

The business entity such as Proprietary Concerns/Partnership Firms/ LLP/ AOP/HUF/ Companies, etc. has to follow various statutory compliances monthly/quarterly/half-yearly/annually, as the case may be.

For the benefit of all and timely compliances related to various laws applicable to be followed for the April month (March Commitments) are listed as below:

Due Date	Category	Description
07-04-2016	Income Tax	Due date for furnishing of Challan-cum-statement in respect of tax deducted under Section 194-IA in the month of March, 2016
10-04-2016	Central Excise (Refer Note 1)	Filing ER-1 Return (Other than SSI Units)
10-04-2016	Central Excise (Refer Note 1)	Filing ER-2 monthly return by 100% EOU (removing goods in domestic tariff area)
10-04-2016	Central Excise (Refer Note 1)	Filing monthly ER-6 Return by specified class of Assesses regarding principal inputs. (Assessee who paid duty of excise more than Rs. 1 core in the preceding year)
10-04-2016	Central Excise (Refer Note 1)	Filing quarterly ER-3 Return by manufacturers availing exemption on the basis of value of their clearance
10-04-2016	Central Excise (Refer Note 1)	Filing Quarterly ER-8 Return by the units paying 2% duty
10-04-2016	Central Excise (Refer Note 1)	Filing Quarterly ER-2 Return by 100% EOUs
15-04-2016	Central Excise (Refer Note 1)	Filing Quarterly Return (ANN. 13B) by the registered dealers.
15-04-2016	Provident Fund (EDLI) (Refer Note 4)	PF Payment for March
20-04-2016	Central Excise (Refer Note 1)	Filing Quarterly Return (Annexure 75) by units availing area based exemptions Manufacturers availing exemption on the basis of value of their annual clearance, manufacturer of processed yarn, unprocessed fabrics falling under Completed chapters 50 through 55, 58 or 60 of the C.E.Tariff quarter or manufacturers of readymade garments
21-04-2016	ESIC	ESIC Payment and Return for March
21-04-2016	MVAT/CST	MVAT(WCT)-TDS Payment for March
21-04-2016	MVAT/CST (Refer Note 2)	Monthly Return for March (TAX>100000/-)
21-04-2016	MVAT/CST (Refer Note 2)	MVAT Quarterly Return for January to March (TAX>100000/- & <=1000000/-)
21-04-2016	MVAT/CST (Refer Note 2)	Monthly and Quarterly Payment for March
22-04-2016	Income Tax	Due date for issue of TDS Certificate for tax deducted under Section 194-IA in the month of March, 2016
25-04-2016	Service Tax (Refer Note 1)	Service Tax Return for Oct to March – All Assesses.
25-04-2016	ESIC	Monthly-Consolidated Statement of dues and remittance under EPF Scheme, 1952, EPS 1995 and Employees' Deposit Linked Insurance Scheme, 1976 of the previous month to which the dues relate.
25-04-2016	Provident Fund (includes EDLI)	PF Return filing for March Month (including pension and

		insurance scheme forms)
30-04-2016	Central Excise (Refer Note 1)	Filing Annual Information on principal inputs (ER-5) by the specified Assesses. Assessee who paid duty of excise more than Rs. 1 crore in the preceding year
30-04-2016	Central Excise (Refer Note 1)	Filing Annual Production Capacity Statement (ER-7) by the specified Assesses.
30-04-2016	MVAT/CST (Refer Note 2)	Six monthly payment till March
30-04-2016	MVAT/CST (Refer Note 2)	Six monthly Return till March for Vat audit dealers
30-04-2016	Profession Tax (Tax Liability > = 50000 or in case of First Year of Registration)	Payment and Return of March
30-04-2016	Entry Tax	Payment and Returns March Month
30-04-2016	Luxury Tax Act	Monthly Return of March Month
30-04-2016	Luxury Tax Act	Quarterly Return of January - March
30-04-2016	Luxury Tax Act	Annual Return of April to March
30-04-2016	Profession Tax (Tax Liability < 50000 or in case of First Year of Registration)	Payment for March 2016
30-04-2016	Income Tax	Due date for deposit of Tax deducted for the month of March, 2016. However, all sum deducted by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan
30-04-2016	Income Tax	Due date for deposit of TDS for the period January 2016 to March 2016 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H.
30-04-2016	Income Tax	Due date for furnishing of copies of declaration received in Form No. 60/61 (not being — received at the time of opening a bank account) during October 1, 2015 to December 31, 2015 to the concerned Director (Investigation)
30-04-2016	Income Tax	Due date for e-filing of a statement in Form No. 61 containing particulars of Form No. 60 received during the period January 1, 2016 to March 31, 2016

Notes:

1. Excise and Service Tax : One day grace is allowed for payment of Excise / Service Tax in e-mode and Next working day will be considered as due date, if the due date falls on Holiday/Sunday. However, for Excise previous working day to be considered. E-Payment will be considered valid up to 8:00 pm of the respective day.
2. MVAT - As per Trade Circular 16T of 2008 issued by Hon'ble CST the concession of additional ten days are given for uploading e-return. However, this concession is available subject to the payment of tax as per return is made on or before prescribed due date. Therefore, the dealer fulfilling this condition uploads e-return within additional ten days.
3. Where the last day for filing return/loss is a day when office is closed, the assessee can file the return on the next day afterwards on which the office is open and, in such cases, the return will be considered to have been filed within the specified time limit-Circular No. 639, dated December 13, 1992.

4. Circular No.: WSU/9(1) 2013/Settlement issued for **removing grace period of 5 days** for the purpose of payment of contribution by employers shall be by 15th of the following month.