Compliances & their DUE DATES

TDS DUE DATE

Qtr	Payment DATE	Return	certificates
Q1(Apr, May & June)	7th of next month in which tds has been deducted i.e. for tds of Apr Due Date is 7th May	15-Jul	30-Jul
Q2(Jul, Aug & Sep)		15-Oct	30-Oct
Q3(Oct, Nov & Dec)		15-Jan	30-Jan
Q4(Jan, Feb & Mar)		15-May	30-May

note: For salary Form 16 last date for ceritificate is 31st May

ADVANCE TAX DUE DATES

		for Co.	for others
INSTALMENT NO	Payment DATE	% OF TAX	% OF TAX
1	15th June	15	
2	15th September	45	30
3	15th December	75	60
4	15th March	100	100

INCOME TAX RETURN

SR.NO.	ASSESSEE	DATES
1	IND/HUF - NOT COVERED UNDER TAX AUDIT	31ST JULY
2	FOR CO. & OTHER THAN ABOVE	30TH SEPT

ROC ANNUAL FILINGS with MCA

SR.NO.	FORM NO	LAST DATES
1	FORM NO.20B ANNUAL RETURN	WITHIN 60 DAYS FROM THE DATE OF AGM
2	FORM NO.23AC & 23ACA	WITHIN 30 DAYS FROM THE DATE OF AGM
3	FORM NO 66	

EXCISE & SERVICE TAX	for Co./Non-SSI	for others/SSI
Payment Service tax - for Co. & others Excise - For Non-SSI & SSI	5th of next month in which service tax has been collected i.e.for Apr Due Date is 5th May	5th of next Quarter in which service tax has been collected i.e.for 1st Qtr Due Date is 5th jul
RETURN EXCISE NON-SSI - MONTHLY RETURN SSI- QUARTERLY RETURN (ER-1, ER-3 FOR SSI & ER-6)	10th of next month i.e.for Apr Due Date is 10th May	10th of next Quarter i.e.for 1st Qtr Due Date is 10th Jul
OTHER RETURNS SUCH AS ER-4 & ER-5	ER-4 - 30TH NOV OF THE SUCCEEDING YEAR ER-5 - 30TH APRIL OF THE SUCCEEDING YEAR (APPLICABLE TO ASSESSEE WHO HAVE PAID DUTY OF RS.1 CRORE OR ABOVE)	
ER-2 & ER-7 ARE FOR SPECIAL CLASS OF ASSESSEE'S	ER-2 FOR 100% EOU TO BE FILED EVERY MONTH BY 10TH OF THE FOLLOWING MONTH	ER-7 FOR ASSESSEE U/S 3A TO BE FILED YEARLY STATING ANNUAL INSTALLED CAPACITY BY 30TH APRIL OF THE NEXT FY
RETURN SERVICE TAX ***ST-3*** (HALFYEARLY - APR-SEP & OCT-MAR)	25TH OCT	25TH OCT
	25TH APR	25TH APR

Penalty on above Compliances

1. TDS for Late Payment - Interest @1% from the date it was deductible to the actual date date of deduction & 1.5% from the date of deduction to the date of payment, Late fees U/s234E of Rs.100 per day for late filing of return.

2. Interest @ 18% or 13% p.a. as applicable for late payment of Service Tax, penalty of Rs.1000 + 100 per day max Rs.20000/- for late filing of Return

3.interest U/s.234A & 234B for Advance Tax short payment & non-payment