

A. L. & Associates (Chartered Accountants)

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Our Request :

- * Please deduct Tax at source as per prescribe rate as applicable before making payment/ credit the account.
- * Please ensure that expenditure is made only by account payee cheque only in excess of Rs. 20,000/-
- * Please ensure that loan transactions are made by account payee cheque only.
- * Please try to ensure that Taxes and statutory obligations are discharged in due time.
- * Which are specified below :

Sl. No.	Particulars	Due date for payment of Taxes & obligations	Due date for filling Return
1.	P. Tax	Within 31st July of that year	Form IX within 30 days from the end of the year.
	a) Enrolment (for Firm / Co. / Individual Business)		
	b) Registraton (for employees)	Within 21 days from the expiry of each month	Quarterly/Annually in Form III within one month from the expiry of Quarter/year.
2.	a) VAT	Within 21 days from the expiry of each month. For the month of March within 31st March.	Quarterly in Form 14 within one month from the expiry of each Quarter, otherwise penalty will attract.
	b) CST	Within 21 days from the expiry of each month. For the month of March within 31st March	Quarterly in Form 1 within one month from the expiry of each Quarter, otherwise penalty will attract.
	c) VAT Audit		Within 31st day of December after the close of the F.Y.
3.	Service Tax	<u>Company</u> Within 5 days from the expiry of each month. For the last month within end of the month. <u>Others</u> Within 5 days from the expiry of each quarter. For the last quarter within end of the quarter.	ST-3 half yearly within 25th of October and 25th of April. ST-3 half yearly within 25th October and 25th April.

Sl. No.	Particulars	Due date for payment of Taxes & obligations	Due date for filling Return
4.	Income Tax TDS (E-pay taxes in case audit is compulsory u/s 44AB of the IT Act)	Within 7 days from the expiry of each month in which deduction is made. [April to Feb. - within the end of the F.Y. For the month of March before filling of return u/s 139(1)]	24Q & 26Q quarterly within 15 days from the expiry of each Quarter. Compliance of Sec. 40(a)(ia) is highly appreciated.
5.	P.F. Contribution	Within 15 days of the close of every month.	Within 25 days of close of the month. Annual return Form 6A within one month of the close of the year.
6.	ESI Contribution	Within 21 days of the close of every month (Form-7)	Half yearly return (Form -6)
7.	Income Tax & F.B.T. Advance Tax (E-pay Taxes in case audit is compulsory u/s 44AB of the IT Act)	<u>Company</u> 15/06/ of F.Y. 15/09/ of F.Y. 15/12/ of F.Y. 15/03/ of F.Y. <u>Firm/Individual</u> 15/09/ of F.Y. 15/12/ of F.Y. 15/03/ of F.Y.	15% of the estimated tax 45% of the estimated tax 75% of the estimated tax 100% of the estimated tax 30% of the estimated tax 60% of the estimated tax 100% of the estimated tax
8.	Income Tax Return		30th September (for Co. and audit u/s 44AB and Registered u/s 12AA) 31st July (for others)
9.	ROC	AGM within 6 month from the end of the year Charge Creation Allotment of Shares Change of Directors	Form 20B within 60 days and Form 66 within 30 days from the date of AGM. Form 8 within 30 days from the date of Loan agreement. Form 2 within 30 days of Allotment Form 32 within 30 days of Change