

SANJAY SHARMA
B.COM (Hons.); LL.B
ADVOCATE, HIGH COURT OF DELHI

ENRL.No. D/605/94

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November 2, 2015

HAPPY DIWALI/GURPARV
REMEMBER YOUR TAX OBLIGATIONS (NOVEMBER 2015)

- 6th Nov. 2015 Deposit service tax monthly in challan GAR-7 for the month of Oct. in case of assesseees other than individual, proprietary concern, partnership firms. Now E-Tax payment is compulsory for every assessee (Notn. No.09/2014 ST dt. 11 July 2014.)
- 7th Nov. 2015 Deliver a copy of form 15G/15H/27C to CCIT or CIT for declarations received in the month of Oct. Now new forms 15G/15H prescribed w.e.f 1 Oct. 2015 and may be furnished online (Notn. dt. 29 Sept. 2015)
- 7th Nov. 2015 Deposit TDS/TCS in challan no. ITNS 281 for deductions/collections made in the month of Oct. E-Tax payment compulsory for all corporate assesseees and for persons whose A/c's audited u/s 44 AB of I.T. Act.
- 12th Nov. 2015 Furnish advance information in Return Form BE-2 u/s 27 DVAT Act for Programmes/Functions organized in Banquet Halls, Farm Houses, Marriage/Party Halls, Hotels, Open Ground etc. where food &/or liquor items supplied/provided & cost of booking > ₹ 1 lakh per function by the owner/lessee/custodian of the venue for 2nd fortnight of Nov. (Notn. dt. 19 Dec/ 27 Dec 2013/Cir.No.9 dt. 21 Aug. 2014)
- 15th Nov. 2015 Deposit TDS (VAT) in challan no. DVAT-20 for deductions made in the month of Oct. Now e-tax payment compulsory for all registered dealers and contractees (TAN holders) from portal of 27 designated banks. All branches of SBI, HDFC and P&S Bank Vyapar Bhawan to accept cash or cheque for physical /offline payment. The dealer/contractees to present challan having unique ID printed from department's website. (Notn. dt. 28 Mar. /12 June/17 Dec. 2014/1 May/ 17 Aug. 2015)
- 16th Nov. 2015 All persons engaged in providing facility of e-shopping (e-commerce) through their WEB-Portals enroll online in Form EC-1 procuring unique ID and file return online using digital signatures in Form EC-II giving information of Delhi dealers making sales to Delhi/Outside Consumers; and in Form EC-III of outside Delhi dealers making sales to Delhi Consumers for 1st and 2nd quarters of 2015-2016 u/s 27 DVAT Act.(Notn.dt. 26 June/Cir. No.15 dt. 21 July/Notn. dt. 29 Sept. 2015)
Extended Date Notn.Dt. 12 Oct. 2015
- 16th Nov. 2015 File DVAT/CST returns DVAT 16 / Form 1 in electronic form for the qtr. ending Sept. for all registered dealers. File annexures IA, IB, IC (if applicable) & 1D (Tax rate wise details of closing stock on 31 March 2015) 2A, 2B, 2C, 2D, 2E and 2A(1) (if applicable) electronically.
- Composition dealers u/s 16 DVAT Act file return in DVAT 17 in electronic form for qtr. ending Sept. File annexures 2A, 2B and 2A (1) (if applicable) electronically.

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Also furnish hard copy of efiled return acknowledgement in Form DVAT 56. Dealers using digital signatures (any pf certifying authority) need not file ack. in Form DVAT 56. (Notn. dt. 9 July 2013/26 Mar/17 June 2014 & Cir. No.2 dt. 23 April 2014).

Extended Date Cir. No. 27 dt. 28 Oct. 2015

16th Nov. 2015 Online filing of TDS (VAT) quarterly return by contractee in form DVAT 48 for the quarter ending Sept. (Notn. dt. 25 April 2012/ 11 July 2013/17 June 2014)

Extended Date Cir. No. 27 dt. 28 Oct. 2015

21st Nov. 2015 Deposit VAT/CST for the month of Oct. by all dealers in DVAT 20/Central Sales Tax Challan (Notn. dt. 30 March 2013). Now e-tax payment compulsory for all registered dealers from portal of 27 designated banks. All branches of SBI, HDFC and P&S Bank Vyapar Bhawan to accept cash or cheque for physical /offline payment. The dealer to present challan having unique ID printed from department's website. (Notn. dt. 28 Mar. /12 June/17 Dec. 2014/1 May /17 Aug.2015).

22nd Nov. 2015 Issue Certificate for TDS to the contractor, electronically in form DVAT-43 for deductions in the month of Oct. generated from departmental website with unique ID no. (Notn. dt.11 July /26 July 2013).

23rd Nov. 2015 Dealers Registered upto 30th Sept.2015 and who have not yet filed information in Form DP-1 to file information online. Dealers already filed DP-1 can also update/edit and attach scanned copy of signature sheet after getting it duly signed and uploading in pdf and thereafter submitting complete form DP-1 (Notn. dt.15 Dec. 2014, 31 Mar.,30 June/31 Aug./30 Sept. 2015)

Extended Date Notn. Dt. 21 Oct. 2015

27th Nov. 2015 Furnish advance information in Return Form BE-2 u/s 27 DVAT Act for Programmes/Functions organized in Banquet Halls, Farm Houses, Marriage/Party Halls, Hotels, Open Ground etc. where food &/or liquor items supplied/provided & cost of booking > ₹ 1 lakh per function by the owner/lessee/custodian of the venue for 1st fortnight of Dec. (Notn. dt. 19 Dec/ 27 Dec 2013/Cir.No.9 dt. 21 Aug. 2014)

30th Nov. 2015 Submit return of Income for A.Y. 2015-16 in case of a company or other assessee required to submit a report u/s 92 E of IT Act from a Chartered Accountant pertaining to transfer pricing transactions. Mandatory e-return under digital signature for all companies and such assessees.

Mandatory E-filing of Wealth Tax return in new return form BB instead of old form BA with digital signatures for Individual/HUF and Co.'s required to file report u/s 92 E (Notn. No.32 dt. 23 June 2014).

Compiled by

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- Please check the dates with the relevant Acts & Rules