

**Statutory and Tax Compliance Calendar for Feb,2020**

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

**Income Tax Act**

• **07/02/2020**

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

• **15/02/2020**

- a. Due date for furnishing of Form 24G by an office of the Government where TDS for the month of January -2020 has been paid without the production of a challan
- b. Due date for issue of TDS Certificate for tax deducted under section 194-IA(TDS on Immovable property), 194-IB(TDS on Certain Rent payment) in the month of January -2020.
- c. **Quarterly TDS certificate** (in respect of tax deducted for payments other than salary) for the quarter ending December 31, 2019
- d. 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 -2020.

• **29/02/2020**

- a. Due date for furnishing of challans-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 challans-cum-statement in respect of tax deducted under section 194-IB (TDS on Certain Rent payment) in the month of January -2020

**GST**

• **03/02/2020, 05/02/2020, 07/02/2020 (different dates for different States)**

- a. GSTR-9- Annual Return of 17-18 for Regular assesses (Optional up to turnover of Rs 2cr)
- b. GSTR – 9C - Audit Report of 17-18 for assesses having Turnover exceeding Rs. 2 cr from July 2017 to March 2018.
- c. GSTR 9A- Composition Annual Return Form for the financial year 2017-18  
03<sup>rd</sup> feb - **States:**  
Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Puducherry, Telangana, Andhra Pradesh, Other Territory  
05<sup>th</sup> feb - **States:**  
Jammu and Kashmir, Himachal Pradesh, Punjab, Chandigarh, Uttarakhand, Haryana, Delhi, Rajasthan, Gujarat  
07<sup>th</sup> feb - **States:**  
Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Andaman & Nicobar Islands, Jharkhand, Odisha, Chhattisgarh, Dadra and Nagar Haveli and Daman and Diu, Lakshadweep, Madhya Pradesh, Uttar Pradesh

- **10/02/2020**
  - a. GST monthly return for the month of January -2020 (GSTR 8) for E-commerce operators registered under GST.
  - b. GST monthly return for the month of January -2020 (GSTR 7) for authorities deducting tax at source.
  
- **11/02/2020**
  - a. GST monthly return for the month of January -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**
  
- **13/02/2020**
  - a) GST monthly return for the month of January -2020 (GSTR 6) for Input Service Distributor
  
- **18/02/2020**

CMP-08 Return filed by composition dealer *statement-cum-challan to declare the details or summary of his/her self-assessed tax payable for a given quarter.*(October 2019 to December 2019)
  
- **20/02/2020**
  - a. GST monthly return for the month of January -2020 (GSTR 3B) having turnover of above Rs.5 crore in the previous financial year.
  - b. GST Monthly return for the month of January -2020 GSTR 5) for Non-resident foreign Tax Payers.
  - c. GST Monthly return for the month of January -2020 (GSTR 5A) for NRI OIDAR service provider.
  
- **22/02/2020**

GST monthly return for the month of January -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
  
- **24/02/2020**

GST monthly return for the month of January -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
  
- **28/02/2020**

GSTR – 11 Statement of inward supplies by persons having Unique Identification Number (UIN) received in the month of January - 2020

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

**ESI, PT and PF**

- **15/02/2020**
  - a. ESIC payment for the month of January -2020
  - b. Monthly PF payment for January -2020.

- **25/02/2020**

- a) **Filing of PF Return (ECR mode)** (for January -2020 including pension & Insurance scheme forms)

- **29/02/2020**

- a. Payment and filing of Return of Professional Tax and Shop and Establishments taxes for the month of January -2020 (where annual liability is above Rs.50000)

**MCA**

- **29/02/2020**

Filing of Cost Audit Report for F.Y. 2018-19 in CRA-4 under the companies Act, 2013 with the central Government

- **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.

**PAN-Aadhaar linking deadline extended to MARCH, 2020**

The due date for linking of PAN with Aadhaar as specified under sub-section 2 of Section 139AA of the Income-tax Act,1961 has been extended from 31st December, 2019 to 31st March, 2020. (Notification no.107 of 2019 dated 30/12/2019 issued by CBDT.)

**ICAI**

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