

Statutory and Tax Compliance Calendar for Mar, 2020

Please note List of Compliance may not be exhaustive list of Compliances.

Income Tax Act

• 02/03/2020

- a. Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA (TDS on Immovable property) in the month of January -2020.
- b. Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB (TDS on Certain Rent payment) in the month of January -2020
- c. Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-M (TDS on payment to resident contractor or resident professional) in the month of January -2020

• 07/03/2020

- a. Due date for deposit of tax deducted/collected for the month of February -2020.
- b. Due date for deposit of Tax deducted by an office of the government for the month of February -2020.

• 15/03/2020

- a. Due date for furnishing of Form 24G by an office of the Government where TDS for the month of February -2020 has been paid without the production of a challan
- b. 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 February -2020.
- c. Fourth instalment of the advance tax for the assessment year 2020-21.
- d. Due date for **payment of whole** amount of advance tax in respect of assessment year 2020-21 for assessee covered under presumptive scheme of Section 44AD/44ADA

• 17/03/2020

- a. Due date for issue of TDS Certificate in Form 16B for tax deducted under section 194-IA(TDS on Immovable property), 194-IB(TDS on Certain Rent payment) and 194-M (TDS on payment to resident contractor or resident professional) in the month of January -2020.

• 30/03/2020

- a. Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA (TDS on Immovable property) in the month of February -2020.
- b. Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB (TDS on Certain Rent payment) in the month of February -2020
- c. Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-M (TDS on payment to resident contractor or resident professional) in the month of February -2020

• 31/03/2020

- a. The due date for linking of PAN with Aadhaar as specified under sub-section 2 of Section 139AA of the Income-tax Act, 1961
- b. Due date for filing belated Income Tax return for AY 2019-20 with late fee. (Note: Cannot be filed later)

GST

- **10/03/2020**
 - a. GST monthly return for the month of February -2020 (GSTR 8) for E-commerce operators registered under GST.
 - b. GST monthly return for the month of February -2020 (GSTR 7) for authorities deducting tax at source.
- **11/03/2020**
 - a. GST monthly return for the month of February -2020 (GSTR 1). Applicable for taxpayers with Annual Aggregate turnover More than 1.50 Crore or opted to file monthly Return (Rs. One Crore Fifty Lacs) only. **Notification No. 44/2018 – Central Tax**
- **13/03/2020**
 - a. GST monthly return for the month of February -2020 (GSTR 6) for Input Service Distributor
- **20/03/2020**
 - a. GST monthly return for the month of February -2020 (GSTR 3B) having turnover of above Rs.5 crore in the previous financial year.
 - b. GST Monthly return for the month of February -2020 (GSTR 5) for Non-resident foreign Tax Payers.
 - c. GST Monthly return for the month of February -2020 (GSTR 5A) for NRI OIDAR service provider.
- **22/03/2020**

GST monthly return for the month of February -2020 (GSTR 3B) for taxpayers having turnover of upto Rs.5 crore in the previous financial year and principal place of business in some specified 15 states.

States:- Chhattisgarh, MP, Gujarat, Daman and Diu, Dadra and Nagar Haveli, Maharashtra, Karnataka, Goa, Lakshadweep, Kerala, TN, Puducherry, Andaman and Nicobar Islands, Telangana and Andhra Pradesh
- **24/03/2020**

GST monthly return for the month of February -2020 (GSTR 3B) for taxpayers having turnover of upto Rs.5 crore in the previous financial year and principal place of business in other category of specified 22 states.

States:- J&K, Laddakh, Himachal Pradesh, Punjab, Chandigarh, Uttarakhand, Haryana, Delhi, Rajasthan, UP, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha
- **30/03/2020**

GSTR - 11 Statement of inward supplies by persons having Unique Identification Number (UIN) received in the month of February - 2020
- **31/03/2020**
 - a. GSTR-9- Annual Return of 18-19 for Regular assesses (Optional upto turnover of Rs 2cr)
 - b. GSTR - 9C - Audit Report of 18-19 for assesses having Turnover exceeding Rs. 2 cr
 - c. GSTR 9A- Composition Annual Return Form for the financial year 2018-19

RFD-10:- Eighteen months after end of the quarter for which refund is to be claimed

ESI, PT and PF

- **15/03/2020**
 - a. ESIC payment for the month of February -2020
 - b. Monthly PF payment for February -2020.
- **25/03/2020**
 - a) **Filing of PF Return (ECR mode)** (*for February -2020 including pension & Insurance scheme forms*)
- **31/03/2020**
 - a. Payment and filing of Return of Professional Tax and Shop and Establishments taxes for the month of February -2020 (where annual liability is above Rs.50000)

MCA

- **31/03/2020**
Extension of Filing of e-form BEN-2 by the Reporting Company under the Companies (Significant Beneficial Owners) Rules, 2018 (as amended by the Companies (SBO) Amendment Rules, 2019).

ICAI

UDIN - to be **generated within 15 days** from signing of certificates, financial or audit reports