

Compliance Calendar

Compliance calendar for the month of February 2021

Compliance Due Date:	Concerned (Reporting) Period:	Compliance Detail:	Applicable To:
7 th February	January 2021	TDC/TCS deposit	Non-government Deductors
10 th February		Equalization Levy deposit	All Deductors
		a) GSTR-7 (TDS return under GST)	a) Person required to deduct TDS under GST
		b) GSTR-8 (TCS return under GST)	b) Person required to deduct TCS under GST
11 th February		GSTR-1 (Outward supply return)	Taxable persons having turnover > Rs. 1.5 crore
13 th February		GSTR-6 [Return by input service distributor (ISD)]	Person registered as ISD
15 th February		Deposit of PF & ESI contribution	All Deductors
	October-December 2020	Issue of TDS/TCS certificate (non-salary)	
	FY 2019-20	ITR for AY 2020-21	<ul style="list-style-type: none"> Corporate-assessees Non-corporate assesses who are required to get their accounts audited Assessees who are required to furnish Transfer Pricing report in Form 3CEB
20 th February	January 2021	a) GSTR-5 (Return by Non-resident)	a) Non-resident taxable person
		b) GSTR-5A [Online Information Database Access and Retrieval (OIDAR) services return]	b) OIDAR services provider
		GSTR-3B (Summary return)	All taxable persons (except composition dealer) having annual turnover > Rs. 5 crore in FY 2019-20
22 nd February			All taxable persons (except composition dealer) having annual turnover upto Rs. 5 crore and having principal place of business in Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep
24 th February			All taxable person (except composition dealer) having annual turnover upto Rs. 5 crore and having principal place of business in any other state.
28 th February	FY 2019-20	Form MGT-7 (Annual return)	All Companies are required to file Annual return with ROC within 60 days from conclusion of AGM
		a) Annual Return in Form GSTR-9	a) All taxpayers having aggregate turnover > Rs. 2 crore in FY 2019-20
		b) Reconciliation Statement in Form GSTR-9C.	b) All taxpayers having aggregate turnover > Rs. 5 crore in FY 2019-20
		c) Annual Return in Form GSTR-9A	c) For composition taxpayers (optional)