

Centre for Promoting Accountability

Financial Calendar 2008-09

| Month | Income Tax | Advance Tax | TDS | FCRA | Service Tax |
|--------------|---|---|--|--|---|
| APRIL | | | 7th April - Filing of Form 15 H for non- deduction of TDS 7th April - Last date of deposit of TDS deducted in March for Salaries 30th April - Issue of Form 16 for TDS certificate of employees 30th April - Issue of consolidated certificate for payment other than salaries for full year in Form 16 A | | 5th April - Balance Tax to be deposited for the period Jan to March if any left over 25th April - Half yearly Return-Form ST 3 |
| MAY | | | 7th May - Last date for Deposit of TDS deducted in April 31st May - Last date for deposit of TDS on provisions made as on last date of previous year | | |
| JUNE | | | 7th June - Last date for Deposit of TDS deducted in May 7th June - Last date for issue of certificate for TDS on the basis of provisions made as on year end. 15th June - Quarterly statement of E-TDS for quarter ending 31 st March (Form 24Q & 26Q) | | |
| JULY | 31st July -Last date of filing of Annual return for non-corporate not covered under u/s 44AB | | 7th July - Last date for Deposit of TDS deducted in June 15th July - Quarterly statement of E-TDS for quarter ending 30 th June (Form 24Q & 26Q) | | 5th July - last date for deposit of tax for the period April to June (Non-Corporate) |
| AUG | | | 7th August - Last date for Deposit of TDS deducted in July | | |
| SEPT | 30th September - Last date for- Audit report under sec 44AB, Income tax return of non- corporate covered u/s 44AB | 15th Sept. - Advance tax 30% of total expected tax for non-corporates | 7th September - Last date for Deposit of TDS deducted in August | | |
| OCT | | | 7th October - Last date for Deposit of TDS deducted in September 15th October - Quarterly statement of TDS for quarter ending 30 th September (Form 24Q & 26Q) | | 5th October -Last date for deposit : - Tax for the period July to September (Non-Corporate) 25th October - Half yearly return in Form ST-3 |
| NOV | | | 7th November - Last date for Deposit of TDS deducted in October | | |
| DEC | | 15th Dec. - Advance tax 60% of total expected tax to be deposited | 7th December - Last date for Deposit of TDS deducted in November | 31st December - Last date FC 3 (Annual Return) | |
| JAN | | | 7th January - Last date for Deposit of TDS deducted in December 15th January - Quarterly statement of TDS for quarter ending 31 st December (Form 24Q & 26Q) | | 5th January - Last date for deposit of Tax for the period October to December (Non-Corporate) |
| FEB | | | 7th February - Last date for Deposit of TDS deducted in January | | |
| MARCH | | 15th March - Advance tax 100% of total expected tax to be deposited | 7th March - Last date for Deposit of TDS deducted in February 31st March - Last date for Deposit of TDS deducted upto 30 th March | | 31st March – Last date for deposit of tax for the period Jan to March (Non – corporate) |

* As per FC(R)A Rules/ Amendment Rules vide notification No. GSR 83 (E)No. F.No. II/21022/23(43)/2007-FCRA-II dt. 08.02.2008

Other Relevant Dates

| Nature of Deadline | Applicability |
|--|--|
| ◆ Filing of Income Tax returns by Section 25 Companies incorporated under the Companies Act, 1956 | September 30 th |
| ◆ Filing of Annual Returns with Registrar of Societies | The respective State Acts should be referred to |
| ◆ Sec. 12A Registration under Income Tax Act, 1961 | Within one year from registration of the organisation. |
| ◆ Sec. 80G Exemption under Income Tax Act, 1961 | To be renewed from time to time |
| ◆ Provident Fund Contribution | To be remitted within 15 days of the following month |
| ◆ Contribution to Gratuity Fund | To be remitted before the end of the financial year |
| ◆ Professional Tax | The respective State Acts should be referred to |