

FEBRUARY COMPLIANCE

SN	Vertical	Due Dates	Particular	Consequence of non compliance
1	Income Tax	15.03.2015	Advance Tax Payment : For Companies -3rd Installment For Other than Companies - 4th Installment	Interest u/s 234 B: - Simple interest @ 1% on the tax amount for the month or part of the month. Interest u/s 234 C: - Simple interest @ 1% on the tax amount.
2	TDS	07.03.2015	Payment of TDS deducted for the month of FEB.	Interest @ 1.5% per month or part of month from the date of deduction till the date of payment subject to the maximum of tax Deducted.
3	COT	15.03.2015	Payment of COT and filing of VAT 120	Interest @ 1.5% per month or part of the month, & Penalty @ 10% on the Tax payable
4	VAT	20.03.2015	Payment of VAT and filing of VAT 100.	Interest @ 1.5% per month, & Penalty @ 10% on the Tax payable.
5	Professional Tax	20.03.2015	E-Payment & filing of Form 5A for the month of FEB.	Interest @ 2% per month or part of the month, Penalty Rs. 250/-
6	Service Tax	30.03.2015 (Monthly Payment) 06.03.2015	E-Payment(Person Other than Individual, Proprietor & Partnership Firm) E-Payment Mandatory For Service Tax Paid >100000 in FY2013-14	Interest Payment Up to 6 months@18% From 6 months to 1 Year @24% More than 1 Year@30%
7	ROC	NA	NA	NA
8	Excise	06.03.2015	GAR -7 E-Payment Mandatory For ED Paid >1000000 in FY2013-14	
		10.03.2015	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 2013-14 PLA/CENVAT/BOTH ER-6	
9	EPF	15.03.2015	Consolidate Statements Due and Remittance under EPF &EDLI Form 12A Monthly Returns of Employee Joined /Left 5/10	
10	ESI	21.03.2015	ESI Deposit	