STATUTORY DUE DATES

Sl. No.	Compliance
1	TDS/TCS
2	Advance tax
3	IT Return filing
4	Service tax
5	Excise
6	Companies act, 1956
7	MCA Filings
8	VAT
9	Profession tax
10	CST
11	ESI
12	Provident Fund
13	Employees deposit linked Insurance
14	Bonus Act, 1965
15	Andhra Pradesh labour laws

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STATUTORY DUE DATES

INCOME TAX

1. TDS/TCS Remittance Due Dates:

Particulars		Tax deductible by Govt.	Tax deductible by others	Form No.
Tax deposited without challan				
1	For the Month of March	Same day	Not Applicable	
2	For other months	Same day	Not Applicable	
Tax deposited with challan				
1	For the Month of March	7th of Next month	30th April of next year	281
2	For other months	7th of Next month	7th of Next month	281

2.TDS/TCS Return Filing Due Dates:

Assessee	Government		Others	
Quarter Ending	E-TDS Return	16A	E-TDS Return	16A
1. 30th June	31st July	15th August	15th July	30th July
2. 30th September	31st October	15th November	15th October	30th October
3. 31st December	31st December	15th February	15th January	30th January
4. 31st March	15th May	16A- 30th May 16- 31st May	15th May	16A- 30th May 16- 31st May

3.ADVANCE TAX Remittance Due Dates:

Due date of Installment	In case of Company	In case of others	Challan No.
On or before 15th June	≥ 15% of Advance tax computed for the whole year	-	280
On or before 15th September	≥ 45% of Advance tax computed for the whole year	≥ 30% of Advance tax computed for the whole year	280
On or before 15th December	≥ 75% of Advance tax computed for the whole year	≥ 60% of Advance tax computed for the whole year	280
On or before 15th March	100% of Advance tax computed for the whole year	100% of Advance tax computed for the whole year	280

4. IT/WEALTH TAX And Other Returns Due Dates:

Sl. No.	Particulars	Due date
1	Filing of Income-tax /Wealth-tax Return by all assessees other than who are required to get accounts audited.	31st July of the relevant assessment year
2	Belated payment of TDS, if TDS deducted but not paid any or not deducted and not paid, within due date; sums payable u/s. 43B so as to avoid the disallowances of the same under the respective provisions, applicable to assessees whose due date of filing return of income is July ending of the relevant assessment year.	31st July of the relevant assessment year
3	Filing of Income-tax / Wealth-tax Return by the assesses who are required to get the accounts audited other than Companies who are required to furnish transfer pricing audit report.	30th September of the relevant assessment year
4	Filing of Transfer Pricing Audit report u/s. 92E by the assessees other than Companies	30th September of the relevant assessment year
5	Belated payment of TDS, if TDS deducted but not paid or not deducted and not paid, within due date; sums payable u/s. 43B so as to avoid the disallowances of the same under the respective provisions (applicable to assessees whose due date of filing return of income is September ending of the relevant assessment year).	30th September of the relevant assessment year
6	For non-corporate assessees, (Like Partnership Firm, prop Firm) whose accounts are required to be audited under Income tax act. (Like 44AB turnover is more than 100 lakh in case of business and 25 lakh in case of profession- section 44AB and Business where disclosed profit is less than 8% of the turnover - Section 44AD). (Year wise audit limit 44AB is available here). Or any other act for the time being in force.	30th September of the relevant assessment year
7	For working partners of Partnership firms covered under sr no (3) above	30th September of the relevant assessment year
8	Income tax and wealth tax return of the assessees who are required to file Transfer pricing audit report u/s 92E	30th November of the relevant assessment year
9	Due date for filing Audit report u/s 92E	30th November of the relevant assessment year
10	Belated payment of TDS, if TDS deducted but not paid or not deducted and not paid, within due date; sums payable u/s. 43B so as to avoid the disallowances of the same under the respective provisions, applicable to companies who are required to furnish transfer pricing audit report.	30th November of the relevant assessment year
11	Filing of belated return	31st March of the relevant assessment year
12	Last opportunity for Filing of belated return for the otherwise it would become time barred.	31st March of one year from the end of relevant assessment year
13	Last date for payment of balance advance tax so as to avoid interest u/s 234B, if the total payment is less than 90% paid up to 15th March, in case of all assessees.	31st March of the same year
14	Return of non-deduction of tax at source by a banking company from interest on time deposit between January and March in Form No. 26QAA	30th June of the relevant assessment year

STATUTORY DUE DATES

15	Submission of Form 15G/15H for non-deduction of TDS, received during month of March	7th April of the relevant assessment year
16	Return of non-deduction of tax at source from interest on time deposit between October and December in Form No. 26QAA by a banking company	31st January of the same year
17	Return of non-deduction of tax at source from interest on time deposit between July to September in Form No. 26QAA by a banking company	31st October of the same year
18	Payment of TDS if not deducted or deducted but not paid up to the due date prescribed u/s. 200(1) & any, sums payable u/s. 43B so as to avoid the disallowances of the same under the respective provisions.	30th September of the relevant assessment year
19	Return of non-deduction of tax at source from interest on time deposit between April to June in Form No. 26QAA by a banking company	31st July of the same year

SERVICE TAX

1. Service Tax Deposit Due Dates:

Assessee	Frequency	Due date		Challan No.
		Paid Physically	Paid online	
Individual/Partnership	Quarterly	5th of the following quarter	6th of the following quarter	GAR -7
Others	Monthly	5th of the following Month	6th of the following Month	GAR -7

2. Service Tax Return Filings Due Dates:

For the Period	Due date	Form	Note
April-September	25th October	ST - 3	Irrespective of whether the assessee is providing taxable services or not every assessee have to file half yearly service tax returns
October-March	25th April	ST - 3	

EXCISE DUTY

1. Due Date for Payment of Excise Duty:

Assessee	Frequency	Due date		Challan No.
		Paid Physically	Paid online	
SSI	Monthly	15th day of the following month	16th day of the following month	GAR -7
Others	Monthly	5th day of the following month	6th day of the following month	GAR -7

STATUTORY DUE DATES

1. Due Date for Filing Excise Returns:

Sl. No.	Return	Category	Period	Due Date
1.	ER-1	All Assessees (Non SSI)	Monthly	By 10th of succeeding month
2.	ER-2	EOUs	Monthly	By 10th of succeeding month
3.	ER-3	SSI Units	Quarterly	By 20th of succeeding quarter
4.	ER-4	Annual Financial information statement to be submitted by manufacturers who paid duty of excise more than Rs. One crore in the preceding financial year	Annually	By 30thof Nov. of the succeeding year
5.	ER-5	Annual return of information relating to principal inputs used in the manufacture of finished goods. Filed by manufacturers who paid duty of excise more than Rs. One crore in the preceding financial year		By 30th April of succeeding year
6.	ER-6	Monthly return of information relating to principal inputs on which cenvat credit was availed. Filed by manufacturers who paid duty of excise in excess of Rs. One crore in the preceding financial year	Monthly	By 10th of succeeding month
7.	ER-7	All assessees	Annually	30th April of the succeeding year
8	Dealer	Filed by registered first stage and second stage dealers giving details of the invoices issued by them and documents based on which credit passed on	Quarterly	15th of month succeeding completed quarter

EMPLOYEE'S STATE INSURANCE CORPORATION ACT, 1958

1. Due date for Payment of ESI:

Sl. No.	Particulars	Periodicity	Due date
1	ESIC	Monthly	On or before 21st of succeeding month

2. Due date for submitting returns under ESI:

Sl. No.	Particulars	Periodicity	Due date	Form
1	APR-SEPT	Half yearly	On or before 11th November of the same year	Form 5
2	OCT-MAR	Half yearly	On or before 11th May of the succeeding year	Form 5
3	Annual information statement	Yearly	On or before 31st January of the same year	Form-01A

3. Other Due dates:

1	Registration by an Establishment under ESIC	Within 15 days from the date of applicability

STATUTORY DUE DATES

EMPLOYEES PROVIDENT FUND

1. Due date for Payment of Provident fund:

Sl. No.	Periodicity	Due date
1	Monthly	On or before 15th of succeeding month

2. Due date for submitting returns under Provident fund:

Sl. No.	Periodicity	Particulars	Due date	Form
1	Monthly	Consolidated Statement of dues and remittance	By 25th of the succeeding Month	12A
2	Monthly	Return of Employees qualifying for membership to the Employees' Provident Fund for the first time during every month.	By 15th of the succeeding Month	5
3	Yearly	**Member's annual Contribution card:** Form showing month wise recoveries towards E.P.F and Pension Fund in respect of a member for one financial year.	By 30th April of the following year	3A
4	Yearly	**Consolidated annual contribution statement:** This form provides annual contributions of each member of the establishment.	By 30th April of the following year	6A

3. Employees Deposit Linked Insurance scheme: (*Due date for deposit of contributions: Same as Provident Fund)

Sl. No.	Scheme	Particulars	Periodicity	Due date	Form
1	Pension scheme	A return of members joining service during the month	Monthly	On or before 15th of the succeeding month	F4 (PS)
2	Pension scheme	Return of Members Leaving Service During the Month	Monthly	On or before 15th of the succeeding month	F5 (PS)
3	EDLIS	Return of employees entitled for membership of Insurance Fund	Monthly	On or before 15th of the succeeding month	F2 (IF)
4	EDLIS	Return of members of Insurance Fund Leaving service during the month	Monthly	On or before 15th of the succeeding month	F3 (IF)
5	Pension scheme	Contribution card for members for the year : Form showing month wise recoveries towards Pension Fund in respect of a member for one financial	Yearly	On or before 30th April of the following year	F7 (PS)
6	Pension scheme	Consolidated annual contribution statement: This form provides annual contributions of each member of the establishment.	Yearly	On or before 30th April of the following year	F8 (PS)

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7	EDLIS	Consolidated annual contribution statement: This form provides annual contributions of each member of the establishment.	Yearly	On or before 30th April of the following year	F4 (IF)

ANDHRA PRADESH PROFESSION TAX

1. Profession Tax Deposit due date:

Sl. No.	Type of Assessee	Periodicity	Due date	Form No.
1	All assessees	Monthly	On or before 10th of Succeeding Month	PT Challan

2.Profession Tax Return filing due date:

Sl. No.	Type of Assessee	Periodicity	Due date	Form No.
1	All assessees	Yearly	On or before 10th of Succeeding Month along with PT Challan	Form V

ANDHRA PRADESH VAT

1. VAT Returns:

Sl. No.	Type of Assessee	Frequency	Months	Due date	Form No.
1	VAT Dealer	Monthly	Apr-Feb	on or before 20 of succeeding month	200
2	VAT Dealer	Monthly	March	on or before 7th of April	200
3	TOT Dealer	Quarterly	Whole year	Within 30 days from the end of the quarter	007

2.VAT Deposit:

Sl. No.	Type of Assessee	Frequency	Months	Payment Mode	Due date
1	VAT Dealer	Monthly	Apr-Feb	Cheque	on or before 15th of succeeding month
2	VAT Dealer	Monthly	Apr-Feb	Other than by cheque	On or before 20th of succeeding month
3	VAT Dealer	Monthly	March	Any mode	On or before 7th April
4	TOT Dealer	Quarterly	Whole year	Any mode	Within 30 days from the end of the quarter

Note: Every VAT dealer or a TOT dealer shall file an additional quarterly return for the quarters ending March, June, September and December containing the details of sales & purchases of taxable goods made within the state in Forms TOT 060A, TOT 060B, VAT 226A, VAT 226B, VAT 227A, VAT 227B and VAT 228A, as applicable to them within 30 days from the end of the quarter.

ANDHRA PRADESH CST

CST Payment due date along with CST Return:

Sl. No.	Type of Assessee	Periodicity	Payment Mode	Due date	CST Return
1	Assessee u/s 7	Monthly	Crossed cheque	On or before 15th of succeeding month	CST VI
2	Assessees liable to pay CST	Monthly	Crossed cheque	On or before 15th of succeeding month	CST VI
3	Assessee u/s 7	Monthly	Any other mode	On or before 20th of succeeding month	CST VI
4	Assessees liable to pay CST	Monthly	Any other mode	On or before 20th of succeeding month	CST VI
5	Assessees not liable to pay CST	Quarterly	-	On or before 15th of succeeding quarter	CST VI