

Statutory Compliance Due date Calendar- February 2019

The business entity such as Proprietary Concerns/Partnership Firms/ LLP/ AOP/HUF/ Companies, etc. has to follow various statutory compliances monthly/quarterly/half-yearly/annually, as the case may be.

For the benefit of all and timely compliances related to various laws applicable to be followed are listed below:

Various laws applicable to be followed for the February 2019 month (January 2019 Commitments)

Due Date	Category	Description
07-02-2019	Income Tax	Due date for deposit of Tax deducted/collected for the month of January, 2019. 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.
10-02-2019	GST	GST monthly return for the month of January 2019 (GSTR-8 for TCS Collector).
11-02-2019	GST	Monthly return for registered persons with aggregate turnover of more than Rs.1.50 crores for the month of January 2019 (GSTR-1).
13-02-2019	GST	GST Return for input service distributor for the month of January 2019 (GSTR 6).
14-02-2019	Income Tax	Due date for issue of TDS Certificate for tax deducted under section 194-IA/194-IB in the month of December, 2018.
15-02-2019	Income Tax	Due date for furnishing of Form 24G by an office of the Government where TDS for the month of January, 2019 has been paid without the production of a challan.
15-02-2019	Income Tax	Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending December 31, 2018

15-02-2019	Provident Fund	Monthly PF payment for January 2019.
15-02-2019	ESIC	ESIC payment for the month of January 2019.
20-02-2019	GST	GST summary return for the month of January 2019 (GSTR 3B).
20-02-2019	GST	GST Return for Non-resident foreign taxpayers for the month of January 2019 (GSTR 5).
20-02-2019	GST	GST Return for NRI OIDAR service provider for the month of January 2019 (GSTR 5A).
25-02-2019	Provident Fund(includes EDLI)	PF Return filing for January 2019 (including pension and insurance scheme forms)
28-02-2019	MVAT	Due Date for filling of audit report in form e-704, for the Financial Year 2017-18.

Various laws applicable to be followed for the January, 2019 month (December 2018 Commitments)

Due Date	Category	Description
07-01-2019	Income Tax	Due date for deposit of Tax deducted/collected for the month of December, 2018. 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.
07-01-2019	Income Tax	Due date for deposit of TDS for the quarter ending Dec 31, 2018 (October 2018 to December 2018) when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H.
10-01-2019	GST	GST monthly return for the month of December 2018 (GSTR-7 for TDS Deductor).
10-01-2019	GST	GST monthly return for the month of December 2018 (GSTR-8 for TCS Collector).

11-01-2019	GST	Monthly return for registered persons with aggregate turnover of more than Rs.1.50 crores for the month of December 2018 (GSTR-1).
13-01-2019	GST	GST Return for input service distributor for the month of December 2018 (GSTR 6).
14-01-2019	Income Tax	Due date for issue of TDS Certificate for tax deducted under section 194-IA/194-IB in the month of November, 2018.
15-01-2019	Income Tax	Due date for furnishing of Form 24G by an office of the Government where TDS for the month of December, 2018 has been paid without the production of a challan.
15-01-2019	Income Tax	Quarterly statement of TCS deposited for the quarter ending December 31, 2018
15-01-2019	Income Tax	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers). In Form No. 15CC for quarter ending December, 2018
15-01-2019	Income Tax	Due date for furnishing of Form 15G/15H declarations received during the quarter ending December, 2018
15-01-2019	Provident Fund	Monthly PF payment for December 2018.
15-01-2019	ESIC	ESIC payment for the month of December 2018.
15-01-2019	MVAT	Due Date for filling of audit report in form e-704, for the Financial Year 2017-18.
18-01-2019	GST	Quarterly Return from October to December 2018 for Composition Scheme Dealer (GSTR-4).
20-01-2019	GST	GST summary return for the month of December 2018 (GSTR 3B).
20-01-2019	GST	GST Return for Non-resident foreign taxpayers for the month of December 2018 (GSTR 5).

20-01-2019	GST	GST Return for NRI OIDAR service provider for the month of December 2018 (GSTR 5A).
25-01-2019	Provident Fund (includes EDLI)	PF Return filing for December 2018 (including pension and insurance scheme forms)
30-01-2019	Income Tax	Quarterly TCS certificate in respect of tax collected for the quarter ending December 31, 2018
30-01-2019	Income Tax	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA/194-IB in the month of December, 2018.
31-01-2019	Income Tax	Quarterly statement of TDS deposited for the quarter ending December 31, 2018
31-01-2019	GST	Quarterly return for registered persons with aggregate turnover of less than Rs.1.50 crores for the period of October to December 2018 (GSTR-1).

Various laws applicable to be followed for the December, 2018 month (November 2018 Commitments)

Due Date	Category	Description
07-12-2018	Income Tax	Due date for deposit of Tax deducted/collected for the month of November, 2018. 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.
10-12-2018	GST	GST monthly return for the month of November 2018 (GSTR-7 for TDS Deductor).
10-12-2018	GST	GST monthly return for the month of November 2018 (GSTR-8 for TCS Collector).
11-12-2018	GST	Monthly return for registered persons with aggregate turnover of more than Rs.1.50 crores for the month of November 2018 (GSTR-1).

13-12-2018	GST	GST Return for input service distributor for the month of November 2018 (GSTR 6).
15-12-2018	Income Tax	Due date for furnishing of Form 24G by an office of the Government where TDS for the month of November, 2018 has been paid without the production of a challan.
15-12-2018	Income Tax	Third installment of advance tax for the Assessment Year 2019-20.
15-12-2018	Income Tax	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of October, 2018.
15-12-2018	Income Tax	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of October, 2018.
15-12-2018	Provident Fund	Monthly PF payment for November 2018.
15-12-2018	ESIC	ESIC payment for the month of November 2018.
20-12-2018	GST	GST monthly return for the month of November 2018 (GSTR 3B).
20-12-2018	GST	GST Return 5 Non-resident foreign taxpayers for the month of November 2018 (GSTR 5).
20-12-2018	GST	GST Return 5A NRI OIDAR service provider for the month of November 2018 (GSTR 5A).
25-12-2018	Provident Fund(includes EDLI)	PF Return filing for November 2018 (including pension and insurance scheme forms)
30-12-2018	Income Tax	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of November, 2018.
30-12-2018	Income Tax	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of November, 2018
31-12-2018	Company law	Form AOC-4, AOC-4 XBRL and Form AOC-4 CFS (in case of Consolidated financial statements) for Filing of Annual

		Accounts. (vide Circular No. 10/2018 dated 29.10.2018 issued by MCA)
31-12-2018	Company law	Form MGT-7 for Filing of Annual Return (vide Circular No. 10/2018 dated 29.10.2018 issued by MCA)
31-12-2018	GST	Annual return for financial year 2017-18 (GSTR 9)
31-12-2018	GST	Persons registered under composition scheme under GST (GSTR 9A)
31-12-2018	GST	E Commerce Operator annual form for financial year 2017-18 (GSTR 9B)
31-12-2018	GST	Taxpayers whose annual turnover exceeds Rs. 2 crores during the financial year. All such taxpayers are also required to get their accounts audited and file a copy of audited annual accounts and reconciliation statement of tax already paid and tax payable as per audited accounts along with GSTR 9C

Various laws applicable to be followed for the November, 2018 month (October 2018 Commitments)

Due Date	Category	Description
07-11-2018	Income Tax	Due date for deposit of Tax deducted/collected for the month of October, 2018. 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.
11-11-2018	GST	Monthly return for registered persons with aggregate turnover of more than Rs.1.50 crores for the month of October 2018 (GSTR-1).
14-11-2018	Income Tax	Due date for issue of TDS Certificate for tax deducted under section 194-IA/194-IB in the month of September, 2018.

15-11-2018	Income Tax	Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending September 30, 2018.
15-11-2018	Income Tax	Due date for furnishing of Form 24G by an office of the Government where TDS for the month of October, 2018 has been paid without the production of a challan.
15-11-2018	Provident Fund	Monthly PF payment for October 2018.
15-11-2018	ESIC	ESIC payment for the month of October 2018.
20-11-2018	GST	GST monthly return for the month of October 2018 (GSTR 3B).
25-11-2018	Provident Fund (includes EDLI)	PF Return filing for October 2018 (including pension and insurance scheme forms).
29-11-2018	Company Law	Form MGT –7 for filing of Annual Return (60 days from the conclusion of AGM).
30-11-2018	Income Tax	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA/194-IB in the month of October, 2018
30-11-2018	Income Tax	Annual return of income for the assessment year 2018-19 in the case of an assessee if he/it is required to submit a report under section 92E pertaining to international or specified domestic transaction(s)
30-11-2018	Income Tax	Audit report under section 44AB for the assessment year 2018-19 in the case of an assessee who is also required to submit a report pertaining to international or specified domestic transactions under section 92E

30-11-2018	Income Tax	Report to be furnished in Form 3CEB in respect of international transaction and specified domestic transaction
30-11-2018	Income Tax	Report in Form No. 3CEAA by a constituent entity of an international group for the accounting year 2017-18
30-11-2018	Income Tax	Country-By-Country Report in Form No. 3CEAD by a parent entity or an alternate reporting entity or any other constituent entity, resident in India, for the accounting year 2016-17.
30-11-2018	Income Tax	Statement of income distribution by Venture Capital Company or venture capital fund in respect of income distributed during 2017-18
30-11-2018	Income Tax	Statement to be furnished in Form No. 64D by Alternative Investment Fund (AIF) to Principal CIT or CIT in respect of income distributed (during previous year 2017-18) to units holders
30-11-2018	Income Tax	Due date to exercise option of safe harbour rules for international transaction by furnishing Form 3CEFA
30-11-2018	Income Tax	Due date to exercise option of safe harbour rules for specified domestic transaction by furnishing Form 3CEFB
30-11-2018	Income Tax	Due date for filing of statement of income distributed by business trust to unit holders during the financial year 2017-18. This statement is required to be filed electronically to Principal CIT or CIT in form No. 64A.
30-11-2018	Income Tax	Due date for e-filing of report (in Form No. 3CEJ) by an eligible investment fund in respect of arm's length price of the remuneration paid to the fund manager.
30-11-2018	Income Tax	Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply income of

		previous year in the next year or in future (if the assessee is required to submit return of income on November 30, 2018)
30-11-2018	Income Tax	Statement in Form no. 10 to be furnished to accumulate income for future application under section 10(21) or 11(2) (if the assessee is required to submit return of income on November 30, 2018)
30-11-2018	Income Tax	Submit copy of audit of accounts to the Secretary, Department of Scientific and Industrial Research in case company is eligible for weighted deduction under section 35(2AB) [if company has any international/specified domestic transaction]
30-11-2018	Income Tax	Statement by scientific research association, university, college or other association or Indian scientific research company as required by rules 5D, 5E and 5F (if due date of submission of return of income is November 30, 2018)
30-11-2018	Income Tax	Due date for claiming foreign tax credit, upload statement of foreign income offered for tax for the previous year 2017-18 and of foreign tax deducted or paid on such income in Form no. 67. (if due date of submission of return of income is November 30, 2018).