

Statutory and Tax Compliance Calendar for February, 2023

INCOME TAX ACT			
Compliance Relating To	Form No.	Period	Due date
Due date for deposit of Tax deducted/collected	Challan 281	Jan-23	07-02-2023
Deposit of Equalization Levy	Challan 285	Jan-23	07-02-2023
Issue of TDS Certificate for tax deducted under section 194-IA (TDS on Immovable property)	Form 16B	Dec-22	14-02-2023
Issue of TDS Certificate for tax deducted under section 194-IB (TDS on Certain Rent payment)	Form 16C	Dec-22	14-02-2023
Due date for issue of TDS Certificate for tax deducted under section 194M (TDS on payment to resident contractor or resident professional) in the month of December, 2022	Form 16D	Dec-22	15-02-2023
Income Tax TDS Certificate for tax deducted under section 194S (TDS on payment made for the transfer of Virtual Digital Assets.)	Form 16E	Dec-22	14-02-2023
Details of Deposit of TDS/TCS by book entry by an office of the Government	Form 24G	Jan-23	15-02-2023
Due date for furnishing statement by a stock exchange in respect of transactions in which client code been modified after registering in the system	Form 3BB	Jan-23	15-02-2023
Furnishing of challan-cum-statement in respect of tax deducted under section 194-IA (TDS on Immovable property)	Form 26QB	Jan-23	28-02-2023
Furnishing of challan-cum-statement in respect of tax deducted under section 194-IB (TDS on Certain Rent payment)	Form 26QC	Jan-23	28-02-2023
Furnishing of challan-cum-statement in respect of tax deducted under section 194-M (TDS on payment to resident contractor or resident professional) and under section 194-N (TDS on cash withdrawal in excess of Rs 1 crore)	Form 26QD	Jan-23	28-02-2023
Furnishing of challan-cum-statement in respect of tax deducted under section 194S (TDS on payment made for the transfer of Virtual Digital Asset)	Form 26Q / 26QE	Jan-23	28-02-2023
Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending December 31, 2022	Form 16A	Oct-Dec22	15-02-2023

As per notification no. 17/2022 dated 29th March 2022 **PAN-AADHAAR LINKING** is extended till **31st March 2023 BUT FEES**

1. NIL - Till 31st March 2022

2. Rs. 500 - from 1st April 2022 to 30th June 2022

3. Rs. 1000 - from 1st July to 31st March 2023.

After 31st March 2023 PAN Card will be inoperative/cancelled and all the provision of not submitting the PAN Card will be

New IT Rules for verification of ITRs

- If ITR for AY 2022-23 filed after 31.07.2022 till 31.12.2022 and not verified within 30 days
 1. Date of verification will be taken as date of filing. So interest and late fees will be levied accordingly
 2. Where these 30 days expire at any time in 2023 then ITR will be treated as never filed because post 31.12.2022 ITR
- However, for returns filed up to 31.07.2022 time limit of 120 days shall be available

In Case of Physical ITR V, dispatch only by speed post and date of dispatch should be within 30 days from filing of ITR.

GST RELATED DUE DATES			
Compliance Relating To	Form No.	Period	Due date
Monthly return for authorities deducting tax at source (TDS)	GSTR-7	Jan-23	10-02-2023
Monthly return for E-commerce operators who is required to collect tax at source (TCS) for all the taxable supplies, registered under GST.	GSTR -8	Jan-23	10-02-2023
Monthly return applicable for taxpayers with Annual Aggregate Turnover more than 5 Crore or TO > 1.5 crore and opted to file monthly return	GSTR -1	Jan-23	11-02-2023
Taxpayers opted for quarterly filing GSTR-1/IFF as per QRMP Scheme with Annual aggregate turnover up to Rs. 1.50 Crore.	IFF(Optional)	Jan-23	13-02-2023
Monthly return for Input Service Distributors	GSTR -6	Jan-23	13-02-2023
Composition Dealer	CMP-08	Oct-Dec22	18-01-2023
Non -Resident Taxpayers and OIDAR services provider	GSTR-5/5A	Jan-23	20-02-2023
Taxpayer having an aggregate turnover of more Rs.5 Crores or opted to file monthly return	GSTR - 3B	Jan-23	20-02-2023
The QRMP taxpayer has to deposit tax for the first and second months of the quarter. The taxpayers can pay their monthly tax liability either in the Fixed Sum Method (FSM), also popular as 35% challan method, or use the Assessment Method(SAM).	PMT 06	Jan-23	25-02-2023
Inward supply is received by the UIN holders.	GSTR-11	Jan-23	28-02-2023
Eighteen months after end of the quarter for which refund is to be claimed	RFD-10		

ROC RELATED DUE DATES			
Compliance Relating To Company		Period	Due date
Filing of resolutions with the ROC regarding Board report and Financial Statement	MGT-14		within 30 days from the date of Passing Resolution or Formulating the Agreement.

Maharashtra Co-operative Society			
Filing of Income Tax Return. If a housing society fails to file its returns by the due date, it is required to pay interest at 1% per month or part of the month, calculated under simple interest on tax payable on the outstanding tax liability		FY 2021-22	31-10-2022
AGM can be held upto		FY 2021-22	31-12-2022

ESI, PT and PF			
a) Filing of PF Return and Monthly PF payment	ECR	Jan-23	15-02-2023
b) ESIC payment		Jan-23	15-02-2023
Payment and filing of Return of Professional Tax and Shop and Establishments taxes (where annual liability is above Rs.1,00,000)		Jan-23	15-02-2023

UDIN

to be **generated within 60 days** from signing of certificates, financial or audit reports.