SI.	Class of Dealers or	Submission of periodical returns	Payment of tax,	Prescribed
	persons		composition money, late	form for the
No			fee, interest or TDS	periodical
				returns
1	Dealers having	Quarterly, for quarter ending June 30,	Monthly, by e-Payment up	Form-III
•	GTO of more than	September 30, December 31 and March 31,	to 25 <sup>th</sup> of the succeeding	101111-111
	50 lakhs in the	up to 25 <sup>th</sup> of the succeeding month	month	(amended)
	preceding year.	ap to 25° of the succeeding month	month	
	preceding year.	Return shall be filed in one of the following		
		ways:-		
			provided that in case the	
		(1) Online on the website of the	tax due for a month is NIL	
		Department with digital signature of the	the dealer shall submit such	
		dealer or the person authorized to sign the	information in Form-VI(A)	
		return, issued by the certifying authority in accordance with the provisions of Section	up to 25th of the succeeding month.	
		35 of the Information Technology Act, 2000	Succeeding month.	
		33 of the information reclinology Act, 2000		
		(2) Online on the website of the		
		department without digital signature		
		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		
		ducs		
2	Dealers having	Quarterly, for quarter ending June 30,	Quarterly, by e-payment or	Form-III
	GTO up to 50	September 30, December 31 and March 31,	otherwise up to 25 <sup>th</sup> of the	(amended)
	lakhs in the	up to 25 <sup>th</sup> of the succeeding month Return	succeeding month	(amended)
	preceding year.	shall be filed in one of the following ways :-		
		(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		
		(2) Online on the website of department		
		without digital signature		
		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		
		(3) If filed otherwise-		
		duly signed copy of the return and two		
		copies of the "acknowledgement" along		
	<u>I</u>	1 copies of the deknowledgement diong	l	

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		with proof of payment or e-payment of tax or any other dues.		
3	Dealers who are in	Quarterly, for quarter ending June 30,	Monthly, by e-payment or	Form-III
	the first year of their business	September 30, December 31 and March 31, up to 25 <sup>th</sup> of the succeeding month.	otherwise up to 25 <sup>th</sup> of the succeeding month	(amended)
		Return shall be filed in one of the following ways :-		
		(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		
		(2) Online on the website of the department without digital signature		
		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		
		(3) If filed otherwise-		
		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.		
4	Dealers who have opted for composition	Quarterly for quarter ending June 30, September 30, December 31 and March 31, up to 25 <sup>th</sup> of the succeeding month.	Quarterly, by e-payment or otherwise up to 25 <sup>th</sup> of the succeeding month	Form-III (C) (amended)
	scheme under sub-section (1) of section 7 of the	Return shall be filed in one of the following three ways:-		
	Act	(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		
		(2) Online on the website of the department without digital signature		
		a duly signed electronically generated hard copy of the return and the "acknowledgement" with the proof of		

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		payment or e-payment of tax or any other dues		
		ades		
		(3) If filed otherwise-		
		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.		
5	Dealers/ persons	Quarterly for, quarter ending June 30,	Quarterly, by e-payment or	Form-III (B)
	carrying on	September 30, December 31 and March 31,	otherwise up to 25 <sup>th</sup> of the	
	business of	up to 25 <sup>th</sup> of the succeeding month.	succeeding month	(amended)
	transfer of			
	property in goods	Return shall be filed in one of the following		
	involved in the	ways :-		
	execution of	(1) Online on the website of the		
	works contract	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		
		33 of the information reclinology Act, 2000		
		(2) Online on the website of the		
		department without digital signature		
		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		
		(3) If filed otherwise-		
		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.		
6	Persons	Quarterly for, quarter ending June 30,	Monthly, by e-payment or	Form-III-A
	responsible for	September 30, December 31 and March 31,	otherwise up to 25 <sup>th</sup> of the	المام منعط - ١٠
	making deduction	up to 25 <sup>th</sup> of the succeeding month.	succeeding month	(amended)
	of tax at source	filing of return shall be filed in one of the		
	under the provisions of	following ways :-		
	provisions of section-35 of the			
	Act.	(1) Online on the website of the		
		Department with digital signature, of the		
	Explanation- if	dealer or the person authorized to sign the return, issued by the certifying authority in		
	such person is a	accordance with the provisions of Section		
	registered dealer he, in addition to	acceptance with the provisions of Section		
	ne, in addition to			

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