

## SERVICE TAX COMPLIANCE CALENDAR

Particulars	Due dates/quantum of interest and late filing fees
Due date for payment of Service Tax (Note 1)	
For One Person Company whose aggregate value of services during previous financial year is Rs. 50,00,000 or less, Individual, partnership firm, LLP or HUF	By 6th of the following month for every quarter
For Others (Companies, Trusts, AOP, Societies, etc.)	By 6th of the following month for every month
Interest on late payment of Service Tax (Note 2)	
Collection of any amount as service tax but failing to pay the amount so collected on or before the date on which such payment becomes due	24% p.a.
In situations other than covered above	15% p.a.
Filing of Service Tax returns	
April to September (Note 3)	25 October
October to March (Note 4)	25 April
Late fees for delay in filing of returns (Note 5)	
For delay up to 15 days	Rs. 500
For delay beyond 15 days up to 30 days	Rs. 1,000
For delay beyond 30 days (Note 6)	Rs. 1,000 + Rs. 100 per day
Due date for filing of appeal	
Appeal to be filed before Commissioner of Central Excise (Appeals) against order of adjudication authority subordinate to Commissioner of Central Excise.	Within 2 months from date of receipt of the order. The Commissioner of Central Excise (Appeals) has the power to condone delay in filing of appeal for a further period of 1 month provided sufficient cause is shown for non-filing the appeal within stipulated period of 2 months.
Appeal to be filed before Customs, Excise and Service Tax Appellate Tribunal (CESTAT) against order of Commissioner of Central Excise or Commissioner of Central Excise (Appeals).	Within 3 months from date of receipt of the order. CESTAT has powers to condone the delay in filing of appeal if it is satisfied that there was sufficient cause for not presenting the appeal within the stipulated period.

### NOTES:

1. The due date for payment of service tax for the month or quarter ended on 31 March is 31 March itself.
2. For service provider having turnover below Rs. 60,00,000 in the preceding financial year or period covered under notice, the specified rate shall be reduced by 3%.
3. The due date for filing of Service Tax returns for the period April to September for Input Service Distributor is 30 October.
4. The due date for filing of service tax returns for the period October to March for Input Service Distributor is 30 April.
5. In case service tax is NIL, the authority may waive the late filing fees on being satisfied that there is sufficient reason for not filing the return.
6. Maximum late filing fees shall not exceed Rs. 20,000
7. The following categories of person must mandatorily obtain service tax registration and comply with the provisions:
  - Every person liable to pay service tax;
  - An Input Service Distributor;
  - Every provider of taxable service whose aggregate value of taxable service in financial year exceeds Rs. 9,00,000.