

Due Date Calendar 2019

Advisory

Loans

Registrations

Taxations

Kubera**Advice**TM
Virtual solution to all your business needs
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- Brand Registration

INCOME TAX

Due Date	Particulars	Challan/Form No
07/01/2019	Deposit of TDS or TCS	ITNS-281
07/01/2019	Deposit of TDS in special cases	ITNS-281
15/01/2019	Quarterly statement of TCS	27EQ
15/01/2019	Issuance of TDS certificate for tax deducted under section 194-IA/IB	16B/16C
30/01/2019	Issuance of quarterly TCS certificate	27D
31/01/2019	Quarterly return by banking company/public company/co-operative society regarding non-deduction of tax at source	26QAA
31/01/2019	Furnishing of challan-cum-statement in respect of TDS under section 194-IA/IB	26QB/26QC
31/01/2019	Quarterly statement of TDS in case of all deductors	24Q/26Q/27Q

GST

Due Date	Particulars	Challan/Form No
11/01/2019	Monthly Statement of Outward Supply (Turnover exceeding Rs. 1.50 Crores)	GSTR-1
18/01/2019	Return by Composition taxable person for the previous Quarter.	GSTR-4
20/01/2019	Monthly Consolidated Return for the previous Month	GSTR-3B
31/01/2019	Quarterly Statement of Outward Supply (Turnover up to Rs. 1.50 Crores)	GSTR-1

EPF & ESI Act

Due Date	Particulars
15/01/2019	Deposit of EPF & ESI Contribution

Last day of Month - Due Date for Payment and e-return filing of Monthly **PTRC**.

“ If you think compliance is expensive try non-compliance ”

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INCOME TAX

Due Date	Particulars	Challan/Form No
07/02/2019	Deposit of tax deducted or collected at source.	ITNS-281
14/02/2019	Issuance of TDS certificate for tax deducted under section 194-IA/IB	16B/16C
15/02/2019	Issuance of (non-salary)TDS certificate by all deductors	16A

GST

Due Date	Particulars	Challan/Form No
11/02/2019	Monthly Statement of Outward Supply (Turnover exceeding Rs. 1.50 Crores)	GSTR-1
20/02/2019	Monthly Consolidated Return for the previous Month	GSTR-3B

EPF & ESI Act

Due Date	Particulars
15/02/2019	Deposit of EPF & ESI Contribution

Last day of Month - Due Date for Payment and e-return filing of Monthly **PTRC**.

Deductions u/S 80C

- Ensure tax saving investment in LIC, PPF, PF, NSC, 5 Year Bank FD, ELSS Fund, Sukanya Samruddhi, School Fees, Home Loan Repayment, new Pension Scheme (NPS) upto **Rs. 1.5 Lacs**.
- Addition deduction upto Rs 50000 for self contribution to **NPS**

80D Health Insurance Premium

	Self & Family	Parents
Age	<60	<60
Max Premium	25000	25000
Age	>60	>60
Max Premium	50000	50000
Age	<60	>60
Max Premium	25000	50000

Other Deductions

- **Medical Expenditure** incurred on senior/ very senior citizen (where no mediclaim policy is in force) 50000 /-
- Expenses on preventive **Health Checkup** Rs. 5000
- **Interest on Education Loan**
- **Donation** to institutions registered under section 80G

“ A Head full of fears has no space for Dreams ”

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INCOME TAX

Due Date	Particulars	Challan/Form No
02/03/2019	Furnishing of challan-cum statement in respect of TDS under section 194-IA/IB	26QB/26QC
07/03/2019	Deposit of tax deducted or collected at source	ITNS-281
15/03/2019	Last instalment of advance income tax	ITNS-280
17/03/2019	Issuance of TDS certificate for tax deducted under section 194-IA/IB	16B/16C
30/03/2019	Furnishing of challan-cum-statement in respect of TDS under section 194-IA/IB	26QB/26QC

GST

Due Date	Particulars	Challan/Form No
11/03/2019	Monthly Statement of Outward Supply (Turnover exceeding Rs. 1.50 Crores)	GSTR-1
20/03/2019	Monthly Consolidated Return for the previous Month	GSTR-3B

EPF & ESI Act

Due Date	Particulars
15/03/2019	Deposit of EPF & ESI Contribution

Last day of Month - Due Date for Payment and e-return filing of Monthly **PTRC**.

Tax Rates for Assessment year 2019-20

(1) where the total income does not exceed Rs. 2,50,000	Nil
(2) where the total income exceeds Rs 2,50,000 but does not exceed Rs. 5,00,000	5 per cent of the amount by which the total income exceeds Rs. 2,50,000;
(3) where the total income exceeds Rs 5,00,000 but does not exceed Rs. 10,00,000	Rs. 12,500 plus 20 per cent of the amount by which the total income exceeds Rs. 5,00,000
(4) where the total income exceed Rs. 10,00,000	Rs. 1,12,500 plus 30 per cent of the amount by which the total income exceeds Rs. 10,00,000

“You’re not rich until you have something money can’t buy”

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INCOME TAX

Due Date	Particulars	Challan/Form No
07/04/2019	Deposit of TDS/TCS	ITNS 281
14/04/2019	Issuance of TDS certificate for tax deducted under section 194-IA/IB	16B/16C
30/04/2019	Furnishing of challan-cum-statement in respect of TDS under section 194-IA/IB	26QB/26QC
30/04/2019	Deposit of TDS	ITNS-281
30/04/2019	Deposit tax deducted at source in special cases	ITNS-281
30/04/2019	PAN related information	61

GST

Due Date	Particulars	Challan/Form No
11/04/2019	Monthly Statement of Outward Supply (Turnover exceeding Rs. 1.50 Crores)	GSTR-1
18/04/2019	Return by Composition taxable person for the previous Quarter.	GSTR-4
20/04/2019	Monthly Consolidated Return for the previous Month	GSTR-3B
30/04/2019	Statement of Outward Supply (Turnover up to Rs. 1.50 Crores)	GSTR-1

EPF & ESI Act

Due Date	Particulars
15/04/2019	Deposit of EPF & ESI Contribution

Company Law

Due Date	Purpose of Form	Obligation
30/04/2019	KYC of Directors	Every Director of a Company has to file e form DIR-3 KYC

Last day of Month - Due Date for Payment and e-return filing of Monthly **PTRC**.

**“ Whenever you see a successful business,
someone once made a courageous decision ”**

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INCOME TAX

Due Date	Particulars	Challan/Form No
07/05/2019	Deposit of TDS/TCS	ITNS-281
15/05/2019	Quarterly statement of TCS	27EQ
15/05/2019	Issuance of TDS certificate for tax deducted under section 194-IA/IB	16B/16C
30/05/2019	Furnishing of challan-cum-statement in respect of TDS under section 194-IA/IB	26QB/26QC
30/05/2019	Issuance of quarterly TCS certificate	27D
30/05/2019	Statement as per section 285 read with rule 114DA	49C
31/05/2019	Quarterly return by banking company/public company/co-operative society regarding non-deduction of tax at source	24Q/26Q/27Q
31/05/2019	Application for PAN	49A/49AA
31/05/2019	Statement of reportable account under section 285BA	61B

GST

Due Date	Particulars	Challan/Form No
11/05/2019	Monthly Statement of Outward Supply (Turnover exceeding Rs. 1.50 Crores)	GSTR-1
20/05/2019	Monthly Consolidated Return for the previous Month	GSTR-3B

EPF & ESI Act

Due Date	Particulars
15/05/2019	Deposit of EPF & ESI Contribution

30/05/2019 - Last Date for Enrollment for **PTEC** .

Last day of Month - Due Date for Payment and e-return filing of Monthly **PTRC**.

**“ You’re in Business
to be Successful,
Not to be Loved ”**

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INCOME TAX

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07/06/2019	Deposit of tax deducted or collected at source	ITNS-281
14/06/2019	Issuance of TDS certificate for tax deducted under section 194-IA/IB	16B/16C
15/06/2019	Quarterly (non-salary)TDS certificate by all deductors	16A
15/06/2019	Issue of salary TDS certificate for FY 2018-19 to employees	16
15/06/2019	Deposit of first instalment of advance income-tax by all assessee other than those covered by section 44AD	ITNS-280
29/06/2019	Statement as to activities of investment fund	3CEK
30/06/2019	Furnishing of challan-cum-statement in respect of TDS under section 194-IA/IB	26QB/26QC
30/06/2019	Quarterly return by banking company/public company regarding non-deduction of tax at source	26QAA
30/06/2019	Securities Transaction Tax	Form 1 / 2
30/06/2019	Statement of income distributed by business trust / investment fund	64B/64C

GST

Due Date	Particulars	Challan/Form No
11/06/2019	Monthly Statement of Outward Supply (Turnover exceeding Rs. 1.50 Crores)	GSTR-1
20/06/2019	Monthly Consolidated Return for the previous Month	GSTR-3B

EPF & ESI Act

Due Date	Particulars
15/06/2019	Deposit of EPF & ESI Contribution

30/06/2019 - Last Date for Enrollment for **PTEC**. Challan No - MTR - 6

Last day of Month - Due Date for Payment and e-return filing of Monthly **PTRC**.

**“ When you learn how much you’re worth,
You’ll stop giving people discounts”**

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INCOME TAX

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07/07/2019	Deposit of tax deducted or collected at source	ITNS-281
07/07/2019	Deposit of tax deducted at source in special cases	ITNS-281
15/07/2019	Quarterly statement of TCS	27EQ
15/07/2019	Issuance of TDS certificate for tax deducted under section 194-IA/IB	16C
30/07/2019	Issuance of quarterly TCS certificate	27D
30/07/2019	Furnishing of challan-cum-statement in respect of TDS under section 194-IA/IB	26QB/26QC
31/07/2019	Filing of Income Tax Return	Form as notified by CBDT
31/07/2019	Quarterly return by bank/public company/co-operative society regarding non-deduction of tax at source	26QAA
31/07/2019	Statement relating to scientific research	-
31/07/2019	Quarterly Statement of TDS in case of deductors	24Q/26Q/27Q

GST

Due Date	Particulars	Challan/Form No
11/07/2019	Monthly Statement of Outward Supply (Turnover exceeding Rs. 1.50 Crores)	GSTR-1
18/07/2019	Return by Composition taxable person for the previous Quarter.	GSTR-4
20/07/2019	Monthly Consolidated Return for the previous Month	GSTR-3B
31/07/2019	Statement of Outward Supply (Turnover up to Rs. 1.50 Crores)	GSTR-1

EPF & ESI Act

Due Date	Particulars
15/07/2019	Deposit of EPF & ESI Contribution

Last day of Month - Due Date for Payment and e-return filing of Monthly **PTRC**.

“ The Purpose of a business is to create a customer who creates customers. ”

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INCOME TAX

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07/08/2019	Deposit of tax deducted or collected at source	ITNS-281
14/08/2019	Issuance of TDS certificate for tax deducted under section 194-IA/IB	16B/16C
15/08/2019	Issue of (non-salary) TDS certificate for Apr 2019 to June 2019	16A
30/08/2019	Furnishing of challan-cum-statement in respect of TDS under section 194-IA/IB	26QB/26QC

GST

Due Date	Particulars	Challan/Form No
11/08/2019	Monthly Statement of Outward Supply (Turnover exceeding Rs. 1.50 Crores)	GSTR-1
20/08/2019	Monthly Consolidated Return for the last Month	GSTR-3B

EPF & ESI Act

Due Date	Particulars
15/08/2019	Deposit of EPF & ESI Contribution

Last day of Month - Due Date for Payment and e-return filing of Monthly PTRC.

TDS on certain Payments

Section	TDS on	Limit	Rate
194 C	Payment to resident contractors or sub contractors	30,000(per contract) or 1,00,000 P.A.	To Individual/ HUF → 1% To Others → 2%
194 H	Payment of Commission / Brokerage	15,000 P.A.	5%
194 I	Rent paid to resident	180,000 P.A.	Equipment Plant/machinery → 2% Land/ Building →10%
194 IA	Transfer of immovable property other than agriculture land	50 Lacs on per transaction	1%
194 IB	Payment of Rent by individual / HUF	50,000 P.M.	5%
194 J	Fees for Professional / technical service or royalty or remuneration, fees or commission to director of company	30,000 P.A.	10%

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INCOME TAX

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07/09/2019	Deposit of tax deducted or collected at source	ITNS-281
14/09/2019	Issuance of TDS certificate for tax deducted under section 194-IA/IB	16B/16C
15/09/2019	Deposit of advance Income-tax	ITNS-280
30/09/2019	Furnishing of challan-cum-statement in respect of TDS under section 194-IA/IB	26QB/26QC
30/09/2019	Tax Audit of Accounts	3CA OR 3CB & 3CD
30/09/2019	Filing of income-tax return	Form as notified by CBDT

GST

Due Date	Particulars	Challan/Form No
11/09/2019	Monthly Statement of Outward Supply (Turnover exceeding Rs. 1.50 Crores)	GSTR-1
20/09/2019	Monthly Consolidated Return for the previous Month	GSTR-3B

EPF & ESI Act

Due Date	Particulars
15/09/2019	Deposit of EPF & ESI Contribution

Last day of Month - Due Date for Payment and e-return filing of Monthly **PTRC**.

Capital Gain

- If immovable property is held for more than 24 months, it is considered as Long Term.
- In Case of movable property, the said period is 36 Months.

Particulars	Tax Rate
Short Term Capital Gain on share transaction on which STT is paid	15%
Long Term Capital Gain on shares > 1 Lac (without indexation)	10%
Long Term Capital Gain	20%

“ Quality is not an act, it is a Habit ”

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INCOME TAX

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07/10/2019	Deposit of tax deducted at source	ITNS-281
07/10/2019	Deposit of tax deducted at source in special cases	ITNS-281
15/10/2019	Quarterly statement of TCS	27EQ
15/10/2019	Issuance of TDS certificate for tax deducted under section 194-IA/IB	16B/16C
30/10/2019	Issuance of quarterly TCS certificate	27D
30/10/2019	Furnishing of challan-cum-statement in respect of TDS under section 194-IA/IB	26QB/26QC
31/10/2019	Quarterly statement of TDS in case of all assessees/ deductors	24Q/26Q/27Q
31/10/2019	Quarterly return by banking company/public company/co-operative society regarding non-deduction of tax at source	26QAA
31/10/2019	PAN related information	6I

GST

Due Date	Particulars	Challan/Form No
11/10/2019	Monthly Statement of Outward Supply (Turnover exceeding Rs. 1.50 Crores)	GSTR-1
18/10/2019	Return by Composition taxable person for the previous Quarter.	GSTR-4
20/10/2019	Monthly Consolidated Return for the previous Month	GSTR-3B
31/10/2019	Statement of Outward Supply (Turnover up to Rs. 1.50 Crores)	GSTR-1

EPF & ESI Act

Due Date	Particulars
15/10/2019	Deposit of EPF & ESI Contribution

Company Law

Due Date	Purpose of Form	Obligation
15/10/2019	Appoint of Auditor	File e Form ADT-1 for appointment of Auditor within 15 days of AGM/EGM
30/10/2019	Annual Return	File e-form AOC-4/AOC-4 XBRL before 31/10/2019 or within 30 days of AGM whichever is earlier

Last day of Month - Due Date for Payment and e-return filing of Monthly PTRC.

20/10/2019 Last chance to claim ITC Credit on GST Purchases and expenses made till 31st March 2019 but not claimed in return filed upto March 2019

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Due Date	Particulars	Challan/Form No
07/11/2019	Deposit of tax deducted or collected at source	ITNS-281
14/11/2019	Issuance of TDS certificate for tax deducted under section 194-IA/IB	16B/16C
15/11/2019	Issue of (non-salary) TDS certificate for July 2019 to Sep 2019	16A
30/11/2019	Filing of return of income and obtaining tax audit report	3CA/3CB & 3CD
30/11/2019	Audit Report	3CEB
30/11/2019	Furnishing of challan-cum-statement in respect of TDS under section 194-IA/IB	26QB/26QC
30/11/2019	Statement of income distributed to be furnished by business trust	64A

GST

Due Date	Particulars	Challan/Form No
11/11/2019	Monthly Statement of Outward Supply (Turnover exceeding Rs. 1.50 Crores)	GSTR-1
20/11/2019	Monthly Consolidated Return for the previous Month	GSTR-3B

EPF & ESI Act

Due Date	Particulars
15/11/2019	Deposit of EPF & ESI Contribution

Company Law

Due Date	Purpose of Form	Obligation
29/11/2019	Annual Return	File e-form MGT-7 within 60 days of AGM

Last day of Month - Due Date for Payment and e-return filing of Monthly PTRC.

“ Never depend on single Income
make Investment
To create a second Source ”

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INCOME TAX

Due Date	Particulars	Challan/Form No
07/12/2019	Deposit of tax deducted or collected at source	ITNS 281
15/12/2019	Instalment of advance tax by all assees other than those covered by section 44AD	ITNS-280
15/12/2019	Issuance of TDS certificate for tax deducted under section 194-IA/IB	16B/16C
30/12/2019	Furnishing of challan-cum-statement in respect of TDS under section 194-IA/IB	26QB/26QC

GST

Due Date	Particulars	Challan/Form No
11/12/2019	Monthly Statement of Outward Supply (Turnover exceeding Rs. 1.50 Crores)	GSTR-1
20/12/2019	Monthly Consolidated Return for the previous Month	GSTR-3B

EPF & ESI Act

Due Date	Particulars
15/12/2019	Deposit of EPF & ESI Contribution

Last day of Month - Due Date for Payment and e-return filing of Monthly PTRC.

“ Clients do not come first.
Employees come first.
If you take care of employees,
they will take care of the clients ”