

**I.P. PASRICHA & CO**

Chartered Accountants

# **FEBRUARY 2024 COMPLIANCE CALENDAR**



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DUE DATE	LAW	FORM	PERIOD	DETAILS
07-FEB-24	INCOME TAX	TDS/TCS PAYMENT	JAN'24	Due date for deposit of Tax deducted/collected for the month of January, 2024. However, all 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
10-FEB-24	GST	GSTR-7	JAN'24	Summary of Tax Deducted at Source (TDS) and deposited under GST laws for the month of January, 2024
	GST	GSTR-8	JAN'24	Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws for the month of January, 2024
11-FEB-24	GST	GSTR-1	JAN'24	Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for the quarter of January - March 2024
13-FEB-24	GST	GSTR-6	JAN'24	GSTR6 is a monthly return for Input Service Distributors (ISD) to provide the details of their inward supplies & distributed Input Tax Credit (ITC).
	GST	IFF	JAN'24	Invoice Furnishing is an optional Facility enables the small registered person, furnishing the quarterly Form GSTR-1, to file their invoice details on monthly basis.
	GST	GSTR-5	JAN'24	Summary of outward taxable supplies and tax payable by a non-resident taxable person
14-FEB-24	INCOME TAX	ISSUE OF TDS CERTIFICATE - 194-IA, 194-IB, 194M, 194S	DEC'23	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of December, 2023



DUE DATE	LAW	FORM	PERIOD	DETAILS
15-FEB-24	INCOME TAX	FORM 24G	JAN'24	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of January, 2024 has been paid without the production of a challan
	INCOME TAX	ISSUE OF TDS CERTIFICATE - OTHER THAN SALARY	OCT'23 - DEC'23	Quarterly TDS Certificate (in respect of tax deducted for payments other than salary) for the quarter ending December 31, 2023
	INCOME TAX	FORM NO 3BB	JAN'24	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
	PF & ESIC	PF & ESIC	JAN'24	PF deducted from the Employees salary in the month of January, 2024, needs to be paid on or before 15th of February, 2024. The payment of ESIC is made by every employer to the ESIC department on a monthly basis. The due date for ESIC is 15th February, 2024
20-FEB-24	GST	GSTR-5A	JAN'24	Summary of outward taxable supplies and tax payable by a person supplying OIDAR services
	GST	GSTR-3B	JAN'24	Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs.5 crore in the last FY or have not chosen the QRMP scheme for the quarter of Jan-Mar, 2024
25-FEB-24	GST	PMT-06	JAN'24	PMT-06 is a challan used for making payment of tax, interest, late fee and penalty under the GST law by taxpayers who have opted for the quarterly filing of GSTR-3B under the QRMP scheme



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