

# **Yearly Calendar for VAT, Central Sales Tax, Entry Tax & Professional Tax**

(Updated on 20.08.09)

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## **The Yearly calendar is as under:-**

Month	Work to be done	Due date	Remark
April	Tax for the Month of Mar. & Filing of Quarterly Return for the period 1 <sup>st</sup> Jan to 31 <sup>th</sup> Mar.	Upto 30 <sup>th</sup> April	-
April	An application for Composition in Form 4 by the dealer having turnover below Rs. 50 Lacs who wants to apply composition u/s 11 of M.P.VAT Act	Upto 30 <sup>th</sup> April	In case the dealer applies for composition u/s 11 of M.P. VAT Act & the application accepted by dept. then he need not to charge Vat in the sales invoice issued by him and he would be entitled for self assessment. For getting the benefit of composition U/s 11, the Trader dealer had to deposit 0.5% of his turnover of schedule II goods, during each quarter. In case of manufacturer he had to deposit 4% of manufactured goods.
May	Monthly Tax of April	On or before 10 <sup>th</sup> May	If the liability of tax exceeds Rs. 15,000/- Per Quarter but below Rs. 6,25,000/- Per Quarter
May	Monthly Tax of April	before 10 <sup>th</sup> May or say on or before 9 <sup>th</sup> May .	If the liability of tax exceeds Rs.25,00,000/- Per annum or 6,25,000/- per Quarter.
June	Monthly Tax of May	On or before 10 <sup>th</sup> June	If the liability of tax exceeds Rs. 15,000/- per month but below Rs. 6,25,000/- Per Quarter
June	Monthly Tax of May	before 10 <sup>th</sup> June or say on or before 9 <sup>th</sup> June	If the liability of tax exceeds Rs.25,00,000/- Per annum or 6,25,000/- per Quarter.
June	To submit C-Forms, F-Forms, H-Form & E-1 Forms for the month of Jan to March	From 1 <sup>st</sup> April. to 30 <sup>th</sup> June.	Please note that the submission of these forms are COMPULSORY as per the amendments made in the Central Sales Tax Act. Unlike the previous practice the Assessing officer and Appellate authorities may deny to accept the forms at the time of Assessment or Appeal . In case the Forms could not be submitted up to the date then we have to submit an application for adjournment for submission of Forms.

Month	Work to be done	Due date	Remark								
June	Deposit of Professional Tax of Firm for previous year	From 1 <sup>st</sup> April. to 30 <sup>th</sup> June.	<div>The liability of Professional Tax on the basis of annual turnover is as under :-<table><tr><td>Upto Rs. 5 Lacs</td><td>NIL</td></tr><tr><td>From Rs. 5 to 10 Lacs</td><td>Rs 1,000/-</td></tr><tr><td>From Rs. 10 to 50 Lacs</td><td>Rs 2,000/-</td></tr><tr><td>From Rs. 50 Lacs or more</td><td>Rs 2,500/-</td></tr></table>For Companies and for whole time Director of the Company ..... Rs. 2500/-.</div>	Upto Rs. 5 Lacs	NIL	From Rs. 5 to 10 Lacs	Rs 1,000/-	From Rs. 10 to 50 Lacs	Rs 2,000/-	From Rs. 50 Lacs or more	Rs 2,500/-
Upto Rs. 5 Lacs	NIL										
From Rs. 5 to 10 Lacs	Rs 1,000/-										
From Rs. 10 to 50 Lacs	Rs 2,000/-										
From Rs. 50 Lacs or more	Rs 2,500/-										
July	Quarterly Tax & Filing of Quarterly Return for the period 1 <sup>st</sup> April to 30 <sup>th</sup> June	Upto 30 <sup>th</sup> July	-								
July	To file Revised Returns for the dealer having turnover below Rs. 40 Lacs in the pervious year	Up to 31 <sup>th</sup> July	Please note that if there is any mistake in filing of all the four quarters filed by the dealer, it can be rectified by filing revised quarterly returns along with tax due thereon. If the dealer filed the revised return upto 31 <sup>st</sup> July. then the department is bound to accept the same and the dealer would not be liable for penalty for filing of false returns. If the revised returns of the dealer ( having turnover below Rs. 40 lacs ) is filed after 31 st July then the department may deny to accept the same and the dealer may not be eligible for self assessment.								
July	To submit Annual Statement in case the Turnover is below Rs. 40 Lacs	From 1 <sup>st</sup> April 31 <sup>th</sup> July	If you file the annual return then you would be qualified for self assessment u/s 20-A of M.P. VAT Act								
Aug.	Monthly Tax of July	On or before 10 <sup>th</sup> Aug.	If the liability of tax exceeds Rs. 15,000/- Per Quarter but below Rs. 6,25,000/- Per Quarter.								
Aug.	Monthly Tax of July	before 10 <sup>th</sup> Aug or say on or before 9 th Aug.	If the liability of tax exceeds Rs.25,00,000/- Per annum or 6,25,000/- per Quarter.								
Sept.	Monthly Tax of August	On or before 10 <sup>th</sup> Sept.	If the liability of tax exceeds Rs. 15,000/- Per Quarter but below Rs. 6,25,000/- Per Quarter.								
Sept.	Monthly Tax of August	before 10 <sup>th</sup> Sep or say on or before 9 th Sep.	If the liability of tax exceeds Rs.25,00,000/- Per annum or 6,25,000/- per Quarter.								
Sept.	To submit C-Forms, F-Forms, H-Form & E-1 Forms for the month of April to June	From 1 <sup>st</sup> July to 30 <sup>th</sup> Sept.	Please not that the submission of these forms are COMPULSORY as per the amendments made in the Central Sales Tax Act. Unlike the previous practice the Assessing officer and Appellate authorities may deny to accept the forms at the time of Assessment or Appeal. In case the Forms could not be submitted up to the date then we have to submit an application for adjournment for submission of Forms.								

Month	Work to be done	Due date	Remark
Oct.	To file Revised Returns for the dealer having turnover above Rs. 40 Lacs in the pervious year	Up to 31 <sup>th</sup> Oct	Please note that if there is any mistake in filing of all the four quarters filed by the dealer, it can be rectified by filing revised quarterly returns along with tax due thereon. If the dealer filed the revised return upto 31 <sup>st</sup> Oct. then the department is bound to accept the same and the dealer would not be liable for penalty for filing of false returns. If the revised returns of the dealer (having turnover below Rs. 40 lacs) is filed after 31 <sup>st</sup> Oct. then the department may deny to accept the same and the dealer may not be eligible for self assessment.
Oct.	Quarterly Tax & Filing of Quarterly Return for the period 1 <sup>st</sup> July to 30 <sup>th</sup> Sept.	Upto 30 <sup>th</sup> Oct.	-
Oct.	To submit Audit Report prepared for the purposes of Income Tax containing separate details pertaining to the business done in state of M.P. if the Turnover is above Rs. 40 Lacs	From 1 <sup>st</sup> April 31 <sup>st</sup> Oct	If the dealer files the Audit Report along with annual return then the dealer would be qualified for self assessment u/s 20-A of M.P. VAT Act
Nov.	Monthly Tax of Oct.	On or before 10 <sup>th</sup> Nov.	If the liability of tax exceeds Rs. 15,000/- Per Quarter but below Rs. 6,25,000/- Per Quarter.
Nov.	Monthly Tax of Oct.	before 10 <sup>th</sup> Nov or say on or before 9 <sup>th</sup> Nov.	If the liability of tax exceeds Rs.25,00,000/- Per annum or 6,25,000/- per Quarter.
Dec.	Monthly Tax of Nov.	On or before 10 <sup>th</sup> Dec.	If the liability of tax exceeds Rs. 15,000/- Per Quarter but below Rs. 6,25,000/- Per Quarter.
Dec.	Monthly Tax of Nov.	before 10 <sup>th</sup> Dec. or say on or before 9 <sup>th</sup> Dec.	If the liability of tax exceeds Rs.25,00,000/- Per annum or 6,25,000/- per Quarter.
Dec.	To submit C-Forms, F-Forms, H-Form & E-1 Forms for the month of July to Sept.	From 1 <sup>st</sup> Oct. to 30 <sup>th</sup> Dec.	Please not that the submission of these forms are COMPULSORY as per the amendments made in the Central Sales Tax Act. Unlike the previous practice the Assessing officer and Appellate authorities may deny to accept the forms at the time of Assessment or Appeal. In case the Forms could not be submitted up to the date then we have to submit an application for adjournment for submission of Forms.
Jan.	Quarterly Tax & Filing of Quarterly Return for the period 1 <sup>st</sup> Oct to 31 <sup>th</sup> Dec..	Upto 30 <sup>th</sup> Jan	-

Month	Work to be done	Due date	Remark
Feb.	Monthly Tax of Jan.	On or before 10 <sup>th</sup> Feb	If the liability of tax exceeds Rs. 15,000/- Per Quarter but below Rs. 6,25,000/- Per Quarter.
Feb.	Monthly Tax of Jan.	before 10 <sup>th</sup> Feb. or say on or before 9 <sup>th</sup> Feb.	If the liability of tax exceeds Rs.25,00,000/- Per annum or 6,25,000/- per Quarter.
March	Monthly Tax of Feb	On or before 10 <sup>th</sup> March	If the liability of tax exceeds Rs. 15,000/- Per Quarter but below Rs. 6,25,000/- Per Quarter.
March	Monthly Tax of Feb	before 10 <sup>th</sup> Mar. or say on or before 9 <sup>th</sup> Mar.	If the liability of tax exceeds Rs.25,00,000/- Per annum or 6,25,000/- per Quarter.
March	Tax from 1 <sup>st</sup> Mar. to 25 <sup>th</sup> March	Upto 31 <sup>st</sup> March	If the liability of tax exceeds Rs. 15,000/- Per Quarter but below Rs. 6,25,000/- Per Quarter.
March	To submit C-Forms, F-Forms, H-Form & E-1 Forms for the month of Oct. to Dec..	From 1 <sup>st</sup> Jan. to 30 <sup>th</sup> March	Please note that the submission of these forms are <b>COMPULSORY</b> as per the amendments made in the Central Sales Tax Act. Unlike the previous practice the Assessing officer and Appellate authorities may deny to accept the forms at the time of Assessment or Appeal. In case the Forms could not be submitted up to the date then we have to submit an application for adjournment for submission of Forms.

### Professional Tax of Employees

Month	Work to be done	Due date	Remark		
April to March	To deduct & deposit Professional Tax from the salaries of Employees.The return are to be filed quaterly.s	10 <sup>th</sup> of Next Month	The liability of Professional Tax on the person who is in employment is based on his annual salary. The current rate of Professional Tax to be deducted is as under		
			Upto Rs. 1,20,000/-	NIL	NIL
			Exceeds Rs. 1,20,000/- but less than Rs. 1,50,000/-	Rs 1,000/-	Rs 83/- first 11 month and Rs. 87/- in last month
			Exceeds Rs. 1,50,000/- but less than Rs. 1,80,000/-	Rs 2,000/-	Rs 125/- per month
			Exceeds Rs. 1,80,000/- and above	Rs 2,500/-	Rs 208/- first 11 month and Rs. 212/- in last month

**In addition to the aforesaid monthly calendar, we are giving hereunder we calendar on the basis of various Jobs.**

- 1) **Assessment** (In case the dealer is not qualified for self Assessment.  
a) for Financial Year 2007-08 ..... 31st December 2009  
b) for Financial Year 2008-09 ..... 31st December 2010
- 2) **Application for Rectification of Mistake :-** Within one year from the date of the order sought to be rectified.
- 3) **To file I<sup>st</sup> Appeal** Within 30 days from the receipt of the Assessment / Penalty Order. This is the condition precedent that the dealer had to deposit admitted tax and 10% of the remaining amount over and above the admitted tax paid by the dealer. In case of by parte order. In case of ex parte order the dealer had to deposit admitted tax and 5% of the remaining amount over and above the admitted tax paid by the dealer. For getting stay for remaining amount, the dealer had to file separate application by affixing Court Fee Stamp. The dealer had to affix Court Fee Stamps as per details given below :-

Particulars	Court Fee Stamps	Remark
Form No. 42 for Appeal under VAT / ET Act & Form 14 in CST Act (Memorandum of 1st Appeal)	1) Minimum Rs. 10 2) 0.1% of Extra Tax Demand such as from Rs. 10000 to Rs. 15000 Court Fee Stamp of Rs. 15/- ..... And Rs. 90,000/- to Rs. 95,000/- Court Fee Stamp of Rs. 95/- 3) Maximum of Rs. 100/-	
Power of Attorney	Rs. 10/-	
Stay Application	Rs. 5/-	

- 4) **To file II<sup>nd</sup> Appeal** Within 60 days from the receipt of the I<sup>st</sup> Appeal Order. This is the condition precedent that the dealer had to deposit 20% of the remaining amount, out of the total balance due from the dealer after the order passed in first appeal. For getting stay for remaining amount, the dealer had to file separate application by affixing Court Fee Stamp. The dealer had to affix Court Fee Stamps as per details given below :-

Particulars	Court Fee Stamps	Remark
Form No. 43 for Appeal under VAT / ET Act & Form 14 in CST Act (Memorandum of II <sup>nd</sup> Appeal)	1) Minimum Rs. 30 2) 0.1% of Extra Tax Demand such as from Rs. 30000 to Rs. 35000 Court Fee Stamp of Rs. 35/- ..... And Rs. 90,000/- to Rs. 95,000/- Court Fee Stamp of Rs. 95/- 3) Maximum of Rs. 100/-	
Power of Attorney	Rs. 10/-	
Stay Application	Rs. 10/-	

Original Appeal Order	Rs. 5/-	
Process Fee	Rs. 5/-	

**5) Composition U/s 11-A**

- a) To file Composition Application in form 4-A by contractor U/s 11-A of M.P. Vat Act with in 60 days from the date of Commencement of execution of work contract .
- b) To file quarterly statement in form 4-B within one month of end of the quarter, by a contractor who applied for composition U/s 11-A.

**6) Composition U/s 11**

To file quarterly return in form no. 5 within one month of end of the quarter, by a dealer having turnover below Rs. 50 Lacs, who applied for composition U/s 11.

- 7) Amendment in Registration Certificate :-** Within 30 days from the date of occurrence of event.

- 8) Vat Audit Conducted by Commercial Tax Department:-** With in 6 Months after receipt of the notice.

**Disclaimer :-** Although Every efforts has been made to insure that this monthly calender is free from errors or omissions but we are not responsible for any kind of Loss or damages to any one on account of any error or omissions which might have occurred.