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SNK Newsletter

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DIRECT TAXES

Judicial pronouncements

Section 2 – Definitions

Principal Commissioner of Income Tax Vs. Rajeev Chandrashekar [(2016) 67 taxmann.com 358, Karnataka High Court, dtd. 23.02.2016, in favour of assessee]

Loan couldn't be treated as deemed dividend if borrower wasn't the shareholder of lender co.

Where assessee-company received certain advance from 'J' Ltd., even though assessee owned 95 per cent shares in 'V' Ltd. which in turn owned 99 per cent shares of 'J' Ltd., still assessee itself was not a shareholder in lender company, loan amount in question could not be added to assessee's income as deemed dividend under section 2(22)(e)

Section 11 – Income from property held for charitable or religious purposes

Asstt. Commissioner of Income Tax (Exemption) Vs. K. J. Somaiya Trust [(2016) 68 taxmann.com 9, ITAT Mumbai bench, dtd. 06.06.2016, in favour of assessee]

Excess expenditure incurred by trust in one year can be set off in subsequent year

Excess of expenditure over income in one year can be set-off in subsequent year against income under section 11 as and by way of application of income.

Section 14A – Expenditure incurred in relation to income not includible in total income

Integrated Coal Mining Ltd. Vs. Deputy Commissioner of Income Tax [(2016) 67 taxmann.com 260, ITAT Kolkata bench, dtd. 30.11.2015, in favour of assessee]

Rule 8D can be applied only for computation of income under normal provisions and not for book profit

Assessing Officer could not directly embark upon rule 8D for computing disallowance under section 14A without recording any satisfaction in terms of section 14A, read with rule 8D(1) as to why disallowance made by assessee under section 14A was incorrect

Computation of disallowance under rule 8D can be used only for computation of income under normal provisions of Act and not for book profits under section 115JB.

Section 32 – Depreciation

Trio Elevators Company (India) Ltd. Vs. ACIT [(2016) 67 taxmann.com 348, ITAT Ahmedabad bench, dtd. 08.03.2016, in favour of assessee]

Depreciation should be allowed on trademark, even though it isn't registered in name of assessee

Admissibility of depreciation on trademark is not contingent upon its registration in name of assessee inasmuch as description of intangible asset in Part B of depreciation schedule describes same merely as 'know-how, patents, copyrights, trademarks, licences, franchises or any other business or commercial rights of similar nature'.

Section 36 – Other Deductions

CIT Vs. Cornerstone Exports (P.) Ltd. [(2016) 67 taxmann.com 345, Gujarat High Court, dtd. 15.02.2016, in favour of revenue]

Interest on loan disallowed as assessee diverted loan to AE at much lesser rate without any commercial expediency

Where action of assessee-company to make advances to group companies at a lower rate of interest than interest rate at which assessee-company borrowed such funds, was not shown to be in any manner actuated by business expediency, disallowance of differential interest was justified

Section 37 – General

Indian Aluminium Company Ltd. Vs. CIT [ITA No. 278 of 2007, Calcutta High Court, dtd. 18.03.2016, in favour of assessee]

Deduction of application software-development expenses allowed, 'Enduring benefit' test inapplicable

Calcutta HC reverses ITAT order, allows deduction to assessee (engaged in production of aluminium and related products) for expenditure incurred on software development for AY 1997-98; Rejects Revenue's stand that expenditure on software development resulted in enduring benefit to assessee, hence expenditure should be treated as capital in nature; HC notes that software developed by assessee was application software for efficiently carrying out mining activity, observes that "application software is distinct from system software as it has to be constantly updated due to rapid advancements in technology and increasing complexity of the features"; Holds that test of enduring benefit not applicable.

Section 54EC – Capital gain not be charged on investment in certain bonds

Shri Harikrishna R. Vs. ITO [ITA No. 981/Bang/2015, ITAT Bangalore bench, dtd. 10.02.2016, in favour of revenue]

Sale-deed execution date, not consideration-receipt date, relevant for making Sec 54EC capital-gains investment

Bangalore ITAT denies capital gains exemption benefit u/s 54EC to assessee for investment in REC bonds made beyond prescribed period of six months from transfer of capital asset for AY 2007-08; Observes that assessee sold residential house vide sale deed dated Decemeber, 2006, however investment in REC bonds was made in July, 2007 i.e after the expiry of 6 months therefrom; Rejects assessee's stand that the period of six month for making 54EC investment should be reckoned from date of receipt of sales consideration and not from the date of execution of sale deed; States that as per the registered sale deed the property was transferred to purchaser and possession of the property was also handed over to purchaser by the assessee and thus the realization of the sale consideration was not a condition of transfer; Thus rules that transfer took place in Dec 2006

Section 68 – Cash Credits

Principal Commissioner of Income Tax Vs. Delco India (P.) Ltd. [(2016) 67 taxmann.com 357, Delhi High Court, dtd. 10.02.2016, in favour of assessee]

No addition could be made merely on basis of loose papers found during search

No addition could be made under section 68 on basis of loose papers found during search in assessee's case indicating assessee's transaction with a company when assessee not only clearly denied having any dealing with said company but also produced all necessary details for Assessing Officer to make necessary inquiries and a letter from director of that company conforming that said company did not have any transaction with assessee

Section 69 – Unexplained Investments

CIT Vs. Vatika Landbase (P.) Ltd. [(2016) 67 taxmann.com 372, Delhi High Court, dtd. 26.02.2016, in favour of assessee]

No addition on basis of seized docs reflecting only projected sale price of property

Where seized documents showed that rate of sale of floor space in commercial complex was higher than rate declared by assessee developer in its sale deed, since construction of commercial complex was still in progress and, rate of floor space mentioned in seized documents was a mere projection, it could not form basis of addition to assessee's taxable income.

Section 115JB - Special provision for payment of tax by certain companies

DCIT Vs. M/s. Binani Ind. Ltd. [ITA No. 144/Kol/2013, ITAT Kolkata bench, dtd. 02.03.2016, in favour of assessee]

P&L a/c credit for share-warrants forfeiture, a capital receipt not subject to MAT

Kolkata ITAT dismisses Revenue's appeal, holds that receipt towards forfeiture of share warrants, being a capital receipt not liable to be taxed u/s 115JB (MAT provisions) for AY 2009-10 just because it was credited to the P&L account as an extraordinary item; Noting that assessee had duly disclosed the fact of forfeiture in notes to accounts, opines that adjustment to book profit u/s 115JB also needs to be made in respect of disclosures made in the notes

on accounts forming part of the profit and loss account of the assessee

Chapter XVII – Collection and recovery of tax

Foxconn India Developer (P.) Ltd. Vs. ITO [(2016) 68 taxmann.com 95, Madras High Court, dtd. 04.04.2016, in favour of assessee]

No TDS on upfront payment made to lessor for 99 years lease period

Where One Time Non-refundable Upfront Charges paid by the assessee was not (i) under the agreement of lease and (ii) merely for the use of the land and the payment was made for a variety of purposes such as (i) becoming a co-developer (ii) developing a Product Specific SEZ(iii) for putting up an industry in the land and both the lessor as well as the lessee intended to treat the lease virtually as a deemed sale, the upfront payment made by the assessee for the acquisition of leasehold rights over an immovable property for a long duration of time say 99 years could not be taken to constitute rental income at the hands of the lessor and hence lessee, not obliged to deduct TDS u/s 194-I.

M/s. Bosch Limited Vs. ITO [ITA no. 1583/(Bng)/2014, ITAT Bangalore bench, dtd. 01.03.2016, in favour of assessee]

TDS inapplicable to year-end expense-provisions reversed subsequently, income accrual to payee must

Bangalore ITAT rules in assessee's favour, holds that TDS liability does not arise on year-end provisions for expenses which got reversed on first day of next accounting year, provisions were made in accordance with AS-29 issued by ICAI and assessee had suo moto disallowed the same u/s 40(a)(i) and 40(a)(ia) while computing taxable income; ITAT observes that liability to deduct tax at source ('TAS') arises only when there is accrual of income in the hands of the payee, places reliance on SC ruling in GE India Technology Centre P Ltd; Holds that "considering the fact that the provisions were made at the year end is reversed in the beginning of the next accounting year goes to show that there was no income accrued"; Observes that mere entries in the books of accounts does not establish the accrual of income in the hands of the payee, relies on SC ruling in Shoorji Vallabhdas & Co; Thus, ITAT holds that assessee cannot be treated as 'assessee in default' u/s 201(1) for not deducting TAS on year-end provisions which got reversed in the following accounting year

M/s. Sahana Dwellers Pvt. Ltd. Vs. ITO [ITA No. 5963/Mum/2013, ITAT Mumbai bench, dtd. 24.02.2016, in favour of assessee]

Payment by builder to tenants for alternate accommodation not 'rent'; Sec 194I inapplicable

Mumbai ITAT allows assessee-developer's appeal, holds that compensation paid by assessee to the tenants towards alternative accommodation not in the nature of 'rent' as defined in Sec 194I, disallowance u/s 40(a)(ia) of the Act cannot be sustained for AY 2010-11. Opines that rent - compensation doesn't come within the purview of rent as defined under clause (i) of Sec 194I as assessee wasn't making such payment for use of any land, building, etc., rules that "the payment made by the assessee is nothing else but in the nature of compensation".

Section 244 – Interest on refund where no claim is needed

CIT Vs. Jyotsna Holdings (P.) Ltd. [(2016) 68 taxmann.com 26, The Supreme Court of India, dtd. 08.03.2016, in favour of assessee]

Supreme Court granted interest on refund as refund was delayed and later on adjusted with tax demand

Where amount refundable to assessee was not immediately refunded but adjusted against demand for earlier assessment year, interest on said refund was to be allowed

Section 271 – Failure to furnish returns, comply with notices, concealment of income, etc.

Asst. Commissioner Of Income Tax Vs. Boston Scientific India (P.) Ltd. [(2016) 67 taxmann.com 288, ITAT Delhi bench, dtd. 01.03.2016, in favour of assessee]

Concealment penalty couldn't be levied simply because TP addition was accepted by assessee

Where due diligence had been exercised in good faith by assessee in selecting comparables and by applying TNMM/RPM assessee was fully within arm's length range, this was not a case of concealment or of filing of inaccurate particulars and hence penalty could not have been imposed simply because transfer pricing addition was accepted by assessee.

INTERNATIONAL TAXATION

Section 9 – Income deemed to accrue or arise in India

Cargill Financial Services Vs. Asst. Commissioner of Income Tax [ITA No. 5260 & 5006/Del/2011, ITAT Delhi bench, dtd. 15.03.2016, in favour of assessee]

Discounting charges received from Indian AE, not assessable as 'interest'

Delhi ITAT holds that amount received by assessee (a Singaporean company engaged in the business of making / accepting / endorsing / discounting of

financial instruments) from its Indian Associated Enterprise ('AE')was in the nature of discounting charges, and not interest u/s 2(28A) of the Act for AYs 2003-04 and 2008-09; Notes that assessee earned income from discounting the Promissory Notes of Indian AE, but did not offer the same to tax on the ground that it was in the nature of its "business income" and was not taxable in absence of PE in India; Relies on Delhi HC ruling in Cargil Global Trading (P) Ltd. to hold that amount was assessable as 'discounting charges' and not interest. ITAT remarks that "The true nature of transaction cannot alter merely by clubbing the discounting charges under the head 'financial expenses'", also observes that AO did not refer to any RBI Circular, FEMA provision to show how the receipt in the hands of assessee took the colour of interest and not the discounting charges.

Forbes Container Line Pvt. Ltd. Vs. ADIT [ITA No. 1607/Mum/2014, ITAT Mumbai bench, dtd. 11.03.2016, in favour of assessee]

Indian parent not constituting PE for NR absent management/control from India

Mumbai ITAT holds that assessee (a Singaporean company) neither has business connection nor PE in India during AY 2009-10, rejects Revenue's stand that management and control of assessee was handled by its parent in India; Referring to email correspondences and taking note of the fact that assessee maintained bank account and books of accounts in Singapore, ITAT holds that assessee was handling its business from Singapore, moreover notes that Revenue failed to establish that effective management and control of affairs of assessee was in India; Rules that "factors like staying of one of the directors in India or holding of only one meeting during the year under consideration or the location of parent company in India in themselves would not decide the residential status of the assessee"; Also observes that assessee was providing container services to its various clients and thus could not be treated as engaged in shipping business, rejects Revenue's invocation of Sec 44B (dealing with computing profits and gains of non-resident shipping companies); Concludes that assessee's income was liable to be taxed as business income and in absence of PE no income was taxable in India

Chapter X – Special provision relating to avoidance of tax

Director of Income Tax Vs. New Skies Satellite BV [(2016) 68 taxmann.com 8, Delhi High Court, dtd. 08.02.2016, in favour of assessee]

Amendments made under Income-tax Act couldn't be used to interpret DTAA provisions

Unless DTAA is amended jointly by both parties to incorporate income from data transmission services as partaking of nature of royalty, or amend definition in a manner so that such income automatically becomes royalty, Finance Act, 2012 which inserted Explanations 4, 5 and 6 to section 9(1)(vi) by itself would not affect meaning of term 'royalties' as mentioned in article 12 of India - Thailand DTAA.

Interwoven Software Services India (P.) Ltd. Vs. Deputy Commissioner of Income Tax [(2016) 67 taxmann.com 361, Bangalore ITAT Bench, dtd. 30.12.2015, in favour of assessee]

TP adjustment can't be made if variation is within tolerable limit after selection of appropriate comparable

Where after selecting appropriate comparables and discarding wrong comparable, arithmetic mean came within +/- 5 per cent range, no transfer pricing adjustment was required to be made

Deputy Commissioner of Income Tax Vs. AVT MC Cormick Ingredients Ltd. [(2016) 67 taxmann.com 322, ITAT Chennai Bench, dtd. 19.02.2016, in favour of assessee]

TP provisions won't apply if royalty is paid to AE as per RBI's rates

RBI approval of royalty rates paid by assessee to its AE itself implied that payments were at arm's length price

Where revenue had not brought any evidence to show that price variation in export was on higher side and would impact Arm's Length Price, adjustment on account of price variation in export sales need to be deleted.

ITO Vs. Sterling Oil Resources (P.) Ltd. [(2016) 687 taxmann.com 2, ITAT Mumbai bench, dtd. 29.02.2016, in favour of assessee]

TPO couldn't re-characterize share application money as loan even if there was delay in allotment of shares

Where amount which was claimed to be spent on behalf of wholly owned subsidiary prior to its incorporation and shown as recoverable from subsidiary, was no longer recoverable from associated enterprises and assessee did not have any legal rights to recover said monies, there was no basis of making any arm's length price adjustment in respect of interest on receivables

Adjustment on account of notional interest on share application money, which had been recharacterised as loan merely because there was delay in allotment of share, was not sustainable in law

Ingersoll Rand (India) Ltd. Vs. Deputy Commissioner of Income Tax [(2016) 67 taxmann.com 328, ITAT Bangalore bench, dtd. 05.11.2015, in favour of assessee]

No TP adjustment when cost of services were apportioned among AEs as per OECD guidelines

Where assessee had in accordance with stipulations as mentioned in OECD Guidelines, adopted a rational, systematic and logical methodology for payment of cost contribution charges in connection with intra group services rendered by its AE and detailed workings providing allocations of cost among various group companies was submitted to TPO, any addition towards TP adjustment on account of payment of cost contribution charges should not be made in hands of assessee

In absence of any agreement for charging interest on delayed payment in collection of receivables from AEs, addition on account of notional interest relating to alleged delayed payment was not called for.

Topsgrup Electronic Systems Ltd. Vs. ITO [(2016) 67 taxmann.com 310, ITAT Mumbai bench, dtd. 19.02.2016, in favour of assessee]

Indian transfer pricing provisions don't apply to capital account transactions

Transaction which is on capital account, and from which no income/potential income arises, cannot come within purview of Indian Transfer Pricing provisions

Circulars/Notifications / Instructions

Form 35 (Form of appeal to Commissioner (Appeals) has to be filed electronically in case of assessee who is required to furnish return of income electronically **– Notification No. 11/2016, dtd. 01.03.2016**

Agreement for avoidance of double taxation and prevention of fiscal evasion signed between India and Indonesia notified **– Notification No. 17/2016, dtd. 16.03.2016**

For calculation the period of holding of share or debenture of a company, which has been becomes the property of the assessee on conversion of bonds or debentures, debenture stock or deposit certificate, the period for which the bond, debenture, debenture-stock or deposit certificate, as the case may be, was held by the assessee shall also be included **– Notification No. 18/2016, dtd. 17.03.2016**

Income Tax returns for A.Y. 2016-17 notified **– Notification No. 24/2016, dtd. 30.03.2016**

INDIRECT TAXES

Judicial pronouncements

CENTRAL EXCISE

ITEL Industries (P.) Ltd. Vs. Commissioner of Central Excise [(2016) 67 taxmann.com 171, Kerala High Court, dtd, 23.02.2016, in favour of revenue]

Duty must be paid along with interest and penalty if assessee fails to furnish proof of export within 6 months

Having filed export applications with department, assessee cannot later claim that 'applications were filed in anticipation of export order and goods in question were never manufactured'; assessee must show proof of export within 6 months or else, bear duty with interest and penalty

Union of India Vs. Hamdard (Waqf) Laboratories [(2016) 67 taxmann.com 125, The Supreme Court of India, dtd. 25.02.2016, in favour of assessee]

Delay beyond 3 months in grant of refund would attract interest despite defects in refund application

Even in case of defect in any application for refund, adjudication thereof must be concluded within 3 months from receipt of original application; any delay in grant of refund beyond said 3 months would entitle assessee to claim interest on belated refund under section 11BB (customs section 27A).

Principal Commissioner of Central Excise & Customs Vs. Omnitex Industries (India) Ltd. [(2016) 67 taxmann.com 122, Bombay High Court, dtd. 22.02.2016, in favour of assessee]

Period spent in pursuing remedy before wrong forum to be excluded while computing time-limit to file an appeal

Where assessee had wrongly filed appeal before Gujarat High Court instead of Bombay High Court, period spent in pursuing remedy before Gujarat High Court bona fide must be excluded in computing time-limit to file appeal before Bombay High Court

Auro Lab Vs. Commissioner of Central Excise [(2016) 67 taxmann.com 272, CESTAT Chennai bench, dtd. 17.02.2016, in favour of assessee]

Excise exemption couldn't be denied merely for procedural violation

Where assessee has furnished relevant certificate from relevant authority, exemption intended for laudable object of controlling cataract blindness, cannot be denied for procedural violation viz. absence of counter-signing of such certificate.

CENVAT CREDIT

Global Sugar Ltd. Vs. Commissioner of Central Excise [(2016) 67 taxmann.com 375, Allahabad High Court, dtd. 15.03.2016, in favour of assessee]

Credit couldn't be denied for procedural lapse of delay in filing declaration related to use of capital goods

Where substantive conditions, viz., receipt of duty-paid capital goods and use thereof for specified purposes were satisfied, credit cannot be denied for procedural lapse, viz., delay in filing of declaration for taking credit.

Commissioner of Central Excise Vs. Lucas TVS Ltd. [(2016) 67 taxmann.com 349, CESTAT Chennai bench, dtd. 02.02.2016, in favour of assessee]

Credit of transportation service is available upto port of export

Removal of goods from control of seller is said to have occurred when property in goods is transferred under Sale of Goods Act, 1930; therefore, in case of export sale, place of removal extends upto port of export and thus, credit of transportation service is available upto port of export

SERVICE TAX

Commissioner of Central Excise Vs. Mishra Engg. Works [(2016) 67 taxmann.com 367, CESTAT Mumbai bench, dtd. 17.02.2016, in favour of asseessee]

Contract for carrying out job-work does not amount to manpower supply services

Cutting, drilling, punching, bending and notching of material on jobwork basis in factory of client does not amount to 'manpower supply services'; further, being an intermediate job-work process leading to production of dutiable goods, same is exempt from service tax.

Dewsoft Overseas (P.) Ltd. Vs. Commissioner of Service Tax[(2016) 67 taxmann.com 311, CESTAT New Delhi bench, dtd. 29.10.2015, in favour of revenue]

Services of providing of computer education online would be taxable under 'coaching services'

There is no distinction between 'providers of education' and 'commercial coaching or training institution'; hence, even providing of computer education online is covered with commercial coaching or training and liable to tax.

Mangalore Refinery and Petrochemicals Ltd. Vs. Commissioner of Central Excise & Service Tax [(2016) 67 taxmann.com 254, CESTAT Bangalore bench, dtd. 19.06.2015, in favour of assessee]

No penalty on PSUs as they couldn't be supposed to avail of irregular and non-available credit

CENVAT credit of service tax paid by appellant, manufacturer of petroleum products, on construction of primary school as also ST/SC colony could not be allowed as said construction activity had no connection with appellant's business of manufacture and sale of final product

Appellant being public sector undertaking, there could be no mala fide intent on their part to avail irregular and non-available credit

Nirlon Ltd. Vs. Commissioner of Central Excise [(2016) 67 taxmann.com 251, CESTAT Mumbai bench, dtd. 06.01.2016, in favour of assessee]

Prior to April 1, 2011, landlords were allowed to take credit of construction services

Prior to 1-4-2011, landlords providing renting of immovable property services may take credit of construction services/inputs because without construction of immovable property, there cannot be any renting services.

Reliance Infratel Ltd. Vs. Commissioner of Central Excise [(2016) 67 taxmann.com 215, CESTAT Mumbai bench, dtd. 24.06.2015, in favour of assessee]

Notional lease rent isn't liable to service tax if it is booked to comply with accounting standard

Where actual lease rent paid to assessee for first five years of 10 year lease period was meagre as compared to amount payable for next five years and assessee passed entry of a notional amount for 'lease rent equalisation' to reflect lease rent income on a straight line over lease period, notional amount was not liable to tax.

Sanjeev Chaudhari Vs. Commissioner of Central Excise [(2016) 67 taxmann.com 198, CESTAT New Delhi bench, dtd. 30.10.2015, in favour of revenue]

Running a petrol pump owned by petroleum companies amounts to business auxiliary services

Running petrol pump owned by petroleum companies amounts to 'services for sale of goods belonging to client' and hence, same is liable to service tax under Business Auxiliary Services.

Joshi Auto Zone (P.) Ltd. Vs. Commissioner of Central Excise [(2016) 67 taxmann.com 194, CESTAT New Delhi bench, dtd. 30.10.2015, in favour of revenue]

Assessee is liable to pay service-tax on commission received even if entire receipt is distributed among employees

Promotion of client's products by assessee's employees amounts to services provided by assessee himself because employees were not free agent; hence, commission received for such promotion is taxable in hands of assessee even if entire commission is distributed among employees.

Goyal Automobiles Vs. Commissioner of Central Excise [(2016) 67 taxmann.com 172, CESTAT New Delhi, dtd. 27.10.2015, in favour of assessee]

No ST leviable on commission earned by distributors of SIM cards

Where tax on full MRP of SIM Cards and recharge coupons has been paid by BSNL, franchisees/distributors of BSNL cannot be asked to pay service tax on Commission/Discount earned by them.

SICPA India (P.) Ltd., In Re [(2016) 67 taxmann.com 142, Authority of advance ruling, New Delhi, dtd. 22.01.2016, in favour of assessee]

No service tax could be levied if there was a transfer of right to use goods

Where assessee entered into system delivery agreement with a customer to provide for a system comprising of a complete set of various machines/ equipments which were required to be installed and commissioned at site of customer and overall operation and maintenance processes shall be responsibility of customer, transaction qualified as a transfer of right to use goods and, consequently, be outside definition of service.

Dinesh M. Kotian Vs. Commissioner of Central Excise & Service Tax [(2016) 67 taxmann.com 49, CESTAT Mumbai bench, dtd. 07.01.2016, in favour of assessee]

CESTAT drops service-tax demand against intermediary as its case was revenue neutral

Where assessee was acting as intermediary for postal department and Adjudicating Authority held that assessee was liable for service tax on commission received from postal department, if service tax was paid by assessee, same shall be available as cenvat credit to postal department, and, therefore, it was an exercise of revenue neutral and for this reason demand did not exist against assessee.

Circulars/Notifications / Instructions

Where there is change in the liability or extent of liability of a person required to pay tax as recipient of service notified under sub-section (2) of section 68 of the Act, in case service has been provided and the invoice issued before the date of such change, but payment has not been made as on such date, the point of taxation shall be the date of issuance of invoice – **Notification No. 21/2016-ST, dtd. 30.03.2016**

Maximum limit of the sum total of opening balance of the credit of input and input services available at the beginning of the period to which the payment relates and the credit of input and input services taken during that period levied on rule 6(3) of CENVAT Credit Rules, 2004 **– Notification No. 23/2016 C.E., dtd. 01.04.2016**

Due Dates of key compliances pertaining to the month of April 2016:

10th April	***Excise Return ER1/ER2/ER6***
15th April	***PF Contribution for the month of March***
21st April	***ESIC payment of for the month of March***
25th April	***Service Tax return for the half year ended on 31st March***
30th April	***TDS payment for the month of April***