

DUE DATES FOR THE MONTH OF MAY-09

<u>S.No.</u>	<u>Date</u>	<u>Statute</u>	<u>Obligation</u>	<u>Provision</u>	<u>Relevant Form / Challan / Return</u>
1	5-May	Service Tax	Monthly - Challan for payment of Service Tax for assesseees other than individual, Proprietorship Firm and Partnership Firm (6th in case of electronic payment)	Rule 6	GAR - 7
2	5-May	Central Excise	Monthly - payment of Central Excise Duties for the previous month - For non SSI Units (6th in case of electronic payment)	Rule 8	GAR - 7
3	7-May	Income Tax	Submission of Form for NO deduction of TDS / TCS to Commissioner of Income Tax.	Rule 29C / 29C(1A) / 37C	Form no. 15G / 15H / 27C
4	7-May	Income Tax	Monthly payment of TDS (except in the case where amount is credited as on March 31)	Chapter XVII	Form no. 17
5	7-May	Income Tax	Monthly payment of TCS	Part BB Chapter XVII	Form no. 17
6	10-May	Central Excise	Monthly Return - Last Date for filing of Return of Central Excise and Cenvat Credit for the previous month For non SSI Units	Rule 12(1)	ER - 1
7	10-May	Central Excise	Monthly Return - Last Date for filing of Return of Central Excise and Cenvat Credit for the previous month for EOU/STP units	Rule 17(3)	ER - 2
8	10-May	Central Excise	Monthly - Details of receipt and consumption of principal inputs and finished excisable goods - Declarations under central excise to be filed by a unit paying total duty (Cenvat Credit + Cash) of more than 1 crore	Rule 9A(3)	ER - 6
9	12-May	ESIC	Half Yearly Return of Contribution of ESI	Regulation 26	Form 5
10	15-May	EPF	Monthly Payment of EPF	-	EPF Challan
11	15-May	EPF	Monthly Return of Employees qualifying for membership to the Employees' Provident Fund for the first time during April.	Para 36(2)	Form 5
12	15-May	Delhi VAT	Deposit of tax deducted at source during the previous month	Rule 59(1)	DVAT – 20
13	15-May	Delhi VAT	Half Yearly Return of VAT / CST (non - composition dealer not required to file e-return)	Rule 28 & 29	DVAT - 16
14	15-May	Delhi VAT	Yearly Return of VAT / CST (composition dealer not required to file e-return)	Rule 28	DVAT - 17

15	15-May	Delhi VAT	Issue of TDS certificates for the tax deducted at source during the previous month	Rule 59(2)	DVAT – 43
16	15-May	Central Excise	Monthly - payment of Central Excise Duties for the previous month - For SSI Units (16th in case of electronic payment)	Rule 8	GAR - 7
17	21-May	ESIC	Monthly Payment of ESI	Regulation 11& 12	ESIC Challan
18	25-May	EPF	Monthly Consolidated Return of dues & remittances for the month of April.	EPF Para 36(1) & EPS Para 20(4)	Form 12A
19	25-May	Delhi VAT	Monthly electronic filing of Return where tax period is monthly	-	-
20	28-May	Delhi VAT	Monthly payment of tax (VAT), where tax period is a Month	Rule 31	DVAT – 20
21	28-May	Delhi VAT	Monthly Filing of DVAT Return where tax period is a Month	Rule 28	DVAT – 16
22	31-May	Income Tax	Issue of Monthly TDS / TCS Certificates for the month of April	Rule 31(1)(b) / 37D	Form no. 16A / 27D
23	31-May	Income Tax	Payment of TDS for the month of March' 09 if the amount is credited on 31-03-2009	Rule 30	ITNS 281