

## Compliance Calendar - February 2024

## A. Direct Tax/ PF/ ESI Compliance due dates for the month of February 2024

Due Date	Form	Period	Comments
07.02.2024	Challan No. 281	January 2024	Due date for deposit of tax deducted /collected
07.02.2024	Challan No. 285	January 2024	Due date for payment of equalization levy other than e-commerce supply or services.
14.02.2024	TDS certificate	December 2023	Due date for issue of TDS Certificate for tax deducted under section 194-IA / 194-IB / 194M /194S in the month of December, 2023.
15.02.2024	TDS certificate	October to December 2023	Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending December 31, 2023
15.02.2024	ESI Challan	January 2024	Due date for payment of ESI
15.02.2024	E-Challan & Return	January 2024	Due date for payment of Provident fund
20.02.2024	PT Challan & Return	January 2024	Due date for payment of PT

## B. GST related compliances for February 2024

GST COMPLIANCE CALENDER FOR FEBRUARY-2024				
Sl. No	DUE DATE	TYPE OF THE TAXPAYER	FORM TYPE	FORM FREQUENCY
1	10-02-2023	Persons required to deduct TDS under GST	GSTR-7	Monthly
2	10-02-2023	E-commerce operators who are required to deduct TCS under GST	GSTR-8	Monthly
3	11-02-2023	Tax payers having an aggregate turnover of above <b>Rs. 5 crores</b>	GSTR-1	Monthly
4	13-02-2023	Tax payers having an aggregate turnover of not more than <b>Rs. 5 crores</b> and opted for <b>QRMP</b> scheme	GSTR-1 (IFF)	Monthly (Optional)
5	13-02-2023	Non Resident Taxable person (NRTP)	GSTR-5	Monthly
6	13-02-2023	Input Service Distributors (ISD)	GSTR-6	Monthly
7	20-02-2023	Tax payers having an aggregate turnover of more than <b>Rs.5 crores</b>	GSTR-3B	Monthly
8	20-02-2023	OIDAR service provider	GSTR-5A	Monthly
9	20-02-2023	Tax payers having an aggregate turnover upto <b>Rs.5 crores</b>	GSTR-3B	Monthly
10	22-02-2023	Tax payers having an aggregate turnover <b>Rs. 5 crores</b> and opted for <b>QRMP</b> scheme	GSTR-3B	Quarterly

11	28-02-2023	Persons who have been issued a Unique Identification Number	GSTR-11	Monthly
12	25-02-2023	Payment of GST by Registered person opted to file return under QRMP scheme	PMT-06	Monthly
13	29-02-2023	Last date for making amendment in reported opening balance of ITC Reversal in Electronic Credit Reversal and Reclaimed Statement	ECRRS	Once

### C. MCA related compliances for February 2024

#### I. Companies:

Sl. No.	Name of E-Form/Return	Purpose	Period	Comments
1	Form AOC-4/ Form AOC-4 CFS (in the case of Consolidated Financial statements)/ Form AOC-4 XBRL (If applicable)	Filing of financial statements  (Newly Incorporated company)	30 days from the date of First AGM (31 <sup>st</sup> December, 2023)	30 days from the conclusion of the AGM  <u>Note:</u> BOD meeting to be held atleast three weeks before AGM. Last date for holding AGM for newly Incorporated Company will be 31 <sup>st</sup> December, 2023.
2	MGT-7/ MGT 7-A (for small companies)	Filing of Annual Return  (Newly Incorporated company)	60 days from the date of AGM  29th February, 2024 if AGM is 31 <sup>st</sup> December, 2023	60 days from the conclusion of the AGM  (In case of OPC within 180 days from the close of the financial year)
3	ADT-1	Appointment of Auditor  (Newly Incorporated company)	14th January, 2024 if AGM is 31 <sup>st</sup> December 2023	In case of Newly Incorporated company, where 1st AGM may be held by 31 <sup>st</sup> December 2023, then in such case, it is required to be filed.  If applicable, then within 15 days from the conclusion of the AGM.  (In case of OPC with 15 days from the date of a board meeting)
4	CSR-2 (Part of AOC-4)	Annexure for CSR Annual reporting	31 <sup>st</sup> March, 2024 for the year ended 31 <sup>st</sup> March, 2023	
5	MGT-14	Filing of resolutions with MCA	Within 30 days from the date of Board	To be filed if there is any resolution that requires filing with ROC - namely Special resolution for issue of shares through

		regarding Board Reports and Annual Accounts	Meeting passing the Resolution	Private placement, Issue of Debentures, Buyback of Shares, Issue of Bonus shares, Loan to Directors, Inter-corporate loans, advances, guarantees and security, etc.,
6	CHG-1	For particulars of Creation or Modification of charge	Within 30 days of creation or Modification of security for loan from Bank or financial institution	To be filed by all Companies within 30 days of sanction of loan with providing of security or mortgage or hypothecation of assets of company
7	CHG-4	For Satisfaction of charge	Within 30 days of repayment or satisfaction of security for loan from Bank or financial institution	To be filed by all Companies within 30 days of closure of loan where any security was provided by way of mortgage or hypothecation of assets of company
8	BOD meeting	Q3/Q4 2023-24	2023-24	BOD meeting to be held within 120 days of previous BOD meeting
9	SH - 4	Share transfer to be executed	SH-4 duly executed and Board resolution to be passed within 60 days of transfer of shares	Share certificate to endorsed for share transfer.

## II. Limited Liability Partnership (LLP)

Sl. No.	Due Date	Purpose	Period	Comments
1	Within 30 days from the event	Form 3 & Form 4	For recording changes in constitution of LLP	Mandatory to file within 30 days of changes in partners, terms of agreement
2	Within 30 days from the event	LLP Form 8	Statement of Account & Solvency	Mandatory to file within 30 days of registration of charges
3	Within 30 days signing of Financial statements	LLP Form 8	Statement of Account & Solvency	Filing Annual form, Statement of Account by 30 <sup>th</sup> October, 2023