

Society compliance calendar

Compliance	Reference to MCS Act and/or Bye-Law	Frequency (if event based, pl state the event eg: MOM is only upon holding Committee Meeting / SGBM / etc)	Responsibility (Secretary, Chairman, Committee etc)	Consequences (of not complying)	Remarks (may include description of respective compliance, as necessary, for Committee Members to understand the same)
Payment of TDS	Income Tax Act	7th of Every Month	Committee	1.5 % p.m. Interest on late payment	-
Payment of Advance Tax	Section 208 of Income Tax Act	15th June/15th September/ 15th December/ 15th March	Committee	Interest payable u/s 234A/ 234B/234C	Interest Liability on delayed Payment
Payment of GST	As per GST Act 2017	20th of Every Month	Committee	Penalty on late payment	-
Filing of TDS Returns	Income Tax Act	31st January, 31st May, 31st July, 31st October	Committee	Penalty of ₹200/- per day	-
Filing of IT returns	139 (1) of the Income Tax	30th September	Committee	Disallowance of the certain sections of the Income Tax Act 1960(80 P)	Increased Tax liability
Filing of GST returns	As per GST Act 2017	Various Dates	Committee	Penalty on late filing	-