

Quality. Collaboration. Innovation

JDPro Insights April 2025 Edition

Bringing the latest regulatory updates in GST, Income Tax and more at your fingertips.



JDPro Insights Index

- [Goods & Services Tax \(GST\)](#)
- [Direct Tax](#)
- [Corporate Law and Other Regulatory](#)
- [April Compliance Calendar-GST](#)
- [April Compliance Calendar - Direct Tax](#)
- [About Us](#)
- [Editorial Team](#)

(Note - This pdf contains interactive links to help easy navigation. We suggest viewing it on desktop/laptop to enable most links. Click over the links above to directly jump to a section)

Goods & Services Tax (GST) Overview

1

-Issue in filing applications (SPL 01/SPL 02) under waiver scheme

2

-Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Uttar Pradesh

3

-Advisory: Enhancements in Biometric Functionality Allowing Directors to Opt for Biometric Authentication in Their Home State

4

-GST Amnesty Scheme Clarifications on Payment Procedures

5

-Amendment to Rule 164

6

-Amendments in Territorial Jurisdiction





Goods & Services Tax (GST)

1. Issue in filing applications (SPL 01/SPL 02) under waiver scheme

■ Issue in filing applications (SPL 01/SPL 02) under waiver scheme

The GST waiver scheme, announced in July 2024, aims to provide relief to taxpayers by waiving interest and penalties for non-fraudulent GST demands from 2017-18 to 2019-20. This initiative offers significant benefits to eligible taxpayers while ensuring compliance with tax regulations.

The GSTN issued Advisory No. 589 on March 21, 2025, addressing challenges faced by taxpayers in filing GST waiver applications (SPL 01/SPL 02). Key issues include:

1. Unavailable order numbers in SPL 02 dropdown
2. Non-auto-population of order and payment details
3. Difficulties in making payments or withdrawing appeal applications

Important deadlines:

- Last date for filing waiver applications: June 30, 2025 (not March 31, 2025 as commonly misconceived)
- Tax payments deadline: March 31, 2025

Action steps for taxpayers:

1. Verify details in electronic liability ledger on GST portal
2. Use "Payment Towards Demand" functionality or Form DRC-03 for payments
3. Complete payments by March 31, 2025
4. File waiver applications by June 30, 2025
5. Raise grievance tickets for unresolved issues



Goods & Services Tax (GST)

2. Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Uttar Pradesh

■ Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Uttar Pradesh

The GSTN issued an advisory on March 16, 2025, regarding biometric-based Aadhaar authentication and document verification for GST registration applicants in Uttar Pradesh. Key updates include:

- **Amendment to Rule 8:** Applicants identified based on risk parameters must undergo biometric Aadhaar authentication, photograph capture, and document verification at GST Suvidha Kendras (GSKs).
- **Process Rollout:** The functionality was implemented in Uttar Pradesh on March 15, 2025, with appointment booking enabled from March 18, 2025.
- **Authentication Steps:** Applicants receive an email with links for either OTP-based Aadhaar authentication or GSK appointment booking.
- Those requiring biometric authentication must book appointments and visit the designated GSK with original documents and confirmation emails.
- **Required Documents:** Applicants must carry Aadhaar and PAN cards (originals), uploaded documents, and confirmation emails during their GSK visit.
- **Completion Timeline:** Biometric authentication must be completed within the permissible period mentioned in the intimation email to generate ARNs.



Goods & Services Tax (GST)

3. Advisory: Enhancements in Biometric Functionality - Allowing Directors to Opt for Biometric Authentication in Their Home State

■ Advisory: Enhancements in Biometric Functionality - Allowing Directors to Opt for Biometric Authentication in Their Home State

The GSTN issued an advisory on March 3, 2025, introducing enhancements to the biometric authentication process for GST registration applicants. Key updates include:

- 1. New Facility:** Promoters/Directors of Public Limited, Private Limited, Unlimited, and Foreign Companies can now complete biometric authentication at any GST Suvidha Kendra (GSK) within their home state instead of their jurisdictional GSK.
- 2. Eligibility:** Applies to individuals listed under the Promoter/Partner tab in REG-01. The facility is available in 33 states/UTs and will soon extend to Uttar Pradesh, Assam, and Sikkim.
- 3. Process:** Eligible applicants receive an intimation email with the option to select a GSK in their home state. Once selected, a confirmation email with a slot booking link is sent. Biometric authentication must be completed within the permissible period mentioned in the intimation email.
- 4. Exceptions:** If the Promoter/Director is also the Primary Authorized Signatory (PAS), they must visit their jurisdictional GSK for authentication and document verification.
- 5. Benefits:** Reduces travel inconvenience for applicants residing in states other than the business registration location. Enhances security by preventing fraudulent registrations and misuse of input tax credit (ITC).



Goods & Services Tax (GST)

4. GST Amnesty Scheme Clarifications on Payment Procedures

■ GST Amnesty Scheme Clarifications on Payment Procedures

The circular (**No. 248/05/2025-GST**) dated March 27, 2025, provides clarifications on issues related to availing benefits under Section 128A of the CGST Act, 2017. This circular aims to address difficulties faced by trade and industry in availing benefits under Section 128A. Here are the key points:

1. Eligibility for cases where tax was paid through GSTR-3B instead of DRC-03:

- Taxpayers who made payments through FORM GSTR-3B before November 1, 2024 (when Section 128A came into force) are eligible for benefits under Section 128A.
- For payments made on or after November 1, 2024, taxpayers must use the modes prescribed under Rule 164 of the CGST Rules to avail the benefit.
- Cases where tax payment was made through FORM GSTR-3B prior to issuance of demand notice and/or adjudication order before November 1, 2024, are eligible for Section 128A benefits, subject to verification by the proper officer.

Goods & Services Tax (GST)

4. GST Amnesty Scheme Clarifications on Payment Procedures

■ GST Amnesty Scheme Clarifications on Payment Procedures

2. Handling notices/statements/orders covering periods partially under Section 128A:

- For notices/statements/orders covering periods both within and outside Section 128A's scope, taxpayers can file an application under FORM SPL-01 or FORM SPL-02 after paying the tax liability for the period covered under Section 128A
- Taxpayers must inform the appellate authority or Tribunal of their intent to avail Section 128A benefits and not pursue the appeal for the period covered (FY 2017-18 to 2019-20).
- The Appellate Authority or Tribunal will then pass an order for the period not covered under Section 128A

3. Withdrawal of previous clarification:

- The clarification issued in point 6 of the Table at para 4 of circular No. 238/32/2024-GST dated October 15, 2024, has been withdrawn



Goods & Services Tax (GST)

5. Amendment to Rule 164

Amendment to Rule 164

Amendment to Rule 164 - Notification No. 11/2025-Central Tax

- The CBIC issued amendments to Rule 164 of the CGST Rules, providing clarity on handling notices covering both eligible and non-eligible periods under Section 128A of the CGST Act.
- **Key highlights include:**
- **Mixed Period Notices:** When a notice includes tax demands for both eligible (FY 2017-18 to FY 2019-20) and non-eligible periods, taxpayers can apply for waivers only for eligible periods.
- **Separate Applications:** Taxpayers must file separate applications for eligible periods using FORM SPL-01/SPL-02 while addressing non-eligible periods separately.
- **Addition to Rule 164(4):** The phrase “related to the period mentioned in the said sub-section and” has been added after “after payment of the full amount of tax.” This clarifies that the benefit applies specifically to the relevant period.
- **New Explanation Added:** A new explanation states that no refund will be available for any tax, interest, and penalty that has already been discharged for the entire period before the commencement of these rules if a demand includes periods both covered and not covered under Section 128A.



Goods & Services Tax (GST)

5. Amendment to Rule 164

■ Amendment to Rule 164

Amendment to Rule 164 - Notification No. 11/2025-Central Tax

- **Modification to Rule 164(7):** An additional proviso allows applicants to inform the appellate authority or Appellate Tribunal that they do not wish to pursue appeals for periods covered under Section 128A, rather than withdrawing the entire appeal. This is applicable when notices or orders include demands for periods both within and outside Section 128A.
- **Deemed Withdrawal of Appeals:** For clarity, it is noted that an appeal application will be deemed withdrawn for the portion related to the period from July 1, 2017, to March 31, 2020.

Goods & Services Tax (GST)

6. Amendments in Territorial Jurisdiction

Amendments in Territorial Jurisdiction

The notification No. 10/2025-Central Tax, issued by the Central Board of Indirect Taxes and Customs (CBIC) on March 13, 2025, introduces amendments to the territorial jurisdiction of various districts under the Central Goods and Services Tax (CGST) Act, 2017 and Integrated Goods and Services Tax (IGST) Act, 2017.

Below are the key changes:

Location	Amended GST Jurisdiction
Alwar	Districts of Alwar, Khairthal-Tijara, Kotputli-Behror, Bharatpur, Deeg, Dholpur, Dausa, Karauli, Sawaimadhopur, Sikar, and Jhunjhunu in the state of Rajasthan.
Chennai Outer	Districts of Viluppuram, Kallakurichi, Thiruvannamalai, Vellore, Tirupathur, Ranipet, Tiruvallur, Kanchipuram, Chengalpattu; excludes Chennai Corporation Zones I-XV.
Jaipur	Districts of Jaipur, Ajmer, Beawer, and Tonk in the state of Rajasthan.
Jodhpur	Districts of Jodhpur, Phalodi, Nagaur, Didwana-Kuchaman, Pali, Sirohi, Jalore, Barmer, Balotra, Jaisalmer, Bikaner, Churu, Ganganagar, and Hanumangarh in Rajasthan.
Madurai	Districts of Madurai and surrounding areas including Ramanathapuram, Sivagangai; excludes D. Gudalur Village of Palayam Firka of Vendasandur Taluk in Tamil Nadu.



Goods & Services Tax (GST)

6. Amendments in Territorial Jurisdiction

Amendments in Territorial Jurisdiction (Continued)

Location	Amended GST Jurisdiction
Tiruchirappalli	Districts of Tiruchirappalli (Trichy), Perambalur, Ariyalur; includes D. Gudalur village of Palayam Firka of Vedasandur Taluk in Tamil Nadu.
Udaipur	Districts of Udaipur including Salumbar and other areas such as Rajsamand, Bhilwara; covers Bundi and Kota in Rajasthan.

Administrative Context

The notification modifies the principal Notification No. 02/2017-Central Tax published on June 19th, 2017. It was last amended by Notification No. 27/2024-Central Tax dated November 25th, 2024



Direct Tax Overview

- 1 Significant changes to tax audit reporting under Form No. 3CD
- 2 Waiver of interest levied for TDS defaults and TCS defaults in cases where technical glitches caused delays in tax payments.
- 3 Section 194T in TDS reporting forms
CBDT seeks stakeholders' input for drafting Income-tax Rules & related forms consequent to the new Income-tax Bill, 2025
- 4
- 5 CBDT issues responses to Frequently Asked Questions (FAQs) on Guidelines for Compounding of Offences under the Income tax Act, 1961 dated 17 October 2024

1. Significant changes to tax audit reporting under Form No. 3CD

Significant changes to tax audit reporting under Form No. 3CD

The Income-tax (Eighth Amendment) Rules, 2025, issued by the Central Board of Direct Taxes (CBDT), introduce significant changes to tax audit reporting under Form No. 3CD in the Income-tax Rules, 1962. These amendments, effective April 1, 2025, aim to enhance compliance and transparency in tax audits.

Below are the key highlights: Notification (G.S.R. 207(E), dated 28th March 2025)

Topic	Clause
Addition of Section Reference	Clause (12): Inclusion of Section 44BBC alongside Section 44BBB.
Removal of Certain Deductions	Clause (19): Omission of deductions under Sections 32AC, 32AD, 35AC, and 35CCB.
Reporting Legal Settlement Expenditures	Clause (21)(a): New row for expenditures incurred to settle proceedings related to contraventions under laws notified by the Central Government.
MSME Payment Disclosures	Clause (22): Revised to include reporting amounts payable to micro or small enterprises under the MSMED Act, including: <ul style="list-style-type: none"> - Interest inadmissible under Section 23 - Amounts paid/unpaid within prescribed timelines.
Changes in Loan and Deposit Reporting	Clause (31): Requires specifying codes for the nature of loan or deposit transactions using a dropdown menu.

Significant changes to tax audit reporting under Form No. 3CD

1. Significant changes to tax audit reporting under Form No. 3CD

Topic	Clause
Introduction of Nature Codes	New "Note": Provides codes for categorizing amounts/receipts/repayments based on their nature (e.g., cash payment, journal entry).
Buyback of Shares Reporting	Clause (36B): Added to report details of amounts received for share buybacks, including acquisition costs.
Omissions	Clauses (28) and (29) have been removed from Form No. 3CD.

2. Waiver of interest levied for TDS defaults and TCS defaults in cases where technical glitches caused delays in tax payments.

■ Waiver of interest levied for TDS defaults and TCS defaults in cases where technical glitches caused delays in tax payments.

The Central Board of Direct Taxes (CBDT) has issued a circular under Section 119 of the Income-tax Act, 1961, allowing waiver of interest levied under Section 201(1A)(ii) (for TDS defaults) and Section 206C(7) (for TCS defaults) in cases where technical glitches caused delays in tax payments.

Circular (No. F.275/92/2024-IT(Budget), dated 28th March 2025)

Applicability	Applies to taxpayers/deductors/collectors who faced technical issues while paying TDS/TCS, resulting in delayed credit to the government.
Conditions for Waiver	- Payment initiated and bank account debited by the due date. - Delay caused by technical glitches beyond the taxpayer's control.
Authority	Chief Commissioner/DGIT/PrCCIT may waive interest after verifying technical issues and providing a speaking order.
Refunds	Waiver applies even if interest was already paid; refunds can be issued if approved.
Application Deadline	Requests must be filed within 1 year from the end of the financial year in which the interest was charged.

Waiver of interest levied for TDS defaults and TCS defaults in cases where technical glitches caused delays in tax payments.

2. Waiver of interest levied for TDS defaults and TCS defaults in cases where technical glitches caused delays in tax payments.

Disposal Timeline	Applications must be processed within 6 months of receipt.
Finality of Order	Orders passed by authorities are final; no appeals permitted.
Effective Date	Immediate effect from the date of the circular (28th March 2025).

3. Section 194T in TDS reporting forms

Section 194T in TDS reporting forms

The Central Board of Direct Taxes (CBDT) amended Income-tax Rules, 1962, to include Section 194T in TDS reporting forms, streamlining compliance for payments to partners of firms. Below are the key updates:

Form	Changes Introduced
Form 26Q	<ul style="list-style-type: none">- Added Section 194T in the heading (after Section 194S).- Inserted a new entry in Note 16 for TDS on payments of salary, remuneration, commission, bonus, or interest to partners.
Form 27Q	<ul style="list-style-type: none">- Added Section 194T in the heading (after Section 194N).- Modified Note 13 to include Section 194T for non-resident partners, replacing the earlier entry for Section 195.

- **About Section 194T:** Applicability: Deduct TDS at 94T% (exact rate unspecified in the notification) on payments of salary, remuneration, commission, bonus, or interest to partners of a firm.
- **Reporting:** Details must be furnished in Forms 26Q (for residents) and 27Q (for non-residents).

4. CBDT seeks stakeholders' input for drafting Income-tax Rules & related forms consequent to the new Income-tax Bill, 2025

CBDT seeks stakeholders input for drafting Income-tax Rules & related forms consequent to the new Income-tax Bill, 2025

The Central Board of Direct Taxes (CBDT) has invited stakeholders to provide inputs for drafting Income-tax Rules and Forms under the proposed Income Tax Bill, 2025, currently under review by a Parliamentary Select Committee. Below are the key details:

Objective

1. Simplify tax laws and compliance processes.
2. Enhance clarity and accessibility for taxpayers.
3. Reduce litigation and administrative burdens.
4. Eliminate obsolete rules and forms.

Stakeholder Input Categories

Stakeholders are encouraged to submit suggestions in the following areas:

- 1. Simplification of Language:** Making tax laws easier to understand.
- 2. Reduction of Litigation:** Addressing ambiguities that lead to disputes.
- 3. Reduction of Compliance Burden:** Streamlining procedures for better taxpayer experience.
- 4. Identification of Redundant Rules/Forms:** Removing outdated provisions.

4. CBDT seeks stakeholders' input for drafting Income-tax Rules & related forms consequent to the new Income-tax Bill, 2025

CBDT seeks stakeholders input for drafting Income-tax Rules & related forms consequent to the new Income-tax Bill, 2025

Submission Process

1. A dedicated utility has been launched on the e-filing portal (live since 8th March 2025).
2. **Stakeholders must:** Enter their name and mobile number, Validate identity via OTP-based verification, Specify relevant provisions (section, sub-section, clause, rule, sub-rule, or form number).
3. Suggestions will be compiled and forwarded to the Select Committee for review.

Timeline:

1. The feedback portal is live and accessible to all stakeholders.
2. The Ministry of Finance will announce submission deadlines soon.

Implications

- This consultative process aligns with CBDT's broader effort to modernize India's tax framework, replacing the Income-tax Act, 1961.
- The initiative aims to improve transparency, efficiency, and taxpayer comprehension while reducing errors and administrative burdens.

5. CBDT issues responses to Frequently Asked Questions (FAQs) on Guidelines for Compounding of Offences under the Income tax Act, 1961 dated 17 October 2024

■ CBDT issues responses to Frequently Asked Questions (FAQs) on Guidelines for Compounding of Offences under the Income tax Act, 1961 dated 17 October 2024

The Central Board of Direct Taxes (CBDT) introduced revised guidelines for compounding offences under the Income Tax Act, 1961, on 17 October 2024, followed by FAQs on 17 March 2025 to clarify ambiguities. Below are the key details:

What is Compounding of Offences?

Compounding allows taxpayers to settle tax-related offences (e.g., TDS defaults, tax evasion) by paying a prescribed fee, avoiding criminal prosecution. It is a legal mechanism to resolve non-compliance without prolonged litigation.

Aspect	Key Clarification
Compoundable Offences	All offences under the Income Tax Act are now compoundable
Application Limit	No limit on the number of compounding applications
Time Restriction	Elimination of the earlier 36-month deadline for filing applications
Reapplication	Applicants can reapply after previous rejections if defects are cured
Pending Applications	Automatically considered under new guidelines without fresh submission

5. CBDT issues responses to Frequently Asked Questions (FAQs) on Guidelines for Compounding of Offences under the Income tax Act, 1961 dated 17 October 2024

CBDT issues responses to Frequently Asked Questions (FAQs) on Guidelines for Compounding of Offences under the Income tax Act, 1961 dated 17 October 2024

Aspect	Key Clarification
Compounding Charges	Application fees adjustable against compounding charges for specific offences
Withdrawal and Reapplication	Allowed, but may incur higher compounding charges
Offences involving ED/CBI	Compoundable, except cases of anti-national or terrorist activities
Payment Process	Available on the income tax e-filing portal
Appeals	Not required to withdraw appeals before filing, but must undertake to withdraw related appeals

Impact on Taxpayers

- **Simplified Compliance:** Reduced litigation and streamlined processes for resolving defaults.
- **Flexibility:** Multiple applications allowed, no time limits, and expanded eligibility for offences.
- **Transparency:** Clear fee structure and withdrawal/reapplication rules



Corporate Laws & Regulatory Tax Overview

- 1 Ministry of Corporate Affairs (MCA) issues press release regarding provisions in the Companies Act, 2013 for strengthening corporate governance & Corporate Social Responsibility (CSR)
- 2 Extension of Due Date for RoDTEP Return
- 3 Revised MSME Classification Thresholds Effective April 1, 2025



Company Laws

1. Ministry of Corporate Affairs (MCA) issues press release regarding provisions in the Companies Act, 2013 for strengthening corporate governance & Corporate Social Responsibility (CSR)

Ministry of Corporate Affairs (MCA) issues press release regarding provisions in the Companies Act, 2013 for strengthening corporate governance & Corporate Social Responsibility (CSR)

The Ministry of Corporate Affairs (MCA) issued a press release in March 2025 highlighting the provisions in the Companies Act, 2013 aimed at strengthening corporate governance and enhancing transparency in company management. Here are the key points from the announcement:

Aspect	Key Provisions
Accountability	Accountability ensured through key managerial personnel, Board of Directors, and shareholders.
Record Maintenance	Companies must maintain books of accounts, returns, and registers in prescribed formats at registered offices.
Compliance with Accounting Standards	Companies are required to comply with applicable accounting standards to ensure financial integrity.
Shareholder Communication	<ul style="list-style-type: none">- Notices for general meetings, explanatory statements, and attachments must be shared with shareholders.- Annual financial statements must also be forwarded to shareholders.



Company Laws

1. Ministry of Corporate Affairs (MCA) issues press release regarding provisions in the Companies Act, 2013 for strengthening corporate governance & Corporate Social Responsibility (CSR)

Ministry of Corporate Affairs (MCA) issues press release regarding provisions in the Companies Act, 2013 for strengthening corporate governance & Corporate Social Responsibility (CSR)

Aspect	Key Clarification
Regulatory Action	MCA takes action under the Companies Act, 2013, in cases of reported financial irregularities.
Board's Report Disclosures	Mandatory disclosures on risk management, financial statements, and annual returns to ensure transparency for stakeholders.
CSR Framework	<ul style="list-style-type: none">- CSR provisions governed by Section 135, Schedule VII, and Companies (CSR Policy) Rules, 2014.- Schedule VII lists eligible CSR activities.- CSR activities must comply with the Act and rules.



Regulatory Laws

2. Extension of Due Date for RoDTEP Return

■ Extension of Due Date for RoDTEP Return

The Director General of Foreign Trade (DGFT) has announced an extension for the filing of the Annual Remission of Duties & Taxes on Exported Products (RoDTEP) Return for the financial year 2023-24. **Below are the key details:**

- **What is RoDTEP?:** The RoDTEP (Remission of Duties and Taxes on Exported Products) scheme is an initiative by the Government of India aimed at refunding exporters for embedded Central, State, and local duties/taxes that are not refundable under any other mechanism.
- The scheme operates under the principle that goods should be exported free of taxes, enhancing the competitiveness of Indian exports.
- It has been operational since January 1, 2021, offering e-scrips as refunds to eligible exporters, which are transferable and can be used for paying basic customs duties.
- **Requirements for Filing Annual RoDTEP Return:** Filing the Annual RoDTEP Return is mandatory if an applicant's total RoDTEP claim exceeds ₹1 crore in a financial year. If claims remain below ₹1 crore, there is no requirement to file the return.



Regulatory Laws

2. Extension of Due Date for RoDTEP Return

■ Extension of Due Date for RoDTEP Return

Extension of Due Date

- **Original Due Date:** March 31, 2025
- **New Due Date:** June 30, 2025
- **Grace Period Extension:** From June 30, 2025, to September 30, 2025

This extension allows exporters additional time to comply with reporting requirements related to RoDTEP incentives.

Implications

The extension is expected to benefit exporters by providing them with more time to prepare and file their Annual RoDTEP Returns, thereby facilitating better compliance with the reporting requirements associated with the scheme. This move reflects the government's commitment to supporting exporters and enhancing the overall ease of doing business in India.

This summary encapsulates the essential information regarding the RoDTEP scheme and the recent extension for filing returns.



Regulatory Laws

3. Revised MSME Classification Thresholds Effective April 1, 2025

Revised MSME Classification Thresholds Effective April 1, 2025

In line with the announcement made by the Finance Minister in the Union Budget 2025, the Ministry of Micro, Small & Medium Enterprises (MSMEs) has revised the monetary threshold limits for classifying enterprises into Micro, Small, and Medium categories. The new thresholds will take effect from April 1, 2025. **Below are the updated limits:**

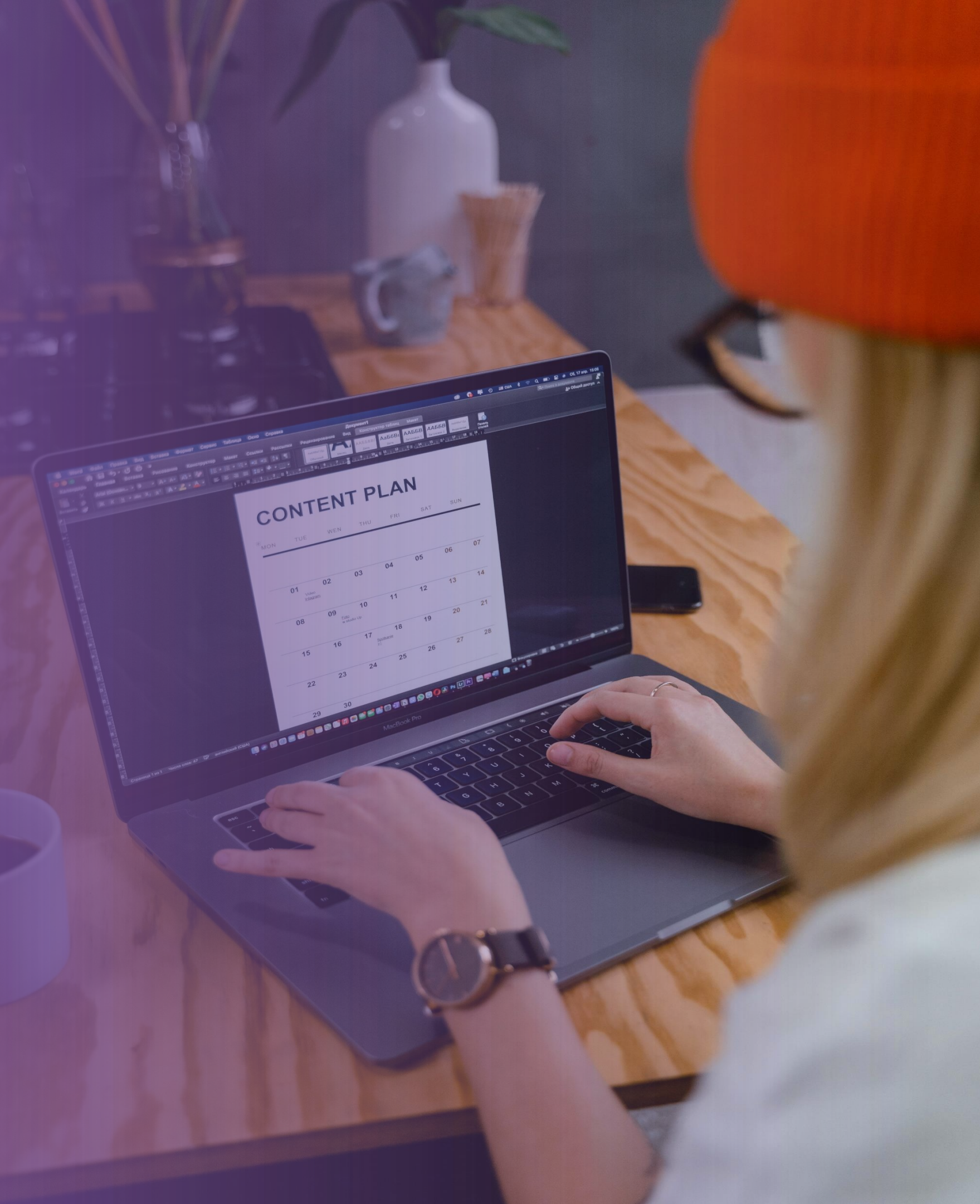
Enterprise Category	Investment Limit (INR)	Turnover Limit (INR)
Micro	Current: ₹1 crore Revised: ₹2.5 crore	Current: ₹5 crore Revised: ₹10 crore
Small	Current: ₹10 crore Revised: ₹25 crore	Current: ₹50 crore Revised: ₹100 crore
Medium	Current: ₹50 crore Revised: ₹125 crore	Current: ₹250 crore Revised: ₹500 crore

Objectives of the Revision

- The primary aim of upgrading these monetary limits is to allow a greater number of enterprises to qualify for benefits currently available to MSMEs.
- By increasing the thresholds, the government seeks to foster growth and encourage innovation among small businesses, enabling them to scale up operations without losing access to essential government support and incentives.

Compliance Calendars - April 2025 Overview

- 1 GST April 2025 Compliance Calendar
- 2 Other Tax April 2025 Compliance Calendar





Compliance Calendar GST

1. GST Compliance Calendar
- All Important due dates for
April 2025 at one place!

GST Compliance Calendar - April 2025

S.No	Particulars of Compliance	Form/Return	Period	Due Date
1	Filing of outward supplies for March 2025	GSTR 1	Mar 2025	11.04.2025
2	To be filed by the persons who is required to deduct TDS (Tax deducted at source) under GST	GSTR 7	Mar- 2025	10.04.2025
3	To be filed by Input Service Distributors	GSTR 6	Mar- 2025	13.04.2025
4	Filing of outward supplies for Quarter ended March 2025- QRMP	GSTR-1	Jan'25 to Mar'25	13.04.2025
5	To be filed by the e-commerce operators who are required to deduct TCS (Tax collected at source) under GST	GSTR 8	Mar- 2025	10.04.2025
6	Composition Dealers Quarter Filing	CMP-08	Jan- Mar'25	18.04.2025
7	To be filed by Non-Resident Taxpayers and ODIAR services provider	GSTR 5/5A	Mar- 2025	20.04.2025
8	Taxpayers with an annual turnover exceeding ₹ 5 Crores.	GSTR 3B	Mar- 2025	20.04.2025
9	QRMP	Monthly Payment	Mar- 2025	23.04.2025
10	Filing for the Job Works Return	GSTR-ITC-04	FY 24-25	25.04.2025
11	Annual Return for composition dealers	GSTR-4	FY 24-25	30.04.2025



Compliance Calendar Direct Tax

2. Direct Tax Compliance
Calendar - All Important due
dates for April 2025 at one
place!

Other Tax Compliance Calendar - April 2025

S.NO	Particulars of Compliance	Forms/Return	Period	Due Date
1.	Due date for deposit of tax collected TCS for the month of March 2025.	Challan No. ITNS-281	March 2025	30.04.2025
2.	Issue of TDS Certificates -194-IA, 194IB, 194M, 194S	-	Feb 2025	14.04.2025
3.	Authorized dealers, such as banks, to report remittances made to non-residents or foreign companies	Form No. 15CC	Jan- March 2025	15.04.2025
4.	Monthly Statement to be furnished by Stock exchange	Form No. 3BB	March 25	15.04.2025
5.	Provident fund(PF) & ESI Payment and returns	-	March 2025	15.04.2025
6.	Filing Professional Tax returns by the employers or the individuals who are liable to pay professional tax	-	March 2025	15.04.2025
7.	Due date for furnishing of Form 24G by government offices where TDS/TCS was paid without a challan.	Form 24G	March 2025	30.04.2025



Compliance Calendar Direct Tax

2. Direct Tax Compliance
Calendar - All Important due
dates for April 2025 at one
place!

Other Tax Compliance Calendar - April 2025

S.No	Particulars of Compliance	Form/Return	Period	Due Date
8.	Individuals below 60 years, HUFs, and trusts with income below the exemption limit and no tax liability	Form 15G	Jan- 2025 March	30.04.2025
9.	Senior citizens aged 60 years or above with no tax liability	Form 15H	Jan- 2025 March	30.04.2025
10.	TDS Payment	Challan No. ITNS-281	Mar- 2025	30.04.2025
11.	Filing of MSME dues outstanding for > 45 days from the date of acceptance of the goods or services	MSME Form - I	Oct'24- Mar'25	30.04.2025

> About US

J D P & Co is a top-tier professional services firm specializing in Audit, Tax, FEMA, and corporate law matters, committed to delivering premium-quality services to our clients.

JDP & Co
Chartered Accountants

Our skilled professionals are trained to anticipate and implement innovative solutions tailored to each client's unique needs, facilitating the achievement of organizational objectives.



With a blend of specialized expertise, we provide sound financial advice and proactive services customized to our clients' requirements.

Quality.Collaboration.Innovation

Our firm maintains regular interaction with industry and professionals, ensuring we stay abreast of contemporary developments to meet evolving client needs effectively.

The J D P & Co team boasts extensive industry experience across diverse sectors, including Technology, Manufacturing, Communications, Infrastructure & Real Estate, and Pharmaceuticals.

➤ Our Editorial Team



CA L Padam Jain
Partner | Audit



CA Dikshit P Jain
Partner | Taxation



CA Prakash Patel
Director | Indirect Taxes

Instagram



J D P & Co
Chartered Accountants
Unit 3B, 6-3-569/2, Above Vibrant Ford,
Opp. RTA Khairtabad Rockdale Compound,
Somajiguda-082. O:+040 49550560
www.jdpco.in



Reach out to us

Do write us back your
feedback/Queries/Comments, if any at
mail@jdpco.in

Thank You!