

## Tax Alert - Act Wise

Month

Dec-09

| S.No.                                | Act         | Event                                                                                                                                   | Frequency                   | Period            | Form Applicable        | Due Date         |
|--------------------------------------|-------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-------------------|------------------------|------------------|
| <b>Income Tax</b>                    |             |                                                                                                                                         |                             |                   |                        |                  |
| 1                                    | Income Tax  | Payment of TDS and TCS                                                                                                                  | Monthly                     | Nov-09            | Challan no. 281        | 7-Dec-09         |
| 2                                    | Income Tax  | Declaration received for No TDS copies to be submitted to CIT                                                                           | Monthly                     | Nov-09            | Copy of 15G, 15H       | 7-Dec-09         |
| 3                                    | Income Tax  | Declaration for No TCS copy to CIT                                                                                                      | Monthly                     | Nov-09            | Form 27C               | 7-Dec-09         |
| 4                                    | Income Tax  | <b>Advance Tax (Third Installment for Corporates / Second for non-corporates)</b>                                                       | <b>2nd/ 3rd Installment</b> | <b>FY 2009-10</b> | <b>Challan no. 280</b> | <b>15-Dec-09</b> |
| 5                                    | Income Tax  | Issue of TDS Certificate (except for salaries and Insurance Commission)                                                                 | Monthly                     | Nov-09            | Form : 16A             | 31-Dec-09        |
| 6                                    | Income Tax  | Issue of TCS Certificate                                                                                                                | Monthly                     | Nov-09            | Form : 27D             | 31-Dec-09        |
| <b>Service Tax</b>                   |             |                                                                                                                                         |                             |                   |                        |                  |
| 7                                    | Service Tax | Service Tax payment - Corporate                                                                                                         | Monthly                     | Nov-09            | Challan No. : GAR-7    | 5-Dec-09         |
| 8                                    | Service Tax | Service Tax payment - Corporate (in case of e-payment)                                                                                  | Monthly                     | Nov-09            | Challan No. : GAR-7    | 6-Dec-09         |
| <b>Excise Law</b>                    |             |                                                                                                                                         |                             |                   |                        |                  |
| 9                                    | Excise Law  | Excise Duty Payment -Non SSI                                                                                                            | Monthly                     | Nov-09            | Challan No. : GAR-7    | 5-Dec-09         |
| 10                                   | Excise Law  | Excise Duty e-payment (mandatory for the Units who have paid Excise Duty of 50 lakhs or more during the preceeding year) -Non SSI Units | Monthly                     | Nov-09            | Challan No. : GAR-7    | 6-Dec-09         |
| 11                                   | Excise Law  | Monthly Return by Large Units ( of Production/ Removal/ Cenvat Credit)                                                                  | Monthly                     | Nov-09            | ER - 1                 | 10-Dec-09        |
| 12                                   | Excise Law  | Return by EOU                                                                                                                           | Monthly                     | Nov-09            | ER - 2                 | 10-Dec-09        |
| 13                                   | Excise Law  | Monthly Return of receipts and consumption of Principal Items (Units paying more than 1 crore duty)                                     | Monthly                     | Nov-09            | ER - 6                 | 10-Dec-09        |
| 14                                   | Excise Law  | Excise Duty Payment - SSI                                                                                                               | Monthly                     | Nov-09            | Challan No. : GAR-7    | 15-Dec-09        |
| 15                                   | Excise Law  | Excise Duty e-payment (mandatory for the Units who have paid Excise Duty of 50 lakhs or more during the preceeding year) -SSI Units     | Monthly                     | Nov-09            | Challan No. : GAR-7    | 16-Dec-09        |
| <b>Provident Fund Act</b>            |             |                                                                                                                                         |                             |                   |                        |                  |
| 16                                   | PF Act      | PF Deposit                                                                                                                              | Monthly                     | Nov-09            | PF Challan             | 15-Dec-09        |
| 17                                   | PF Act      | Return of employees joining service                                                                                                     | Monthly                     | Nov-09            | Form -5                | 15-Dec-09        |
| 18                                   | PF Act      | Return of employees leaving service                                                                                                     | Monthly                     | Nov-09            | Form -10               | 15-Dec-09        |
| 19                                   | PF Act      | PF Return                                                                                                                               | Monthly                     | Nov-09            | Form -12A              | 25-Dec-09        |
| <b>Employees State Insurance Act</b> |             |                                                                                                                                         |                             |                   |                        |                  |
| 20                                   | ESI Act     | ESI Deposit                                                                                                                             | Monthly                     | Nov-09            | ESI Challan            | 21-Dec-09        |
| <b>U.P. Value Added Tax</b>          |             |                                                                                                                                         |                             |                   |                        |                  |
| 21                                   | U.P. VAT    | Monthly VAT Return                                                                                                                      | Monthly                     | Nov-09            | UP VAT -XXIV           | 21-Dec-09        |
| 22                                   | U.P. VAT    | Monthly VAT Payment                                                                                                                     | Monthly                     | Nov-09            | UP VAT-1               | 21-Dec-09        |
| 23                                   | U.P. VAT    | Deposit of TDS on payment made to Contractors                                                                                           | Monthly                     | Nov-09            | UP VAT-1               | 21-Dec-09        |
| 24                                   | U.P. VAT    | <b>U.P. Value Added Tax Audit Report (Date Extended)</b>                                                                                | <b>Annually</b>             | <b>FY 2008-09</b> | <b>UP VAT -XXIII</b>   | <b>29-Jan-10</b> |
| 25                                   | U.P. VAT    | <b>U.P. Value Added Tax Annual return (Dated Extended)</b>                                                                              | <b>Annually</b>             | <b>FY 2008-09</b> | <b>UP VAT -XXVI</b>    | <b>29-Jan-10</b> |
| <b>Central Sales Tax (U.P.)</b>      |             |                                                                                                                                         |                             |                   |                        |                  |
| 26                                   | CST         | CST Payment                                                                                                                             | Monthly                     | Nov-09            | UP VAT-1               | 21-Dec-09        |
| 27                                   | CST         | CST Return                                                                                                                              | Monthly                     | Nov-09            | Form -1                | 21-Dec-09        |
| <b>Delhi Value Added Tax</b>         |             |                                                                                                                                         |                             |                   |                        |                  |
| 28                                   | DVAT        | Deposit of TDS on payment made to Contractors                                                                                           | Monthly                     | Nov-09            | DVAT - 20              | 15-Dec-09        |
| 29                                   | DVAT        | Issuance of Certificate for Tax Deducted at Source                                                                                      | Monthly                     | Nov-09            | DVAT - 43              | 15-Dec-09        |
| 30                                   | DVAT        | Monthly e-DVAT Return                                                                                                                   | Monthly                     | Nov-09            | DVAT -16 /17           | 25-Dec-09        |
| 31                                   | DVAT        | Monthly DVAT Return                                                                                                                     | Monthly                     | Nov-09            | DVAT -16 /17           | 28-Dec-09        |
| 32                                   | DVAT        | DVAT Payment                                                                                                                            | Monthly                     | Nov-09            | DVAT - 20              | 25 / 28 Dec      |
| <b>Central Sales Tax (Delhi)</b>     |             |                                                                                                                                         |                             |                   |                        |                  |
| 33                                   | CST         | Monthly e-CST Return                                                                                                                    | Monthly                     | Nov-09            | Form-1                 | 25-Dec-09        |
| 34                                   | CST         | Monthly CST Return                                                                                                                      | Monthly                     | Nov-09            | Form-1                 | 28-Dec-09        |
| 35                                   | CST         | CST Payment                                                                                                                             | Monthly                     | Nov-09            | CST Challan            | 25 / 28 Dec      |

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