (1A) of section 206C of the Income-tax Act, 1961 to be made by a buyer for obtaining goods without collection of tax for declarations received in the month of February,2025 Form 27C	07.03.2025

6	Due date for furnishing statement in Form No. 3BC by a recognised association in respect of transactions in which client codes have been modified after registering in the system for the month of February, 2025 Form 3BC	15.03.2025
7	Due date for furnishing statement in Form No. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of February, 2025 Form 3BB	15.03.2025
8	Fourth instalment of advance tax for the assessment year 2025-26	15.03.2025
9	Due date for payment of fourth instalment of advance tax for assessee covered under presumptive scheme of section 44AD / 44ADA	15.03.2025
10	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of February, 2025 has been paid without the production of a Challan	15.03.2025
11	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of January, 2025	17.03.2025
12	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of January, 2025	17.03.2025
13	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of January, 2025	17.03.2025
14	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of January, 2025	17.03.2025
15	(a) Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of February, 2025 (b) Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of February, 2025 (c) Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of February, 2025 (d) Due date for furnishing of challan cum statement in respect of tax deducted under section 194S in the month of February, 2025	30.03.2025
16	Country-By-Country Report in Form No. 3CEAD for the previous year 2023-24 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	31.03.2025
17	Collection and recovery of equalisation levy on e-commerce supply or services for the quarter ending March 31, 2025	31.03.2025
18	Country-By-Country Report in Form No. 3CEAD for a reporting accounting year (assuming reporting accounting year is April 1, 2023 to March 31, 2024) 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.	31.03.2025

19	Furnishing of an updated return of income for the Assessment Year 2022-23	31.03.2025
20	Uploading of statement [Form 67], of foreign income offered to tax and tax deducted or paid on such income in previous year 2023-24, to claim foreign tax credit [if return of income has been furnished within the time specified under section 139(1) or section 139(4)]	31.03.2025
Compliance Requirement Under GST		
Form No.	Compliance Particulars	Due Dates
GSTR 7 and GSTR 8 (Monthly)	GSTR 7 is a monthly summary of Tax Deducted at Source (TDS) and deposited under GST laws. GSTR 8 is a monthly summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws.	10.03.2025
GSTR 1 (Monthly)	1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceding year. 2. Registered person, with aggregate turnover of less than INR 5 Crores during preceding year, opted for monthly filing of return under QRMP	11.03.2025
GSTR-1 (IFF) (Optional) GSTR- 6 (Monthly)	Summary of outward supplies B2B by taxpayers who have opted for the quarterly filing (with turnover less than INR 5 crores) under the QRMP scheme for the quarter of Jan-Mar 2025. Details of ITC received and distributed by an Input Service Distributors.	13.03.2025
GSTR-5 (Monthly) GSTR-5A (Monthly) GSTR-3B (Monthly)	Summary of outward taxable supplies and tax payable by a non-resident taxable person. Summary of outward taxable supplies and tax payable by a person supplying OIDAR services. Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs. 5 crores in the last FY or have not opted for the QRMP scheme for the quarter of Jan-Mar 2025	20.03.2025
GSTR-3B (Monthly)	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with Aggregate turnover upto INR 5 crores during previous year and who has opted for Quarterly filing of GSTR-3B Applicable on Group A States, below 5 Crore: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep	22.03.2025
GSTR-3B (Monthly)	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with Aggregate turnover upto INR 5 crores during previous year and who has opted for Quarterly filing of GSTR-3B Applicable on Group B States, below 5 Crore: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi	24.03.2025

PMT-06	Challan for depositing GST by taxpayers who have opted for the quarterly filing of GSTR-3B under the QRMP scheme.	25.03.2025
RFD-10	Refund of Tax to certain Persons: Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc.	2 years from the last day of the quarter in which supply was received
GSTR 11	Statement of inward supplies having Unique Identification Number(UIN) for claiming GST refund	28.03.2025
CMP-02	Due date for the taxpayer to opt for the composition scheme for the upcoming FY 2025-26	31.03.2025
(LUT)	Due date for renewing or taking fresh Letter of Understanding (LUT) for the FY 2025-26	31.03.2025
Compliance Calendar Under The Companies Act,2013		
1	For the financial year 2023-2024, form CSR-2 shall be filed separately on or before 31st March,2025 after filing FORM AOC-4 or AOC-4 XBRL or AOC-4 NBFC (Ind As),as the case may be via form CSR-2	31.03.2025
<u>Compliance Under FEMA</u>		
1	The borrower are required to report actual ECB transaction on monthly basis through AD category I bank (7 Working days) Form ECB 2	11.03.2025
<u>Labour laws</u>		
1	Provident Fund Payment for February 25	15.03.2025
2	ESI Payment for February 25	15.03.2025
<p>Disclaimer: Every effort has been made to avoid errors or omissions in this material. In spite of this, errors may creep in. Any mistake, error or discrepancy noted may be brought to our notice which shall be taken care of in the coming month. In no event I or the FCBM shall be liable for any direct, indirect, special, or incidental damage resulting from or arising out of or in connection with the use of this information.</p>		

Compiled by:

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