CoralMetrix

Issue 07

Crack the Code

July 2025

An E-Newsletter from CoralMetrix

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Crack the Code

GST MONTHLY UPDATE – JULY 2025

This edition of the GST Monthly Update brings you a curated summary of key developments in the Goods and Services Tax (GST) regime during the month of JUNE 2025. It is designed to keep professionals, taxpayers, and businesses informed, compliant, and ahead of regulatory changes.

We will be covering :

A. GST Advisory
B. Notifications & Circulars
C. Court room updates

A. GST Advisory

1. GST Advisory dt.7th June 2025

w.e.f. July 2025 return, the outward supply in GSTR 3B will get auto populated from GSTR-1 / IFF. Hence if there is any mismatch due to clerical error or missing out of entries, it can be carried out through GSTR-1A only.

2. GST Advisory dt.7th June 2025

All the taxpayers are informed that the GST returns can not be filed after 3 years from their original due date, as per amendments made under the Finance Act, 2023 w.e.f. July, 2025.This applies to all forms namely GSTR-1, Form GSTR-3B, Form GSTR- 4, Form GSTR-5, Form GSTR-6, Form GSTR-7, Form GSTR-8 and Annual Return Form GSTR-9.

3. GST Advisory dt. 10th June 2025.

GSTN has resolved a technical glitch affecting QRMP taxpayers filing refund applications. Previously, the system did not recognize IFF-uploaded invoices for M1 and M2 months of a quarter, causing incorrect prompts to file GSTR-1. Refunds can now be filed based on IFF invoices, provided GSTR-3B has been filed for the last period.

4. GST Advisory dt. 10th June 2025.

Taxpayers is required to enter Order details manually on GST portal while filing the waiver applications in SPL-01 and SPL-02 for the taxpayers who are facing technical issues on GST portal.

5. GST Advisory dt. 10th June 2025.

A specific technical issue has emerged i.e. when taxpayers try to file SPL-01/SPL-02 forms, payment details made through Form GSTR-3B or the 'Payment towards demand order' option are not getting auto-populated in Table 4. This includes Pre deposit amounts, Form GST DRC-03 payments and General payment made through Form GSTR-3B. Accordingly, it has been clarified that taxpayers can still file Form GST SPL-01/SPL 02 forms, even if the portal shows payment mismatch or fails to populate Table 4. However, taxpayers must upload payment proof on GST portal as PDF attachments for the jurisdictional officer's review. Failure to do so may lead to rejection of application and loss of amnesty scheme benefits.

6. GST Advisory dt.16th June 2025.

New E-Way Bill 2.0 portal https:/ewaybill2.gst.gov.in on 1st July 2025, featuring enhanced inter-operable E-Way Bill functionalities. The portal is being introduced to provide enhanced inter-operability between the existing E-Way Bill 1.0 Portal https://ewaybillgst.gov.in and the new portal. Both the portals will operate on a real-time synchronised architecture wherein E-Way Bill data will be mirrored across both systems within seconds.

The following additional services will be available on the E-Way Bill 2.0 portal for E-Way Bills generated on either portal (E-Way Bill 1.0 or E-Way Bill 2.0):

a) Generation of E-Way Bill based on Part-A details entered by the supplier
b) Generation of Consolidated E-Way Bills
c) Extension of validity of E-Way Bills
d) Update of transporter details
e) Retrieval of consolidated E-Way Bills.

7. **GST Advisory dt.16th June 2025.**

GST Advisory on Handling of Inadvertently Rejected records on IMS. A detailed Q&A has been issued on how the errors can be handled by the supplier and recipient where the data is flowing from GSTR 1 to IMS.

8. **GST Advisory dt.18th June 2025.**

Advisory to file pending returns before expiry of three years
The taxpayers shall not be allowed file their GST returns after the expiry of a period of three years from the due date of furnishing the said return under Section 37 (Outward Supply), Section 39 (payment of liability), Section 44 (Annual Return) and Section 52 (Tax Collected at Source). These Sections cover GSTR-1, GSR-1A, GSTR 3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR 7, GSTR 8 and GSTR 9 or 9C.Hence, above mentioned returns will be barred for filing after expiry of three years. The said restriction will be implemented on the GST portal from July 2025 Tax period. Which means any return for which due date was three years back or more and hasn't been filed till July Tax period will be barred from Filling. In this regard an advisory was already issued by GSTN on October 29th, 2024.

9. **GST Advisory dt.19th June 2025**

FAQ has been released on various scenarios in Handling of Inadvertently Rejected records on IMS.

B. Notifications & Circulars

Circulars

1. **No. 249/06/2025-June 9, 2025:**
GST communications generated and served via the GST portal already contain Reference Number (RFN) which can be verified online and therefore, quoting Document Identification Number (DIN) on them is not required. Such RFN-based communications are deemed to be valid an authentic under Section 169(1)(d) of the CGST Act, 2017, and earlier circulars mandating DIN stand modified accordingly.

2. **Circular issued by Department of Trade & Taxes, Delhi bearing F.3(640)/GST/P&R/2025-348-55 dated June 13, 2025:**

All the personal hearing to be mandatorily be conducted in virtual mode and no person shall be required to appear in person for personal hearing before SGST department, Delhi.

C. Court Room updates:

M/s Patanjali Ayurved Ltd. V/s Union Of India [Allahabad High Court-GST)

Court	High Court of Judicature at Allahabad
Writ	1603 of 2024
Date	29th May 2025
Appellant	PATANJALI AYURVED LTD
Respondent	UNION OF INDIA AND OTHERS

Facts:

M/s Patanjali Ayurved limited engaged in the manufacturing of Fast-Moving Consumer Goods (FMCG) having units at various parts of India.

- Directorate General of Goods and Services Tax Intelligence (DGGI), was received information that M/s S.G Agro India Industry situated at Delhi with GSTIN number (07ASQPG3746B1ZT), that it was having an aggregate liability greater than two crore and Input Tax Credit (ITC) utilization over 99% with no income tax credential.
- M/s Magic Traders situated at Delhi with GSTIN number (07MGNPS1227A1ZB), that it had taken recent registration and had issued e-way bills of more than Rs.50 lakhs to various firms.
- The information above two parties created a suspicion and resulted in issuance of Demand cum SCN for the tax period April 2018 to March 2022.

- The DGGI alleged that Patanjali had issued invoices without actual supply of goods and claimed input tax credit without receiving goods
- The appellant was served notice imposing exorbitant penalty of Rs.273,51,13,681/- (Rs.273 .51 Cr.) under Section 122 (1), clause (ii) and (vii) of the CGST Act.

Issues:

- Whether the "Proper Officer/Adjudicating Officer" has the power to adjudicate on the penalty provision provided under Section 122 of the CGST Act?
- Whether dropping of proceedings under Section 74 of the CGST Act, 2017 will ipso facto abate the proceedings under Section 122 of the CGST Act?

Relevant GST Provisions:

Relevant GST Provisions:

i. Sec.2(107) Taxable Person
ii. Section 74 - Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any wilful- misstatement or suppression of facts.
iii. Section 122 : Penalty for certain offences
iv. Section 124: Fine for failure to furnish statistics
v. Section 125. General penalty
vi. Section 128: Power to waive penalty or fee or both.—
vii. Section 131: Confiscation or penalty not to interfere with other punishments
viii. Section 132 : Punishment for certain offences
ix. Section 134: Cognizance of offences
x. Section 138. Compounding of offences.
xi. Rule 142 of the CGST Rules. Notice and order for demand of amounts payable under the Act. -

Emerging Principles:

- Definition and Analysis of "Penalty" & "Offence".
- A taxing statute consists of three stages,
  - firstly, charging provision to ascertain the subject upon whom tax is to be imposed;
  - secondly, machinery provision for assessment or quantification of the tax, interest and penalty to be imposed and
  - thirdly, provisions for recovery of tax, interest and penalty assessed in previous stage.
- Mens rea is an essential element in criminal law for prosecuting an accused whereas in civil matters such as taxation mens rea is irrelevant for imposing civil liability.

Arguments

Petitioner	Respondent
Penalty is imposed under Section 74 of the CGST Act and therefore imposing a further penalty under Section 122 of the CGST Act for the same contravention would not have been the intention of the legislature	Section 74 of the CGST Act are the outcomes resulting from the commission of the offences listed under Section 122 of the CGST Act.
Section 122 (penalty for certain offences) and Section 132 (punishment for certain offences) of the CGST Act reveal that several sub-sections are identical and therefore the same can only be done by way of conviction under Section 122 of the CGST Act read with Section 134 of the CGST Act.	Section 122(1) is for offences committed by a taxable person, and the penalty prescribed in Section 122(1) are different from the penalty prescribed under the Chapter XV Demands and Recovery that is Sections 73/74.
To give a purposeful meaning and interpretation to the various sections provided herein one finds that Section 122 to Section 130 deal with levy of penalty for various contraventions	Penalty in taxation matters is only a civil liability and not a criminal liability and heading of section alone can not control the whole section. Section 122 of the CGST Act purports to preventing loss of revenue and imposes penalty whereas Section 132 of the CGST Act purports to impose punishment as a criminal offence. Mere addition of mens rea would not make the provision criminal in nature.

Proceedings against the persons liable to pay penalty under Sections 122 and 125 are deemed to be concluded when the proceedings against the main person charged under Sections 73 and 74 are concluded.	Section 122 is a basket of both mens rea and non-mens rea contraventions.
If the proceedings under Section 74 of the CGST Act is dropped/concluded against the main person, the proceedings under Section 122 of the CGST Act shall also abate against the main person.	Explanation 1(ii) to Section 74 makes the statutory intention very clear that the proper officer who initiates proceedings under Sections 73 and 74 can also initiate proceedings under Sections 122 and 125 thus, making it clear that once the proceedings gets concluded against the main person under Sections 73 or 74, the proceedings against all the persons liable to pay penalty under Sections 122 or 125 are deemed to be concluded. Consequently, whenever there is a need to invoke Section 74 along with Section 122, the proper officer under Section 74 can issue show cause notice and also adjudicate.

Judgment

The writ petition is dismissed. The respondent authorities are directed to continue with the proceedings under Section 122 of the CGST Act in line with the show cause notice issued.

CA Sujatha G
GST

The Future of Accounting: Embracing Innovation and Automation

Part 3: Accounting Automation- Project delivery and control

Summary of Previous Article:

The initial article (Part1 -Industry 4.0 & Accounting -Benefits & Challenges for SMEs) focussed on what Industry 4.0 is about and how it has brought about a significant change in the processes, the mode of operations and systems used to operate these industries.

The previous article focussed on the importance of building a comprehensive business case document with regard to accounting automation. A good business case document outlines the objectives, cost and benefits, resource requirements, a project plan to navigate ahead that helps the management to make informed business decisions.

In the final article of the series, we will look at the critical steps relating to project management, implementation, monitoring and control.

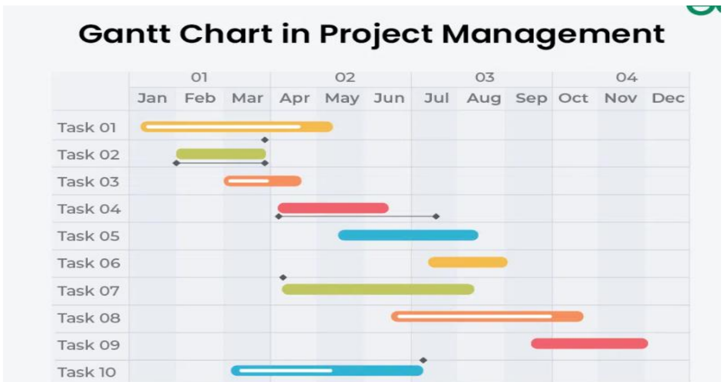
Project Management (execution):

After an entity puts in the required efforts in building a comprehensive business case document outlining the project plan etc, it is imperative to assign the execution task to a project management team. Where it is not feasible to do so, small entities can identify an employee within the accounting team, who has the relevant expertise and is capable of managing the project in an objective manner.

The management should be given regular updates about the progress of the project with the details of the milestones achieved etc. Frequent meetings need to be scheduled by the project manager to ensure that the stakeholders and teams working on the automation project are on the same page and aware of the developments. A quick look at some of the tools that help in project management is provided below;

Dashboards - A project management dashboard is a centralized, visual interface that consolidates key project information. The updates to management can be provided in the form of Dashboards. This is a visual overview of project progress, key performance indicators (KPIs), and other relevant metrics. Dashboards typically display information through charts, graphs, and other visualizations, making it easy to grasp complex data at a glance.

Gantt chart - A Gantt chart is a visual project management tool that uses a horizontal bar chart to represent a project's timeline and task dependencies. It displays tasks, their start and end dates, durations, and relationships, offering a clear overview of the project's progress and schedule. This provides a quick snapshot to the management about the progress of the project.



Project monitoring and control:

In order to ensure effective transition and migration, an independent project management team/manager should monitor the project from end to end.

It's also the project manager's duty to address issues that may arise due to unforeseen delays or deviations in the project scope.

Some of the key steps involved in the automation project that requires proper planning and execution are as below. The project manager should liaise with the relevant stakeholders at each of the below mentioned stages. Any major deviations or challenges should be highlighted to the management at the regular update meetings.

Data migration and integration - Proper steps to be followed to ensure data integrity and accuracy during the migration process.

Change management - Relevant strategies should be adopted to address resistance by employees to change and steps to be taken to ensure smooth transition.

Testing – This is one of the most important phases. All the relevant users of the software should be involved in testing and the bugs detected should be documented and fixed before going live into production.

Training - Adequate training should be provided to the employees on how to use the new tools/systems. Contacts of the system support team should be known and documented.

Monitoring and performance measurement -At the project execution stage, it is imperative to monitor the KPI s for measuring the effectiveness and efficiency of the automated process. As discussed in the previous article, KPI s have to be established at the planning stage. The KPIs are usually related to financial accuracy, timeliness of reporting (TAT-turnaround time), operational efficiency and compliance. Below is an illustrative list of the KPIs that could be used to track the benefits and measure the success of the automation project

- **Generic KPIs**: "Time saved on manual data entry", "Number of manual corrections needed" (tracking the error reduction post automation).
- **Accounts Payable (AP) Automation**: - Percentage of invoices processed automatically.
- **Accounts Receivable (AR) Automation**: KPIs such as "Cash conversion cycle" are relevant for assessing the effectiveness of AR automation in speeding up collections.
- **General Ledger (GL) Automation:** KPIs related to automated journal entries and account reconciliations are important for measuring the accuracy and efficiency of GL automation.
- **Financial Reporting Automation:** Metrics "Percentage of reports generated automatically" are key for evaluating the speed and accuracy of financial reporting automation.
- **Compliance**: Metrics related to the accuracy and timeliness of financial reporting and tax compliance demonstrate how automation helps ensure adherence to regulations.

Detailed logs and trackers need to be maintained to track the above KPIs and this would help quantify the benefits arising out of automation. The project management team should include the KPI related data from these trackers in the dashboards provided to the management. In larger entities, this performance measurement activity is also automated eventually.

Project closure: Post implementation and monitoring, the project management team sign off and hand over the documentation and related responsibilities to the operational team. It's a crucial step for ensuring all aspects of the project are completed, documented and handed over.

The final document should also include a report evaluating the success of the automation against its initial goals and objectives. In addition, the lessons learned can also be documented, identifying what went well, what could be improved and capturing this information for future projects.

Conclusion-Continuous Improvement: The message of the Kaizen strategy is that "Not a day should go by without some kind of improvement being made somewhere in the company". Post implementation, it is vital to continually measure the KPIs and quantify the benefits arising out of automation.

Once the current systems and tools haven been stabilised, the team should study the further scope of automation (E.g. adding a new feature, building additional reporting capability, integrating with other systems etc).

It's not just about implementing new technologies but also about fostering a culture of ongoing analysis, optimization, and innovation. By embracing continuous improvement and leveraging the power of Industry/Service 4.0 technologies, entities can create more efficient, flexible, and resilient operations.

CA Archana Krishnamoorthy
Accounting and Automation

Why India's Economy Is Growing Slower in 2025 and How Taxes Like GST and Income Tax Can Help

Introduction

India's economy has long been celebrated for its rapid growth and promise of opportunity, especially after considering how the country's economy revived after COVID-19, giving hope with a surge in growth and optimism. But by 2025, that momentum had started to slow, raising questions about what changed and how to get back on track. As of mid-2025, Indian GDP growth is estimated at around 6.5% for FY 2024–25. Despite the slowdown, India continues to shine as the world's fastest-growing economy, displaying its potential and resilience.

Reasons of the Slowdown:

India's economic slowdown results from a convergence of internal structural issues and external global pressures, both of which have significantly impeded growth.

Reduced Domestic Consumption

Reduced domestic consumption, driven by a rising cost of living and stagnant wages, is a key reason for India's economic slowdown. With people cutting back on non-essential spending, businesses are seeing weaker demand, which is slowing overall growth.

Reduced Investment

Private sector investment remains quiet due to low business confidence and global uncertainty. Many

firms are holding back from investing due to low demand and uncertain returns. This investment gap is stalling expansion and slowing long-term growth prospects.

Tight monetary policy

To control rising inflation, the RBI increased borrowing rates, making loans costlier for businesses and consumers. This led to slower credit growth, lower spending, and weaker private investment.

Youth unemployment

India's large young population faces high unemployment due to gaps in education and job creation. This slows economic growth by reducing income levels and weakening domestic demand.

Rupee depreciation:

In 2025, the rupee has weakened against the US dollar, making imports like fuel costlier. This pushes up inflation and widens the trade deficit, putting pressure on households and the broader economy

Global tariff war:

Rising tariffs and trade tensions have made it harder for Indian goods to compete abroad. Exporters face higher costs and limited market access, slowing manufacturing and threatening jobs.

Global economic slowdown:

Slower growth in major economies has reduced demand for India's exports. This leads to fewer orders, less investment, and weaker industrial activity at home.

Inflation:

High prices for food, fuel, and essentials continue to strain family budgets. Inflation cuts purchasing power and dampens overall consumer demand, challenging economic recovery.

Role of Taxes in Reviving the Economy

Most of the challenges outlined above can be addressed through targeted tax reforms, while continued easing of policy rates by the RBI could stimulate consumption. However, certain issues lie beyond the country's control and may require strategic resilience and adaptability rather than direct reform.

1. Income Tax Reforms

The 2025 budget reform was a short term tax relief to increase the domestic consumption and reduce the investment consumption gap.

- The standard deduction and rebate limit were increased under the new regime, raising disposable income.
- Startups and small businesses got tax breaks and higher income limits, helping them grow and create jobs.
- Reforms to boost investment simplifying capital gains tax, faster refunds, and improved online systems to attract investors and ease market access.

2. GST Reforms

- 2025 GST reforms aimed to revive demand, ease inflation, and simplify compliance can assist businesses by reducing costs, improving cash flow, and easing tax procedures.
- A proposed GST reform is to merge the 12% and 18% slabs into a single 15% rate to reduce complexity, lower prices on essential goods, and boost domestic consumption, particularly among the middle class.
- Setup of the GST Appellate Tribunal and digital tools enhanced transparency and dispute resolution.
- Essentials can placed in lower tax brackets to reduce consumer costs and increase the purchase capacity of consumers.

What will happen if no measures are taken

If the current slowdown continues, India could face persistent high inflation that erodes household purchasing power and deepens inequality, especially hurting low-income families. Weaker exports and disrupted manufacturing from global tariff tensions may lead to job losses and reduced industrial growth. A depreciating rupee could keep import costs high, straining the trade balance and government finances. Prolonged global economic weakness would limit foreign investment and demand for Indian goods, slowing overall GDP growth. Together, these challenges risk undermining poverty reduction, delaying development goals, and making it harder for India to maintain its position as the world's fastest-growing major economy.

Benefits of reforms

If these tax reforms are implemented well, India could see higher domestic consumption and stronger job growth. Simpler tax rules and lower GST rates would reduce costs for businesses and keep prices in check. Together, these changes would boost investment, support sustained economic growth, and improve living standards for citizens.

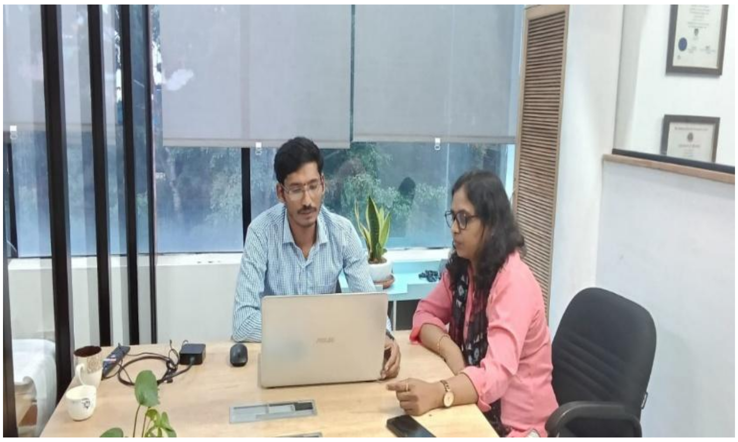
Despite current challenges, India's economy remains one of the world's fastest growing, showcasing remarkable resilience and potential. With a young workforce, strong domestic demand, and ongoing reforms, it is well positioned for sustained growth. Thoughtful policies, including tax reforms and investment in infrastructure, can help India navigate global headwinds and build a more inclusive, robust, and future-ready economy.

Samyuktha Karthi Bala, S Lavanya, Vindhya Vinayaka Prabhu

Key Announcements

A Visit to Remember - Zoho Leadership at CoralMetrix

We were honored to host **Mr. K P Narayanan, Director – Influencer Marketing & Strategic Alliances at Zoho.** His powerful session on business, leadership, and purpose sparked thoughtful reflection and energized our team.



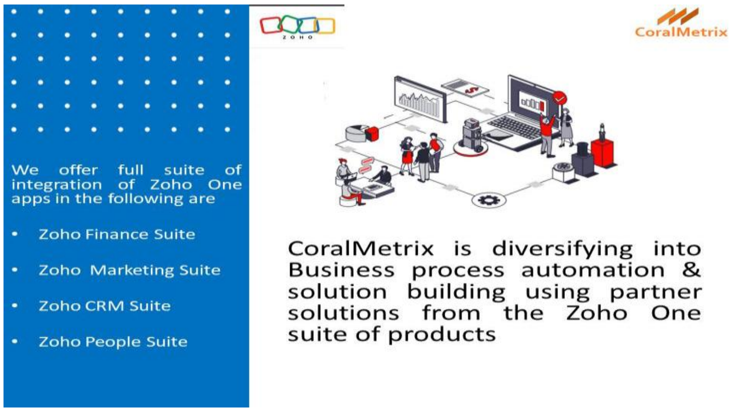
Capital Gains Tax – Demystified

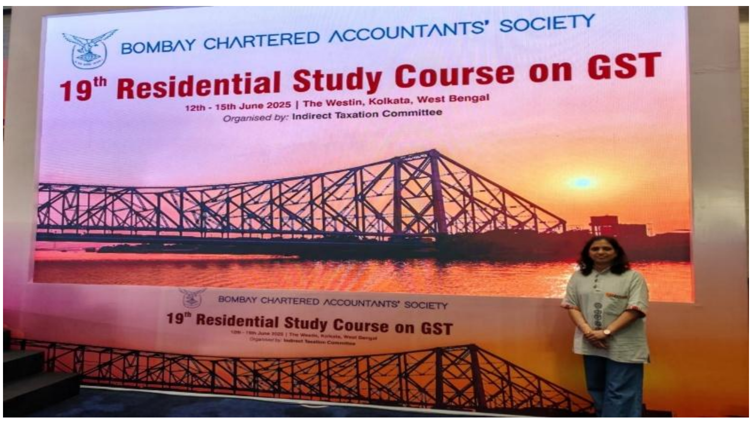
We hosted a high-impact webinar with CA Sujatha and CA Chaitanya Kumar, decoding Capital Gains Tax — from types and exemptions to smart planning.

📌 Missed it? Watch the full session on our YouTube channel.

Expanding Horizons — Business Process Automation with Zoho

We're thrilled to announce our new vertical in Business Process Automation and Solution Building, in strategic partnership with Zoho. We're excited to serve your business more efficiently, effectively, and intelligently than ever before.





Learning & Networking at the 19th GST RRC – BCAS, Kolkata

Our, CEO, CA Sujatha, had the privilege of attending the 19th GST Residential Refresher Course hosted by BCAS in Kolkata. The event was a valuable platform for deep learning, insightful discussions, and meaningful connections with professionals from across India — offering clarity on emerging GST issues shaping the

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Issue 07

Upcoming Webinar Alert: GST on Real Estate for FY 24–25

Join us for an insightful session where we explore GST in the real estate sector – covering RERA regulations, compliance requirements, and key tax implications, all explained by expert Chartered Accountants at CoralMetrix.

Date: 26 07 2025 | Day: Saturday | Time: 04.00 PM – 05.00 PM

Registration Link: https://meet.zoho.in/qeyj-awg-sks

Financial year 2025 - 2026 Compliance Calendar

Disclaimer: Dates are subject to change as per notification from government authorities

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APR	MAY	JUNE	JULY	AUG	SEPT
07TH MONTHLY TDS PAYMENT	07TH MONTHLY TDS PAYMENT	07TH MONTHLY TDS PAYMENT	07TH MONTHLY TDS PAYMENT	07TH MONTHLY TDS PAYMENT	07TH MONTHLY TDS PAYMENT
07TH GOVT. DEDUCT	10TH GSTR 7	10TH GSTR 7	09TH ECB 2 RETURN	10TH GSTR 7	09TH ECB 2 RETURN
09TH ECB 2 RETURN	11TH GSTR 1	10TH ECB 2 RETURN	10TH GSTR 7	11TH ECB 2 RETURN	10TH GSTR 7
10TH GSTR 7	12TH ECB 2 RETURN	11TH GSTR 1	11TH GSTR 1	11TH GSTR 1	11TH GSTR 1
13TH GSTR 1 (QRMP/IFF)	13TH GSTR 1 (QRMP/IFF)	13TH GSTR 1(QRMP/IFF)	13TH GSTR 1(QRMP/IFF)	13TH GSTR 1(QRMP/IFF)	13TH GSTR 1 (QRMP/IFF)
18TH CMP - 08	20TH GSTR 3B	15TH Q4 TDS CERTIFICATE	15TH FLA RETURN	15TH Q1 TDS CERTIFICATE	15TH Q2 ADVANCE TAX 45%
20TH GSTR 3B	29TH PAS 6	15TH Q1 ADVANCE TAX 15%	18TH CMP 08	20TH GSTR 3B	20TH GSTR 3B
22ND QRMP	30TH LLP ANNUAL RETURN	20TH GSTR 3B	20TH GSTR 3B (QRMP)		30TH TAX AUDIT
25TH PMT 06	31ST TDS Q4 FILING (24-25)	30TH DPT 3	22ND QRMP		30TH DIRECTOR KYC
30TH GSTR 4	31ST FORM 61A		31ST TDS Q1 FILING (25 - 26)		
30TH MSME 1			31ST INDIVIDUAL ITR FILING		
30TH GOVT. NON DEDUCT					

OCT	NOV	DEC	JAN	FEB	MAR
07TH MONTHLY TDS PAYMENT	07TH MONTHLY TDS PAYMENT	07TH MONTHLY TDS PAYMENT	07TH MONTHLY TDS PAYMENT	07TH MONTHLY TDS PAYMENT	07TH MONTHLY TDS PAYMENT
10TH ECB - 2 RETURN	10TH GSTR 7	09TH ECB 2 RETURN	09TH ECB 2 RETURN	10TH GSTR 7	10TH GSTR 7
10TH GSTR 7	11TH ECB 2 RETURN	10TH GSTR 7	10TH GSTR 7	11TH ECB 2 RETURN	11TH ECB 2 RETURN
11TH GSTR 1	11TH GSTR 1	11TH GSTR 1	11TH GSTR 1	11TH GSTR 1	11TH GSTR 1
13TH GSTR 1 (QRMP/IFF)	13TH GSTR 1 (QRMP/IFF)	13TH GSTR 1(QRMP/IFF)	13TH GSTR 1 (QRMP/IFF)	13TH GSTR 1 (QRMP/IFF)	13TH GSTR 1 (QRMP/IFF)
18TH CMP - 08	15TH Q2 TDS CERTFICATE	15TH Q3 ADVANCE TAX 75%	18TH CMP 08	15TH Q3 TDS CERTIFICATE	15TH Q4 ADVANCE TAX 100%
20TH GSTR 3B	20TH GSTR 3B	20TH GSTR 3B	20TH GSTR 3B	20TH GSTR 3B	20TH GSTR 3B
22ND QRMP	28TH MGT-7/MGT - 7A	31ST BELATED/REVISED ITR	22ND GSTR 3B (QRMP)	25TH PMT 06	25TH PMT 06
29TH AOC 4	29TH PAS -6	31ST GSTR - 9/9A/9C	25TH PMT 06		31ST FORM CSR - 2
30TH LLP FORM 8	30TH FINAL ITC	31ST TDS Q3 FILINGC (25 - 26)	31ST Q3 TDS FILING (25 - 26)		31ST ITR U (FY 2022 - 23)
31ST MSME 1		31ST APR RETURN			
31ST COMPANY ITR					
31ST TDS Q2 FILING (25 - 26)					

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