MARCH COMPLIANCE

SN	Vertical	Due Dates	Particular	Consequence of non compliance
1	Income Tax	N.A	N.A	N.A
2	TDS	30.04.2015	Payment of TDS deducted for themonth of March,2015.	Interest @ 1.5% per month or part of month from the date of deduction till the date of payment.
3	COT	15.04.2015	Payment of COT(Monthly and for 4th Quarter) and filing of VAT 120 for March,2015.	Interest @ 1.5% per month or part of the month, & Penalty @ 10% on the Tax payable.
4	VAT	20.04.2015	Payment of VAT and filing of VAT 100 for March,2015. **NOTE**:-C-Forms Can be issued for Quarter ending March Within 90 Days From Now.	Interest @ 1.5% per month or part of the month, & Penalty @ 10% on the Tax payable.
5	Professional Tax	20.04.2015	E-Payment & filing of Form 5A for the month of March,2015.	Interest @ 1.50% per month or part of the month, Penalty Rs. 250/-
		30.04.2015	Payment of Professional Tax Renewal fee for Enrolled Assessees (EC) for the year 2015-16 and submission of return in Form 4A	Interest @ 1.50% per month or part of the month, Penalty Rs. 250/- 50% of Tax due for non-payment of professional tax
6	Service Tax		the new service tax rate 14% shall be applicable from the date notified by Central Government, by way of notification in official gadget, after enactment of finance bill, 2015.	ICAI/IDTC/GST/2015 1st April, 2015 Clarification- No change in rate of Service Tax Finance bill, 2015 has proposed to increase effective rate of Service Tax from 12.36% to 14%. It is wrongly reported in some quarters that the effective date of change in rate of Service Tax is 1st April, 2015. It is hereby clarified that the change in the rate of Service Tax will be effective from the date to be notified after enactment of Finance Bill, 2015. In this regard relevant portion of D.O.F. No.334/5/2015-TRU dated 28th February 2015 is produced below: "3.3 The Service Tax rate shall come into effect from a date to be notified by the Central Government after the enactment of the Finance Bill, 2015". Hence, it is worthwhile to mention that there is no change in the rate of Service Tax w.e.f. 1st April 2015.
		25.04.2015	Half Yearly Return of ST-3 OCT-MARCH	For-15days Rs.500/- Beyond 15 Days-30days Rs.1000/- Beyond 30 days Rs.1000 + Rs.100 However Maximum Penaly Shall not exceed Rs.20000/-
7	Excise	06.04.2015	GAR -7 E-Payment Mandatory For ED Paid >1000000 in FY2013-14	
		10.04.2015	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	
			Quarterly Return Prodution & Removal of Goods by SSI for Quaretr ending MAR-15	
		15.04.2015	Quarterly Return of CENVAT by First & Second Stage Dealer Quarter ending MAR-15	
		20.04.2015	Quarterly Return Prodution , Removal & Cenvat by Specified Manufacturers Yarns & Ready made Garments for Quaretr endingMAR-15 ER-3	
		30.04.2015	Annual Declaration on principal inputs by Assasees who in FY 2014-15 paid >= 1 crore as PLA/Cenvat/BOTH to be Filed ER-5 Annual Installed Capacity Statement by all the assasees To be Filed ER-7	
8	EPF	15.04.2015	Consolidate Statements Due and Remittance under EPF &EDLI Form 12A	
			Monthly Returns of Employee Joined /Left 5/10	
		30.04.2015	Filling Consolidated annual Statement Form-6A Annual Return Monthwise Recoveries from Members in Form 3A	
9	ESI	21.04.2015	ESI Deposit	

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