

**Statutory Compliance for December-2015**

| SN | Vertical                                                          | Due Dates                                         | Particular                                                                                                                                                                                          | Consequence of non compliance                                                                                                                                                             |
|----|-------------------------------------------------------------------|---------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    | TDS                                                               | 07.01.2016                                        | Payment of TDS deducted for the month of December, 2015                                                                                                                                             | Interest @ 1.5% per month or part of month from the date of deduction till the date of payment.                                                                                           |
|    |                                                                   | 15.01.2016                                        | Due Date for Filing of TDS Return for the 3rd Quarter (FY 15-16).                                                                                                                                   | Fee u/s 234E of Rs 200/- per day from 15th January till the return is filed.                                                                                                              |
|    |                                                                   | 30.01.2016                                        | Due Date for issue of Form 16 A (Non Salary cases).                                                                                                                                                 | Penalty of Rs 100/- per day for each day of default.                                                                                                                                      |
| 2  | COT                                                               | 15.01.2016                                        | Payment of COT (Monthly and for 3rd Quarter) and filing of VAT 120 for December, 2015                                                                                                               | Interest @ 1.5% per month or part of the month, & Penalty @ 10% on the Tax payable.                                                                                                       |
| 3  | VAT                                                               | 20.01.2016                                        | Payment of VAT and filing of VAT 100 for December, 2015<br><br><b>NOTE:-</b> C-Forms Can be issued for Quarter ending September                                                                     | Interest @ 1.5% per month or part of the month, & Penalty @ 10% on the Tax payable.                                                                                                       |
| 4  | Professional Tax                                                  | 20.01.2016                                        | E-Payment & filing of Form 5A for the month of                                                                                                                                                      | Interest @ 1.50% per month or part of                                                                                                                                                     |
| 5  | Service Tax<br>Monthly (December) and quarter 3 (Oct-Dec) payment | 06.01.2016<br>(Monthly Payment)<br><br>06.01.2016 | Online Payment<br><br>E-Payment Corporate & Person Other than Individual, Proprietor & Partnership Firm                                                                                             | Extent of Delay                      Simple Int P.A<br>Upto 6 Months                      18%<br>6 Months to 1 Year                      24%<br>More Than 1 Year                      30% |
| 6  | Excise                                                            | 06.01.2016<br>(Monthly Payment)                   | Online Payment                                                                                                                                                                                      |                                                                                                                                                                                           |
|    |                                                                   | 06.01.2016                                        | GAR -7<br>E-Payment Mandatory For ED Paid >1000000 in FY2013-14                                                                                                                                     |                                                                                                                                                                                           |
|    |                                                                   | 10.01.2016                                        | Monthly Return for production and removal of goods ER-1<br>of Inputs & Capital Goods By EOU, STP, HTP ER-2<br>by Manufacturer for Specified Duty paid >=Rs. One Crore in<br>Quarter ending DEC-2015 |                                                                                                                                                                                           |
|    |                                                                   | 15.01.2016                                        | Quarter ending DEC-2015                                                                                                                                                                             |                                                                                                                                                                                           |
|    |                                                                   | 20.01.2016                                        | Manufacturers Yarns & Ready made Garments for Quarter                                                                                                                                               |                                                                                                                                                                                           |
| 8  | EPF                                                               | 15.01.2016                                        | & EDLI Form 12A                                                                                                                                                                                     |                                                                                                                                                                                           |
|    |                                                                   |                                                   | Monthly Returns of Employee Joined /Left 5/10                                                                                                                                                       |                                                                                                                                                                                           |
| 9  | ESI                                                               | 21.01.2016                                        | ESI Deposit                                                                                                                                                                                         |                                                                                                                                                                                           |