

STATUORY TAX COMPLIANCE CALENDER FOR FEBRUARY 2023

| Compliance Requirement Under Income Tax Act, 1961 | | |
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| S No. | Compliance Particulars | Due Dates |
| 1 | Due date for deposit of Tax deducted/collected for the month of January, 2023. 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 | 07.02.2023 |
| 2 | Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of December, 2022 | 14.02.2023 |
| 3 | Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of December, 2022 | 14.02.2023 |
| 4 | Due date for issue of TDS Certificate for tax deducted under section 194M in the month of December, 2022 | 14.02.2023 |
| 5 | Due date for furnishing of form 24 G by an officer of the government where TDS/TCS for the month of January, 2023 has been paid without the production of a challan | 15.02.2023 |
| 6 | Oct – Dec 2022 (Q3-FY 2022-23) TDS Certificate (Form 16A) In respect of tax deducted for payments other than salary | 15.02.2023 |

| Compliance Requirement Under GST | | |
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| 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. | 10.02.2023 |
| GSTR 1 (Monthly) | Summary of outward supplies where turnover exceeds Rs. 5 crores or have not chosen the QRMP scheme for the quarter of Jan-Mar 2023 | 11.02.2023 |
| GSTR-1 (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 2023. Details of ITC received and distributed by an Input Service Distributors. | 13.02.2023 |
| 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 2023 | 20.02.2023 |
| GSTR-3B (Monthly) | 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 | 22.02.2023 |

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| GSTR-3B (Monthly) | 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 | 24.02.2023 |
| PMT-06 | Challan for depositing GST by taxpayers who have opted for the quarterly filing of GSTR-3B under the QRMP scheme. | 25.02.2023 |

| <u>Labour laws</u> | | |
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| 1 | Provident Fund Payment for January | 15.02.2023 |
| 2 | ESI Payment for January | 15.02.2023 |

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