

**Compliance Calendar for the month of February 2023****GOODS AND SERVICES TAX (GST)**

Event Date	Applicable Form	Obligation
10/02/2023	GSTR-7	Monthly Return by Tax Deductors for January.
10/02/2023	GSTR-8	Monthly Return by e-commerce operators for January.
11/02/2023	GSTR-1	Monthly Return of Outward Supplies for January.
13/02/2023	IFF	Optional upload of B2B invoices, Dr/Cr notes for January under QRMP scheme.
13/02/2023	GSTR-6	Monthly Return of Input Service Distributor for January.
13/02/2023	GSTR-5	Monthly Return by Non-resident taxable person for January.
20/02/2023	GSTR-3B	Summary Return cum Payment of Tax by Monthly filers for January. (Other than QRMP).
20/02/2023	GSTR-5A	Monthly Return by persons outside India providing online information and data base access or retrieval services, for January.
20/02/2023	PMT-06	Deposit of GST of January under QRMP Scheme.
28/02/2023	GSTR-11	Return by persons with Unique Identification Number (UIN) like embassies etc to get refund under GST for goods and services purchased by them for January.

Income Tax

Event Date	Applicable Form	Obligation
07/02/2023	Challan No. ITNS- 281	Payment of TDS/TCS of January. In case of government offices where TDS/TCS is paid by book entry, same shall be paid on the same day on which tax is deducted or collected.
14/02/2023	Form 16B	Issue of TDS Certificate u/s 194-IA for TDS deducted in December on Purchase of Property.
14/02/2023	Form 16D	Issue of TDS Certificate for Tax deducted u/s 194M on certain payments by individuals/ HUF in December.
14/02/2023	Form 16E	Issue of TDS certificate for tax deducted u/s 194S on virtual Digital assets in December.
15/02/2023	Form 16A	Issue of TDS Certificates other than salary for Q3 of FY 2022-23.
15/02/2023	Form 24G	Details of Deposit of TDS/TCS of January by book entry by an office of the Government
28/02/2023	Form 26QB	Deposit of TDS u/s 194-IA on payment made for purchase of property in January.
28/02/2023	Form 26QD	Deposit of TDS on certain payments made by individual/HUF u/s 194M for January.
28/02/2023	Form 26QE	Deposit of TDS on virtual digital asset u/s 194S for January.

FOREIGN EXCHANGE MANAGEMENT ACT (FEMA)

Event Date	Applicable Form	Obligation
07/02/2023	ECB-2	Monthly Return of External Commercial Borrowings for January.

PROVIDENT FUND

Event Date	Applicable Form	Obligation
15/02/2023	Electronic Challan cum Return (ECR)	E-Payment of PF for January.

EMPLOYEES' STATE INSURANCE

Event Date	Applicable Form	Obligation
15/02/2023	ESI Challan	ESI payment for January.

***NOTE*:** The 46 forms that were rolled out on 23rd January 2023 due to updation of MCA portal from V2 to V3 are granted 15 days extension which will be expire in first week of February.

FOR ANY FEEDBACK OR ASSISTANCE PLEASE CONTACT US AT:

Email Id: infosumitgroverandassociates@gmail.com

Phone No.: 011 46594746

Website: www.sgacs.in

Disclaimer:

The Compliance Calendar provided by Sumit Grover and Associates is for general informational purposes only. All information in this compliance calendar is provided in good faith, however we make no representation or warranty of any kind, express or implied, regarding the accuracy, adequacy, validity, reliability, availability or completeness of may information in the Compliance Calendar.

