

## Legal Obligations in India for February- 2022

### (A) Income Tax Act, 1961

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

|           |                           |                  |                 |   |
|-----------|---------------------------|------------------|-----------------|---|
| <b>8</b>  | 15 <sup>th</sup> Feb 2022 | <b>Form 3CEB</b> | <b>Annually</b> | 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  |
| <b>9</b>  | 15 <sup>th</sup> Feb 2022 | <b>Form 24 G</b> | <b>Monthly</b>  | Filing of statement (return) by Government where TDS/TCS has been paid 'without' production of a challan for Nov 30, 2021                     |
| <b>10</b> | 28 <sup>th</sup> Feb 2022 | <b>Form 26QB</b> | <b>Monthly</b>  | Filing of challan-cum-statement (return) for TDS - Section 194-IA for Jan 31, 2022  |
| <b>11</b> | 28 <sup>th</sup> Feb 2022 | <b>Form 26QC</b> | <b>Monthly</b>  | Filing of challan-cum-statement (return) for TDS Section 194-IB for Jan 31, 2022  |
| <b>12</b> | 28 <sup>th</sup> Feb 2022 | <b>Form 26QD</b> | <b>Monthly</b>  | Filing of challan-cum-statement (return) for TDS Section 194-M for Jan 31, 2022   |

## (B) GST Act, 2017

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

|           |                           |                      |                 |  |
|-----------|---------------------------|----------------------|-----------------|--|
| <b>10</b> | 24 <sup>th</sup> Feb 2022 | <b>GSTR - 3B</b>     | <b>Monthly</b>  | Filing of return for GST payment where annual turnover is 'not exceeding' 5 crore for category- II States for Jan 31, 2022 |
| <b>11</b> | 25 <sup>th</sup> Feb 2022 | <b>GSTR - PMT-06</b> | <b>Monthly</b>  | Deposit of tax for QRMP Scheme for Jan 31, 2021  |
| <b>12</b> | 28 <sup>th</sup> Feb 2022 | <b>GSTR - 9</b>      | <b>Annually</b> | 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   |
| <b>13</b> | 28 <sup>th</sup> Feb 2022 | <b>GSTR - 9C</b>     | <b>Annually</b> | 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 <sup>th</sup> Feb 2022  | FEMA,1999            | ECB   | Monthly   | Filing of ECB return for Jan 31, 2022  |
| 2    | 15 <sup>th</sup> Feb 2022 | ESI, 1948            | ESI Challan                                   | Monthly   | Payment of ESI for Jan 31, 2022  |
| 3    | 15 <sup>th</sup> Feb 2022 | Provident Fund, 1952 | Electronic Challan cum Return (ECR)           | Monthly   | E-Payment for PF for Jan 31, 2022  |
| 4    | 15 <sup>th</sup> 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 <sup>th</sup> 2021 where AGM was held on Sep 30, 2021 |
| 5    | 28 <sup>th</sup> Feb 2022 | Companies Act, 2013  | MGT 7/7A                                      | Annually  | Filing of Annual 'return' where AGM is held on 30 <sup>th</sup> Nov 2021 for the Year ending on March 31, 2021                           |
|      |                           |                      |   |           | However schedule 'original' date for annually filing of Annual return was Nov 28 <sup>th</sup> 2021 where AGM was held on Sep 30, 2021   |

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