

<b>TDS Payment</b>
Monthly payment - 7th of Subsequent month

<b>TDS Returns</b>				
	<b>Payments to Residents</b>		<b>Payments to Non-Residents</b>	
<b>Quarter</b>	<b>Form 24Q</b>	<b>Form 26Q</b>	<b>Form 27Q</b>	<b>Form 27EQ</b>
First	15th July	15th July	14th July	14th July
Second	15th October	15th October	14th October	14th October
Third	15th January	15th January	14th January	14th January
Fourth	15th June	15th June	14th June	14th June

<b>Return of Income Tax</b>	
Person not covered u/s 44AB	31st July
Person covered u/s 44AB	30th September

<b>Payment of Advance Taxes of Income Tax</b>	
<b>For Individuals/Firms</b>	
1st Payment of 30%	15th Sept
2nd Payment of 60%	15th Dec
3rd Payment of 100%	15th March
<b>For Companies</b>	
1st Payment of 25%	15th June
2nd Payment of 50%	15th Sept
3rd Payment of 75%	15th Dec
4th Payment of 100%	15th March

<b>ESI Payment</b>	
Monthly payment - 21st of Subsequent month	

<b>ESI half Yearly Return</b>	
April-September	11th November
October-March	11th May

<b>Service Tax - Payment</b>	
<b>For Individuals/Proprietary /Partnership Firms</b>	
April-June	5th July
July-September	5th October
October-December	5th January
January-March	31st March
<b>For Companies/HUF</b>	
April to Feb	5th of subsequent month
April to Feb ( e- payment)	6th of subsequent month
March	31st March

<b>Service Tax half yearly return</b>	
April-September	25th October
October-March	25th April

<b>Excise duty - Payment</b>	
<b>For Non-SSI units</b>	
April to Feb	5th of subsequent month
April to Feb( e payment)	6th of subsequent month
March	31st March
<b>For SSI units</b>	
April to Feb	15th of subsequent month
April to Feb( e payment)	16th of subsequent month
March	31st March

**Excise Returns**

<b>Form of Return</b>	<b>Description</b>	<b>Who is required to file</b>	<b>Time limit for filing return</b>
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	EOU units	20 <sup>th</sup> of next month of the
ER-4	Annual Financial Information Statement	Assessee paying duty of Rs. one crore or more per annum either through PLA or Cenvat or both together (Till 29-9-2008, the provision was applicable only when payment through PLA alone was	Annually by 30th November of succeeding year
ER-5	Information relating to Principal Inputs	Assessee paying duty of Rs. one crore or more per annum (either through PLA or Cenvat or both together) and manufacturing goods under specified tariff headings (Till 29-9-2008, the provision was	Annually, by 30th April for the current year (e.g. return for 2005-06 is to be filed by 30-4-2005).
ER-6	Monthly return of receipt and consumption of each of Principal Inputs	Assessee required to submit ER-5 return	10th of following month
ER-7	Annual Installed Capacity Statement	All assesseees	Annually, by 30th April for the current year
Form as per Notification No. 73/2003-CE(NT) [Rule 9(8) of Cenvat Credit Rules]	Quarterly return of Cenvatable Invoices issued	Registered dealers	By 15th of following month