

2015

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Chartered Accountants

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JANUARY

Sun	Mon	Tue	Wed	Thu	Fri	Sat
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
1	2	3	4	5	6	7

The calendar captures only key compliance dates. It does not include dates for filing of revised returns, due dates for filing of refund applications or replies to notices and appeals or any situation specific date.

DUE DATES

- 04** SEZ - NSDL MPR
- 05** Pay service tax (Non e-payment)
- 06** Pay service tax
Pay excise duty
- 07** TDS e-payment
STPI MPR
SEZ MPR
- 10** File ER-1/ER-2/ER-3/ER-6
- 15** eTDS Form 24Q/26Q/27Q/27EQ
P F Payment
VAT payment/returns - Category I
STPI QPR
- 20** VAT payment/returns - Category II
- 21** ESI payment
- 25** VAT payment/returns - Category III
- 30** Form A-3 (SEZ)
Issue Form 16A /27D
- 31** eTDS Form 24Q/26Q/26QAA/27Q/27EQ - Govt
VAT audit report in Form13/13A

FEBRUARY

Sun	Mon	Tue	Wed	Thu	Fri	Sat
25	26	27	28	29	30	31
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
1	2	3	4	5	6	7

The calendar captures only key compliance dates. It does not include dates for filing of revised returns, due dates for filing of refund applications or replies to notices and appeals or any situation specific date.

DUE DATES

- 04** SEZ - NSDL MPR
- 05** Pay service tax (Non e-payment)
- 06** Pay service tax
Pay excise duty
- 07** TDS e-payment
STPI MPR
SEZ MPR
- 10** File ER-1/ER-2/ER-3/ER-6
- 15** Issue Form 16A
P F Payment
VAT payment/returns - Category I
- 20** VAT payment/returns - Category II
- 21** ESI payment
- 25** VAT payment/returns - Category III
- 28** Pay Professional Tax (Oct-Mar)

MARCH

Sun	Mon	Tue	Wed	Thu	Fri	Sat
22	23	24	25	26	27	28
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	1	2	3	4

The calendar captures only key compliance dates. It does not include dates for filing of revised returns, due dates for filing of refund applications or replies to notices and appeals or any situation specific date.

DUE DATES

- 04** SEZ - NSDL MPR
- 05** Pay service tax (Non e-payment)
- 06** Pay service tax
Pay excise duty
- 07** STPI MPR
SEZ MPR
- 08** TDS e-payment
- 10** File ER-1/ER-2/ER-3/ER-6
- 15** Advance tax
P F Payment
VAT payment/returns - Category I
- 20** VAT payment/returns - Category II
- 21** ESI payment
- 25** VAT payment/returns - Category III
- 31** Pay service tax
Pay excise duty
Last date for filing income tax
return for the AY 2013-2014

APRIL

Sun	Mon	Tue	Wed	Thu	Fri	Sat
29	30	31	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	1	2
3	4	5	6	7	8	9

The calendar captures only key compliance dates. It does not include dates for filing of revised returns, due dates for filing of refund applications or replies to notices and appeals or any situation specific date.

DUE DATES

- 04** SEZ - NSDL MPR
- 07** STPI MPR
SEZ MPR
- 10** File ER-1/ER-2/ER-3/ER-6
- 15** P F Payment
VAT payment/returns - Category I
STPI QPR
- 20** VAT payment/returns - Category II
- 21** ESI payment
Monthly ESI Returns
- 25** File ST-3
VAT payment/returns - Category III
- 30** Form A-3 (SEZ)
File ER-5 - Inputs
File ER-7 - Capacity
TDS e-payment
Compounding application/ Annual return/Stock - VAT

MAY

Sun	Mon	Tue	Wed	Thu	Fri	Sat
26	27	28	29	30	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	1	2	3	4	5	6

The calendar captures only key compliance dates. It does not include dates for filing of revised returns, due dates for filing of refund applications or replies to notices and appeals or any situation specific date.

DUE DATES

- 04** SEZ - NSDL MPR
- 05** Pay service tax (Non e-payment)
- 06** Pay service tax
Pay excise duty
- 07** TDS e-payment
STPI / SEZ MPR
SEZ MPR
- 10** File ER-1/ER-2/ER-3/ER-6
- 15** eTDS Form 24Q/26Q/27Q/27EQ
P F Payment
VAT payment/returns - Category I
- 20** VAT payment/returns - Category II
- 21** ESI payment
- 25** VAT payment/returns - Category III
- 30** Annual Activity Certificate in Form 49C by LO
eTDS Form 24Q/26Q/27Q/27EQ - Govt.
Issue Form 16A /27D
- 31** Issue Form 16

JUNE

Sun	Mon	Tue	Wed	Thu	Fri	Sat
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	1	2	3	4
5	6	7	8	9	10	11

The calendar captures only key compliance dates. It does not include dates for filing of revised returns, due dates for filing of refund applications or replies to notices and appeals or any situation specific date.

DUE DATES

- 04** SEZ - NSDL MPR
- 05** Pay service tax (Non e-payment)
- 06** Pay service tax
Pay excise duty
- 07** TDS e-payment
STPI MPR
SEZ MPR
- 10** File ER-1/ER-2/ER-3/ER-6
- 15** Advance tax
P F Payment
VAT payment/returns - Category I
- 20** VAT payment/returns - Category II
- 21** ESI payment
- 25** VAT payment/returns - Category III
- 30** Form26QAA - Banks
Return of Deposit DPT-3
Refund of input tax credits - VAT

JULY

Sun	Mon	Tue	Wed	Thu	Fri	Sat
28	29	30	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	1
2	3	4	5	6	7	8

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DUE DATES

- 01** MBP-1 - Interest of director
- 04** SEZ - NSDL MPR
- 05** Pay service tax (Non e-payment)
- 06** Pay service tax
Pay excise duty
- 07** TDS e-payment
STPI MPR
SEZ MPR
- 10** File ER-1/ER-2/ER-3/ER-6
- 15** eTDS Form 24Q/26Q/27Q/27EQ
P F Payment
VAT payment/returns - Category I
STPI QPR
RBI-FDI
- 20** VAT payment/returns - Category II
- 21** ESI payment
- 25** VAT payment/returns - Category III
- 30** Form A-3 (SEZ)
Issue Form 16A
- 31** IT returns (other than tax audit case)
eTDS Form 24Q/26Q/26QAA/27Q/27EQ-Govt.

AUGUST

Sun	Mon	Tue	Wed	Thu	Fri	Sat
26	27	28	29	30	31	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31	1	2	3	4	5

The calendar captures only key compliance dates. It does not include dates for filing of revised returns, due dates for filing of refund applications or replies to notices and appeals or any situation specific date.

DUE DATES

- 04 SEZ - NSDL MPR
- 05 Pay service tax (Non e-payment)
- 06 Pay service tax
Pay excise duty
- 07 TDS e-payment
STPI MPR
SEZ MPR
- 10 File ER-1/ER-2/ER-3/ER-6
- 15 P F Payment
VAT payment/returns - Category I
- 20 VAT payment/returns - Category II
- 21 ESI payment
- 25 VAT payment/returns - Category III
- 31 Pay Professional Tax (Apr-Sept)

SEPTEMBER

Sun	Mon	Tue	Wed	Thu	Fri	Sat
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	1	2	3
4	5	6	7	8	9	10

The calendar captures only key compliance dates. It does not include dates for filing of revised returns, due dates for filing of refund applications or replies to notices and appeals or any situation specific date.

DUE DATES

- 04** SEZ - NSDL MPR
- 05** Pay service tax (Non e-payment)
- 06** Pay service tax
Pay excise duty
- 07** TDS e-payment
STPI / SEZ MPR
SEZ MPR
- 10** File ER-1/ER-2/ER-3/ER-6
- 15** Advance tax
P F Payment
VAT payment/returns - Category I
- 20** VAT payment/returns - Category II
- 21** ESI payment
- 25** VAT payment/returns - Category III
- 30** IT returns/Wealth tax - Tax audit assesseees
AGM - Companies Act

OCTOBER

Sun	Mon	Tue	Wed	Thu	Fri	Sat
27	28	29	30	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
1	2	3	4	5	6	7

The calendar captures only key compliance dates. It does not include dates for filing of revised returns, due dates for filing of refund applications or replies to notices and appeals or any situation specific date.

DUE DATES

04	SEZ - NSDL MPR
05	Pay service tax (Non e-payment)
06	Pay service tax Pay excise duty
07	TDS e-payment STPI MPR SEZ MPR
10	File ER-1/ER-2/ER-3/ER-6
14	ADT-1/GNL-2
15	eTDS Form 24Q/26Q/27Q/27EQ P F Payment VAT payment/returns - Category I STPI QPR
20	VAT payment/returns - Category li
21	ESI payment
25	File ST-3 VAT payment/returns - Category lii
29	Annual accounts [AOC-4]
30	Form A-3 (SEZ) Issue Form 16A
31	eTDS Form 24Q/26Q/26QAA/27Q/27EQ - Govt.

NOVEMBER

Sun	Mon	Tue	Wed	Thu	Fri	Sat
25	26	27	28	29	30	31
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	1	2	3	4	5

The calendar captures only key compliance dates. It does not include dates for filing of revised returns, due dates for filing of refund applications or replies to notices and appeals or any situation specific date.

DUE DATES

- 04** SEZ - NSDL MPR
- 05** Pay service tax (Non e-payment)
- 06** Pay service tax
Pay excise duty
- 07** TDS e-payment
STPI MPR
SEZ MPR
- 10** File ER-1/ER-2/ER-3/ER-6
- 15** P F Payment
VAT payment/returns - Category I
- 20** VAT payment/returns - Category II
- 21** ESI payment
- 25** VAT payment/returns - Category III
- 28** Annual return (MGT-7)
- 30** File ER-4 - Annual Info
IT returns/92E - Transfer Pricing

DECEMBER

Sun	Mon	Tue	Wed	Thu	Fri	Sat
29	30	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2
3	4	5	6	7	8	9

The calendar captures only key compliance dates. It does not include dates for filing of revised returns, due dates for filing of refund applications or replies to notices and appeals or any situation specific date.

DUE DATES

- 04** SEZ - NSDL MPR
- 05** Pay service tax (Non e-payment)
- 06** Pay service tax
Pay excise duty
- 07** TDS e-payment
STPI MP
SEZ MPR
- 10** File ER-1/ER-2/ER-3/ER-6
- 15** Advance tax
P. F Payment
VAT payment/returns - Category I
- 20** VAT payment/returns - Category II
- 21** ESI payment
- 25** VAT payment/returns - Category III
- 31** VAT audit report in Form13/13A

INCOME TAX LAW

Q1						
Sl No	Date	Law	Sections	Statements/ returns/certificates to be issue/furnished	Form No	Rule
1	15-Jul-14	Income Tax Act, 1961	192(1), 192(1A), 200(3)	Quarterly statements u/s 200(3) for salary cases	24Q	31A
2	15-Jul-14	Income Tax Act, 1961	193 to 194D & 194EE to 194LA, 200(3)	Quarterly statements u/s 200(3) for other than salary cases	26Q	31A
3	15-Jul-14	Income Tax Act, 1961	194E, 194LB, 194LC, 195, 196A, 196B, 196C, 196D, 200(3)	Quarterly statements u/s 200(3) for non-residents cases	27Q	31A
4	15-Jul-14	Income Tax Act, 1961	206C(1)	Quarterly statements u/s 206C(3) for TCS	27EQ	31AA
5	30-Jul-14	Income Tax Act, 1961	193, 194, 194A, 194B, 194BB, 194C, 194D, 194E, 194EE, 194F, 194G, 194-I, 194J, 194LA, 194LB, 194LC, 195, 196B, 196C & 196D	Quarterly TDS certificate relating to payments other than salary	16A	31
6	30-Jul-14	Income Tax Act, 1961	206C(5)	Quarterly TCS certificates	27D	37D
7	31-Jul-14	Income Tax Act, 1961	192(1), 192(1A), 200(3)	Quarterly statements u/s 200(3) for salary cases by Govt. offices	24Q	31A
8	31-Jul-14	Income Tax Act, 1961	193 to 194D & 194EE to 194LA, 200(3)	Quarterly statements u/s 200(3) for other than salary cases by Govt. offices	26Q	31A
9	31-Jul-14	Income Tax Act, 1961	194E, 194LB, 194LC, 195, 196A, 196B, 196C, 196D, 200(3)	Quarterly statements u/s 200(3) for non-residents cases by Govt. offices	27Q	31A
10	15-Aug-14	Income Tax Act, 1961	193, 194, 194A, 194B, 194BB, 194C, 194D, 194E, 194EE, 194F, 194G, 194-I, 194J, 194LA, 194LB, 194LC, 195, 196B, 196C & 196D	Quarterly TDS certificate relating to payments other than salary by Govt. Offices	16A	31
11	31-Jul-14	Income Tax Act, 1961	206A(1)	Quarterly returns by Banks/Co-operative Co/Public sector Co u/s 206A disclosing interest payments	26QAA	31ACA
Q2						
1	15-Oct-14	Income Tax Act, 1961	192(1), 192(1A), 200(3)	Quarterly statements u/s 200(3) for salary cases	24Q	31A
2	15-Oct-14	Income Tax Act, 1961	193 to 194D & 194EE to 194LA, 200(3)	Quarterly statements u/s 200(3) for other than salary cases	26Q	31A
3	15-Oct-14	Income Tax Act, 1961	194E, 194LB, 194LC, 195, 196A, 196B, 196C, 196D, 200(3)	Quarterly statements u/s 200(3) for non-residents cases	27Q	31A
4	15-Oct-14	Income Tax Act, 1961	206C(1)	Quarterly statements u/s 206C(3) for TCS	27EQ	31AA
5	30-Oct-14	Income Tax Act, 1961	193, 194, 194A, 194B, 194BB, 194C, 194D, 194E, 194EE, 194F, 194G, 194-I, 194J, 194LA, 194LB, 194LC, 195, 196B, 196C & 196D	Quarterly TDS certificate relating to payments other than salary	16A	31
6	30-Oct-15	Income Tax Act, 1961	206C(5)	Quarterly TCS certificates	27D	37D
7	31-Oct-14	Income Tax Act, 1961	192(1), 192(1A), 200(3)	Quarterly statements u/s 200(3) for salary cases by Govt. offices	24Q	31A
8	31-Oct-14	Income Tax Act, 1961	193 to 194D & 194EE to 194LA, 200(3)	Quarterly statements u/s 200(3) for other than salary cases by Govt. offices	26Q	31A
9	31-Oct-14	Income Tax Act, 1961	194E, 194LB, 194LC, 195, 196A, 196B, 196C, 196D, 200(3)	Quarterly statements u/s 200(3) for non-residents cases by Govt. offices	27Q	31A
10	31-Oct-14	Income Tax Act, 1961	206A(1)	Quarterly returns by Banks/Co-operative Co/Public sector Co u/s 206A disclosing interest payments	26QAA	31ACA
11	15-Nov-14	Income Tax Act, 1961	193, 194, 194A, 194B, 194BB, 194C, 194D, 194E, 194EE, 194F, 194G, 194-I, 194J, 194LA, 194LB, 194LC, 195, 196B, 196C & 196D	Quarterly TDS certificate relating to payments other than salary by Govt. Offices	16A	31
Q3						
1	15-Jan-15	Income Tax Act, 1961	192(1), 192(1A), 200(3)	Quarterly statements u/s 200(3) for salary cases	24Q	31A
2	15-Jan-15	Income Tax Act, 1961	193 to 194D & 194EE to 194LA, 200(3)	Quarterly statements u/s 200(3) for other than salary cases	26Q	31A
3	15-Jan-15	Income Tax Act, 1961	194E, 194LB, 194LC, 195, 196A, 196B, 196C, 196D, 200(3)	Quarterly statements u/s 200(3) for non-residents cases	27Q	31A
4	15-Jan-15	Income Tax Act, 1961	206C(1)	Quarterly statements u/s 206C(3) for TCS	27EQ	31AA
5	30-Jan-15	Income Tax Act, 1961	193, 194, 194A, 194B, 194BB, 194C, 194D, 194E, 194EE, 194F, 194G, 194-I, 194J, 194LA, 194LB, 194LC, 195, 196B, 196C & 196D	Quarterly TDS certificate relating to payments other than salary	16A	31
6	30-Jan-15	Income Tax Act, 1961	206C(5)	Quarterly TCS certificates	27D	37D
7	31-Jan-15	Income Tax Act, 1961	192(1), 192(1A), 200(3)	Quarterly statements u/s 200(3) for salary cases by Govt. offices	24Q	31A
8	31-Jan-15	Income Tax Act, 1961	193 to 194D & 194EE to 194LA, 200(3)	Quarterly statements u/s 200(3) for other than salary cases by Govt. offices	26Q	31A
9	31-Jan-15	Income Tax Act, 1961	194E, 194LB, 194LC, 195, 196A, 196B, 196C, 196D, 200(3)	Quarterly statements u/s 200(3) for non-residents cases by Govt. offices	27Q	31A

INCOME TAX LAW

10	31-Jan-15	Income Tax Act, 1961	206A(1)	Quarterly returns by Banks/Co-operative Co/Public sector Co u/s206A disclosing interest payments	26QAA	31ACA
11	15-Feb-15	Income Tax Act, 1961	193, 194, 194A, 194B, 194BB, 194C, 194D, 194E, 194EE, 194F, 194G, 194-I, 194J, 194LA, 194LB, 194LC, 195, 196B, 196C & 196D	Quarterly TDS certificate relating to payments other than salary by Govt Offices	16A	31
Q4						
1	15-May-15	Income Tax Act, 1961	192(1), 192(1A), 200(3)	Quarterly statements u/s 200(3) for salary cases	24Q	31A
2	15-May-15	Income Tax Act, 1961	193 to 194D & 194EE to 194LA, 200(3)	Quarterly statements u/s 200(3) for other than salary cases	26Q	31A
3	15-May-15	Income Tax Act, 1961	194E, 194LB, 194LC, 195, 196A, 196B, 196C, 196D, 200(3)	Quarterly statements u/s 200(3) for non-residents cases	27Q	31A
4	15-May-15	Income Tax Act, 1961	206C(1)	Quarterly statements u/s 206C(3) for TCS	27EQ	31AA
5	30-May-15	Income Tax Act, 1961	193, 194, 194A, 194B, 194BB, 194C, 194D, 194E, 194EE, 194F, 194G, 194-I, 194J, 194LA, 194LB, 194LC, 195, 196B, 196C & 196D	Quarterly TDS certificate relating to payments other than salary	16A	31
6	30-May-15	Income Tax Act, 1961	206C(5)	Quarterly TCS certificates	27D	37D
7	31-May-15	Income Tax Act, 1961	192 & 203	Annual TDS certificate for Salary income	16	31
8	31-May-15	Income Tax Act, 1961		Return of tax deduction from contribution paid by trustee of approved superannuation fund		
9	30-Jun-15	Income Tax Act, 1961	206A(1)	Quarterly returns by Banks/Co-operative Co/Public sector Co u/s206A disclosing interest payments	26QAA	31ACA
Advance tax						
1	15-Mar-15	Income Tax Act, 1961	211	Payment of last instalment of advance incometax by all assesses	ITNS 280	
2	15-Jun-14	Income Tax Act, 1961	211	Payment of first instalment of advance incometax by all assesses	ITNS 280	
3	15-Sep-14	Income Tax Act, 1961	211	Payment of second instalment of advance incometax by corporate assessee and first such installment by non-corporate assesses	ITNS 280	
4	15-Dec-14	Income Tax Act, 1961	211	Payment of third instalment of advance incometax by corporate assessee and second installment by other assessee assesses	ITNS 280	
Income tax						
1	31-Jul-15	Income Tax Act, 1961	139(1)	Return by non-corporate assessee(ITR-1, ITR-2, ITR-3, ITR 4S, ITR-4, ITR-5)		12
2	30-Sep-15	Income Tax Act, 1961	139(1)	Return of income/wealth by assessee no required to furnish report under section 92E(ITR-6, ITR-4, ITR-5 and ITR-3)		12
3	30-Sep-15	Income Tax Act, 1961	139(1)	Return of wealth	BB (From A.Y 201-15)	Wealth tax rule, 1957
1	On the day of deduction	Income Tax Act, 1961	192 to 94, 194A, 194B, 194C, 194D, 194E, 194EE, 194F, 194G, 194H, 194I, 194J, 194LA, 194LB, 194LC, 195, 196B, 196C and 196D	Deposit of tax deducted by or on behalf of the Government by book entry	No challan	30
2	Within 10 days from end of month	Income Tax Act, 1961	192 to 94, 194A, 194B, 194C, 194D, 194E, 194EE, 194F, 194G, 194H, 194I, 194J, 194LA, 194LB, 194LC, 195, 196B, 196C and 196D	Book adjustment statement	Form 24G	30
3	Within 7 days from end of month of deduction	Income Tax Act, 1961	194IA	Deposit of tax deducted under section 194IA	26QB	30 and 31A
4	Within fifteen days from the due date for furnishing the challan cum statement in Form No.26QB	Income Tax Act, 1961	194IA	Furnishing of TDS certificate to payee regarding.TDS on payment on transfer of certain immovable property	16B	31
5	Within 15 days from the end of the month	Income Tax Act, 1961		Statement filed by stock exchange regarding transactions registered in the system which are modified	3BB	6DDA
6	Within one week fom the end of month of deduction	Income Tax Act, 1961	192 to 194, 194A, 194B, 194BB, 194C, 194D, 194E, 194EE, 194F, 194G, 194H, 194I, 194J, 194LA, 194LB, 194LC, 195, 196B, 196C and 196D	Deposit of TDs by Govt employees and other than Govt employees (Other than in month of March)	ITNS 281	30
		Income Tax Act, 1961	Section 285 r.w.r 114DA	Submission of annual statement by Liaison office	Form 49C	Rule 114DA

Central Excise Duty: Periodical returns

From	Description	Who is required to file	Time limit
ER-1	Monthly Return By Large units	Manufacturers not eligible for SSI concession	10th of following month.
ER-2	return by EOU	EOU units	10th of following month.
ER-3	Quarterly Return by SSI	Assesses availing SSI concession	10th of following month.
ER-4	Annual Financial Information Statement	Assesses paying duty of Rs. 1 crore or more p.a. through PLA & CENVAT	Annually by 30th November of succeeding year
ER-5	Information relating to Principal Inputs	Assesses paying duty of Rs.1 crore or more per annum through PLA & CENVAT and manufacturing goods under specified tariff heading	Annually by 30th April current year
ER-6	Monthly Return of receipt & consumption of each of Principal Inputs	Assesses required to submit ER-5 return	10th of following month.
ER-7	Annual Installed Capacity Statement	All Manufacturers	30th April of the following year
	Quarterly Return by first and second stage dealers	Registered Dealers	15th day of following quarter
ER-8	Quarterly Return	Assesses paying 1% excise duty and not manufacturing any other goods.	Quarterly within 10 days after close of quarter.

Company Law

MGT-7	Annual returns	Sec 94(1) of the Co.Act,2013 r.w.r 11.12 of Companies (Management and Administration) Rules,2014	60 days from AGM
AOC-4	Annual accounts	Sec 137(1) of the Co.Act,2013 r.w.r 12 of Companies (Accounts) Rules,2014	30 days from AGM
MBP-1	Notice of interest by Director	Sec 184(1) of the Co.Act,2013 r.w.r 9(1) of Companies (Meeting of Board and its powers) Rules,2014	First board meeting in every FY/changes
ADT-1	Notice of appointment of auditor	Sec 139(1) of the Co.Act,2013 r.w.r 4(2) of Companies (Audit and accounts) Rules,2014	15 days from AGM

Professional tax (PT)

u/s 254 of Kerala Municipal Act, 1994, it is mandatory for all employees who are drawing a half yearly salary of more than Rs. 12,000/- to pay profession tax. This tax is to be paid to the respective corporation/ municipality in which the company is situated. The tax slab is as mentioned in the below table.

Sl.No	Half Yearly Income	Half Yearly Tax
1	Rs 12,000 to Rs 17,999.	Rs 120
2	Rs 18,000 to Rs 29,999	Rs 180
3	Rs 30,000 to Rs 44,999	Rs 300
4	Rs 50,000 to Rs 59,999	Rs 450
5	Rs 60,000 to Rs 74,999	Rs 600
6	Rs 75,000 to Rs 99,999	Rs 750
7	Rs 1,00,000 to Rs 1,24,999	Rs 1,000
8	Rs 1,25,000 and above	Rs 1,250

The Profession Tax for the first half year (April – September) should be paid on or before August 31 and for the second half year (October – March) should be paid on or before February end. Normally the Secretary, Corporation/Municipality will issue a notice to the Managing Director/ Owner of the company to intimate the payment of profession tax for the corresponding period.

The delayed payment will attract a penalty at the rate of 1% per month. Also the penalty for not paying the profession tax will charge a fine of Rs. 5000/-.

For the submission of profession tax, it is mandatory that the below details are furnished.

Sl.No	Name	Designation	Monthly Salary	Salary x 6 months	Profession Tax

For the calculation of salary, Basic, Special Allowance, Dearness Allowance, Bonus, Extra Income (arrears, leave surrender etc if any) to be added. Again a declaration by authorized authority that we have included all the employees for the payment of profession tax, company seal, authorized signatory are also essential. The photocopy/ original of the profession tax paid for the previous period (if available) is to be submitted while submitting the tax.

On submission of tax, the company will be issued with a receipt by Secretary, Corporation/ Municipality.

Kerala Value Added Tax (KVAT)

Section/Rule	Period	Form
Section 13 read with Rule 47(1) of the Kerala Value Added Tax Rules, 2005	1 year	Form21C
Section 13 read with Rule 47A of the Kerala Value Added Tax Rules, 2005	3 months from the end of Mar31,XX	Form21CC
Section 20 read with Rule 22(1) of the Kerala Value Added Tax Rules, 2005	Monthly	Form10
Section 20 read with Rule 22(1) of the Kerala Value Added Tax Rules, 2005	Quartely	Form10B
Section 42 read with Rule 60of the Kerala Value Added Tax Rules, 2005	31/12/ & 31/1	Form13/13A

Provident Fund (PF)

Submission of returns

Returns	Para	Form	Due date
Return of Ownership & Branches	36 (a)	Form 5A	On the date of applicability
Change in Ownership, Branches etc.	36 (a)	Form 5A	Within 15 days of changes
Return of employees	36 (1)	Form 9	Within 15 days of Coverage
Specimen Signature Card			Immediately on coverage or on changes
Nomination Forms	34	Form 2	15th of every month
Return of new members	36 (2) (a)	Form 5	15th of every month
Return of members left	36 (2) (b)	Form 10	15th of every month
Monthly Abstract of recoveries and Contribution paid	38(2)	Form 12A	25th of every month
Payment challans			25th of every month
Annual Returns	43	Form 6A	30th April of every year
Consolidated return of employees	36		Within 15 days of the applicability of Scheme
Contribution Cards	43	Form 3A	30th April of every year

Other IT Law

TDS Rate Chart

Assessment Year : 2014-2015 Financial Year : 2013-2014

Particulars		Individual / HUF	Domestic Company / firm	Criteria for Deduction
Nature of Payments	Section Code	Rate	Rate	Payment in excess of
1. Salary	192	As per the prescribed rates applicable to Individual / Women & Senior Citizens		
2. Interest other than Interest on Securities	194A	10	10	Banking Rs. 10,000/- p.a. Others Rs. 5,000/- p.a.
3. Winning from Lotteries & Puzzles	194B	30	30	Rs. 10,000/- p.a.
4. Payment to Contractors	194C	1	2	Rs. 30,000 per contract or Rs. 75,000/- p.a.
4. 1 Payment to Advertising / Sub Contractors	194C	1	2	
5. Insurance Commision	194D	10	10	Rs. 20,000/- p.a.
6. Commision & Brokerage	194H	10	10	Rs. 5,000/- p.a.
7. Rent - Land & Building	194I	10	10	Rs. 1,80,000/- p.a.
7. 1 Rent - Plant & Machinery	194I	2	2	
8. Professional fees & technical services	194J	10	10	Rs. 30,000/- p.a.
9. Immovable Property other than Agricultural Land	194IA	1	1	Rs. 50,00,000/-
10. Payment to Non-residents	195	-	-	Rate in force, DTAA etc. case to case

Vargis Jacob Associates

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