



# E-PISTLE

(Monthly Newsletter)

**APRIL 2025**



# AGENDA

**1}**

GST UPDATES

**2}**

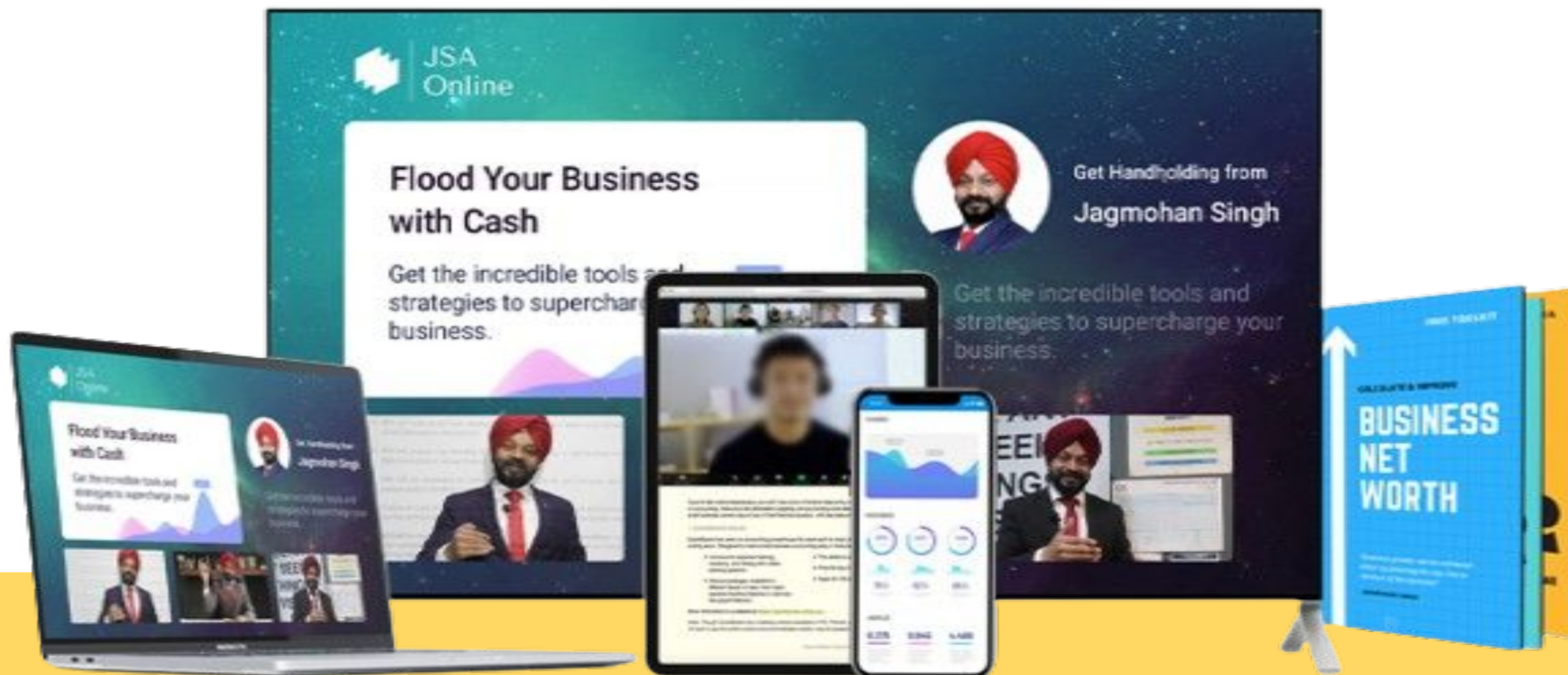
INCOME TAX  
UPDATES

**3}**

MCA UPDATES

**4}**

LATEST FINANCIAL  
UPDATES



# Welcome to the Presentation





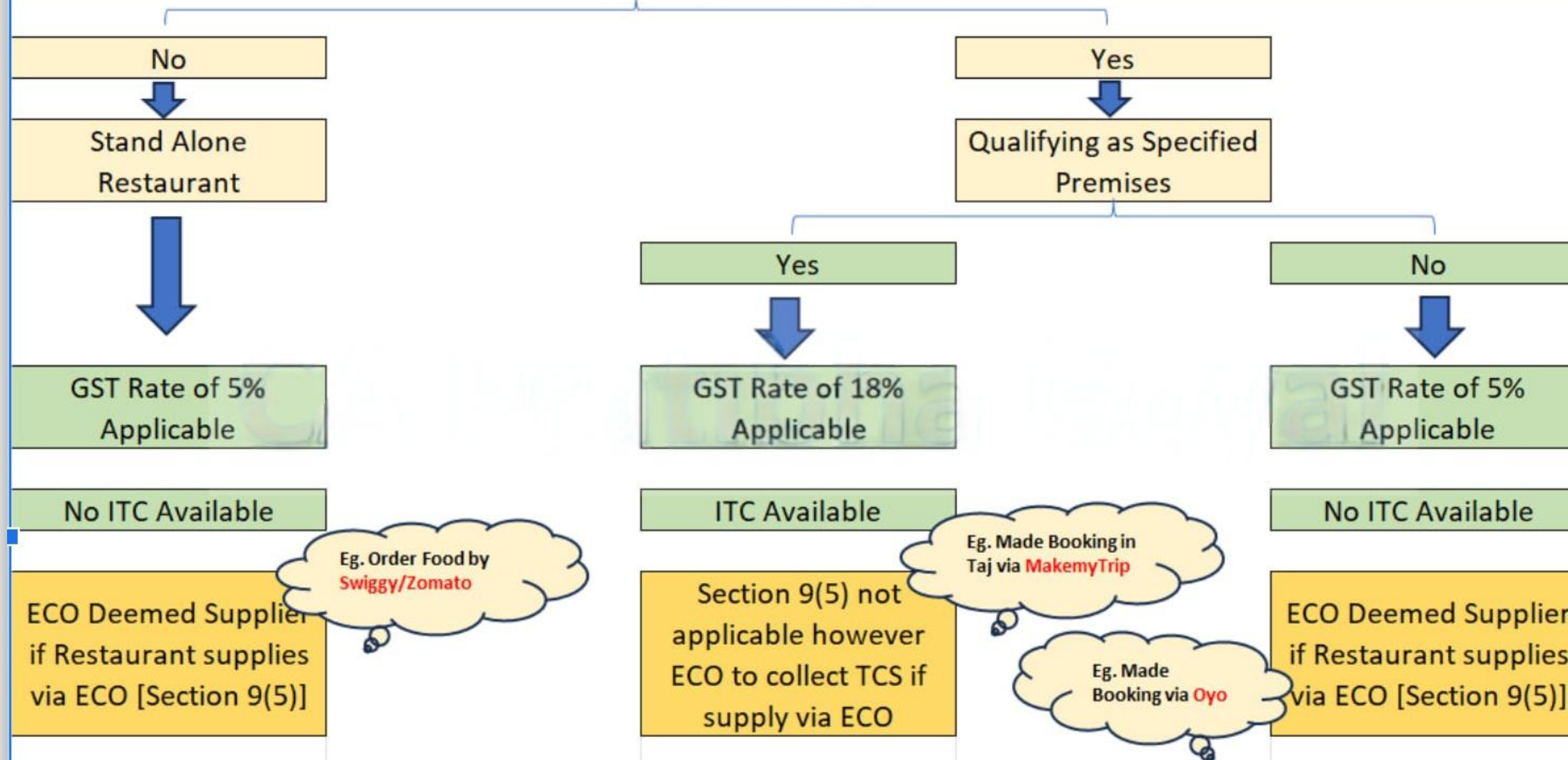
# GST





## GST Rate on Restaurant Services w.e.f. 1st April 2025

### Restaurant Located in Hotel Premises



### What is Specified Premises? [Notification No. 05/2025-Central Tax(Rate) dated 16.01.2025]

1. Hotel accommodation => Value of supply of any unit of accommodation **more than Rs. 7,500 per unit per day** or equivalent have been supplied in a preceding Financial Year (FY), becomes a 'specified premises' **for the subsequent FY**. [Always Specified Premises.]

Example; Large Hotels like Taj, Lalit, Hyatt Etc. will always be Specified Premises. GST Rate will always be 18% with ITC.

2. Hotel accommodation => **Other than above** [Has Option to opt for specified premises for a Financial Year]

Example; Small Hotels, Guesthouse Etc. Can Opt to be Specified Premises after filing declaration in Annexure VII [GST Rate will be 18% with ITC] or not [GST Rate will be 5%]



# Latest E-invoicing Update!



## Advisory: Time Limit for Reporting e-Invoice on the IRP Portal – Lowering of Threshold to AATO 10 Crores and Above

Dear Taxpayers,

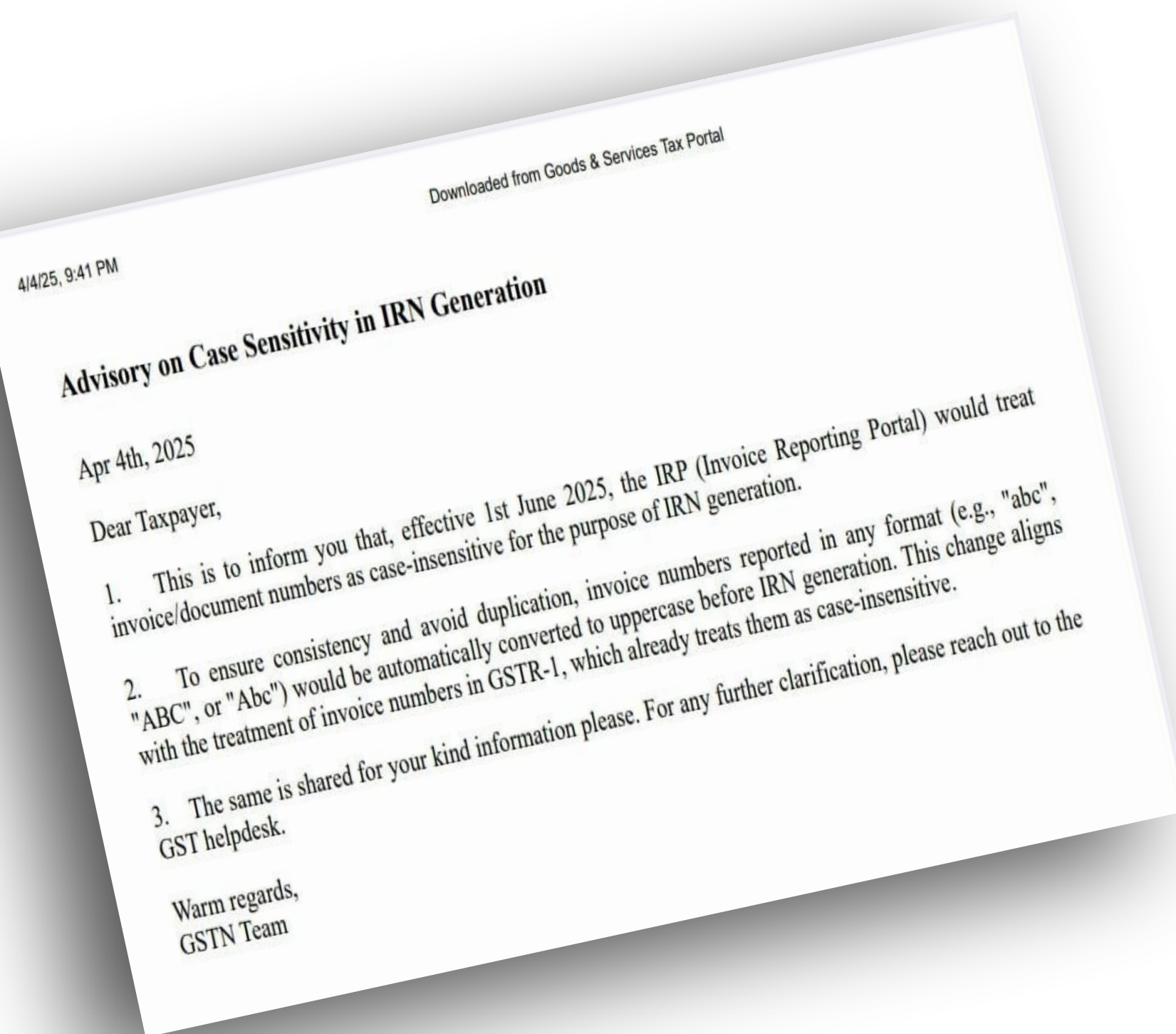
1. With reference to the earlier advisory dated 13th September 2023 (<https://einvoice.gst.gov.in/einvoice/newsandupdates/read-602>), where a time limit of 30 days for reporting e-Invoices on IRP portals for taxpayers with an AATO of 100 crores and above was implemented, the threshold has now been lowered to cover taxpayers with an AATO of 10 crores and above.
2. Therefore, from 1st April 2025, taxpayers with an AATO of 10 crores and above would not be allowed to report e-Invoices older than 30 days from the date of reporting on IRP portals.
3. This restriction would apply to all document types (Invoices/Credit Notes/Debit Notes) for which an IRN is to be generated.
4. For example, if an invoice is dated 1st April 2025, it cannot be reported after 30th April 2025. The validation built into the invoice registration portals (IRP) would disallow the user from reporting the e-Invoice after the 30-day window. Hence, it is essential for taxpayers to ensure that they report the e-Invoice within the 30-day window provided by the new time limit.
5. It is further clarified that there would be no such reporting restriction on taxpayers with an AATO of less than 10 crores as of now.
6. To provide sufficient time for taxpayers to comply with this requirement, the above limit would come into effect from 1st April 2025 onwards.

Thanking you  
Team GSTN

# Summarised

Om New GST Rule : E-Invoice Generation		
Annual Turnover (AATO)	E-Invoice Generation	E-Invoice Generation Time Limit
Above ₹ 100 Cr	Mandatory	Within 30 Days (W.E.F. 01/11/23)
100 Cr > AATO > ₹ 10 Cr	Mandatory	Within 30 Days (W.E.F. 01/04/25)
₹ 10 Cr > AATO > ₹ 5 Cr	Mandatory	No Time Limit
Below ₹ 5 Cr	Not - Mandatory	No Time Limit
<p>* If you dont generate E-Invoice within given time frame, system will not let you generate E-Invoice</p> <p>* In case E-Invoice provisions are applicable, and you fail to generate it, your Tax Invoice wont be valid Invoice</p> <p>* This means you not only have to face penal consequences, but your buyer will be denied ITC.</p>		





## \*E-Invoice Update – Change in Invoice Number Format (Effective 1st June 2025)\*

From 1st June 2025, the e-invoice portal will not differentiate between **capital** and **small** letters in invoice numbers.

That means:

abc123, ABC123, and Abc123 will all be treated as the same invoice number.

So if you use the same number with different letter cases, the system may show an error for duplicate invoice.

### What you need to do:

Always enter invoice numbers in **CAPITAL LETTERS** across all systems to avoid issues in e-invoice generation.

This change is also in line with GSTR-1, which already works this way.



**INCOME**







# **CBDT EXPANDS SAFE HARBOUR RULES!!**

## **Threshold Limit Increased:**

From ₹200 crores to ₹300 crores

## **Lithium-Ion Batteries Included:**

Now part of "core auto components" for EVs and hybrid vehicles

## **Applicability:**

Applies for two assessment years - AY 2025-26 & AY 2026-27



Amendment of Income tax Rules to provide for Safe Harbour Rules under section 92CB for AY 2025 26- Ministry of Finance, through the Central Board of Direct Taxes, has issued Notification Income-Tax No. 21/2025 on March 25, 2025, amending the Income-tax Rules, 1962. This amendment, known as the Income-tax (Sixth Amendment) Rules, 2025, introduces provisions under section 92CB to establish safe harbour rules for the assessment year 2025-26. These rules aim to provide certainty and clarity in transfer pricing matters, particularly concerning specified transactions and industries. Changes include adjustments to rule 10TA regarding lithium ion batteries for electric vehicles, modifications in rule 10TD for specified categories, and amendments in rule 10TE related to assessments. Effective immediately upon publication in the Official Gazette, this amendment marks a significant regulatory update in income tax regulations, supporting compliance and operational transparency for taxpayers in the upcoming fiscal year.





## TDS Forms 26Q & 27Q Updated!

*Report Partner Payments under Section 194T now!*

The **Income-tax (Seventh Amendment) Rules, 2025** introduces changes to the **Income-tax Rules, 1962**, incorporating provisions related to **Section 194T** of the Income-tax Act, 1961.

### Key Amendments:

1. **Effective Date:** The rules take effect from their publication in the Official Gazette.

#### 2. Changes to Form 26Q:

- **Addition of Section 194T** in the heading.
- **Update in Annexure (Note 16, Table):** Section 194T is added to cover payments of **salary, remuneration, commission, bonus, or interest** to a partner of a firm.

#### 3. Changes to Form 27Q:

- **Addition of Section 194T** in the heading.
- **Update in Annexure (Note 13, Table):**
  - Section 194T is inserted for payments to a firm's partner.
  - The existing entry for Section 195 (payments to non-residents) is retained.

These amendments formally incorporate **Section 194T** into tax reporting forms, ensuring compliance with new tax deduction requirements for payments made to partners of firms.

## MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

### NOTIFICATION

New Delhi, the 27th March, 2025

**G.S.R. 195(E).**— In exercise of the powers conferred by section 295 read with section 194T of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

- (1) These rules may be called the Income-tax (Seventh Amendment) Rules, 2025.  
(2) They shall come into force on the date of their publication in Official Gazette.
- In the Income-tax Rules, 1962, in Appendix II,—
  - in Form No. 26Q,—
    - in the heading, after the figures and letter “194S”, the figures and letter “194T” shall be inserted;
    - in the Annexure, in the Note no. 16, in the Table at the end, the following shall be inserted, namely :—

“194T”	<i>Payment of salary, remuneration, commission, bonus or interest to a partner of firm</i>	94T”;
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(B) in Form No. 27Q,—

- in the heading, after the figures and letter “194N”, the figures and letter “194T” shall be inserted;
- in the Annexure, in the Note no. 13, in the table, for the row,—

“195”	<i>Other sums payable to a non-resident</i>	195”;
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the following rows shall be substituted, namely :—

“194T”	<i>Payment of salary, remuneration, commission, bonus or interest to a partner of firm</i>	94T
195	<i>Other sums payable to a non-resident</i>	195”

[No. 22/2025/F. No. 370142/08/2025-TPL]

ASHISH KUMAR AGRAWAL, Dy. Secy.

**Note :** The principal rules were published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), *vide* notification number S.O. 969 (E), dated the 27<sup>th</sup> March, 1962 and were last amended *vide* notification number G.S.R 193 (E), dated the 25<sup>th</sup> March, 2025.



# TDS Rate Chart for FY 2025-26

## TDS Rate Chart for FY 2025-26 (AY 2026-27)

Section	Nature of payment	Rate	Threshold Limit (₹)
192	Payment of Salary	Normal Slab Rate	
194	Dividend	10%	10,000
194A	Interest on Bank Deposit/Post Office Deposit/Banking Co-Society Deposit (Interest other than "Interest on securities")	10%	(a) Senior Citizen- 1,00,000 (b) Others- 50,000
194A	Interest other than "Interest on securities" (Other than Bank Deposit/Post Office Deposit/Banking Co-Society Deposit)	10%	10,000 <b>@taxologyin</b>
194B	Income from lottery winnings, card games, crossword puzzles, and other games of any type	30%	10,000/- in respect of a single transaction
194BA	Winnings from online games	30%	-
194BB	Income from horse race winnings	30%	10,000/- in respect of a single transaction
194C	Payment to contractor/sub-contractor:		Single transaction- 30,000 Agg transactions- 1,00,000
	- Individuals/HUF	1%	
	- Other than Individuals/HUF	2%	
194D	Insurance commission		20,000 <b>@taxologyin</b>
	- Individuals	5%	
	- Companies	10%	
194DA	Payment in respect of life insurance policy	2%	1,00,000
194H	Commission or brokerage	2%	20,000
194I	Rent		50,000/- per month or part of a month
	194-I(a) Plant & Machinery	2%	
	194-I(b) Land or building or furniture or fitting	10%	
194IA	Payment on transfer of certain immovable property other than agricultural land	1%	50,00,000
194IB	Payment of rent by Individuals or HUF not liable to tax audit	2%	50,000 per month
194J	Fees for professional or technical services		50,000 <b>@taxologyin</b>
	i) sum paid or payable towards fees for technical services	2%	
	ii) sum paid or payable towards royalty in the nature of consideration for sale, distribution or exhibition of cinematographic films;	2%	
	iii) Any other sum	10%	
194Q	Payments for the purchase of goods	0.10%	50,00,000
194R	Perquisite or benefit to a business or profession	10%	20,000
194S	Payment on transfer of virtual digital assets	1%	Specified Persons- 50,000 Others- 10,000
194T	Payment to partners of firms & LLPs	10%	20,000



# **MOST IMPORTANT TASKS TO DO FOR**

## **THE BEGINNING OF NEW FINANCIAL YEAR 25-26**

<b>1. CHECK LAST YEAR TURNOVER TO DECIDE GENERAL APPLICABILITY OF DIFFERENT SECTIONS OF TDS</b>	<b>If Turnover crossed Rs. 1 Crore in FY 24-25 in case of INDIVIDUAL &amp; HUF having Business, then GENERAL TDS / TCS SECTIONS</b> are applicable and TDS need to be deducted on Expenses like Interest / Rent / Commission / Job work / Repairing / Labour contract / Advertisement / Ocean Freight / Shipping charges / Any Contractual payments u/s 194C / Professional fees / Technical fees etc. if crossing limits as specified in that section w.e.f. 01/04/2025. (Remember, TDS to be deducted by all Partnership Firms / Company / LLP (Irrespective of Turnover or Audit Applicable) from first year of operation & Individual/HUF having Turnover more than Rs. 1 Crore in last year (Irrespective of Audit Applicable)
<b>2. CHECK LAST YEAR TURNOVER TO DECIDE APPLICABILITY OF TDS U/S 194Q</b>	<b>If Turnover crossed Rs. 10 Crore in FY 24-25, then TDS u/s 194Q</b> Applicable on Purchase of Goods if purchases from a supplier crosses limit of Rs. 50 lacs w.e.f. 01/04/2025
<b>3. CHECK LAST YEAR TURNOVER TO DECIDE APPLICABILITY OF HSN/SAC CODE</b>	<b>Annual Aggregate Turnover If crossed Rs. 5 crores, then 6/8 digit HSN/SAC</b> code mandatory for all supply (B2B and B2C) w.e.f.01/04/2025
<b>4. DECIDE E-INVOICE APPLICABILITY</b>	Businesses with <b>Annual Aggregate Turnover of more than Rs.5 crores</b> , as calculated in any preceding financial year from 17-18 up to 24-25, must begin generating <b>e-invoices</b> w.e.f.01/04/2025 if not applicable earlier. Taxpayers should configure their accounting system and generate API credentials in E-invoice portal and start making Tax invoice with IRN.
<b>5. APPLY FOR LUT (FOR EXPORTER)</b>	Apply LUT in case of Exporters for FY 25-26. All the exporters who make direct export of goods/services or supplies to SEZ without payment of GST should apply for <b>Letter of Undertaking (LUT)</b> in form GST RFD 11 for FY 25-26 For hassle-free zero rated supply
<b>6. NEW BILLING SERIES W.E.F. 1ST APRIL 2025</b>	Taxpayer should start a fresh, unique, consecutive series for tax invoices, debit notes, credit notes, bills of supply, self-invoices, etc., from 01-04-2025 for FY 2025-26. The series can be alphanumeric, including special characters, with a maximum of 16 characters.
<b>7. CUSTOMS RELATED</b>	<b>IEC Updation</b> on DGFT portal Mandatory before June, 2025. Filing of Annual RODTEP Return (ARR)- IEC holders having total RODTEP claim more than Rs.1 Crore in a FY 2023-24 are required to be filed ARR on or before 31.03.2025. ARR can be filed within a grace period of 3 months (i.e.30.06.2025) with composition fee of Rs. 10,000/-

**One relief- FOR FY 25-26 , New financial year beginning today**

**Kindly note that - TCS ON SALE OF GOODS removed from 1st April 2025**

**So kindly don't levy TCS on Invoice or don't issue TCS debit note**



## \*Latest changes in Tax Audit Form 3CD (effective from 1st April 2025):\*

As per CBDT Notification G.S.R. 207(E) dated 28th March 2025

Here's what's changed:

### 1. New Clause Inserted:

- Clause 12: New section 44BBC added alongside 44BBB.

### 2. Clauses Omitted from Clause 19:

- 32AC, 32AD, 35AC & 35CCB – GONE!

### 3. Clause 21 Updated:

- New row added for expenditure incurred to settle proceedings under law notified by the Government.

### 4. Clause 22 Substituted:

- MSME Act compliance detailed:
- Disallowance of interest u/s 23.
- Amounts unpaid beyond due date under section 15 – to be disclosed & disallowed.

### 5. Clause 26 Modified:

- Removed lettered sub-points (a) to (g).
- Replaced “allowed” with “allowable”.

### 6. Clause 31 Updated:

- Dropdown-based codes to be used for loans, deposits & repayments.
- Note 1 Inserted – 12 nature codes like Cash (A/B), Journal Entry (I/J), Transfer of Assets (E), etc.

### 7. Clause 36B Inserted:

- Details required for buyback of shares u/s 2(22)(iv):
- Amount received
- Cost of acquisition

### Takeaway:

These changes are aimed at tightening reporting norms, especially for MSME payments, share buybacks, and nature-wise fund flow disclosures.

Applicable from: 01 April 2025 AY 25-26



## Big Update from Income Tax Portal!

As per Finance Act 2025, taxpayers can now file Updated ITR (ITR-U) for up to 4 Assessment Years!

 You can now file ITR-U for:

- ❖ AY 2024-25
- ❖ AY 2023-24
- ❖ AY 2022-23 (Facility coming soon)
- ❖ AY 2021-22 (Facility coming soon)

 Portal functionality for AY 2022-23 and AY 2021-22 will be enabled shortly — stay tuned!

 Important: The longer you delay, the more you pay in additional tax:

- If you file the ITR-U within 12 months from the end of the relevant AY, you'll pay 25% additional tax on tax + interest.
- If you file between 12–24 months, it increases to 50%.
- If filed between 24–36 months, the additional tax is 60%.
- And if you file between 36–48 months, it shoots up to 70%!

 So if you're planning to file ITR-U for AY 2021-22 or 2022-23, be ready for high additional tax — up to 60% or 70% depending on how late you file.

Don't wait! File early to save tax and avoid penalties.







## ALERT: FAKE INCOME TAX REFUND MESSAGES CIRCULATING!



**FRAUDSTERS ARE SENDING DECEPTIVE SMS MESSAGES PRETENDING TO BE FROM THE INCOME TAX DEPARTMENT, TRICKING INDIVIDUALS INTO CLICKING ON MALICIOUS LINKS TO CLAIM FAKE TAX REFUNDS. STAY PROTECTED WITH THESE KEY PRECAUTIONS:**

- **Confirm Authenticity:** The Income Tax Department never asks for personal or banking details via SMS or email. Always verify any communication by visiting the official Income Tax website.
- **Avoid Suspicious Links:** Do not click on links from unknown messages promising tax refunds. These could be phishing attempts designed to steal your sensitive information.
- **Report Fraudulent Messages:** If you receive a suspicious SMS or email, report it immediately to **webmanager@income tax.gov.in** and **incident@cert-in.org.in** to help prevent scams.
- **Stay Updated:** Regularly check official notifications from the Income Tax Department to stay informed about the latest fraud alerts.



**STAY SAFE, STAY VIGILANT!  
ALWAYS RELY ON OFFICIAL  
SOURCES FOR TAX-RELATED  
MATTERS AND BE CAUTIOUS  
OF UNEXPECTED MESSAGES  
REQUESTING YOUR  
FINANCIAL DETAILS.**





सत्यमेव जयते

वित्त मंत्रालय  
MINISTRY OF  
FINANCE



सत्यमेव जयते

**M** MINISTRY OF  
**C** CORPORATE  
**A** AFFAIRS

GOVERNMENT OF INDIA

**MINISTRY OF CORPORATE AFFAIRS**

GOVERNMENT OF INDIA





## MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES

## NOTIFICATION

New Delhi, the 25th March, 2025

**S.O. 1376(E).**—In exercise of powers conferred by section 9 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006) and read with section 15 of the said Act, the Central Government hereby directs that all companies who get supplies of goods or services from micro and small enterprises and whose payments to micro and small enterprise suppliers exceed forty five days from the date of acceptance or the date of deemed acceptance of the goods or services as per the provisions of the said Act, shall submit a half yearly return to the Ministry of Corporate Affairs stating the following:

- (a) the amounts of payments due; and
- (b) the reasons of the delay.

[F. No. 16/8/2018/E-P&amp;G/Policy]

Dr. RAJNEESH, Addl. Secy. and Development Commissioner

In accordance with the powers granted under Section 9 of the Micro, Small, and Medium Enterprises Development Act, 2006 (27 of 2006), and in conjunction with Section 15 of the same Act, the Central Government hereby mandates that all companies procuring goods or services from micro and small enterprises, and whose payments to such suppliers exceed forty-five days from the date of acceptance or deemed acceptance as per the Act's provisions, must submit a "half-yearly" return to the Ministry of Corporate Affairs.

This return shall include the following details:

- (a) The outstanding payment amounts;
- &
- (b) The reasons for the delay in payment.

## MSME Classification Revised – Effective April 1, 2025

The Ministry of Micro, Small, and Medium Enterprises (MSME) has revised the classification criteria for MSMEs, increasing investment and turnover limits to support business growth.

### ◆ \*Micro Enterprises\*

Investment: ₹2.5 crore (earlier ₹1 crore)

Turnover: ₹10 crore (earlier ₹5 crore)

### ◆ \*Small Enterprises\*

Investment: ₹25 crore (earlier ₹10 crore)

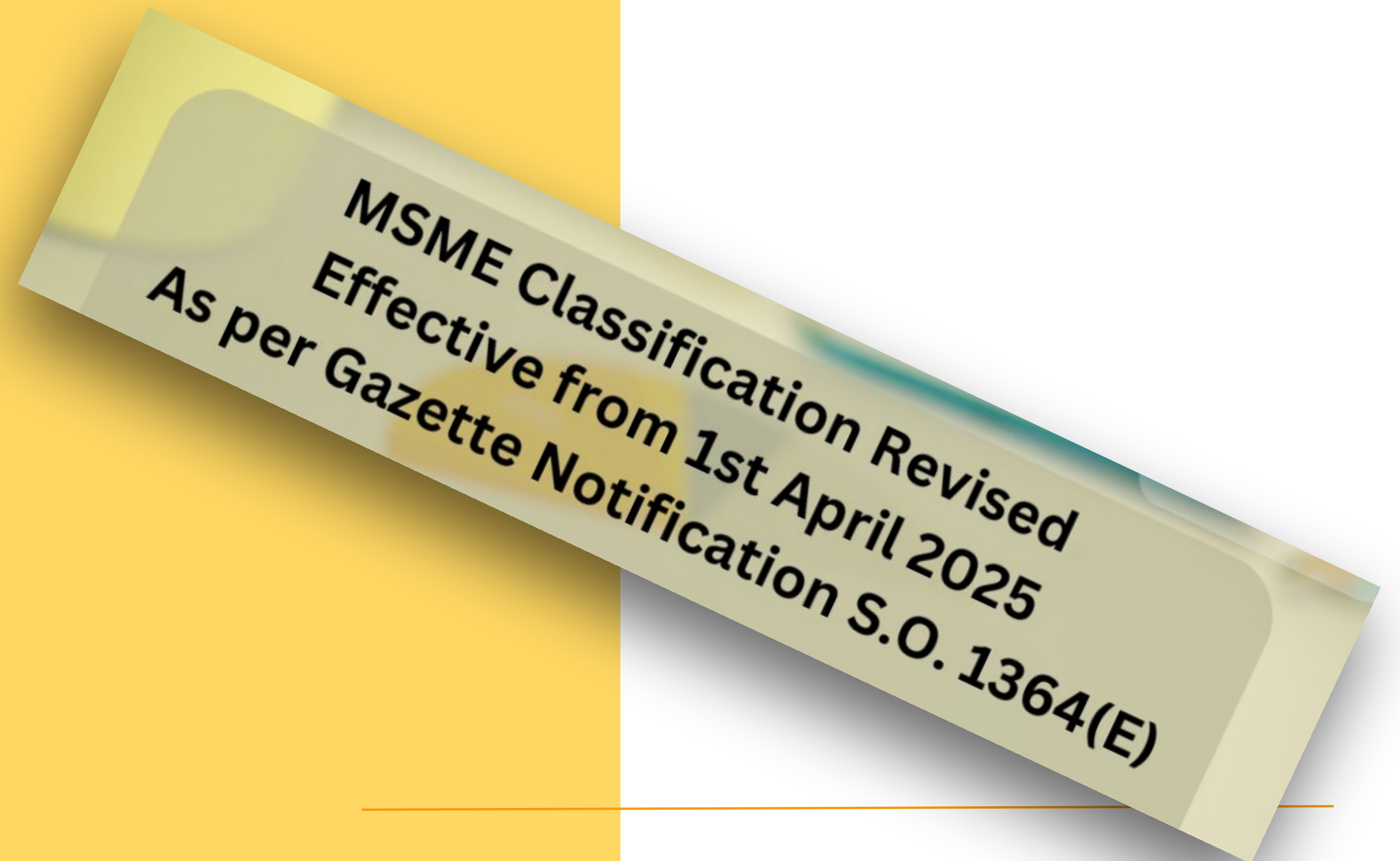
Turnover: ₹100 crore (earlier ₹50 crore)

### ◆ \*Medium Enterprises\*

Investment: ₹125 crore (earlier ₹50 crore)

Turnover: ₹500 crore (earlier ₹250 crore)

\*Effective Date:\* April 1, 2025





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# LATEST NEWS

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# FINANCIAL NEWS

## Investment and Business

The root cause, the possibility of economic crises is the gap between production and consumption of goods. As part of subsistence economy between production and consumption is a direct link existed and therefore did not have the conditions for economic crises. Opportunity for them

A consequence of the economic crisis is the reduction in real gross national product, mass bankruptcy and unemployment, lower living standards

All the crises of large systems (those in which there is a rather complex internal

Very often, these crises are associated with lesions in the wars and revolutions. Strictly speaking, this situation can be interpreted differently: some place in the country have been conflicting economic crisis so severe that it prevented the possibility of a more or less normally survive such turmoil, war, or even demanded fundamental changes in the economic model of the inside.

With the development of the industrial economy of the market crises of overproduction become cyclical and today represents one of the phases of the economic cycle.

All the crises of large systems (those in which there is a rather complex internal structure) can be divided into two large groups. The first covers those cases where some specific mechanisms of these systems





# EPFO

## Employees Provident Fund Organisation

### Employee Provident Fund (EPF) Update:

Want to know your balance?

There are 2 easy ways:

✍ Members registered on the UAN portal may get their details available with EPFO by giving a Missed call to 9966044425 from their registered Mobile number.

If the UAN of the member is seeded with any one of the Bank A/C number, AADHAAR and PAN the member will get details of last contribution and PF Balance.

✍ UAN activated Members may know their latest PF contribution and balance available with EPFO by sending an SMS at 7738299899 from registered mobile number.

“EPFOHO UAN” to 7738299899.



# Withdrawing Money from ATM Will Be Expensive



## In Short

- RBI hikes ATM withdrawal fees from May 2025
- Fee rises to Rs 23 per transaction post free limit
- Customers retain limited free ATM transactions monthly

The Reserve Bank of India (RBI) has announced an increase in fees for ATM withdrawals, which will take effect from May 1, 2025. Customers will now have to pay Rs 23 per transaction after exhausting their free monthly limit. This is an increase from the current charge of Rs 21 per transaction.

Despite the fee hike, customers will continue to receive a limited number of free ATM transactions every month. According to the RBI guidelines, bank account holders will get:

**Five free transactions per month** (both financial and non-financial) at ATMs of their own bank.

**Three free transactions per month** at ATMs of other banks in metro cities.

**Five free transactions per month** at ATMs of other banks in non-metro areas.

Once customers exceed these limits, they will have to pay Rs 23 per withdrawal.





# Lok Sabha passes Finance Bill, 2025 after including 35 government amendments

ET Online • Last Updated: Mar 25, 2025, 03:59:00 PM IST

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### Synopsis

The Lok Sabha passed the Finance Bill 2025, including 35 amendments, such as abolishing a 6% digital tax on online ads. The total expenditure for 2025-26 is Rs 50.65 lakh crore, with a projected fiscal deficit of 4.4%. Capital expenditure is set at Rs 11.22 lakh crore, while resources for states will increase by Rs 4.91 lakh crore.



The Lok Sabha on Tuesday passed the [Finance Bill](#) 2025, along with 35 government amendments, including one that abolishes a 6 per cent digital tax on online advertisements. With the passage of the Finance Bill 2025, the Lok Sabha completed its part of the Budgetary approval process. The Upper House, Rajya Sabha, will now consider

the Bill.

After the Rajya Sabha approves the Bill, the Budget process for 2025-26 will be complete.

The Union Budget 2025-26 envisages a total expenditure of Rs 50.65 lakh crore, an increase of 7.4 per cent over the current fiscal.

The total capital expenditure proposed for the next fiscal is Rs 11.22 lakh crore and an effective capital expenditure of Rs 15.48 lakh crore.



Compliance Calendar (FY 2025-26)(April 2025 to March 2026)

Taxation Updates

Day	April	May	June	July	August	September	October	November	December	January	February	March
1												
2												
3												
4												
5												
6												
7	TCS Payment March 25	TDS/TCS Payment April 25	TDS/TCS Payment May 25	TDS/TCS Payment June 25	TDS/TCS Payment July 25	TDS/TCS Payment August 25	TDS/TCS Payment Sept 25	TDS/TCS Payment Oct 25	TDS/TCS Payment Nov 25	TDS/TCS Payment Dec 25	TDS/TCS Payment January 26	TDS/TCS Payment February 26
8												
9												
10	GSTR 7/8 March 25	GSTR 7/8 April 25	GSTR 7/8 May 25	GSTR 7/8 June 25	GSTR 7/8 July 25	GSTR 7/8 August 25	GSTR 7/8 Sept 25	GSTR 7/8 Oct 25	GSTR 7/8 Nov 25	GSTR 7/8 Dec 25	GSTR 7/8 January 26	GSTR 7/8 February 26
11	GSTR 1 March 25 Monthly	GSTR 1 April 25 Monthly	GSTR 1 May 25 Monthly	GSTR 1 June 25 Monthly	GSTR 1 July 25 Monthly	GSTR 1 August 25 Monthly	GSTR 1 Sept 25 Monthly	GSTR 1 Oct 25 Monthly	GSTR 1 Nov 25 Monthly	GSTR 1 Dec 25 Monthly	GSTR 1 January 26 Monthly	GSTR 1 February 26 Monthly
12												
13	GSTR 1 Q4 24-25 QRMP GSTR 5/6 March 25	IFF April 25 QRMP GSTR 5/6 April 25	IFF May 25 QRMP GSTR 5/6 May 25	GSTR 1 Q1 25-26 QRMP GSTR 5/6 June 25	IFF July 25 QRMP GSTR 5/6 July 25	IFF August 25 QRMP GSTR 5/6 August 25	GSTR 1 Q2 25-26 QRMP GSTR 5/6 Sept 25	IFF Oct 25 QRMP GSTR 5/6 Oct 25	IFF Nov 25 QRMP GSTR 5/6 Nov 25	GSTR 1 Q3 25-26 QRMP GSTR 5/6 Dec 25	IFF January 26 QRMP GSTR 5/6 January 26	IFF February 26 QRMP GSTR 5/6 February 26
14												
15	PF/ESIC Payment March 25	TCS Return Q4 24-25 PF/ESIC Payment April 25	TDS Certi Q4 24-25 Advance Tax 1st Inst AY 26-27 PF/ESIC Pmt May 25	TCS Return Q1 25-26 PF/ESIC Payment June 25	TDS Certificate Q1 25-26 PF/ESIC Payment July 25	Advance Tax 2nd Inst AY 26-27 PF/ESIC Payment August 25	TCS Return Q2 25-26 PF/ESIC Payment Sept 25	TDS Certificate Q2 25-26 PF/ESIC Payment Oct 25	Advance Tax 3rd Inst AY 26-27 PF/ESIC Payment Nov 25	TCS Return Q3 25-26 PF/ESIC Payment Dec 25	TDS Certificate Q3 25-26 PF/ESIC Payment January 26	Advance Tax 4th Inst AY 26-27 PF/ESIC Payment February 26
16												
17												
18	CMP 08 Q4 24-25			CMP 08 Q1 25-26			CMP 08 Q2 25-26				CMP 08 Q3 25-26	
19												
20	GSTR 3B GSTR 5A March 25 Monthly	GSTR 3B GSTR 5A April 25 Monthly	GSTR 3B GSTR 5A May 25 Monthly	GSTR 3B GSTR 5A June 25 Monthly	GSTR 3B GSTR 5A July 25 Monthly	GSTR 3B GSTR 5A August 25 Monthly	GSTR 3B GSTR 5A Sept 25 Monthly	GSTR 3B GSTR 5A Oct 25 Monthly	GSTR 3B GSTR 5A Nov 25 Monthly	GSTR 3B GSTR 5A Dec 25 Monthly	GSTR 3B GSTR 5A January 26 Monthly	GSTR 3B GSTR 5A February 26 Monthly
21												
22	GSTR 3B Q4 24-25 GROUP A			GSTR 3B Q1 25-26 GROUP A			GSTR 3B Q2 25-26 GROUP A				GSTR 3B Q3 25-26 GROUP A	
23												
24	GSTR 3B Q4 24-25 GROUP B			GSTR 3B Q1 25-26 GROUP B			GSTR 3B Q2 25-26 GROUP B				GSTR 3B Q3 25-26 GROUP B	
25		GST PMT 06 (QRMP) April 25	GST PMT 06 (QRMP) May 25		GST PMT 06 (QRMP) July 25	GST PMT 06 (QRMP) Aug 25		GST PMT 06 (QRMP) Oct 25	GST PMT 06 (QRMP) Nov 25		GST PMT 06 (QRMP) January 26	GST PMT 06 (QRMP) February 26
26												
27												
28												
29												
30	TDS Payment March 25 GSTR 4 FY 24-25	TCS Certificate Q4 24-25	Equalistion Levy Statmt FY 24-25	TCS Certificate Q1 25-26		Tax Audit AY 25-26 DIR-3 KYC	TCS Certificate Q2 25-26	ITR AY 25-26 Transfer Pricing Case		TCS Certificate Q3 25-26	Taxation Updates	
31		TDS Return Q4 24-25		TDS Return Q1 25-26 ITR AY 25-26 Non-Audit			TDS Return Q2 25-26 ITR (Audit) AY 25-26 Trnsfr Pricng Audit AY 25-26		Belated/ Revised ITR AY 25-26 GSTR 9/9C FY 24-25	TDS Return Q3 25-26		



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Ltd  
Manufacturer Supplier  
-Delhi



# About Us

## **Hello, I am Jagmohan Singh**

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Leading Cash Flow Expert & Your Financial Freedom Mentor

For 22+ years, I have been helping business owners to fix their financial woes, iron out money challenges, build a solid cash inflow-outflow mechanism.

I have been so incredibly blessed to have had some of the best mentors come into my life and share their wisdom with me, so I have vowed to continue the tradition of passing on the wisdom that has been entrusted to me.

A Global Indian of the Year awardee, I have worked with more than 879 business owners in India & abroad and helped them reach their financial freedom goals at a speed they never thought possible.







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If you have any questions, feedback, or inquiries, please don't hesitate to reach out to us. Our team is here to assist you in any way we can. You can contact us via phone, or through our website's contact form.

We value your input and look forward to hearing from you. Thank you for considering reaching out to us.

