

February (2022) Month's Legal "Obligations" for India

(A) Income Tax Act, 1961

S.NO	Event Date	Form/Challan	Frequency	Type of Obligations
1	7 th Feb 2022	Challan 281	Monthly	Payment of TDS and TCS for Jan 31, 2022
2	7 th Feb 2022	Challan 285	Monthly	Payment of Equalization Levy for Jan 31, 2022
3	14 th Feb 2022	Form 16 B	Monthly	Issue of TDS Certificate under Section 194-IA for Dec 31, 2021
4	14 th Feb 2022	Form 16 C	Monthly	Issue of TDS Certificate under Section 194-IB for Dec 31, 2021
5	14 th Feb 2022	Form 16 D	Monthly	Issue of TDS Certificate under Section 194-IM for Dec 31, 2021
6	15 th Feb 2022	Form 16 A	Quarterly	Issue TDS Certificate for Dec 31, 2021
7	15 th Feb 2022	Form 3CD	Annually	Filing of tax audit report under section 44AB for March 31, 2021
				However schedule 'original' date was Sep 30, 2021 extended due to COVID-19

8	15 th Feb 2022	Form 3CEB	Annually	Filing of Report on international and domestic transactions with associated enterprises and specified domestic transactions for March 31 2021
				However schedule 'original' date was Oct 31, 2021 extended due to COVID-19
9	15 th Feb 2022	Form 24 G	Monthly	Filing of statement (return) by Government where TDS/TCS has been paid 'without' production of a challan for Nov 30, 2021
10	28 th Feb 2022	Form 26QB	Monthly	Filing of challan-cum-statement (return) for TDS - Section 194-IA for Jan 31, 2022
11	28 th Feb 2022	Form 26QC	Monthly	Filing of challan-cum-statement (return) for TDS Section 194-IB for Jan 31, 2022
12	28 th Feb 2022	Form 26QD	Monthly	Filing of challan-cum-statement (return) for TDS Section 194-M for Jan 31, 2022

(B) GST Act, 2017

S.NO	Event Date	Form	Frequency	Obligation
1	10 th Feb 2022	GSTR - 7	Monthly	Filing of return for Tax Deductor for Jan 31, 2022
2	10 th Feb 2022	GSTR -8	Monthly	Filing of return for E-Commerce operator for Jan 31, 2022
3	11 th Feb 2022	GSTR - 1	Monthly	Filing of return for Outward Supplier for Jan 31, 2022 where annual turnover is exceeding Rs. 5 crore
4	13 th Feb 2022	IFF	Monthly	Uploading of invoices under QRMP scheme for Jan 31, 2022
5	13 th Feb 2022	GSTR - 6	Monthly	Filing of return for ISD for Jan 31, 2022
6	20 th Feb 2022	GSTR - 5	Monthly	Filing of return for 'Non-resident' for Jan 31, 2022
7	20 th Feb 2022	GSTR - 5A	Monthly	Filing of return for OIDAR services to 'unregistered' recipients for Jan 31, 2022
8	20 th Feb 2022	GSTR - 3B	Monthly	Payment of GST where turnover is 'exceeding' 5 crore for Jan 31, 2022
9	22 nd Feb 2022	GSTR - 3B	Monthly	Filing of return for GST payment where annual turnover is 'not exceeding' 5 crore for category-I States for Jan 31, 2022

10	24 th Feb 2022	GSTR - 3B	Monthly	Filing of return for GST payment where annual turnover is 'not exceeding' 5 crore for category- II States for Jan 31, 2022
11	25 th Feb 2022	GSTR - PMT-06	Monthly	Deposit of tax for QRMP Scheme for Jan 31, 2021
12	28 th Feb 2022	GSTR - 9	Annually	Filing of Annual Return where turnover 'exceeding' INR 2 crore for March 31, 2021
				However schedule 'original' date was Dec 31, 2021 extended due to COVID-19
13	28 th Feb 2022	GSTR - 9C	Annually	Filing of reconciliation statement where turnover 'exceeding' INR 5 crore March 31, 2021
				However schedule 'original' date was Dec 31, 2021 extended due to COVID-19

(C) Miscellaneous Acts

S.NO	Event Date	Act	Application Form	Frequency	Obligation
1	7 th Feb 2022	FEMA,1999	ECB	Monthly	Filing of ECB return for Jan 31, 2022
2	15 th Feb 2022	ESI, 1948	ESI Challan	Monthly	Payment of ESI for Jan 31, 2022
3	15 th Feb 2022	Provident Fund, 1952	Electronic Challan cum Return (ECR)	Monthly	E-Payment for PF for Jan 31, 2022
4	15 th Feb 2022	Companies Act, 2013	AOC-4, AOC-4(CFS), AOC4 XBRL, AOC-4 Non-XBRL.	Annually	Filing of Annual 'accounts' where AGM is held on Nov 30, 2021 for the year ending on March 31, 2021
					However schedule 'original' date for annually filing of Annual accounts was Oct 29 th 2021 where AGM was held on Sep 30, 2021
5	28 th Feb 2022	Companies Act, 2013	MGT 7/7A	Annually	Filing of Annual 'return' where AGM is held on 30 th Nov 2021 for the Year ending on March 31, 2021
					However schedule 'original' date for annually filing of Annual return was Nov 28 th 2021 where AGM was held on Sep 30, 2021

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February – 2022

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