

**STATUORY TAX COMPLIANCE CALENDER FOR FEBRUARY 2024****Compliance Requirement Under Income Tax Act, 1961**

<b>S No.</b>	<b>Compliance Particulars</b>	<b>Due Dates</b>
1	Due date for deposit of Tax deducted/collected for the month of January, 2024. 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	07.02.2024
2	Collection and recovery of equalisation levy on specified services in the month of January,2024	07.02.2024
3	Securities Transaction Tax/Commodities Transaction Tax – Due date for deposit of tax collected for the month of January,2024	07.02.2024
4	Declaration under sub-section (1A) of section 206C of the Income-tax Act, 1961 to be made by a buyer for obtaining goods without collection of tax for declarations received in the month of January,2024 Form 27C	07.02.2024
5	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of December, 2023	14.02.2024
6	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of December 2023 Form 16E	14.02.2024
7	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of December, 2023	14.02.2024
8	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of December, 2023	14.02.2024
9	Due date for furnishing of form 24 G by an officer of the government where TDS/TCS for the month of January, 2024 has been paid without the production of a challan	15.02.2024
10	Due date for furnishing statement in Form No. 3BC by a recognised association in respect of transactions in which client codes have been modified after registering in the system for the month of January, 2024	15.02.2024
11	Due date for furnishing statement in Form No. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of January, 2024	15.02.2024
12	Oct – Dec 2023 (Q3-FY 2023-24) TDS Certificate (Form 16A) In respect of tax deducted for payments other than salary	15.02.2024

**Compliance Requirement Under GST**

<b>Form No.</b>	<b>Compliance Particulars</b>	<b>Due Dates</b>
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GSTR 7 and GSTR 8 (Monthly)	GSTR 7 is a monthly summary of Tax Deducted at Source (TDS) and deposited under GST laws.	10.02.2024
	GSTR 8 is a monthly summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws.	
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 2024	11.02.2024
GSTR-1 (IFF) (Optional) GSTR- 6 (Monthly)	Summary of outward supplies B2B by taxpayers who have opted for the quarterly filing ( with turnover less than INR 5 crores) under the QRMP scheme for the quarter of Jan-Mar 2024. Details of ITC received and distributed by an Input Service Distributors.	13.02.2024
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 2024	20.02.20234
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	22.02.2024
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	24.02.2024
PMT-06	Challan for depositing GST by taxpayers who have opted for the quarterly filing of GSTR-3B under the QRMP scheme.	25.02.2024
GSTR-11	Statement of inward supplies having Unique Identification Number (UIN) for claiming GST refund	28.02.2024

#### Compliance Calendar Under FEMA

1	The borrower are required to report actual ECB transaction on monthly basis through AD category I bank (7 Working days) Form ECB 2	09.02.2024
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#### Compliance Calendar Under SEBI

1	Statement of deviation(s) or variation(s). Form Reg 32 (1)	14.02.2024
2	Financial Results along with Limited review report/Auditor's report. Form Reg 33 (3) (a)	14.02.2024

<b>Compliance Calendar Under Companies Act</b>		
1	Filing of Annual Return form MGT7/MGT-7A	28.02.2024 (If any AGM Extension or first AGM was held on 31.12.2023)

<b>Labour laws</b>		
1	Provident Fund Payment for January	15.02.2024
2	ESI Payment for January	15.02.2024

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