

**DAHOTRE & DAHOTRE**  
Chartered Accountants



Knowledge and Development Committee

# Newsletter

Period of Update: 01<sup>st</sup> June 2025 to 07<sup>th</sup> June 2025  
Period of Issue: 08<sup>th</sup> June 2025 to 14<sup>th</sup> June 2025

© 2021-2022 Varun A Dahotre and Associates. All Rights Reserved.

## Contents

01. [Short Updates](#)
02. [Common Mistakes in E-Way Bill Compliance that Lead to GST Penalty](#)
03. [Eicher Motors Limited Vs Superintendent of GST and Central Excise \(Madras High Court\)](#)
04. [HUF - A Way To Save Income Tax](#)
05. [Statutory Due Dates](#)
06. [Amendment Summary](#)

## Editor-in-Chief's Message

Hello readers!

Welcome to the **22**<sup>nd</sup> Newsletter Edition of 2025.

In this issue, we will discuss about common mistakes in E-way bill compliance that lead to GST penalty, a case study in the area of GST and how HUFs helps to save Income Tax.

**Vedant Potdar**  
Editor-in-chief

## Team's Message

"Leadership isn't about titles — it's about attitude, action, and ownership. Every one of you leads by example. Keep inspiring ."

**Sayali Patil**  
HR Executive

## Short Updates:

### Indirect Tax

- India's GST revenue for May 2025 reached ₹2.01 lakh crore, marking a 16.4% year-on-year increase. This surge is primarily attributed to a significant rise in import-related taxes, indicating robust economic activity and improved tax compliance.

### General

- India's economy surged 7.4% in January to March, much faster than forecasts and driven by construction and manufacturing, although uncertainty about U.S. tariffs poses risks to the outlook.
- Gross domestic product, opens new tab in Asia's third-largest economy was above a forecast year-on-year growth of 6.7% in a Reuters poll, and was up from a revised 6.4% expansion in the previous quarter, official data released on Friday showed

- Indian rupee depreciated sharply by around 0.5 percent, or close to 40 paise during mid-day trade on June 4 to slip to 85.97 against the US dollar, likely impacted by rate cut expectations during this week's MPC review and foreign outflows from bond and equity markets.
- Currency experts said given a wide expectation of a 25 basis points (bps) rate cut by the Reserve Bank of India (RBI) on June 6 is dragging down forward premia rates, due to narrowing of rate differential between India and US bond yields. Usually, when the forward premia goes down, spot rates in the forex market goes up, currency experts said.
- Royal Challengers Bengaluru etched their name in history as they clinched their fist-ever IPL trophy with a thrilling win over Punjab Kings in the final. The exciting showdown at the Narendra Modi Stadium in Ahmedabad featured a Rajat Patidar-led RCB successfully defend a score of 190 as they restricted their opponents to 184. As Bengaluru clinched the win and celebrations stretched into the night, all eyes fell on Virat Kohli and his emotional reaction

## 01 Indirect Tax

### Common Mistakes in E-Way Bill Compliance that Lead to GST Penalty



Vedant Potdar

The e-way bill (EWB) mechanism is a pivotal element in the GST regime, designed to track the movement of goods and curb tax evasion. While it has simplified inter- and intra-state transport documentation, non-compliance—intentional or inadvertent—can attract hefty penalties, including up to 200% of tax payable under Section 129 of the CGST Act, 2017.

Following are some of the common mistakes in E-way bill compliance that leads to penalty under GST law.

#### Movement of Goods Without an E-Way Bill

**Mistake:** Transporting goods exceeding the prescribed value threshold without generating a valid EWB.

**Detail:** Rule 138(1) mandates the generation of an EWB before the commencement of movement of goods in a conveyance. The value threshold is ₹50,000, but states can notify different thresholds for intra-state movement. Failure to generate an EWB when required is a direct contravention of this rule.

**Legal Reference:** Rule 138 of CGST Rules, 2017.  
**Penalty:** Goods and conveyance are liable to detention or seizure.

**Penalty:** Penalty under Section 129(1) can be levied, which is equal to 200% of the tax payable if the owner of the goods comes forward, or 50% of the value of goods if the owner does not come forward. In cases

indicating intent to evade tax, proceedings under Section 130 (confiscation) might be initiated, which can involve a penalty equivalent to the tax payable or the value of goods, whichever is higher, along with confiscation of goods and conveyance.

#### Incorrect Details in E-Way Bill

**Mistake:** Entering inaccurate or incomplete information in the EWB, such as wrong GSTINs of supplier/recipient, incorrect invoice number, wrong HSN code, incorrect value of goods, wrong origin/destination pin codes, or incorrect vehicle details.

**Detail:** The EWB must accurately reflect the details of the consignment as per the underlying documents (tax invoice, bill of supply, delivery challan). Mismatches raise red flags during inspection and can lead to the EWB being treated as invalid. Rule 138(1) requires specified details to be furnished.

**Legal Reference:** Rule 138(1) of CGST Rules, 2017.

**Penalty:** Can lead to detention/seizure under Section 129, with penalties similar to moving goods without an EWB, as the EWB might be considered invalid due to material errors.

#### Expired Validity of E-Way Bill

**Mistake:** Transporting goods after the validity period of the EWB has expired.

**Detail:** The validity of an EWB is calculated based on the distance specified in Part B. For every 200 km or part thereof, the validity is one day (excluding the day of generation). Movement beyond the validity period without proper extension is a violation. Rule 138(10) specifies the validity period.

**Legal Reference:** Rule 138(10) of CGST Rules, 2017.

**Penalty:** Goods and conveyance are liable for detention or seizure under Section 129, similar to movement without an EWB.

#### Using the Same E-Way Bill for Multiple Trips

**Mistake:** Re-using an EWB generated for one consignment and one trip for subsequent or different trips.

**Detail:** An EWB is specific to a single consignment and its movement from origin to destination in a particular conveyance within the validity period. Using it for another trip, even if for similar goods, is not permissible.

**Legal Reference:** Implied by Rule 138, which links a single EWB to a single consignment and journey.

**Penalty:** The second or subsequent trip is effectively

treated as movement of goods without a valid EWB, attracting penalties under Section 129 and potential confiscation under Section 130.

### Not Updating Part B of E-Way Bill Before Movement

**Mistake:** Generating Part A of the EWB (details of goods) but failing to update Part B (vehicle details) before the physical movement of goods begins.

**Detail:** A complete EWB (both Part A and Part B filled) is mandatory for the movement of goods, unless specifically exempted (e.g., movement up to 50 km within the same state from the consignor's place to the transporter's place for further transport). Rule 138(2) requires Part B to be updated.

**Legal Reference:** Rule 138(2) of CGST Rules, 2017.

**Penalty:** Movement without a fully updated EWB is considered movement without a valid EWB, leading to detention, seizure, and penalties under Section 129.

### Vehicle Breakdown and No Revalidation/Update

**Mistake:** If the original vehicle carrying the goods breaks down en route, and the goods are shifted to a new vehicle, failing to update the EWB with the new vehicle number.

**Detail:** Rule 138(5) allows updating the details of the conveyance in the EWB if the goods are transferred from one conveyance to another. Failure to do so means the EWB pertains to a vehicle that is no longer transporting the goods.

**Legal Reference:** Rule 138(5) of CGST Rules, 2017.

**Penalty:** The EWB becomes invalid for the goods in the new conveyance, potentially leading to detention, seizure, and penalties under Section 129.

### Mismatch Between Invoice and EWB

**Mistake:** Discrepancies between the details mentioned in the tax invoice, bill of supply, or delivery challan and the EWB, such as differences in value, quantity, HSN, or taxable amount.

**Detail:** The EWB must be generated based on the details of the underlying document for the supply. Any significant mismatch creates doubt about the authenticity of the transaction and the consignment.

**Legal Reference:** Rule 138(1) implies consistency with the underlying document. Rule 138A requires carrying the invoice/challan along with the EWB.

**Penalty:** Can lead to detention/seizure and penalties under Section 129, as the EWB might be deemed invalid or the transaction suspicious.

### Using Expired E-Way Bill Due to Extension Oversight

**Mistake:** Failing to extend the validity of the EWB in time when the journey cannot be completed within the original validity period due to unavoidable reasons (e.g., road blocks, accidents, transshipment delays).

**Detail:** The validity of an EWB can be extended using Part B of FORM GST EWB-01. The extension can be requested within 8 hours before or 8 hours after the expiry of the current validity period. Failing to extend means the EWB expires, and any subsequent movement is non-compliant.

**Legal Reference:** Proviso to Rule 138(10) allows for extension of validity.

**Penalty:** Movement with an expired EWB attracts penalties under Section 129.

### E-Way Bill Not Carried During Transit

**Mistake:** The person in charge of the conveyance (usually the driver) does not carry the EWB (either physical printout or electronically accessible) during the movement of goods.

**Detail:** Rule 138A(1) mandates that the person in charge of a conveyance carrying goods of value exceeding the prescribed limit shall carry the invoice or bill of supply or delivery challan, as the case may be, and a copy of the EWB or the EWB number, either physically or mapped to a Radio Frequency Identification Device (RFID) as may be notified.

**Legal Reference:** Rule 138A(1) of CGST Rules, 2017 and Section 129(1) regarding documents verification.

**Penalty:** The goods and conveyance are liable for detention or seizure under Section 129 for non-production of the required documents.

### Multiple Consignments Without Consolidated E-Way Bill

**Mistake:** A transporter carrying multiple consignments in a single conveyance fails to generate a consolidated EWB for all the individual EWBs.

**Detail:** If a transporter is carrying multiple consignments belonging to different consignors/recipients in one vehicle, they must generate a consolidated EWB by consolidating all the individual EWBs for those consignments. This facilitates easier verification at check posts. Rule 138(7) provides for the generation of a consolidated EWB.

**Legal Reference:** Rule 138(7) of CGST Rules, 2017.

**Penalty:** While not carrying a consolidated EWB might

not always lead to penalty if all individual EWBs are valid and available, it can cause significant delays during inspection and may be viewed as non-compliance with procedural requirements, potentially attracting general penalties under Section 122 for contravention of rules.

### Not Cancelling E-Way Bill When Movement Doesn't Happen

**Mistake:** Generating an EWB for a planned movement but failing to cancel it within the stipulated time if the goods are not moved as planned.

**Detail:** An EWB generated but where goods are not transported according to the details furnished in the EWB can be cancelled electronically. The cancellation must be done within 24 hours of generation. Rule 138(9) allows for cancellation.

**Legal Reference:** Rule 138(9) of CGST Rules, 2017.

**Penalty:** Although not immediately penalized during transit, unused EWBs that are not cancelled can create discrepancies in the system, leading to unnecessary inquiries, audits, and potential scrutiny by tax authorities regarding fictitious transactions or attempts at circular trading. While a specific penalty under Section 129/130 might not apply solely for failure to cancel, it can be evidence used in other proceedings.

### Failure to Generate EWB by Unregistered Transporter

**Mistake:** An unregistered transporter transporting goods of a registered person where the EWB has not been generated by the consignor/consignee, and the transporter fails to generate it themselves.

**Detail:** If the consignor or consignee (who is a registered person) fails to generate the EWB, the transporter is required to generate it before moving the goods, provided the value exceeds the threshold. Even unregistered transporters need to enroll on the EWB portal to generate EWBs. Rule 138(3) clarifies this.

**Legal Reference:** Rule 138(3) of CGST Rules, 2017.

**Penalty:** Movement without a valid EWB, attracting Section 129 penalties.

### Transport beyond Valid Distance

**Mistake:** Specifying a shorter distance in the EWB than the actual or likely distance of travel, leading to premature expiry of the EWB validity during transit.

**Detail:** The validity is tied to the distance. Understating the distance directly reduces the validity

period. If the conveyance is intercepted after the shortened validity period has expired, it is treated as movement without a valid EWB. The EWB portal uses standard distances based on pin codes, but actual routes can vary. Taxpayers should use appropriate distance based on common routes.

**Legal Reference:** Rule 138(10) links validity to distance.

**Penalty:** Movement with an expired EWB attracts penalties under Section 129.

### Rejection of Goods and No Return EWB

**Mistake:** When goods are rejected by the recipient and returned to the supplier, failing to generate a new EWB for the return movement.

**Detail:** The movement of rejected goods back to the supplier is a distinct movement requiring a fresh EWB, typically generated by the person returning the goods (the recipient, if registered, or the transporter/supplier on behalf of an unregistered recipient), referencing a debit note or a return delivery challan.

**Legal Reference:** Rule 138 applies to all movements of goods above the threshold, including returns.

**Penalty:** The return movement without a valid EWB is non-compliant, attracting penalties under Section 129 and potential confiscation under Section 130.

### Transporting Goods in Personal Vehicle Without EWB

**Mistake:** Assuming that using a personal vehicle for transporting goods exceeding the threshold value exempts the movement from EWB requirements.

**Detail:** The GST law refers to "conveyance," which includes any vehicle used for transport. The mode of transport (commercial or personal vehicle) does not exempt the requirement to generate an EWB if the value threshold is crossed and the movement type is covered by the rules.

**Legal Reference:** Rule 138(1) refers to movement in a "conveyance." Section 2(35) defines "conveyance" broadly.

**Penalty:** Movement without a valid EWB, subject to Section 129 penalties.

### Learnings

E-way bill compliance is not just procedural but a key indicator of business integrity under GST. With increased data analytics and field enforcement, authorities are tightening checks on vehicle

movement, invoice matching, and e-way documentation.

### Questions

1. Do I need to update my E-way bill in case goods in transit are shifted to a new vehicle?
2. Mr. Abhishek supplied goods to Mr. Vinod. However, due to some quality issues, Vinod returned the same goods immediately and the goods were returned to Abhishek on the same day. In this case, there is no need to issue a separate EWB, right?
3. Do an unregistered transporter need to generate an EWB in case the consignor who is registered fails to generate an EWB?

*Read next: Eicher Motors Limited Vs Superintendent of GST and Central Excise (Madras High Court)*

## 02 Indirect Tax

### Eicher Motors Limited Vs Superintendent of GST and Central Excise (Madras High Court)



Abhishek Maske

### Introduction

The case of Eicher Motors Limited vs. Superintendent of GST and Central Excise presented a crucial judicial precedent regarding GST compliance and interest liability. The Madras High Court, in its ruling, addressed key concerns about delayed GST filings, interest obligations, and the significance of the electronic cash ledger in tax payments.

### Background of the Case

Eicher Motors Limited, a well-known automobile manufacturer, found itself entangled in a dispute concerning the Goods and Services Tax (GST). The core issue revolved around whether interest should be imposed when the tax amount was available in the electronic cash ledger but the taxpayer had not filed GSTR-3B on time.

Under Section 50(1) of the GST Act, interest is chargeable on delayed tax payments. However, the company argued that since the tax amount was already deposited in the electronic cash ledger, it should not attract interest despite the delay in filing the return.

### Key Legal Arguments

**Eicher Motors' Stand:** The Company contended that the mere delay in filing GSTR-3B should not warrant interest as the tax was already deposited and available in the government's account.

**GST Department's Stand:** The authorities insisted that a delay in filing GSTR-3B equated to a delay in tax payment, thereby making the taxpayer liable for interest.

**Madras High Court's Observation:** The court examined the provisions of the GST Act and noted that interest liability arises only when there is an actual delay in tax payment, not merely in return filing.

### Judgment and Its Impact

The Madras High Court ruled in favour of Eicher Motors Limited, stating that no interest should be imposed when the GST payment was already made within the due date but the filing of GSTR-3B was delayed. This judgment sets an important precedent for businesses facing similar GST compliance issues.

### Conclusion

The verdict in Eicher Motors Limited vs. Superintendent of GST and Central Excise brings clarity to the GST framework, reinforcing the principle that taxpayers should not be unfairly burdened with interest when they have already discharged their tax liability. This case will likely influence future GST-related disputes and contribute to a fairer interpretation of tax regulations.

### Questions

1. What are the potential legal implications of this ruling?

*Read next: HUF - A Way To Save Income Tax*

## 03 Direct Tax

### HUF - A Way To Save Income Tax



Sakshi Jadhav

#### What is a HUF

HUF stands for Hindu Undivided Family. It is a collective family unit formed for tax-saving purposes by aggregating or pooling assets. It is a joint family structure where the HUF is considered a distinct entity separate from its individual members.

The HUF includes Hindus, Buddhists, Jains, and Sikhs. It obtains its own Permanent Account Number (PAN) and files tax returns independently.

The HUF is headed by the 'Karta,' who manages the HUF's business affairs. The assets of the HUF typically consist of ancestral property, gifts, proceeds from the sale of joint family property, property acquired through a will, or contributions made by HUF members into the common fund.

#### HUF Creation Process

Step 1:- Create an HUF deed .

Step 2 :- Apply for Pan card in HUF 's name .

Step 3 :- Open a bank account for HUF .

Step 4 :- Transfer ancestral property / income to HUF



### Disadvantages of HUF

- Dispute – potential family conflict over wealth
- Irreversible – cannot dissolve easily, all members must agree
- Tax compliance – strict compliance required
- Rebate under section 87A is not allowed to HUF and firms allowed only to resident individuals

### Questions

1. Is 87A rebate is applicable to HUF
2. Which type of personal income cannot be diverted into an income of HUF
3. Is deduction allowed to a HUF

Shri Krishna without HUF	Shri Krishna with HUF	
	Shri Krishna	Shri Krishna HUF
Salary	10,00,000	10,00,000
Rent	15,00,000	15,00,000
LTCG 1	1,50,000	LTCG 1 1,50,000
LTCG 2	1,50,000	LTCG 2 1,50,000
Total	3,00,000	-Deduction 1,00,000 50,000 -Deduction 1,00,000 50,000
-Deduction	1,00,000 2,00,000	
GTI →	27,00,000	GTI → 10,50,000 GTI → 15,50,000
Deduction u/s 80C	1,50,000	Deduction u/s 80C 1,50,000 Deduction u/s 80C 1,50,000
TI →	25,50,000	TI → 9,00,000 TI → 14,00,000
Income Tax(Normal) →	5,17,500	Income Tax(Normal) → 82,500 Income Tax(Normal) → 2,17,500
Tax on LTCG @ 20% →	40,000	Tax on LTCG @ 20% → 10,000 Tax on LTCG @ 20% → 10,000
Tax →	5,57,500	Total Tax → 92,500 Total Tax → 2,27,500
HEC @ 4% →	22,300	HEC @ 4% → 3,200 HEC @ 4% → 9,100
Net Tax →	5,79,800	Net Tax → 96,200 Net Tax → 2,36,600
		TOTAL TAX (96,200 + 2,36,600) = 3,32,800
		TAX SAVING (5,79,800-3,32,800) = 2,47,000

Read next: Wall of Wisdom

### Advantages of HUF

- Bank Account
- HUF get basic Exemption limit in income tax
- All deduction up to 1.5 lakh in 80C etc.
- All deduction in 80D for health insurance
- All deduction of 80G donation
- LTCG Exemption 1.25 lakh per year
- Transferring ancestral property on HUFs name
- Own residential house
- Allows collective management of family wealth
- HUF can invest in mutual fund FD real estate under its name
- Accepting gift

## WALL OF WISDOM (WOW):

- "The key to a happy life is positive thinking."
- "Never stop learning because life never stop Teaching."

Read next: Do you know?

## DO YOU KNOW?

1. Did you know your Heart is about the size of your fist?
2. Did you know 50% of the world's oxygen is produced by the sea?

## What else do You Know?

Let us know.

Read next: Motivational Quote

## MOTIVATIONAL QUOTE:

**"Reach high, for stars lie hidden in you.  
dream deep, for every dream precedes  
the goal."**

— Rabindranath Tagore

### Sources-

- Company Law Notifications and Circulars
- CBDT Notifications and Circulars
- CBIC Notifications and circulars
- Other Allied Law Notifications and circulars
- MCA21 Website.
- Income Tax Website.
- GST Website.
- Other Statutory Government Websites.
- Extracts from Tax guru- Extracts from Clear Tax.- Extracts from CA club India.

### Contact Details-

Offices 3,4,9,11 Gaurav Building, Opp. Karishma Society Gate No. 2, Kothrud, Pune – 411038.

Phone: +91 20-67426111

Email – [knd@dahotreanddahotre.com](mailto:knd@dahotreanddahotre.com)

Read next: Statutory Due Date

## Best Newsletter Presenters of 2025

Month's	Best Presenters
January	Vedika Pawale
February	Sakshi Pawar
March	Sakshi Pawar
April	Aditya Kanade

## DLC Assets Updates as on 05/06/25

Section	Name of Asset
Audit	Auditor Appointment
Audit	Commencement Certificate
Audit	FCRA Certificate
Audit	Gross Block Certificate
Audit	Liability Quantification Certificate
Audit	Project Report
Audit	Stock Statement
Audit	Usage of Funds Certificate
Audit	CMA Data
Audit	Due Diligence Report
Audit	Going Concern Certificate
Audit	NSIC Renewal Certificate
Audit	RERA Certificate
Audit	Stock and Receivables Audit

## Upcoming Newsletters

1. Can one Issue a GST Credit Note for Returned Export Goods After Claiming IGST Refund?

2. IND AS 12 Income Tax

## Statutory Due Dates Calendar

### INCOME TAX

Due Dates in the Month of	Particulars	For the Period	Due Date
April-2025	1 TDS/TCS Payment	March 2025	TDS 30/04/2025 and TCS 07/04/2025
May-2025	1 TDS/TCS Payment	April 2025	07/05/2025
	2 TDS Statement for Form 24Q, 26Q and 27Q	Q4 FY 2025-26	31/05/2025
	3 TCS Statement– for Form 26QB, 26QC, 26QD	Q4 FY 2025-26	15/05/2025
	4 Statement of Financial Transactions (SFT) Compliance	FY 2024-25	31/05/2025
June-2025	1 TDS/TCS Payment	May 2025	07/06/2025
	2 Advance Tax	1 <sup>st</sup> Installment of FY 2025-26	15/06/2025
	3 Form 16/ 16A	Q4 FY 2024-25	15/06/2025
July-2025	1 TDS/TCS Payment	June 2025	07/07/2025
	2 TDS Statement for Form 24Q	Q1 FY 2025-26	31/07/2025
	3 TCS Statement– for Form 26QB, 26QC, 26QD	Q1 FY 2025-26	15/07/2025
	4 Income tax Return for A.Y. 2024-25 for all assessee other than (a) Assessee whose accounts are required to be audited (b) Partner of a firm whose accounts are required to be audited (c) An assessee who is required to furnish a report under Section 92E.	FY 2024-25	31/07/2025
August-2025	1 TDS/TCS Payment	July 2025	07/08/2025
September-2025	1 TDS/TCS Payment	August 2025	07/09/2025
	2 Advance Tax	2 <sup>nd</sup> Instalment FY 2025-26	15/09/2025
	3 Due date for filing of audit report under Section 44AB for AY 2025-26 in the case of a corporate-		30/09/2025

		assessee or non-corporate assessee (who is required to submit his/its return of income on October 31, 2025)	FY 2024-25	
		<b>TDS Statement for Form 26Q and 27Q</b>	Q1 FY 2025-26	30/09/2025
<b>October-2025</b>	1	TDS/TCS Payment	September 2025	07/10/2025
	2	Due date for filing of return of income for AY 2024-25 if assessee is  (a) Corporate-assessee (b) Non-corporate assessee (whose books of account are required to be audited) (c) Partner of a firm whose accounts are required to be audited (d) An assessee who is required to furnish a Report u/s 92 E	FY 2024-25	31/10/2025
	3	TDS Statement for Form 24Q, 26Q and 27Q	Q2 FY 2025-26	31/10/2025
	4	TCS Statement– for Form 26QB, 26QC, 26QD	Q2 FY 2025-26	15/10/2025
<b>November-2025</b>	1	TDS/TCS Payment	October 2025	07/11/2025
<b>December-2025</b>	1	TDS/TCS Payment	November 2025	07/12/2025
	2	Advance Tax	3 <sup>rd</sup> Installment FY 2025-26	15/12/2025
	3	<b>Filing of belated/revised return of income for the assessment year 2024-25 for all assessee.</b>	<b>FY 2024-25</b>	<b>31/12/2025</b>
<b>January-2026</b>	1	TDS/TCS Payment	December 2025	07/01/2026
	2	TDS Statement for Form 24Q, 26Q and 27Q	Q3 FY 2025-26	31/01/2026
	3	TCS Statement– for Form 26QB, 26QC, 26QD	Q3 FY 2025-26	15/01/2026
<b>February-2026</b>	1	TDS/TCS Payment	January 2026	07/02/2026
<b>March-2026</b>	1	Advance Tax	4 <sup>th</sup> Installment of FY 2025-26	15/03/2026
	2	TDS/TCS Payment	February 2026	07/03/2026

**GOODS AND SERVICES TAX ACT**

Due Dates in the Month of	Particulars	For the Period	Due Date	
<b>April-2025</b>	1	GSTR 1 (Regular Taxpayers)	March 2025	11/04/2025
	2	GSTR 1 (Quarterly Taxpayers)	March 2025	13/04/2025
	3	GSTR 3B (Monthly Return)	March 2025	20/04/2025
	3	GSTR 3B (Quarterly Return)	Jan to Mar 2025	22/04/2025
	4	CMP 08	Jan to Mar 2025	18/04/2025
	5	GSTR 4(Annual Return under Composition scheme)	Apr 2024 to Mar 2025	30/04/2025
<b>May-2025</b>	1	GSTR 1 (Regular Taxpayers)	April 2025	11/05/2025
	2	GSTR 3B (Monthly Return)	April 2025	20/05/2025
	3	Monthly Tax Payment under QRMP Scheme(PMT 06)	April 2025	25/05/2025
<b>June-2025</b>	1	GSTR 1 (Regular Taxpayers)	May 2025	11/06/2025
	2	GSTR 3B (Monthly Return)	May 2025	20/06/2025
	3	Monthly Tax Payment under QRMP Scheme(PMT 06)	May 2025	25/06/2025
<b>July-2025</b>	1	GSTR 1 (Regular Taxpayers)	June 2025	11/07/2025
	2	GSTR 1 (Quarterly Taxpayers)		Apr to June 2025
	3	GSTR 3B (Monthly Return)	June 2025	20/07/2025
	4	GSTR 3B Quarterly Return)	June 2025	22/07/2025
	5	CMP-08	Apr to June 2025	18/07/2025
	1	GSTR 1 (Regular Taxpayers)	July 2025	11/08/2025

August-2025	2	GSTR 3B (Monthly Return)	July 2025	20/08/2025
	3	Monthly Tax Payment under QRMP Scheme(PMT 06)	July 2025	25/08/2025
September-2025	1	GSTR 1 (Regular Taxpayers)	August 2025	11/09/2025
	2	GSTR 3B (Monthly Return)	August 2025	20/09/2025
	3	Monthly Tax Payment under QRMP Scheme(PMT 06)	August 2025	25/09/2025
October-2025	1	GSTR 1 (Regular Taxpayers)	September 2025	11/10/2025
	2	GSTR 1 (Quarterly Taxpayers)	July to Sept 2025	13/10/2025
	3	GSTR 3B (Monthly Return)	September 2025	20/10/2025
	4	GSTR 3B (Quarterly Return)	July to Sept 2025	22/10/2025
	5	CMP-08	July to Sept 2025	18/10/2025
November-2025	1	GSTR 1 (Regular Taxpayers)	October 2025	11/11/2025
	2	GSTR 3B (Monthly Return)	October 2025	20/11/2025
	3	Monthly Tax Payment under ORMP Scheme(PMT 06)	October 2025	25/11/2025
December-2025	1	GSTR 1 (Regular Taxpayers)	November 2025	11/12/2025
	2	GSTR 3B (Monthly Return)	November 2025	20/12/2025
	3	Monthly Tax Payment under ORMP Scheme(PMT 06)	November 2025	25/12/2025
	4	GSTR-9( Annual Return)	FY 2024-25	31/12/2025
January-2026	1	GSTR 1 (Regular Taxpayers)	December 2025	11/01/2026
	2	GSTR 1 (Quarterly Return)	Oct to Dec 2025	13/01/2026
	3	GSTR 3B (Monthly Return)	December 2025	20/01/2026
	4	GSTR 3B Quarterly Return)	Oct to Dec 2025	22/01/2026
	5	CMP-08	Oct to Dec 2025	18/01/2026
	1	GSTR 1 (Regular Taxpayers)	January 2026	11/02/2026
	2	GSTR 3B (Monthly Return)	January 2026	20/02/2026

February-2026	3	Monthly Tax Payment under QRMP Scheme(PMT 06)	January 2026	25/02/2026
	1	GSTR 1 (Regular Taxpayers)	February 2026	11/03/2026
March-2026	2	GSTR 3B (Monthly Return)	February 2026	20/03/2026
	3	Monthly Tax Payment under QRMP Scheme(PMT 06)	February 2026	25/03/2026
April-2026	1	GSTR 1 (Regular Taxpayers)	March 2026	11/04/2026
	2	GSTR 1 (Quarterly Return)	Jan to Mar 2026	13/04/2026
	3	GSTR 3B (Monthly Return)	March 2026	20/04/2026
	4	GSTR 3B Quarterly Return)	Jan to Mar 2026	22/04/2026
	5	CMP-08	Jan to Mar 2026	18/04/2026
	6	GSTR 4(Annual Return under Composition scheme)	Apr 2025 to Mar 2026	30-04-2026

## COMPANIES ACT

Due Dates in the Month of	Particulars	Description	Due Date
April-2025	Form MSME (outstanding payments to MSME's)	The return is to be filed by any company, who get supplies of goods or services from micro and small enterprises and whose payments to micro and small enterprise suppliers exceed forty-five days from the date of acceptance or the date of deemed acceptance of the goods or services.	30 <sup>th</sup> April 2025 (For the period of October'23 – March'24)
May-2025	LLP FORM-11	Annual Return (to be filed by all LLP's irrespective of turnover)	30 <sup>th</sup> May 2025
June-2025	DPT-3	<b>To be filed in case company has deposit or exempted deposit.</b>	<b>30<sup>th</sup> June 2025</b>
September-2025	DIR-3 KYC	Form for Director KYC. Need to be filed mandatorily for every director on Board	30 <sup>th</sup> September 2025
October-2025	ADT-1	Form for Auditor Appointment	15 <sup>th</sup> October 2025
	AOC-4	Form for filing Financials, Auditors Report, Directors Report, etc.	30 <sup>th</sup> October 2025
	Form MSME (outstanding payments to MSME's)	The return is to be filed by any company, who get supplies of goods or services from micro and small enterprises and whose payments to micro and small enterprise suppliers exceed forty-five days from the date of acceptance or the date of deemed acceptance of the goods or services.	31 <sup>st</sup> October 2025 (For the period of April'24 – September'24)
November-2025	MGT-7	ROC Annual Return (Details of Shareholding etc.)	29 <sup>th</sup> November 2025
Event Based	CHG FORMS	Form for charge creation, modification, satisfaction	Within 30 days of any charge occurring
	DIR-12	Form for Director Changes (Appointment/Resignation/Death)	Within 30 days of any charge occurring

## PTRC and PTEC Compliance

Due Dates in the Month of	Particulars	Description	Due Date
June-2025	PTEC	Person who stands enrolled before the commencement of a year or is enrolled on or before 31st May of a year (F.Y. 2023-24)	30/06/2025
		Person who is enrolled after the 31st May of a year	Within one month of the date of enrolment
		Person who is enrolled and the rate of tax at which he is liable to pay tax is revised	Within one month of the date of such revision
March-2026	PTRC	<b>Yearly</b> - Tax Liability is less than INR 1,00,000/-	31/03/2025
		<b>Monthly</b> - Tax Liability is equal to or more than INR 1,00,000/-	The last date of the month to which the return relates

## VAT

Due Dates in the Month of	Particulars	For the Period	Due Date
April 2025	1 Monthly Return (VAT payment)	March 2025	21/04/2025
	2 Quarterly Return (VAT payment)	January 2025 to March 2026	21/04/2025
May 2025	1 Monthly Return (VAT payment)	April 2025	21/05/2025
June 2025	1 Monthly Return (VAT payment)	May 2025	21/06/2025
July 2025	1 Monthly Return (VAT payment)	June 2025	21/07/2025
	2 Quarterly Return (VAT payment)	April 2025 to June 2026	21/07/2025
August 2025	1 Monthly Return (VAT payment)	July 2025	21/08/2025
September 2025	1 Monthly Return (VAT payment)	August 2025	21/09/2025
October 2025	1 Monthly Return (VAT payment)	September 2025	21/10/2025
	2 Quarterly Return (VAT payment)	July 2025 to September 2025	21/10/2025
November 2025	1 Monthly Return (VAT payment)	October 2025	21/11/2025
December 2025	1 Monthly Return (VAT payment)	November 2025	21/12/2025
	1 Monthly Return (VAT payment)	December 2025	21/01/2026
	2 VAT Audit (Form 704)	F.Y. 2024-2025	15/01/2026
January 2026	3 Quarterly Return (VAT payment)	October 2025 to December 2025	21/01/2026
	1 Monthly Return (VAT payment)	January 2026	21/02/2026
February 2026	1 Monthly Return (VAT payment)	February 2026	21/03/2026

## Summary of Penalties of Income Tax

Particulars	Description	Amount/ Interest rate
1. Default in making payment of tax.	The amount of penalty leviable will be as determined by the Assessing Officer. However, the amount will not exceed the amount of tax in arrears 2023	Penalty determined by the assessing officer
2. Under-reporting of income.	1. If the income assessed/ re-assessed exceeds the income declared by the assessee, or in cases where return has not been filed and income exceeds the basic exemption limit, penalty at 50% of tax payable on such under reported income shall be levied.	50% of tax payable Under reported Income OR 200% of tax payable from misreporting of income
	2. 200% of the tax is payable if under-reporting results from misreporting of income	
3. Failure to maintain books of accounts and other documents	1. Normally, the amount of penalty leviable is INR25,000	INR 25000 OR 2% of value of International transaction
	2. In case, the assessee is a person who has entered into international transaction, the penalty will be 2% of the value of such international transactions or specified domestic transactions	
4. Penalty for false entry such as fake invoices	1. The assessee might have to pay a penalty of the amount equal to sum of such false or omitted entries.	Amount equal to such false or omitted entries
5. Undisclosed income	1. If undisclosed income is admitted during the course of Search and assessee pays tax and interest and files return, a penalty @ 30% of such undisclosed income is payable.	30% OR 60%
	2. In all other cases, penalty is leviable @ 60%	
6. Audit and Audit Report	1. If the assessee fails to get his accounts audited, obtain audit report, or furnish report of such auditor, a penalty will be leviable at the INR 1,50,000 or 0.5% of the total sale/ Turnover/ gross receipts whichever is lesser.	INR 150000/- OR 0.5% of total sale, turnover/gross receipt
	2. Failure of assessee to furnish Audit report related to foreign transaction, a penalty @ INR 1,00,000 will be payable	
7. TDS/TCS	1. Where a person fails to deduct tax at source, he will be liable to pay a penalty equal to the amount of tax which he has failed to deduct/ pay.	Penalty equal to amount of Tax,

	2. Where a person fails to collect tax at source, he will be liable to pay a penalty equal to the amount of tax which he has failed to collect.	
	3. Failure to furnish TDS/TCS statement or furnishing incorrect statements, shall attract a penalty ranging from 10,000 to 1,00,000	INR 10000/-to INR 100000/-
	4. Non-Deduction of TDS, either in whole or part	1% Per month
	5. Non-payment of TDS (after deduction), either in whole or part	1.5% per month
	6. Failure to furnish information/ furnishing inaccurate information related to TDS deduction related regarding Non-residents shall attract a penalty of 100,000	INR 100000/-
8. Penalty for using modes other than Account payee cheque/ draft/ ECS	1. If a person takes/ accepts loan/ deposit except by way of Account payee cheque/ account payee draft/ ECS, and if the aggregate amount exceeds INR20,000, he shall be liable to pay a penalty of an amount equal to such loan/ deposit.	Penalty amount equals to such loan / deposit
	2. If, an amount of INR2,00,000 or more is received in aggregate from a person in a day/ single transaction/ relating to one event, a penalty equal to such amount will be payable.	
	3. If a person repays loan/ deposit and such amount so repaid exceeds INR20,000 and such amount has been repaid except by way of Account payee cheque/ account payee draft/ ECS, an amount equal to such loan/ deposit shall be payable.	
9. Others	1. Failure to apply/quote/ intimate PAN/ quoting false PAN shall attract a penalty of INR10,000	INR 10000/-
	2. Failure to apply/quote TAN/ quoting false TAN shall attract a penalty of INR10,000	
	In case of the following defaults, INR10,000 will be the penalty leviable,	
	1. Refusal to answer questions put by the department	
	2. Refusal to sign statements made in income tax proceedings	
	3. Noncompliance with summons to give evidence/ produce books of accounts	

	4. Failure to comply with a notice	
10. late Filing ITR	1. If the ITR is filed after the due date but by 31st December of the succeeding year.	INR 5000/-
	2. If the ITR is filed after 31st December of the succeeding year.	INR 10000/-
	3. for small taxpayers having total income of up to INR 5 lakh.	INR 1000/-

*Read next: Amendment Summary*

## Amendment Summary

DEC-2022						
MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
			1 Central Excise	2	3	4
5	6	7 Direct Tax	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Sr. No.	Date	Area of Knowledge (AOK)	Notification/ Circular/ Press Release	Short Description
1	1/12/2022	Central excise	<a href="#">Notification No 40.2022</a>	To reduce the Special Additional Excise Duty on Diesel, Seeks to further amend No. 04/2022-Central Excise, dated the 30th June, 2022
2	1/12/2022	Central excise	<a href="#">Notification No 41.2022</a>	To reduce the Special Additional Excise Duty on production of Petroleum Crude, Seeks to amend No. 18/2022-Central Excise, dated the 19th July, 2022
3	7/12/2022	Direct Tax	<a href="#">Circular No 24.2022</a>	Deduction Of Tax At Source income-Tax Deduction From Salaries Under Section 192 Of The Income-Tax Act, 1961 During The Financial Year 2022-23

### Rectifications in the previous Newsletter:

No Rectifications pertaining to the previous Newsletter(s).

### Copyright Disclaimer:

Every effort has been made to avoid errors or omissions in this Newsletter. In spite of this, errors may creep in. Any mistake, error or discrepancy noted may be brought to our notice, which shall be taken care of in the next Newsletter. It is notified that neither the author nor Knowledge & Development Committee nor Varun A. Dahotre and Associates nor other network firms will be responsible for any damage or loss of action to anyone, of any kind, in any manner therefrom. It is suggested that to avoid any doubt, the reader should cross check all the facts, law and contents of the Newsletter with original Government publication or notifications and if required contact the Office of Dahotre and Dahotre Chartered Accountants at +91 20-67426111 by dialling the specific extension number.

No part of this Newsletter may be reproduced or copied in any form or by any means or reproduced on any disc, tape, perforated media or other information storage device, etc. without the written permission of the Knowledge and Development Committee and Varun A. Dahotre and Associates. Breach of this condition is liable for legal action.

### Contact us [Here](#)