

APRIL COMPLIANCE

SN	Vertical	Due Dates	Particular	Consequence of non compliance
1	Income Tax	N.A	N.A	N.A
2	TDS	07.05.2015	Payment of TDS deducted for the month of April,2015. Quote AY-2016-17	Interest @ 1.5% per month or part of month from the date of deduction till the date of payment.
		15.05.2015	Quarterly Return of TDS 24Q,26Q TCS -27EQ & Non Residents - 27Q	Section 234E of the Income-tax Act, 1961 inserted by the Finance Act, 2012 provides for levy of a fee of Rs. 200/- for each day's delay in filing or Tax payable amount of Quarter Whichever is Less
		30.05.2015	Issue of TDS Certificates Form-16A& Form 16 (31.05.2015)	Delay in issuing certificates will involve a fine of Rs. 100 per day subject to an upper limit of the tax deducted.
3	COT	15.05.2015	Payment of COT(Monthly) and filing of VAT 120 for April,2015.	Interest @ 1.5% per month or part of the month, & Penalty @ 10% on the Tax payable.
4	VAT	20.05.2015	Payment of VAT and filing of VAT 100 for April,2015.	Interest @ 1.5% per month or part of the month, & Penalty @ 10% on the Tax payable.
5	Professional Tax	20.05.2015	E-Payment & filing of Form 5A for the month of April,2015.	Interest @ 1.50% per month or part of the month, Penalty Rs. 250/-
		31.05.2015	Submission of annual Return of Employees for the year 2014-15 in Form -5 Online	
6	Service Tax	06.05.2015	Monthly Payments for Copmanies	Extent of Delay Simple Int P.A Upto 6 Months 18% 6Months to 1 Year 24% More Than 1 Year 30%
7	Excise	06.05.2015	GAR -7 E-Payment Mandatory For ED Paid >1000000 in FY2014-15	
		10.05.2015	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 2014-15 PLA/CENVAT/BOTH ER-6	
8	EPF	15.05.2015	Consolidate Statements Due and Remittance under EPF & EDLI Form 12A	
			Monthly Returns of Employee Joined /Left 5/10	
		30.05.2015	Filling Consolidated annual Statement Form-6A Annual Return Monthwise Recoveries from Members in Form 3A	
9	ESI	12.05.2015	Half Yearly Return on ESI Contribution for Half year 31st March 2015 in Form-6A	
		21.05.2015	ESI Deposit	