

Sl. No	Class of Dealers or persons	Submission of periodical returns	Payment of tax, composition money, late fee, interest or TDS	Prescribed form for the periodical returns
1	Dealers having GTO of more than 50 lakhs in the preceding year.	<p>Quarterly, for quarter ending June 30, September 30, December 31 and March 31, up to 25th of the succeeding month</p> <p>Return shall be filed in one of the following ways:-</p> <p>(1) Online on the website of the Department with digital signature of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000</p> <p>(2) Online on the website of the department without digital signature</p> <p>a duly signed electronically generated hard copy of the return and the “acknowledgement” with the proof of payment or e-payment of tax or any other dues</p>	<p>Monthly, by e-Payment up to 25th of the succeeding month</p> <p>provided that in case the tax due for a month is NIL the dealer shall submit such information in Form-VI(A) up to 25th of the succeeding month.</p>	Form-III (amended)
2	Dealers having GTO up to 50 lakhs in the preceding year.	<p>Quarterly, for quarter ending June 30, September 30, December 31 and March 31, up to 25th of the succeeding month Return shall be filed in one of the following ways :-</p> <p>(1) Online on the website of department with digital signature of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000</p> <p>(2) Online on the website of department without digital signature</p> <p>a duly signed electronically generated hard copy of the return and the “acknowledgement” with the proof of payment or e-payment of tax or any other dues</p> <p>(3) If filed otherwise-</p> <p>duly signed copy of the return and two copies of the “acknowledgement” along</p>	Quarterly, by e-payment or otherwise up to 25 th of the succeeding month	Form-III (amended)

		with proof of payment or e-payment of tax or any other dues.		
3	Dealers who are in the first year of their business	<p>Quarterly, for quarter ending June 30, September 30, December 31 and March 31, up to 25th of the succeeding month.</p> <p>Return shall be filed in one of the following ways :-</p> <p>(1) Online on the website of the Department with digital signature, of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000</p> <p>(2) Online on the website of the department without digital signature</p> <p>a duly signed electronically generated hard copy of the return and the “acknowledgement” with the proof of payment or e-payment of tax or any other dues</p> <p>(3) If filed otherwise-</p> <p>duly signed copy of the return and two copies of the “acknowledgement” along with proof of payment or e-payment of tax or any other dues.</p>	Monthly, by e-payment or otherwise up to 25 th of the succeeding month	Form-III (amended)
4	Dealers who have opted for composition scheme under sub-section (1) of section 7 of the Act	<p>Quarterly for quarter ending June 30, September 30, December 31 and March 31, up to 25th of the succeeding month.</p> <p>Return shall be filed in one of the following three ways:-</p> <p>(1) Online on the website of the Department with digital signature, of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000</p> <p>(2) Online on the website of the department without digital signature</p> <p>a duly signed electronically generated hard copy of the return and the “acknowledgement” with the proof of</p>	Quarterly, by e-payment or otherwise up to 25 th of the succeeding month	Form-III (C) (amended)

		<p>payment or e-payment of tax or any other dues</p> <p>(3) If filed otherwise-</p> <p>duly signed copy of the return and two copies of the “acknowledgement” along with proof of payment or e-payment of tax or any other dues.</p>		
5	<p>Dealers/ persons carrying on business of transfer of property in goods involved in the execution of works contract</p>	<p>Quarterly for, quarter ending June 30, September 30, December 31 and March 31, up to 25th of the succeeding month.</p> <p>Return shall be filed in one of the following ways :-</p> <p>(1) Online on the website of the Department with digital signature, of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000</p> <p>(2) Online on the website of the department without digital signature</p> <p>a duly signed electronically generated hard copy of the return and the “acknowledgement” with the proof of payment or e-payment of tax or any other dues</p> <p>(3) If filed otherwise-</p> <p>duly signed copy of the return and two copies of the “acknowledgement” along with proof of payment or e-payment of tax or any other dues.</p>	<p>Quarterly, by e-payment or otherwise up to 25th of the succeeding month</p>	<p>Form-III (B) (amended)</p>
6	<p>Persons responsible for making deduction of tax at source under the provisions of section-35 of the Act.</p> <p>Explanation- if such person is a registered dealer he, in addition to</p>	<p>Quarterly for, quarter ending June 30, September 30, December 31 and March 31, up to 25th of the succeeding month.</p> <p>filing of return shall be filed in one of the following ways :-</p> <p>(1) Online on the website of the Department with digital signature, of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section</p>	<p>Monthly, by e-payment or otherwise up to 25th of the succeeding month</p>	<p>Form-III-A (amended)</p>

	<p>the return prescribed for him in clause (1), (2), (3), (4), or clause (5), as the case may be, shall file return in Form-III-A (amended)</p>	<p>35 of the Information Technology Act, 2000</p> <p>(2) Online on the website of the department without digital signature</p> <p>a duly signed electronically generated hard copy of the return and the “acknowledgement” with the proof of payment or e-payment of tax or any other dues</p> <p>(3) If filed otherwise-</p> <p>duly signed copy of the return and two copies of the “acknowledgement” along with proof of payment or e-payment of tax or any other dues.</p>		
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