

JUNE MONTH COMPLIANCE

SN	Vertical	Due Dates	Particular	Consequence of non compliance
1	Income Tax			Due Date Extended for Individual , Business having Income Less than < 1 Crore Due date extended from 31/07/2015 to 31st August 2015 vide order u/s 119
2	TDS	07.07.2015	Payment of TDS deducted for the month of June,2015. Quote AY-2016-17	Interest @ 1.5% per month or part of month from the date of deduction till the date of payment.
		15.07.2015	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
3	COT	15.07.2015	Payment of COT(Monthly) & Dealers Quaterly and filing of VAT 120 for JUNE,2015.	Interest @ 1.5% per month or part of the month, & Penalty @ 10% on the Tax payable.
4	VAT	20.07.2015	Payment of VAT and filing of VAT 100 for June,2015.	Interest @ 1.5% per month or part of the month, & Penalty @ 10% on the Tax payable.
5	Professional Tax	20.07.2015	E-Payment & filing of Form 5A for the month of June,2015.	Interest @ 1.50% per month or part of the month, Penalty Rs. 250/-
6	Service Tax	06.07.2015	Monthly & Quarterly Payments for Copmanies & Other than Companies	Extent of Delay Simple Int P.A Upto 6 Months 18% 6Months to 1 Year 24% More Than 1 Year 30%
7	Excise	06.07.2015	GAR -7 E-Payment Mandatory For ED Paid >1000000 in FY2014-15	
		10.07.2015	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	
		15.07.2015	Quarterly Return of Central Excise First Stage & Second Stage dealer Quarter ending June ER-3	
8	EPF	15.07.2015	Consolidate Statements Due and Remittance under EPF & EDLI Form 12A	
			Monthly Returns of Employee Joined /Left 5/10	
9	ESI	21.07.2015	ESI Deposit	

www.kavirajaassociates.weebly.com

Due dates for filing of TDS/TCS returns

Due dates for filing of TDS/TCS returns are as below:
[Subject to Extension by the CBDT for

Quarter	Form Nos. 24Q & 26Q	Form No. 27Q	Form No. 27EQ
April to June	15-Jul	15-Jul	15-Jul
July to September	15-Oct	15-Oct	15-Oct
October to December	15-Jan	15-Jan	15-Jan
January to March	15-May	15-May	15-May

Late filing consequences

Fees for delay in furnishing the statements: (refer section 234E of Income Tax Act)

Effective from 1st July 2012, any delay in furnishing the eTDS statement will result in a mandatory fees of Rs. 200 per day, the total fees should not exceed the total amount of TDS made for the