TAX CALENDAR/PERIODIC OBLIGATIONS

APRIL:-

- To file half yearly service tax return by 25th of April.

MAY:-

i) To deposit the TDS of payment other than(**Salary, Winnings from lottery/ crossword puzzle/horse races, National saving scheme, Equity Linked Savings scheme**) credited or paid on 31st March of preceding financial year by 31st of May.

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JUNE:-

- To deposit First Installment of Advance Tax in case of corporate assessee by 15th June.
- To deposit First Installment of Advance Fringe benefit Tax in case of corporate assessee by 15th June.
- To file quarterly return of TDS on salary in Form 24 Q & TDS on other sums to

resident (interest, contract, commission, rent and professional fees) in Form-26 Q by 15th June for the Quarter January to March .If return is submitted in computer media, it should be accompained by Form 27 A.

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JULY:-

- To file Income Tax Return by non-corporate assessee, who is not required to get accounts audited by 31st July.
- To file Fringe Benefits Tax Return by person other than company who is not required to get accounts audited by 31st July.
- To file quarterly return of TDS on salary in Form 24 Q & TDS on other sums to resident (interest, contract, commission, rent and professional fees) in Form-26 Q by 15th July for the Quarter April to June .If return is submitted in computer media, it should be accompained by Form 27 A
- To deposit the service tax for the Quarter April to June by 5th July.

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SEPTEMBER:-

- To deposit Second Installment of Advance Tax in case of corporate assessee and First installment of Advance Tax in case of non-corporate assessee by 15th September.

- To deposit Second Installment of Advance Fringe benefit Tax in case of corporate assessee and First installment of Advance Fringe benefit Tax in case of non-corporate assessee by 15th September.

- To file Income-tax return by assessee, who is required to get accounts audited under any Act by 30th September.

- To file Fringe Benefits Return by assessee, who is required to get accounts audited under any Act by 30th September .

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OCTOBER:-

- To file half Yearly service tax retun by 25th October.

- To file quarterly return of TDS on salary in Form 24 Q & TDS on other sums to resident (interest, contract, commission, rent and professional fees) in Form-26 Q by 15th October for the Quarter July to September .If return is submitted in computer media, it should be accompained by Form 27 A.

- To deposit service tax for the Quarter July to September by 5th of October.

DECEMBER:-

- To deposit **Third installment** of Advance Tax for the Corporate assessee and **Second Installment** of Advance Tax by non-corporate assessee by 15th December.

- To deposit **Third installment** of Advance Fringe benefit Tax for the Corporate assessee and **Second Installment** of Advance Fringe benefit Tax by non-corporate assessee by 15th December.

JANUARY:-
To file quarterly return of TDS on salary in Form 24 Q & TDS on other sums to resident (interest, contract, commission, rent and professional fees) in Form-26 Q by 15th January for the Quarter October to December .If return is submitted in computer media, it should be accompained by Form 27 A.

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MARCH:-

- To deposit Last installment of Advance tax by all assessees by 15th March.

- To file Return of Income for assessment year 2008-09 if not filed earlier by 31st March 2007.

- To deposit service tax for the Period January to March by 31st March.

- To deposit Advance Fringe Benefit tax by all assessees for the Last Quater by 15th March.

Notes :

1. TDS is to be deposited within one week from the last day of the month in which deduction is made.

2. If TDS on payment other than (**Salary, Winnings from lottery/ crossword puzzle/horse races, National saving scheme, Equity Linked Savings scheme**) is deducted on 31st March, it may be deposited by 31st May.