



FCBM

The Apex Body OF India's Corrugated Packaging Industry
SINCE 1971

Compliance with tax and statutory regulations is mandatory for both individuals and businesses in India, regardless of their scale of operations. It is crucial for businesses of all forms, such as Private Limited Company, Public Limited Company, Limited Liability Partnership, or Sole Proprietorship Firm, to keep track of compliance due dates for Income Tax Return Filing, GST Return Filing, ROC Compliance, and others, which fall every month of the year. To facilitate registered businesses and professionals in staying updated with tax and statutory compliance, we have prepared a Compliance Calendar for February 2025. This calendar provides GST due dates and income tax return due dates for February 2025, which can aid businesses in planning and preparing for compliance well in advance. To avoid penalties and legal issues, it is crucial for businesses of all types to stay aware of Statutory Due dates Income tax returns and various other returns.

STATUORY TAX COMPLIANCE CALENDER FOR FEBRUARY 2025

Compliance Requirement Under Income Tax Act, 1961

S No.	Compliance Particulars	Due Dates
1	Due date for deposit of Tax deducted/collected for the month of January, 2025. However, all the 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	07.02.2025
2	Collection and recovery of equalisation levy on specified services in the month of January,2025	07.02.2025
3	Securities Transaction Tax/Commodities Transaction Tax – Due date for deposit of tax collected for the month of January,2025	07.02.2025
4	Declaration under sub-section (1A) of section 206C of the Income-tax Act, 1961 to be made by a buyer for obtaining goods without collection of tax for declarations received in the month of January,2025 Form 27C	07.02.2025
5	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of December, 2024	14.02.2025
6	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of December 2024 Form 16E	14.02.2025
7	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of December, 2024	14.02.2025
8	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of December, 2024	14.02.2025
9	Due date for furnishing of form 24 G by an officer of the government where TDS/TCS for the month of January, 2025 has been paid without the production of a challan	15.02.2025

10	Due date for furnishing statement in Form No. 3BC by a recognised association in respect of transactions in which client codes have been modified after registering in the system for the month of January, 2025	15.02.2025
11	Due date for furnishing statement in Form No. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of January, 2025	15.02.2025
12	TDS Certificate (Form 16A) Oct – Dec 2024 (Q3-FY 2024-25) In respect of tax deducted for payments other than salary	15.02.2025

Key Updates: Vivad Se Vishwas Scheme 2024: As per a new update now more taxpayers are eligible to apply for Vivad Se Vishwas Scheme and settle their pending income tax dispute cases. Under the Vivad Se Vishwas Scheme, taxpayers need to pay the disputed tax amount and then the government will cancel the litigation case and forgo all pending interest and penalty amount.

Compliance Requirement Under GST

Form No.	Compliance Particulars	Due Dates
GSTR 7 and GSTR 8 (Monthly)	GTSR 7 is a monthly summary of Tax Deducted at Source (TDS) and deposited under GST laws.	10.02.2025
	GSTR 8 is a monthly summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws.	
GSTR 1 (Monthly)	Summary of outward supplies where turnover exceeds Rs. 5 crores or have not chosen the QRMP scheme for the quarter of Jan-Mar 2025	11.02.2025
GSTR-1 (IFF) (Optional) GSTR- 6 (Monthly)	Summary of outward supplies B2B by taxpayers who have opted for the quarterly filing (with turnover less than INR 5 crores) under the QRMP scheme for the quarter of Jan-Mar 2025. Details of ITC received and distributed by an Input Service Distributors.	13.02.2025
GSTR-5 (Monthly) GSTR-5A (Monthly) GSTR-3B (Monthly)	Summary of outward taxable supplies and tax payable by a non-resident taxable person. Summary of outward taxable supplies and tax payable by a person supplying OIDAR services. Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs. 5 crores in the last FY or have not opted for the QRMP scheme for the quarter of Jan-Mar 2025	20.02.2025
GSTR-3B (Monthly)	Applicable on Group A States, below 5 Crore: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep	22.02.2025
GSTR-3B (Monthly)	Applicable on Group B States, below 5 Crore: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi	24.02.2025

PMT-06	Challan for depositing GST by taxpayers who have opted for the quarterly filing of GSTR-3B under the QRMP scheme.	25.02.2025
GSTR-11	Statement of inward supplies having Unique Identification Number (UIN) for claiming GST refund	28.02.2025
<u>GST REFUND</u>		
RFD 10	Refund of Tax to Certain Persons: Application for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organization, Consulate or Embassy of foreign countries, etc.	2 years from the last day of the quarter in which supply was received
<u>Compliance Calendar Under FEMA</u>		
1	The borrower are required to report actual ECB transaction on monthly basis through AD category I bank (7 Working days) Form ECB 2	09.02.2025
<u>Compliance Calendar Under SEBI</u>		
1	Statement of deviation(s) or variation(s). Form Reg 32 (1)	14.02.2025
2	Financial Results along with Limited review report/Auditor's report. Form Reg 33 (3) (a)	14.02.2025
<u>Compliance Calendar Under Companies Act</u>		
1	Filing of Annual Return form MGT7/MGT-7A	28.02.2025(If any AGM Extension or first AGM was held on 31.12.2024)
<u>Labour laws</u>		
1	Provident Fund Payment for January	15.02.2025
2	ESI Payment for January	15.02.2025
<p>Disclaimer: Every effort has been made to avoid errors or omissions in this material. In spite of this, errors may creep in. Any mistake, error or discrepancy noted may be brought to our notice which shall be taken care of in the coming month. In no event I or the FCBM shall be liable for any direct, indirect, special, or incidental damage resulting from or arising out of or in connection with the use of this information.</p>		

Compiled by:
ALOK KUMAR GUPTA
CONVENOR: Taxation & Legal Matters Committee of FCBM