OCTOBER MONTH COMPLIANCE

SN	Vertical	Due Dates	Particular	Consequence of non compliance
1	Income Tax	N.A	N.A	N.A
2	TDS	07.11.2016	Payment of TDS deducted for themonth of October,2016.	Interest @ 1.5% per month or part of month from the date of deduction till the date of payment.
3	COT	15.11.2016	Payment of COT and filing of VAT 120 for October,2016.	Interest @ 1.5% per month or part of the month, & Penalty @ 10% on the Tax payable.
4	VAT	20.11.2016	Payment of VAT and filing of VAT 100 for October,2016.	Interest @ 1.5% per month or part of the month, & Penalty @ 10% on the Tax payable.
5	Professional Tax	20.11.2016	E-Payment & filing of Form 5A for the month of October,2016.	Interest @ 1.50% per month or part of the month, Penalty Rs. 250/-
6	Service Tax Monthly (October) payment	(Monthly Payment) 06.11.2016	E-Payment Corporate & Person Other than Individual, Proprietor & Partnership Firm	sec 75 wef 14.05.2016 Interest rates on delayed payment of duty/tax across all indirect taxes are rationalized and made uniform at 15%, except in case of Service Tax collected but not deposited to the CENTRAL GOVERNMENT, the rate of interest will be 24% from the date on which the Service Tax payment became due. In case of assessees, whose value of taxable services in the preceding year/years covered by the notice is less than Rs.
7	ROC		circular no. 14/2016 today to extend the due date of filing of Forms AOC-4, AOC-4 XBRL and MGT-7 and relax the additional fees for the forms filed till 30thNovember, 2016. Ministry's General Circular No.12/2016 dated 27.10.2016, keeping in view the request received from various stakeholders, ithasbeen decided to relax the additional fee payable on forms AOC-4 andAOC-4 XBRL upto 29 th November, 2016. The additional fee requirementforMGT-7 E-Form is alsorelaxed for all such forms filed till 30th November, 2016, wherever additional fees is applicable.	**Additional fee Charged over and above normal Fees** Upto 30 days: 2 Times the normal fees. 31-60 days: 4 times the normal fees. 61-90 days: 6 times the normal fees. 91-180 days: 10 times the normal fees. More than 180 days: 12 times the normal fees. NORMAL FEES **Having capital** **Less than 100,000 = 200** **1,00,000 – 4,99,999 = 300** **5,00,000 – 24,99,999=400** **25,00,000-99,99,999=500** **1C or more = 600** **Not having sh.capital =200**
8	Excise	06.11.2016	GAR -7	
		10.11.2016	Monthly Return for production and removal of goods ER-1	
			Monthly Return of Excisable Goods Manufactured & Receipt of Inputs & Capital Goods By EOU, STP,HTP ER-2	
			Monthly Return of Informations Relating to Principal Inputs by Manufacturer for Specified Duty paid>=Rs.One Crore in 2014-15 PLA/CENVAT/BOTH ER-6	
9	EPF	16.11.2016	Consolidate Statements Due and Remittance under EPF &EDLI Form 12A	
			Monthly Returns of Employee Joined /Left 5/1C	
10	ESI	20.11.2016	ESI Deposit	

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