The society need to follow the below deadline.

1. **Finalization of Accounts**: 15th May
2. **Accounts to be handed over for Audit:** 1st June
3. **Audit Completion:** 31st July
4. **Audit Report Upload:** 31st Aug
5. **AGM Date:** 30th Sept
6. **Mandatory Annual Return by Society:** 30th Sept
7. **Mandatory Return by Society about Auditor Appointment:** One month from AGM or 31st Oct
8. **Online Audit Order Generation by Auditor:** 31st Oct
9. **Audit Rectification Report by Society:** 3 months from the date of submission of report by Auditor
10. **Rectification Report Upload by Auditor through Audit login:** Once received from Society
11. **Income Tax:-** The society needs to pay advance tax, in case its advance tax liability exceeds Rs 10,000 for a year in four installments on June 15, September 15, December 15 and March 15, in the ratio of 15 per cent, 45 per cent, 75 per cent and 100 per cent of the aggregate advance tax liability. After completion of financial year if self-assessment tax is exceeding Rs.1 Lakh then it should be pay on or before 31st July. Last date for filling income tax return will 31st October.

12. **TDS:-** The due date for Monthly payment of tax so deducted at source is 7th of next month. Interest will be levied at 1% for every month or part of a month for delay in deduction of tax and at 1.5% for every month or part of a month for delay in remittance of tax after deduction.
    TDS returns are filled on quarterly basis. Due date for return filling is as under:

Quarter	Month Span	Last Date of Filling
1st Quarter	April – June	31st July
2nd Quarter	July – Sept	31st Oct
3rd Quarter	Oct-Dec	31st Jan
4th Quarter	Jan-March	31st May

    Under Section 234E of Income Tax Act, you will have to pay a fine of Rs. 200 per day (two hundred) until your return is filed. You have to pay this for every day of delay until the fine amount is equal to the amount you are supposed to pay as TDS.

13. GST (Goods & Service Tax)

All housing society that exceeds 20 lakhs of revenue must obtain GST registration. However, if the monthly contribution received from its member is less than Rs. 7500, no GST is to be charged by the housing society on the monthly bill raised by the society. Further, other dues such as property tax and electricity charges, are exempt from GST and will not be included while calculating the limit of Rs. 7500.

Further, if the aggregate turnover of the society is up to only Rs. 20 lakh in a financial year, then such supplies would be exempted from GST even if charges per member are more than Rs. 7500.

Compliance under GST:
Society who's Annual Turnover Crosses Rs 20 Lakhs need to be Registered and such GST Registered Housing Society need to;

1. Issue a GST Tax Invoice to its Members
2. file 3 returns in a month.

GSTR-1 by 10th of following month for Outward Supply (Maintenance Charges)
GSTR-2 by 15th of following month for inward Supply (Expenses Side) and
GSTR-3 by 20th of following month for monthly consolidated return and
GSTR–9 by 31st December of the Following Year (Annual Return)

Thus in all 37 returns per year will have to be filled. It is mandatory to maintain proper Records of Supply & Expenses for a period of 72 months.

14. Electrical & Fire Audit

As per the Maharashtra Fire Prevention Act, 2006, Form " B " for Fire safety equipment should be submitted in local fire station twice a year (Jan & July) by the certified / licensed agency.
Fire Drill should be conducted twice in year
Electrical and Fire Safety Audit should be done in every two year as per National Building Code

15. **Lift Inspection** :- Once in year By PWD inspector

16. **DG Return :-** DG returns are filled on quarterly basis. Due date for return filling is as under:

Quarter	Month Span	Last Date of Filling
1st Quarter	April – June	10TH July
2nd Quarter	July – Sept	10TH Oct
3rd Quarter	Oct-Dec	10TH Jan
4th Quarter	Jan-March	10TH May

17. **Fountain license / Swimming pool license :-** In December every year from Pest Control Department MCGM

18. **NA Tax / Lease Payment to Tahsildar / Collector Office :-** In December every year.