



2017

Vargis Jacob & Associates
Chartered Accountants

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Contact Numbers

Sl.No	Department	Official Contact No
1	Registrar of Companies, Kerala	0484-2421489
2	Income Tax Department, Cochin	0484-2390883
3	Service Tax Department, Cochin	0484-2390404
4	Sales Tax department, Mattanchery	0484-2225979
5	Sales Tax department, Thripunithura	0484-2782186
6	Sales Tax department, M G Road, Cochin	0484-2359440
7	Provident Fund, Cochin	0484-2341569
8	Employee State Insurance, Cochin	0484-2367087
9	Directorate General of Foreign Trade, Cochin	0484-2427397
10	Reserve Bank of India, Kerala	0484-2400985
11	Cochin Special Economic Zone, Cochin	0484-2413111
12	Ministry of Corporate Affairs, Enquiry	011-23386110
13	Income Tax-Toll Free	1800 4250 0025
14	E-TDS Toll Free	1800 1030 344

E-Forms Links

Sl.No	E-Filing	Links
1	Income Tax Return	https://incometaxindiaefiling.gov.in/
2	Service Tax Return	http://www.aces.gov.in/STASE/ui/jsp/common/switch.do?prefix=/ui/jsp/common&page=/loginpage.do
3	KVATS Return	https://comtax.kerala.gov.in/web/iCOMITRAX/loginRPS.jsp
4	Tax Deducted at Source (TDS)	https://www.tdscpc.gov.in/app/login.xhtml
5	Provident Fund (PF)	http://www.epfindia.com/site_en/E-Return.php
6	Employee State Insurance (ESI)	http://www.esic.in/ESICInsurance1/ESICInsurancePortal/PortalLogin.aspx
7	Special Economic Zone (SEZ) Reports	http://115.119.253.19/sez_unit/
8	Software Technology parks of India(STPI) Reports	https://www.stpi.in/I1010I2010S301600I40192
9	Foreign Contribution regulation Act (FCRA)	http://fcraonline.nic.in/

Important Links

Sl.No	Department	Links
	Ministry of Corporate Affairs	
1	Official site	http://www.mca.gov.in/MCA21/
2	Name availability	http://www.mca.gov.in/DCAPortalWeb/dca/MyMCALogin.do?method=setDefaultProperty&mode=16
3	Ministry of Commerce and Industry	http://164.100.176.38/tmrpublicsearch/frmmain.aspx
	Income Tax Department	
4	Official website	http://www.incometaxindia.gov.in/
5	Payment of taxes/TDS	https://onlineservices.tin.nsdl.com/etaxnew/tdsnontds.jsp
6	Filing of income tax returns and tax credits	https://incometaxindiaefiling.gov.in/
7	e-TDS related	https://www.tdscpc.gov.in/app/dedregs1.xhtml
	Central Board of Excise & Customs	
8	Official website	http://www.cbec.gov.in
9	Filing of excise and service tax returns	http://www.aces.gov.in/STASE/ui/jsp/common/switch.do?prefix=/ui/jsp/common&page=/loginpage.do
10	Payment of taxes	https://cbec.nsdl.com/EST/InputPageForEPaymentServlet
	Special Economic Zones	
11	Cochin Special Economic Zones	http://www.csez.com/
12	Infopark, Cochin	http://www.infopark.in/
13	Reserve Bank of India	https://www.rbi.org.in/
14	Commercial Taxes Department	http://keralataxes.gov.in/



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It Doesn't Matter Where You Came From. All That Matters Is Where You Are Going.
Brian Tracy

JANUARY

SUN	MON	TUE	WED	THU	FRI	SAT
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				



<input type="checkbox"/>	04	SEZ - NSDL MPR
<input type="checkbox"/>	06	Service Tax Payment Excise Duty Payment
<input type="checkbox"/>	07	TDS e - Payment / TCS Remittance STPI MPR / SEZ MPR Payment of STT
<input type="checkbox"/>	10	File ER-1/ER-2/ER-6 Shop & Establishment Act - File Return in Form H
<input type="checkbox"/>	15	Form 27 EQ / Form 5&10 QPR of STPI P F Payment VAT Payment/ Returns - Category I
<input type="checkbox"/>	20	VAT Payment/Returns - Category II File ER-3
<input type="checkbox"/>	21	ESI Payment
<input type="checkbox"/>	25	VAT Payment/Returns - Category III Monthly Abstract Form 12A
<input type="checkbox"/>	30	Form A-3 (SEZ) / 26QB Issue Form 27D
<input type="checkbox"/>	31	eTDS Form 24Q/26Q/26QAA/27Q Form OIA VAT Audit Report in Form 13/13A - Corporates Factories Act - Annual Return in Form 21

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 for GST have been provided based on the draft GST law issued by the GOI. We shall not be liable for any claims/liabilities relating to this information.



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Think Big And Don't Listen To People Who Tell You It Can't Be Done. Life's Too Short To Think Small.
Tim Ferriss

FEBRUARY

SUN	MON	TUE	WED	THU	FRI	SAT
			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				



<input type="checkbox"/>	04	SEZ - NSDL MPR
<input type="checkbox"/>	06	Service Tax Payment Excise Duty Payment
<input type="checkbox"/>	07	TDS e - Payment / TCS Remittance STPI MPR / SEZ MPR Payment of STT
<input type="checkbox"/>	10	File ER-1/ER-2/ER-6
<input type="checkbox"/>	15	Form 16A Due date / Form 5 & 10 P F Payment VAT Payment / Returns - Category I
<input type="checkbox"/>	20	VAT Payment / Returns - Category II
<input type="checkbox"/>	21	ESI Payment
<input type="checkbox"/>	25	VAT Payment / Returns - Category III Monthly Abstract Form 12A
<input type="checkbox"/>	28	Professional Tax Payment 26QB

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You Can Develop Any Habit Or Thought Or Behavior
That You Consider Desirable Or Necessary.
Brian Tracy



- ☐ 04 SEZ - NSDL MPR
- ☐ 06 Excise Duty Payment
- ☐ 07 TDS e - Payment / TCS remittance
STPI MPR / SEZ MPR
Payment of STT
- ☐ 10 File ER-1/ER-2/ER-6
- ☐ 15 Advance Tax
Form 5&10
P F Payment
VAT Payment / Returns Category I
- ☐ 20 VAT Payment/Returns - Category II
- ☐ 21 ESI Payment
- ☐ 25 VAT Payment / Returns - Category III
Monthly Abstract Form 12A
- ☐ 30 26QB
- ☐ 31 Service Tax Payment
Excise Duty Payment
Last date for filing Income Tax Return for the AY 2016-2017

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The Only Place Where Success Come Before
Work Is In The Dictionary.
Vidal Sassoon

APRIL

SUN	MON	TUE	WED	THU	FRI	SAT
						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						

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.

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- ☐ 04 SEZ - NSDL MPR
- ☐ 07 STPI MPR
SEZ MPR
Payment of STT
- ☐ 10 File ER-1/ER-2/ER-6
Shop & Establishment Act - File Return in Form H
- ☐ 15 P F Payment
Form 5&10
QPR of STPI
VAT Payment/ Returns - Category I
- ☐ 20 File ER-3
VAT Payment/ Returns - Category II
- ☐ 21 ESI Payment
- ☐ 25 Service Tax Return (ST-3)
VAT Payment / Returns - Category III
Monthly Abstract Form 12A
- ☐ 30 Form A-3 (SEZ)
PF Yearly Returns Form 6A/Form 3A
Compounding application / Annual return/Stock
TDS remittance & 26QB / TCS remittance
Form 61



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A Clear Vision, Backed By Definite Plans, Gives You A Tremendous Feeling Of Confidence And Personal Power.
Brian Tracy

MAY

SUN	MON	TUE	WED	THU	FRI	SAT
	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			

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<input type="checkbox"/>	04	SEZ - NSDL MPR
<input type="checkbox"/>	06	Service Tax Payment Excise Duty Payment
<input type="checkbox"/>	07	TDS Remittance / TCS Remittance STPI MPR / SEZ MPR Payment of STT
<input type="checkbox"/>	10	File ER-1/ER-2/ER-6 GSTR-1 (Return of Outward Supplies), GST TDS Payment, TCS & e-Com Return
<input type="checkbox"/>	12	Monthly ESI Returns
<input type="checkbox"/>	13	ISD Return
<input type="checkbox"/>	15	Form 27 EQ P F Payment Form 5&10 VAT Payment/ Returns - Category I GST-2 (Return of Inward Supplies)
<input type="checkbox"/>	18	Composition Taxable Person
<input type="checkbox"/>	20	VAT Payment/ Returns - Category II GST-3 (Monthly Return)
<input type="checkbox"/>	21	ESI Payment
<input type="checkbox"/>	25	Monthly Abstract Form 12A VAT Payment / Returns - Category III
<input type="checkbox"/>	30	26QB Issue Form 27D
<input type="checkbox"/>	31	eTDS Form 24Q/26Q/27Q Form 16 / Form 61A / Form 22 / Form 49A



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The Person Who Says It Cannot Be Done Should Not Interrupt The Person Who Is Doing It.
Chinese Proverb



<input type="checkbox"/>	04	SEZ - NSDL MPR
<input type="checkbox"/>	06	Service Tax Payment Excise Duty Payment
<input type="checkbox"/>	07	TDS Remittance / TCS Remittance STPI MPR / SEZ MPR Payment of STT
<input type="checkbox"/>	10	File ER-1/ER-2/ER-6 GSTR-1 (Return of Outward Supplies), GST TDS Payment, TCS & e-Com Return
<input type="checkbox"/>	13	ISD Return
<input type="checkbox"/>	15	Form 16A Due date Advance Tax P F Payment Form 5&10 VAT Payment/ Returns - Category I GST-2 (Return of Inward Supplies)
<input type="checkbox"/>	18	Composition Taxable Person
<input type="checkbox"/>	20	VAT Payment/ Returns - Category II GST-3 (Monthly Return)
<input type="checkbox"/>	21	ESI payment
<input type="checkbox"/>	25	Monthly Abstract Form 12A VAT Payment/ Returns - Category III 26QB / Form26QAA
<input type="checkbox"/>	30	Refund of Input Tax Credits Return Filing for STT Goods Carriage Operator - FORM 15I/15J

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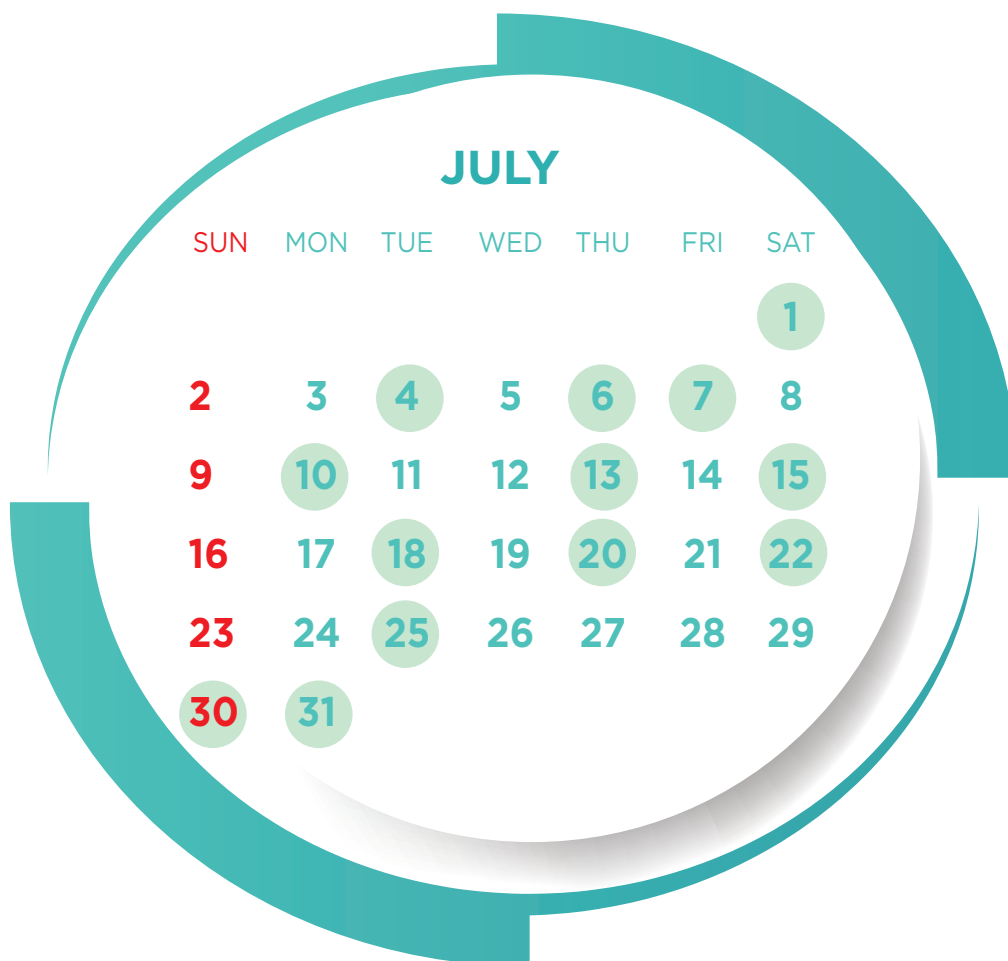


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Develop An Attitude Of Gratitude, And Give Thanks For Everything That Happens To You, Knowing That Every Step Forward Is A Step Toward Achieving Something Bigger And Better Than Your Current Situation.
Brian Tracy



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- DUE DATES**
- ☐ 01 MBP - 1- Interest of Director
 - ☐ 04 SEZ - NSDL MPR
 - ☐ 06 Service Tax Payment
Excise Duty Payment
 - ☐ 07 TDS Remittance / TCS Remittance
STPI MPR / SEZ MPR Payment of STT
 - ☐ 10 File ER-1/ER-2/ER-6
Shop & Establishment Act - File Return in Form H
GSTR-1 (Return of Outward Supplies), GST TDS
Payment, TCS & e-Com Return
 - ☐ 13 ISD Return
 - ☐ 15 Form 27 EQ
P F Payment
Form 5&10
VAT Payment/ Returns - Category I
QPR of STPI
RBI-FDI/FLA Return
Factories Act - Half Yearly Return in Form 22
GST-2 (Return of Inward Supplies)
 - ☐ 18 Composition Taxable Person
 - ☐ 20 File ER-3
VAT Payment/ Returns - Category II
GST-3 (Monthly Return)
 - ☐ 21 ESI Payment
 - ☐ 25 Monthly Abstract Form 12A
VAT Payment/ Returns - Category III
 - ☐ 30 Form A-3
26QB
Issue Form 27D
 - ☐ 31 File IT-Return
eTDS Form 24Q/26Q/27Q
Form 26QAA



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Move Out Of Your Comfort Zone. You Can Only Grow If You Are Willing To Feel Awkward And Uncomfortable When You Try Something New.
Brian Tracy



<input type="checkbox"/>	04	SEZ - NSDL MPR
<input type="checkbox"/>	06	Service Tax Payment Excise Duty Payment
<input type="checkbox"/>	07	TDS Remittance / TCS Remittance STPI MPR / SEZ MPR Payment of STT
<input type="checkbox"/>	10	File ER-1/ER-2/ER-6 GSTR-1 (Return of Outward Supplies), GST TDS Payment, TCS & e-Com Return
<input type="checkbox"/>	13	ISD Return
<input type="checkbox"/>	15	P F Payment Form 16A Due Date / Form 5&10 GST-2 (Return of Inward Supplies) VAT Payment/ Returns - Category I
<input type="checkbox"/>	18	Composition Taxable Person
<input type="checkbox"/>	20	VAT Payment/ Returns - Category II GST-3 (Monthly Return)
<input type="checkbox"/>	21	ESI payment
<input type="checkbox"/>	25	Monthly Abstract Form 12A VAT Payment/ Returns - Category III
<input type="checkbox"/>	30	26QB
<input type="checkbox"/>	31	Professional Tax Payment

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All Our Dreams Can Come True If We Have
The Courage To Pursue Them
Walt Disney

SEPTEMBER

SUN	MON	TUE	WED	THU	FRI	SAT
					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

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- ☐ 04 SEZ - NSDL MPR
- ☐ 06 Service Tax Payment
Excise Duty Payment
- ☐ 07 TDS remittance / TCS Remittance
STPI MPR / SEZ MPR
Payment of STT
- ☐ 10 File ER-1/ER-2/ER-6
GSTR-1 (Return of Outward Supplies), GST TDS
Payment, TCS & e-Com Return
- ☐ 13 ISD Return
- ☐ 15 Advance Tax
P F Payment
VAT Payment / Returns - Category I
GST-2 (Return of Inward Supplies)
Form 5 & 10
- ☐ 18 Composition Taxable Person
- ☐ 20 GST-3 (Monthly Return)
VAT Payment/ Returns - Category II
- ☐ 21 ESI Payment
- ☐ 25 Monthly Abstract Form 12A
VAT Payment/ Returns - Category III
- ☐ 30 26QB
AGM/ Filing AA/AR by OPC
Form 3CA/3CB & 3CD
File IT Return



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Think Continually About What You Want,
Not About The Things You Fear.
Brian Tracy

OCTOBER

SUN	MON	TUE	WED	THU	FRI	SAT
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				

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Due dates for GST have been provided based on the draft GST law issued by the GOI. We shall not be liable for any claims/liabilities relating to this information.



<input type="checkbox"/>	04	SEZ - NSDL MPR
<input type="checkbox"/>	06	Service Tax Payment Excise Duty Payment
<input type="checkbox"/>	07	TDS remittance / TCS Remittance STPI MPR / SEZ MPR Payment of STT
<input type="checkbox"/>	10	File ER-1/ER-2/ER-6 Shop & Establishment Act - File Return in Form H GSTR-1 (Return of Outward Supplies), GST TDS Payment, TCS & e-Com Return
<input type="checkbox"/>	13	ISD Return
<input type="checkbox"/>	14	ADT-1/GNL-2
<input type="checkbox"/>	15	Form 27 EQ / Form 5&10 P F Payment VAT Payment/ Returns - Category I QPR of STPI GST-2 (Return of Inward Supplies)
<input type="checkbox"/>	18	Composition Taxable Person
<input type="checkbox"/>	20	VAT Payment/ Returns - Category II GST-3 (Monthly Return) File ER-3
<input type="checkbox"/>	21	ESI Payment
<input type="checkbox"/>	25	File ST-3 Monthly Abstract Form 12A VAT Payment/ Returns - Category III
<input type="checkbox"/>	29	Annual Accounts [AOC-4]
<input type="checkbox"/>	30	Form A-3 26QB Issue Form 27D
<input type="checkbox"/>	31	eTDS Form 24Q/26Q/27Q Form 26QAA / Form 61 Factories Act - Renewal of Licence



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Optimism Is The One Quality More Associated With
Success And Happiness Than Any Other.
Brian Tracy

NOVEMBER

SUN	MON	TUE	WED	THU	FRI	SAT
			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		

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- ☐ 02 VAT audit report in Form 13/13A
- ☐ 04 SEZ - NSDL MPR
- ☐ 06 Service Tax Payment
Excise Duty Payment
- ☐ 07 TDS Remittance / TCS Remittance
STPI MPR / SEZ MPR
Payment of STT
- ☐ 10 File ER-1/ER-2/ER-6
GSTR-1 (Return of Outward Supplies), GST TDS
Payment, TCS & e-Com Return
- ☐ 11 Monthly ESI Returns
- ☐ 13 ISD Return
- ☐ 15 Form 16A Due Date / Form 5 & 10
P F Payment
VAT Payment/ Returns - Category I
GST-2 (Return of Inward Supplies)
- ☐ 18 Composition Taxable Person
- ☐ 20 VAT Payment/ Returns - Category II
GST-3 (Monthly Return)
- ☐ 21 ESI Payment
- ☐ 25 Monthly Abstract Form 12A
VAT Payment/ Returns - Category III
- ☐ 28 Annual return (MGT-7)
- ☐ 30 Annual Return Under Excise & ST
IT Returns/92E
26QB
Shop & Establishment Act - Renewal of Registration
Form 64



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Success Does Not Consist In Never Making Mistakes,
But In Never Making The Same One A Second Time.
George Bernard Shaw



<input type="checkbox"/>	04	SEZ - NSDL MPR
<input type="checkbox"/>	06	Service Tax Payment Excise Duty Payment
<input type="checkbox"/>	07	TDS Remittance / TCS Remittance Payment of STT STPI MPR / SEZ MPR
<input type="checkbox"/>	10	File ER-1/ER-2/ER-6 GSTR-1 (Return of Outward Supplies), GST TDS Payment, TCS & e-Com return
<input type="checkbox"/>	13	ISD Return
<input type="checkbox"/>	15	Advance Tax P F Payment Form 5&10 VAT Payment/ Returns - Category I GST-2 (Return of Inward Supplies)
<input type="checkbox"/>	20	VAT Payment/ Returns - Category II GST-3 (Monthly Return)
<input type="checkbox"/>	21	ESI payment
<input type="checkbox"/>	25	Monthly Abstract Form 12A VAT Payment/ Returns - Category III
<input type="checkbox"/>	30	26QB
<input type="checkbox"/>	31	VAT Audit Report in Form 13/13A- Non Corporates

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INCOME TAX LAW

Q1						
Sl No	Date	Law	Sections	Statements/ returns/certificates to be issue/furnished	Form No	Rule
1	31-Jan-17	Income Tax Act, 1961	192(1), 192(1A), 200(3)	Quarterly statements u/s 200(3) for salary cases	24Q	31A
2	31-Jan-17	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	31-Jan-17	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-17	Income Tax Act, 1961	206C(1)	Quarterly statements u/s 206C(3) for TCS	27EQ	31AA
5	15-Feb-17	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-17	Income Tax Act, 1961	206C(5)	Quarterly TCS certificates	27D	37D
7	31-Jan-17	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-17	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-17	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-Jan-17	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-Feb-17	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
Q2						
1	31-May-17	Income Tax Act, 1961	192(1), 192(1A), 200(3)	Quarterly statements u/s 200(3) for salary cases	24Q	31A
2	31-May-17	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	31-May-17	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-17	Income Tax Act, 1961	206C(1)	Quarterly statements u/s 206C(3) for TCS	27EQ	31AA
5	15-Jun-17	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-17	Income Tax Act, 1961	206C(5)	Quarterly TCS certificates	27D	37D
7	31-May-17	Income Tax Act, 1961	192 & 203	Annual TDS certificate for Salary income	16	31
8	31-May-17	Income Tax Act, 1961	NA	Return of tax deduction from contribution paid by trustee of approved superannuation fund	NA	NA
9	30-Jun-17	Income Tax Act, 1961	206A(1)	Quarterly returns by Banks/Co-operative Co/Public sector Co u/s 206A disclosing interest payments	26QAA	31ACA
Q3						
1	31-Jul-17	Income Tax Act, 1961	192(1), 192(1A), 200(3)	Quarterly statements u/s 200(3) for salary cases	24Q	31A
2	31-Jul-17	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	31-Jul-17	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-17	Income Tax Act, 1961	206C(1)	Quarterly statements u/s 206C(3) for TCS	27EQ	31AA
5	15-Aug-17	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-17	Income Tax Act, 1961	206C(5)	Quarterly TCS certificates	27D	37D
7	31-Jul-17	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-17	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-17	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-17	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-17	Income Tax Act, 1961	206A(1)	Quarterly returns by Banks/Co-operative Co/Public sector Co u/s 206A disclosing interest payments	26QAA	31ACA

INCOME TAX LAW

Q4					
1	31-Oct-17	Income Tax Act, 1961	192(1), 192(1A), 200(3)	Quarterly statements u/s 200(3) for salary cases	24Q 31A
2	31-Oct-17	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	31-Oct-17	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-17	Income Tax Act, 1961	206C(1)	Quarterly statements u/s 206C(3) for TCS	27EQ 31AA
5	15-Nov-17	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-17	Income Tax Act, 1961	206C(5)	Quarterly TCS certificates	27D 37D
7	31-Oct-17	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-17	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-17	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-17	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-17	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
Advance tax					
1	15/03/17	Income Tax Act, 1961	211	Payment of last instalment of advance incometax by all assesseees	ITNS 280
2	15/06/17	Income Tax Act, 1961	211	Payment of first instalment of advance incometax by all assesseees	ITNS 280
3	15/09/17	Income Tax Act, 1961	211	Payment of second instalment of advance incometax by corporate assesseees and first such installment by non-corporate assesseees	ITNS 280
4	15/12/17	Income Tax Act, 1961	211	Payment of third instalment of advance incometax by corporate assesseees and second installment by other assesseees assesseees	ITNS 280
Income tax					
1	31/07/17	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	30/09/17	Income Tax Act, 1961	139(1)	Return of income/wealth by assessee not required to furnish report under section 92E (ITR-6, ITR-4, ITR-5 and ITR-3)	12
3	30/11/17	Income Tax Act, 1961	92E	Submission of Transfer Pricing Report	
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 30 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 15 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	NA	Statement filed by stock exchange regarding transactions registered in the system which are modified	3BB 6DDA
6	Within one week from the end of month of deduction	Income Tax Act, 1961	192 to 94, 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
7		Income Tax Act, 1961	Section 285 r.w.r 114DA	Submission of annula statement by Liaison office	Form 49C Rule 114DA

Central Excise Duty: Periodical returns

Form	Description	Who is required to file	Time limit
ER-1	Monthly Return By Large Units	Manufacturers not eligible for SSI units	10th of following month
ER-2	Return by EOU	EOU Units	10th of following month
ER-3	Quarterly Return by SSI	Assessee availing SSI concession	20th of following quarter

Company Law

Form	Description	Section	Time limit
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
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)

Under Section 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. The penalty for not paying the profession tax will be a fine of Rs. 5000/-.

For the submission of professional tax, it is mandatory that the details are furnished in the format given below.

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 one) are to be added.

A declaration by authorized authority that they 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	Form 21C
Section 13 read with Rule 47A of the Kerala Value Added Tax Rules, 2005	3 months from the end of Mar31, XX	Form 21CC
Section 20 read with Rule 22(1) of the Kerala Value Added Tax Rules, 2005	Monthly	Form 10
Section 20 read with Rule 22(1) of the Kerala Value Added Tax Rules, 2005	Quarterly	Form 10B
Section 42 read with Rule 60 of the Kerala Value Added Tax Rules, 2005	31/12/ & 31/1	Form 13/13A

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	NA	NA	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	NA	NA	15th of every month
Annual Returns	43	Form 6A	30th April of every year
Consolidated return of employees	36	NA	Within 15 days of the applicability of scheme
Contribution Cards	43	Form 3A	30th April of every year

Annual Performance Report (APR)

According to the SEZ Rules, SEZ units need to submit Annual Performance Report (APR) to the DC Office within 3 months from the end of every financial year. The information given in the formats for APR's should be authenticated by the authorized signatory of the unit and certified by a Chartered Accountant.

https://www.sezonline-ndml.com/pdf/SEZOnline_Release_Notes_V2%2049_Units.pdf

TCS Rate Chart

No	Nature of Goods	Rate (%)
1	Scrap, Alcoholic liquor for human Consumption	1%
2	Tendu leaves	5%
3	Forest Products incl. Timber but excl. Tendu leaves	2.50%
4	Parking Lot, Toll Plaza, Mining	2%
5	Jewellery (If amount > Rs.5 Lacs)	1%*
6	Bullion (If amount > Rs. 2 Lacs)	1%*
7	Purchase of Motor Vehicle (If value> Rs.10 Lacs)	1%
8	Purchase of any goods or service, if value thereof exceeds Rs. 2 Lacs and the payment thereof is made in cash	1%

* If total or part of the amount is received in Cash.

TDS Rate Chart

TDS is applicable to any person, other than and individual or a HUF not subject to audit under Sec: 44AB in the immediately preceding year.

Nature of Payments		Section Code	Threshold Amount	Rate %
Salary (Other than Government Employee)		192B**	As per Normal Slab Rates after providing deductions of Chapter VI A	
Interest by bank/co-op society/post office		194A	10,000	10%
Interest by others			5000	10%
Payment to contractor/ Sub contractor / Advertisement/ Transporter	Single transaction	194C	30,000	2%*
	Aggregate during FY		1,00,000	2%*
	Transporter owning ten or less than ten goods carriage with PAN		TDS not applicable	
Insurance Commission		194D	15,000	5%
Commission Brokerage		194H	15,000	5%
Rent	Plant & Machinery, Equipment	194 1A #	1,80,000##	2%
	Land & Building, Furniture & Fixture	194 1B		10%
Professional fees		194J	30,000	10%
Royalties			30,000	10%
Technical fees			30,000	10%
Directors remuneration			Nil	10%
Compensation on acquisition of immovable property (other than agricultural land)		194LA	2,00,000	10%

* Rate is 1% in case Deductee is an Individual /HUF.

** Person responsible for making payment & calculation of TDS is required to obtain the evidence or proof or particulars of prescribed claims(including claims of set off loss)from deductee.

TAN is not compulsory for deductions u/s 194IA

No TDS even if payment exceeds Rs.1,80,000 provided landlord furnishes self-declaration in prescribed Form No .15G/15H to the payer.

Note: If No PAN or invalid PAN, TDS rate is 20%. Declaration of non filing of TDS statement is mandatory in case of NIL TDS returns.



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