



## The Calcutta Stock Exchange Limited

### Annual Compliance Calendar for Trading Members:

Due Date	Particulars
5 <sup>th</sup> / 6 <sup>th</sup> day of every month	Service Tax payment for preceding month (6 <sup>th</sup> if electronic payment, otherwise, the due date is 5 <sup>th</sup> ) (excluding March month) (other than individuals, sole proprietorship concerns or partnership firms)
5 <sup>th</sup> / 6 <sup>th</sup> day of the month immediately following quarter	For individuals, sole proprietorship concerns or partnership firms, Service Tax payment for preceding month (6 <sup>th</sup> if electronic, payment, other/vise the due date is 5 <sup>th</sup> of the month immediately following the respective quarter
31 <sup>st</sup> March	Service Tax & Excise Duty payment for month of March
7 <sup>th</sup> day of every month	TDS/TCS payment for the preceding month
15 <sup>th</sup> day of every month	Amount deducted for PF in preceding month should be deposited
15/03, 15/06, 15/09, 15/12	Advance Income tax- installments for the year
15/01, 15/06, 15/07, 15/10	TDS Quarterly Statement in 24Q (salary payments) / 26Q (payments other than Salary to Residents)
15/01, 15/06, 15/07, 15/10	TDS Quarterly Statement in 27Q (payments other than Salary to Non-residents)
15/01, 30/04, 15/07, 15/10	TCS Quarterly Statement in 27EQ
21 <sup>st</sup> day of every month	Remittance of Professional Tax, West Bengal for the preceding month
25/04, 25/10	Half yearly service tax return in Form ST-3A
25 <sup>th</sup> day of every month	PF monthly return for the preceding month
Last date of every month	i) Issue of TDS certificate for the preceding month (7 <sup>th</sup> June with respect to TDS on entries passed on 31 <sup>st</sup> March)
31/03	Submission of Net worth certificate for half year ended 30/09
30/04	TDS/TCS- where the amount is credited or paid in the month of March
30/04	Annual PF return for the year ending 31 March
30/04, 30/07, 30/10, 30/01	Professional Tax Return is required to be filed quarterly within 30 days of the end of the quarter
30/06	Submission of Half yearly Internal Audit Report for the half year ended 31/03
30/09	Corporate tax return, Tax Audit and Wealth tax return for the preceding March year end
30/09	Submission of Audit Report, Balance Sheet, and P & L A/c. Half yearly Net worth for half year ended 31/03

30/09	Payment of members 1 subscription etc.
31/12	Submission of Half yearly Internal Audit Report for the half year ended 30.09
31/12	Inspection of books of account for the year ended 31/03
<b>For Corporate Members:</b>	
Holding of AGM	Within 6 months from the date upto which financial statements are prepared, i.e. for Fin. Statements as on 31 <sup>st</sup> March, AGM Should be held on or before 30 <sup>th</sup> September.
Filing of annual audited financial statements	Within 30 days from the date of AGM
Filing of annual return to RoC	Within 60 days from the date of AGM
Re: For Client Code Modifications in BSE/NSE system, members are required to note the SEBI Circulars dated 5 <sup>th</sup> July 2011 and 21 <sup>st</sup> October 2014.	
<b>PENALTY</b> levied for non-submission of:	
Audit Report, Balance Sheet	Rs.100/- per day of delay
Net Worth Certificate	Rs.100/- per day of delay
Internal Audit Report	Rs.100/- per day of delay, there after TWS would be switched off

**Operational Calendar:**

Funds Pay-in (Excepted BSE ITP segment)	Within 10.30 A.M of T+2 days
Funds Pay-in of BSE ITP segment	Within 5.00 P.M. of T+1 days
Securities Pay-in	Within 10.40 A.M of T+2 days
Margin Adjustment with Funds pay-in (Through Letter /e-mail)	Within 3.00 P.M. of T+1 days

**Note:**

1. Next working day will be considered as due date, if the due date falls on Holiday, Saturday or Sunday.
2. E-mail should be come from registered e-mail address of Member.