



## *My Dear Friend*

*I am presenting Article on **304** Legal Compliances + Legal Updates as on Jan-2025 in India*

- 1. Any kind of non-compliance attracting **Financial Penalties + imprisonment (both)**.*
- 2. It's humbly suggested to stop non-compliances for furnishing of legal documents + correct information's (**both**).*
- 3. I trust that you will be enriched by reading this article*

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<https://www.youtube.com/watch?v=NR13zmq63AI>*

● *With best wishes from CA. Satish Agarwal, New Delhi* ●



## 304 Legal Compliances + Legal Updates as on Jan-2025 in India

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## 304 Legal Compliances + Legal Updates as on Jan-2025 in India

### (A) Legal compliances under Foreign Exchange Management Act (FEMA) 1999

#### 1. Monthly compliances

S.No	Date of Event	Form	Period Ending on	Type of Legal Obligation
1.	05 <sup>th</sup> of month	----	Preceding month	To upload data by AD Category-I Bank for amount remitted under Liberalized Remittance Scheme (LRS) from India
2.	07 <sup>th</sup> of month	ECB - 2	Preceding month	To file return by borrowers for External Commercial Borrowings (ECBs) from outside India
3.	15 <sup>th</sup> of month	DNBS-4B	Preceding month	To file Structural Liquidity and Interest Rate Sensitivity report by NBFC- NDSI + also NBFC- D (both)
4.	15 <sup>th</sup> of month	DNBS-08	Preceding month	To file Credit information's for total exposures when exceeding 5 crore to 1 (single) borrower



## 2. Quarterly compliances

S.No	Date of Event	Form	Type of Legal Obligations
5.	(a) April 21 <sup>st</sup> (b) July 21 <sup>st</sup> (c) Oct 21 <sup>st</sup> (d) Jan 21 <sup>st</sup>	DNBS-01	To file certain financial details like: (a) Components of assets and liabilities (b) P&L account (c) Etc. By 100% NBFC-D + also NBFC-NDSI (both)
6.	(a) April 21 <sup>st</sup> (b) July 21 <sup>st</sup> (c) Oct 21 <sup>st</sup> (d) Jan 21 <sup>st</sup>	DNBS-03	To file compliances report by 100% NBFC-D + NBFC- NDSI + NBFC- Non NDSI (all) for prudential standards + Capital Adequacy + Asset Classification + Provisioning + NOF + also others when assets are exceeding 100 crore
7.	(a) April 21 <sup>st</sup> (b) July 21 <sup>st</sup> (c) Oct 21 <sup>st</sup> (d) Jan 21 <sup>st</sup>	DNBS-04A	To file Short Term Dynamic Liquidity report by 100% NBFC-D + NBFC- NDSI + also NBFC- Non NDSI (all) when assets are exceeding 100 crore



8.	(a) April 21 <sup>st</sup> (b) July 21 <sup>st</sup> (c) Oct 21 <sup>st</sup> (d) Jan 21 <sup>st</sup>	DNBS-05	To file Return by NBFCs when CoR is rejected
9.	(a) April 21 <sup>st</sup> (b) July 21 <sup>st</sup> (c) Oct 21 <sup>st</sup> (d) Jan 21 <sup>st</sup>	DNBS-06	To file financial information's + also compliances (both) by 100% RNBCs for prudential standards
10.	(a) April 21 <sup>st</sup> (b) July 21 <sup>st</sup> (c) Oct 21 <sup>st</sup> (d) Jan 21 <sup>st</sup>	DNBS-07	To file financial metrics + also operational information (both) by 100% ARCs
11.	(a) April 21 <sup>st</sup> (b) July 21 <sup>st</sup> (c) Oct 21 <sup>st</sup> (d) Jan 21 <sup>st</sup>	DNBS-11	To file Return for CICs - Balance sheet parameters Data by 100% NBFC-CICs



12.	(a) April 21 <sup>st</sup> (b) July 21 <sup>st</sup> (c) Oct 21 <sup>st</sup> (d) Jan 21 <sup>st</sup>	DNBS-12	To file Return for CICs - Prudential parameters Data by 100% NBFC-CICs
13.	(a) April 21 <sup>st</sup> (b) July 21 <sup>st</sup> (c) Oct 21 <sup>st</sup> (a) Jan 21 <sup>st</sup>	DNBS-13	To file Verification of Overseas Investments by 100% NBFCs
14.	(b) April 21 <sup>st</sup> (c) July 21 <sup>st</sup> (d) Oct 21 <sup>st</sup> (e) Jan 21 <sup>st</sup>	DNBS-14	To file financial information's + also compliances (both) by 100% NBFC-P2Ps for prudential standards against P2P lending platforms





### 3. *Annually compliances*

<i>S.No</i>	<i>Date of Event</i>	<i>Form</i>	<i>Type of Legal Obligation</i>
<b>15.</b>	<i>May 30<sup>th</sup></i>	<i>DNBS-02</i>	<p><i>To file certain financial details like:</i></p> <p><i>(a) Components of assets and liabilities</i></p> <p><i>(b) P&amp;L account</i></p> <p><i>(c) Etc.</i></p> <p><i>By 100% non-deposit NBFC + also non-NDSI-NBFC (both)</i></p>
<b>16.</b>	<i>July 15<sup>th</sup></i>	<i>FLA</i>	<p><i>To file Foreign Liabilities and Assets (FLA) by eligible entities for Foreign Direct Investments (FDIs) + also Overseas Direct Investments (ODIs) both</i></p>
<b>17.</b>	<i>Dec 31<sup>st</sup></i>	<i>ODI Part II</i>	<p><i>To file Annual Performance Reports (APRs) by eligible corporates + also Non-corporates (both) for Overseas Direct Investments (ODIs) based on foreign entity's performance</i></p>



#### 4. Event based compliances

S.No	Form	Type of Legal Obligation
18.	DI + also FIFP' reporting (both)	To file intimation by Indian custodians within 30 days from date of issue or transfer or sponsored or unsponsored Depository Receipts (DRs) any
19.	DNBS-10	To file Statutory Auditor's Certificate by 100% NBFCs + also ARCs (both) within 5 days from date of signing financial statements (balance sheet)
20.	FC-GPR	To file intimation by Indian companies within 30 days from date of allotment for eligible securities under FDIs schemes in India
21.	FD-LLP-I	To file intimation by eligible LLPs within 30 days from date of consideration received for acquisition of LLPs' shares
22.	FD-LLP-II	(a) To file intimation by eligible LLPs within 60 days from date of transfer of LLPs' shares (b) Abovementioned filling is required by resident transferors or transferees (any)
23.	FC-TRS	To file intimation by resident transferors or resident transferees for transfer of shares + other securities between residents and non-residents + also between non-residents and residents (all) within 60 days from date of receipt or remittance of funds or transfer of capital instruments whichever is earlier



**(B) Legal compliances under Securities and Exchange Board of India (SEBI) Act, 1992****5. Quarterly compliances**

<b>S. No</b>	<b>Date of Event</b>	<b>Type of Legal Obligation</b>
24.	(a) April 21 <sup>st</sup> (b) July 21 <sup>st</sup> (c) Oct 21 <sup>st</sup> (d) Jan 21 <sup>st</sup>	To file statement by listed companies in specified format for Grievance Redressal Mechanism (GRM) under SEBI's regulation 13(3)
25.	(a) April 21 <sup>st</sup> (b) July 21 <sup>st</sup> (c) Oct 21 <sup>st</sup> (d) Jan 21 <sup>st</sup>	To file Corporate Governance Report (CGR) by listed companies in specified format under SEBI's regulation 27 (2)(a)
26.	(a) April 21 <sup>st</sup> (b) July 21 <sup>st</sup> (c) Oct 21 <sup>st</sup> (d) Jan 21 <sup>st</sup>	To file Shareholding Pattern by listed companies in specified format under SEBI's regulation Reg 31(1)(b)



27.	(a) May 15 <sup>th</sup> (b) Aug 14 <sup>th</sup> (c) Dec 14 <sup>th</sup> (d) Feb 14 <sup>th</sup>	<i>To file statement by listed companies in specified format for Deviations + also variations in proceeds' use (both) from purposes (objects) as stated in offer document under SEBI's regulation 32(1)</i>
28.	(a) May 15 <sup>th</sup> (b) Aug 14 <sup>th</sup> (c) Dec 14 <sup>th</sup> (d) Feb 14 <sup>th</sup>	<i>To file statement by listed companies in specified format to stock exchange(s) for quarterly + also year-to-date standalone financial statements (both) under SEBI's regulations 33(3)(a)</i>
29.	(a) July 15 <sup>th</sup> (b) Oct 15 <sup>th</sup> (c) Jan 15 <sup>th</sup> (d) April 15 <sup>th</sup>	<i>To file Indian Depository Receipts (IDRs) by listed companies in specified format for holding pattern to stock exchange(s) under SEBI's Regulation 69(1)</i>
30.	(a) July 15 <sup>th</sup> (b) Oct 15 <sup>th</sup> (c) Jan 15 <sup>th</sup> (d) April 15 <sup>th</sup>	<i>To ensure Net Asset Value (NAV) is to be calculated based on independent valuation + be declared by Asset Reconstruction Company (ARC) by listed companies in specified format under SEBI's Regulation 87C(1)(iii)</i>



## 6. *Annually compliances*

S.No	Date of Event	Type of Legal Obligations
31.	April 30 <sup>th</sup>	<i>To file certificate to stock exchange(s) by listed companies in specified format for activities against Share Transfer facility maintained in house or through registered Registrar to issue + also to share transfer agent (both) under SEBI's regulation 7(3)</i>
32.	April 30 <sup>th</sup>	<i>To deposit listing fee + also other charges (both) by listed companies in specified format under SEBI's regulation 14</i>
33.	May 30 <sup>th</sup>	<i>To file Secretarial Compliance Report (SCR) by listed companies in specified format in XBRL under SEBI's regulation 24A</i>
34.	May 30 <sup>th</sup>	<i>To file financial results + also Limited Review Report (LRR) obtained from statutory auditors (both) by listed companies in specified format under SEBI's regulation 33(3)(d)</i>
35.	May 30 <sup>th</sup>	<i>To file certificate as obtained from practicing Company Secretary (CS) by share transfer agents that 100% certificates were issued within 30 days from date of lodgment for transfers + sub-divisions + consolidations + renewals + exchanges + endorsements of call + also allotment monies (all) under SEBI's regulation 40(10)</i>



## 7. Event based compliances

S.No	Type of Legal Obligations
36.	<i>To submit intimation by listed companies in specified format for change or appointment of new share transfer agent to stock exchange(s) within maximum 7 days from date of entering into agreement under SEBI's Regulation 7(4) + also 7(5) both</i>
37.	<i>To file disclosures by listed companies to stock exchange(s) in specified format for Related Party Transactions (RTPs) within 30 days from date of publication of standalone + also consolidated financial results (both) under SEBI's regulation 23(9)</i>
38.	<i>To file affirmations by listed companies to stock exchange(s) in specified format for compliances against code of conduct at 1<sup>st</sup> meeting of Board of Directors (BoDs) in every financial year under SEBI's regulation 26(3)</i>
39.	<i>To submit intimation by listed companies to stock exchange(s) in specified format for holding Annual General Meeting (AGM) or Extra Ordinary General Meeting (EGM) or Postal ballot for obtaining shareholder's approval against funds raising + also type of issuance (both) within in minimum 2 days in advance from date of holding AGM or EGM or postal ballot (any) under SEBI's Regulation 29(1)</i>
40.	<i>Giving intimation by listed companies to stock exchange(s) in specified format within maximum 2 days in advance from date of Board of Directors (BoDs) meeting under SEBI's Regulation 29(1)</i>



41.	<i>To submit intimation by listed companies to stock exchange(s) in specified format for important events or information's within maximum 24 hours from time of occurrence of event or information under SEBI's Regulation 30(6) read with Part A of schedule III</i>
42.	<i>To submit intimation by listed companies to stock exchange(s) in specified format for certain decisions within maximum 30 minutes from announcement under SEBI's Regulation 30(6) read with Part A(4) of schedule III like</i> <i>(a) Decision for dividends and/or cash bonuses recommended or declared or decision to pass any dividend and date on which dividend are to be paid or dispatched</i> <i>(b) Decision for cancellation of dividend with reasons</i> <i>(c) Decision for buyback of securities</i> <i>(d) Decision for proposed fund raising</i> <i>(e) Decision for issue of bonus shares + also date (both) for bonus shares to be credited or dispatched</i> <i>(f) Decision for reissue of forfeited shares + securities + issue of shares + also securities (all) held for future issue or creation in any form or new shares or securities or other rights or privileges or benefits to subscribe (any)</i>
43.	<i>To submit securities + also shareholdings pattern (both) separately by listed companies to stock exchange(s) in specified format for each class of security within minimum 1 day in advance from date of security's listing under SEBI's Regulation 31(1)(a)</i>



44.	<i>To submit intimation by listed companies to stock exchange(s) in specified format for capital restructuring when exceeding 2% of total paid-up capital within maximum 10 day from date of restructuring under SEBI's Regulation 31(1)(c)</i>
45.	<i>To submit intimation by listed companies to stock exchange(s) in specified format for material information's within maximum 24 hours from occurrence of event under SEBI's Regulation 31A(8) like : (a) Information's for receipt of request for re-classification from promoter(s) (b) Information's for minutes of BoD's meeting considering abovementioned request + also opinion of BoDs against request (both)</i>
46.	<i>To file report by listed companies to stock exchange(s) in specified format within maximum 21 days before Annual General Meeting (AGM) under SEBI's regulation 34(1)</i>
47.	<i>To submit intimation by listed companies to stock exchange(s) in specified format for changes in annual report + also to file revised annual report (both within maximum 48 hours from conclusion of AGM under SEBI's Regulation 34(1)(b)</i>
48.	<i>To ensure issuing of certificates + receipts + advices for subdivisions + splits + consolidations + renewals + exchanges + endorsements + duplicates + new certificates (all) against loss or old decrepit or worn out certificates or receipts or advices (any) in dematerialized by listed companies within maximum 30 day under SEBI's Regulation 39(2)</i>





49.	<i>To submit information's by listed companies to stock exchange(s) in specified format for loss of share certificates + also issue of duplicate certificates (both) within maximum 2 days from date of getting information's under SEBI's Regulation 39(3)</i>
50.	<i>(a) To ensure registering securities' transfers in name of transferees + also to issue certificates or receipts or advices (any) for transfers by listed companies</i>  <i>Or</i> <i>(b) To ensure issuing valid objections or intimations to transferees or transferors (any) by listed companies within maximum 15 days from date of receipt of request for transfer under SEBI's Regulation 40(3)</i>
51.	<i>To ensure processing transmission's request by listed companies within maximum 7 days from date of receipt of request for transmission under SEBI's Regulation 40(3)</i>
52.	<i>To file certificates by listed companies to stock exchange(s) in specified format as obtained from share transfer agent and / or in house share transfer facility as duly signed by practicing Company Secretary (CS) for transfers + subdivisions + consolidations + renewals + exchanges or endorsement of calls or allotment monies (all) within 30 days from end of financial year like April 30<sup>th</sup> under SEBI's Regulation 40(9) + 40(10)</i>
53.	<i>To submit voting results' details by listed companies to stock exchange(s) in specified format within maximum 2 working days from conclusion of AGM under SEBI's Regulation 44(3)</i>



54.	<i>To Disseminate company's financial statements + also subsidiary's financial statements (both) at website by listed companies in specified format within maximum 21 days before from date of AGM when same are to be approved under SEBI's Regulation 46(2)(S)</i>
55.	<i>To update website contents' change(s) by listed companies in specified format within maximum 2 working days from date of change under SEBI's Regulation 46(3)(b)</i>
56.	<i>To publish financial results by listed companies in specified format within maximum 48 hours from conclusion of BoD's meeting when financial results were approved under SEBI's clause 47(b)(1) read with Regulation 47 (3)</i>
57.	<i>To publish information's by listed companies in specified format in designated newspaper + also to stock exchange(s) (both) within maximum 48 hours under SEBI's Regulation 47 (3)</i>
58.	<i>To intimate debentures interest + bonds interest + redemptions amount + against redeemable shares + debentures + also bonds (all) by listed companies to stock exchange(s) in specified format within maximum 2 working days from date of their payables under SEBI's Regulation 50(1)</i>
59.	<i>To publish financial results in minimum 1 english national daily newspaper circulating in whole or substantially whole of India by listed companies in specified format within maximum 2 working days from date of conclusion of BoD's meeting under SEBI's Regulation 52 (4) + also 52 (8) both</i>



60.	<i>To submit certificates by listed companies to stock exchange(s) in specified format for status of interest payments + re-payments + also redemptions of principal of non-convertible securities (all) within 1 working day from date of becoming due under SEBI's Regulation 57</i>
61.	<i>To intimate recording date + also other dates (both) by listed companies to stock exchange(s) in specified format within maximum 7 working days from date specified or agreed for same purpose under SEBI's Regulation 60(2)</i>
62.	<i>To intimate record date + also specifying purpose (both) by listed companies to stock exchange(s) in specified format within minimum 4 working days in advance from specified day for same purpose under SEBI's Regulation 78(2)</i>
63.	<i>To intimate BoD's meeting by listed companies to stock exchange(s) in specified format for recommending or declaring issue of securitized debt instruments or other matter affecting rights or interest of holders of abovementioned instruments (any) within maximum 2 working days from date of meeting under SEBI's Regulation 82(2)</i>
64.	<i>To submit statements + reports + important information's + also financial information's (all) by listed companies to stock exchange(s) in specified format within maximum 7 working days from end of month or actual payment date under SEBI's Regulation 82(3)</i>
65.	<i>To disclose 100% events + also information's (both) by listed companies to stock exchange(s) in specified format within maximum 24 hours from occurrence of event or information under SEBI's Regulation 87B read with Part E of Schedule III</i>



66.	<i>To submit intimation by listed companies to stock exchange(s) in specified format for Statutory auditor's resignation + also detailed reasons given by him (both) within maximum 24 hours from time of resignation's communication under SEBI's Part-A7(A) of Schedule-III</i>
67.	<i>To submit intimation by listed companies to stock exchange(s) in specified format for Independent director's resignation within maximum 7 days from time of resignation's communication under SEBI's Part-A7(B) of Schedule-III</i>
68.	<i>To disclose large corporate's requirements by listed companies to stock exchange(s) in specified format within maximum 45 days from end of financial year like May 15 vide Circular No. SEBI/HO/DDHS/CIR/P/2018/144</i>



**(C) Legal compliances under Income Tax (IT) Act 1961****8. Monthly compliances**

<b>S.No</b>	<b>Date of Event</b>	<b>Form or Challan</b>	<b>Period Ending on</b>	<b>Type of Legal Obligations</b>
69.	07 <sup>th</sup> of month	----	Preceding month	To deposit <i>Commodities Transaction Tax (CTT)</i>
70.	07 <sup>th</sup> of month	10BD	Preceding month	To deposit <i>Securities Transaction Tax (STT)</i>
71.	07 <sup>th</sup> of month	27C	Preceding month	To submit <i>declarations for TCS is not collected from manufacturer</i>
72.	07 <sup>th</sup> of month	281	Preceding month	To deposit <i>TDS + TCS by govt. offices when paid through book entry</i>
73.	07 <sup>th</sup> of month	281	Preceding month	To deposit <i>TDS + TCS by non govt. offices when paid through bank</i>
74.	07 <sup>th</sup> of month	285	Preceding month	To deposit <i>Equalization Levy (EQL)</i>
75.	14 <sup>th</sup> of month	16 B	Previous to Preceding month	To issue <i>TDS Certificates under Section 194-IA</i>
76.	14 <sup>th</sup> of month	16 C	Previous to Preceding month	To issue <i>TDS Certificates under Section 194-IB</i>



77.	14 <sup>th</sup> of month	16 D	Previous to Preceding month	To issue TDS Certificates under Section 194-IM
78.	14 <sup>th</sup> of month	16 E	Previous to Preceding month	To issue TDS Certificates under Section 194-S
79.	15 <sup>th</sup> of month	3BB	Preceding month	To file returns by stock exchange(s) for transactions when client's codes were modified
80.	15 <sup>th</sup> of month	3BC	Preceding month	To file statement (return) by recognized association when client's code was changed
81.	15 <sup>th</sup> of month	24G	Preceding month	To file statement (return) by govt.'s offices when TDS/TCS paid through book entry
82.	30 <sup>th</sup> of month	26QB	Preceding month	To file challan-cum-returns for TDS under Section 194-IA
83.	30 <sup>th</sup> of month	26QC	Preceding month	To file challan-cum-returns for TDS under Section 194-IB
84.	30 <sup>th</sup> of month	26QD	Preceding month	To file challan-cum-returns for TDS under Section 194-M
85.	30 <sup>th</sup> of month	26QE	Preceding month	To file challan-cum-returns for TDS under Section 194-S



### 9. Quarterly compliances

S.No	Date of Event	Form or Challan	Type of Legal Obligations
86.	(a) April 30 <sup>th</sup> (b) July 31 <sup>st</sup> (c) Oct 31 <sup>st</sup> (a) Jan 31 <sup>st</sup>	II SWF	To file statement (return) by Sovereign Wealth Fund (SWF) for investments made in India
87.	(a) April 30 <sup>th</sup> (b) July 31 <sup>st</sup> (c) Oct 31 <sup>st</sup> (d) Jan 31 <sup>st</sup>	10BBB	To file statement (return) by Investment's Pension Fund for investments made in India
88.	(a) April 15 <sup>th</sup> (b) July 15 <sup>th</sup> (c) Oct 15 <sup>th</sup> (d) Jan 15 <sup>th</sup>	15CC	To file foreign remittances' statement (return) by banks + also authorized dealers (both) for remittances sent outside India
89.	(a) April 15 <sup>th</sup> (b) July 15 <sup>th</sup> (c) Oct 15 <sup>th</sup> (d) Jan 15 <sup>th</sup>	15CD	To file statement (return) by IFSCs Units for remittances sent outside India



90.	(a) April 30 <sup>th</sup> (b) July 15 <sup>th</sup> (c) Oct 15 <sup>th</sup> (d) Jan 15 <sup>th</sup>	15G or 15H	To upload declarations by payers when received from payees
91.	(a) April 15 <sup>th</sup> (b) July 15 <sup>th</sup> (c) Oct 15 <sup>th</sup> (e) Jan 15 <sup>th</sup>	49BA	To file statement (return) by specified funds or stock brokers under Rule 114AAB of Income Tax Rule (ITR) 1962
92.	(a) April 30 <sup>th</sup> (b) July 7 <sup>th</sup> (c) Oct 7 <sup>th</sup> (d) Jan 7 <sup>th</sup>	---	To deposit TDS by payers when Assessing Officer (AO) has permitted for quarterly depositing under section 192 + 194A + 194D + also 194H (all)
93.	(a) May 31 <sup>st</sup> (b) July 31 <sup>st</sup> (c) Oct 31 <sup>st</sup> (d) Jan 31 <sup>st</sup>	24Q	To file salaries' returns by employers for employees
94.	(a) May 31 <sup>st</sup> (b) July 31 <sup>st</sup> (c) Oct 31 <sup>st</sup> (d) Jan 31 <sup>st</sup>	26Q	To file other than salaries' returns by payers for non-employees





95.	(a) May 31 <sup>st</sup> (b) July 31 <sup>st</sup> (c) Oct 31 <sup>st</sup> (e) Jan 31 <sup>st</sup>	26QF	To file statement (return) by exchange(s) for tax deposit against transfer of Virtual Digital Asset (VDA) under section 194S
96.	(a) May 30 <sup>th</sup> (b) July 30 <sup>th</sup> (c) Oct 30 <sup>th</sup> (d) Jan 30 <sup>th</sup>	27D	To issue TCS certificates by collectors when TCS collected from payers
97.	(a) May 15 <sup>th</sup> (b) July 15 <sup>th</sup> (c) Oct 15 <sup>th</sup> (e) Jan 15 <sup>th</sup>	27EQ	To file TCS statement (return) by collectors for TCS collected under section 206C of Income Tax Act (ITA) 1961
98.	(a) May 31 <sup>st</sup> (b) July 31 <sup>st</sup> (c) Oct 31 <sup>st</sup> (d) Jan 31 <sup>st</sup>	27Q	To file statement (return) by remitters for foreign payments' made
99.	(a) June 15 <sup>th</sup> , (b) August 15 <sup>th</sup> (c) Dec 15 <sup>th</sup> (d) March 15 <sup>th</sup>	16A	To issue TDS certificates by payers to non-employees



<b>100.</b>	(a) June 30 <sup>th</sup> (b) July 31 <sup>st</sup> (c) Oct 31 <sup>st</sup> (d) Jan 31 <sup>st</sup>	26QAA	To file statement (return) by banks for non-TDS on interest on time deposit
<b>101.</b>	(a) June 15 <sup>th</sup> , (b) Sept 15 <sup>th</sup> (c) Dec 15 <sup>th</sup> (e) March 15 <sup>th</sup>	----	To deposit advance income-tax's instalments by taxpayers other than those are covered under section 44AD + also 44ADA (both)
<b>102.</b>	(a) July 7 <sup>th</sup> (b) Oct 7 <sup>th</sup> (c) Jan 7 <sup>th</sup> (d) March 7 <sup>th</sup>	----	To file statement (return) by collector for collections + recoveries against Equalization Levy (EL) on e-commerce supply of goods + also services (all)

### 10. Half yearly compliances

S.No	Date of Event	Form or Challan	Type of Legal Obligations
<b>103.</b>	(a) April 30 <sup>th</sup> (b) Oct 30 <sup>th</sup>	61	(a) To submit declaration by individuals + agriculturists + others when they have no taxable incomes + also not required to hold PAN (all)  But (b) They are required to make certain transactions



### 11. *Annually compliances*

<i>S.No</i>	<i>Date of Event</i>	<i>Form or Challan</i>	<i>Type of Legal Obligations</i>
<b>104.</b>	May 30 <sup>th</sup>	49C	To file statement (return) by foreign company's Liaison Office (LO) for permitted activities carried in India against financial year ending on March 31
<b>105.</b>	May 30 <sup>th</sup>	52A	To file statement (return) by Individuals + entities engaged in film production's business for reporting details against payments + also incomes (all) against financial year ending on March 31
<b>106.</b>	May 31 <sup>st</sup>	10BD	To file application by Charitable Institutions for retaining incomes against future's activities when registered under section 80G against financial year ending on March 31
<b>107.</b>	May 31 <sup>st</sup>	49A	To file application by residents of India when entering into transactions not exceeding 2,49,999.99 against financial year ending on March 31
<b>108.</b>	May 31 <sup>st</sup>	49AA	To file application by MD or Director or Partner or Trustee or Author or Founder or Karta or CEO (any) specified under rule 114(3)(v) of ITR, 1962 against financial year ending on March 31
<b>109.</b>	May 31 <sup>st</sup>	61A	To file statement (return) by specified persons for Specified Financial Transactions (SFT) specified under section 285BA(1) against financial year ending on March 31



110.	May 31 <sup>st</sup>	61B	To file statement (return) for reportable accounts specified under section 285A(1)(k) against financial year ending on March 31
111.	May 31 <sup>st</sup>	---	To link Aadhar with PAN to avail normal TDS + also TCS (both) rates against financial year ending on March 31
112.	May 31 <sup>st</sup>	---	To file TDS statement (return) by Approved Superannuation Fund's trustees for contributions paid against financial year ending on March 31
113.	June 15 <sup>th</sup>	16	To issue TDS certificates by employers to employees for financial year ending on March 31
114.	June 15 <sup>th</sup>	64D	To issue statement by investment funds for income paid or credited to unit holders under section 115UB against financial year ending on March 31
115.	June 29 <sup>th</sup>	3CEK	To file statement by Investment Fund to AO for conditions specified under section 9A against financial year ending on March 31
116.	June 30 <sup>th</sup>	1	To file statement (return) by foreign E-commerce operators for Equalization Levy (EL) collected against financial year ending on March 31
117.	June 30 <sup>th</sup>	3AF	(a) To file statement (return) for claiming certain preliminary expenses under section 35D(2)(a) against financial year ending on March 31  (b) When due dates for abovementioned application are required to be 1 month prior to their ITR's filing date like July 31 <sup>st</sup>



118.	June 30 <sup>th</sup>	64B	To issue distributed incomes' statements by business trusts to unit holders under section 115UA against financial year ending on March 31
119.	June 30 <sup>th</sup>	64C	To issue distributed incomes' statements by investment funds to unit holders under section 115UB against financial year ending on March 31
120.	June 30 <sup>th</sup>	64F	To issue distributed incomes' statements by securitisation trusts to unit holders under section 115TCA against financial year ending on March 31
121.	June 30 <sup>th</sup>	---	To file statement (return) by recognized sharebrokers for Securities Transaction Tax (STT) collected against financial year ending on March 31
122.	June 30 <sup>th</sup>	---	To file statement (return) by recognized sharebrokers for Commodities Transaction Tax (CTT) collected against financial year ending on March 31
123.	July 31 <sup>st</sup>	ITR-1 ITR-2 ITR-3 ITR-4 ITR-5 ITR-7	To file statement (return) by 100% assesses except followings: (a) By 100% Corporate assesseees (b) By 100% Non-corporate assesseees when books of accounts are required to be audited (c) By 100% working partners for partnership firms + also LLPs (both) (d) By 100% spouses under section 5A (e) By 100% assesseees when TP audits are required to be carried
124.	July 31 <sup>st</sup>	3CFA	To exercise option by eligible assesses for paying tax against incomes through royalties from Patents
125.	July 31 <sup>st</sup>	3CLA	To submit audited accounts to Secretary, Department of Scientific and Industrial Research by eligible companies for deduction under Section 35(2AB)



126.	July 31 <sup>st</sup>	5C	To furnish statement by specified entities for particulars against attribution of capital gains taxable to capital asset remaining with firm or AOP or BOI (any) after reconstitution under section 45(4) when accounts are not to be audited
127.	July 31 <sup>st</sup>	10-EE	To file statement (return) by specified persons for exercising option to claim relief under section 89A against incomes which are arising from retirement benefits account maintained in notified countries outside India at time of withdrawal or redemption (any)
128.	July 31 <sup>st</sup>	10-ID	To exercise option for paying tax under section 115BAB (7) where concessional Income tax rate @ 15%
129.	July 31 <sup>st</sup>	10-IEA	(a) To exercise option by eligible assesses under section 115BAC (6) (i) (b) To withdrawn option under section 115BAC (6)
130.	July 31 <sup>st</sup>	10-IF	To exercise option by co-operative societies for paying tax under section 115BAD (4)
131.	July 31 <sup>st</sup>	10-IFA	To exercise option by co-operative societies for Alternative Tax Regime (ATR) under section 115BAE
132.	July 31 <sup>st</sup>	10-II	To file statement by specified funds for exempted incomes under section 10 (23FF)
133.	July 31 <sup>st</sup>	10-IK	To file statement (return) by eligible investment divisions for exempted incomes under rule 21AJA(2) + also taxable incomes under rule 21AJAA (2) both



134.	July 31 <sup>st</sup>	56FF	To furnish statement by eligible SEZ for particulars against amount deposited + also withdrawn (both) from SEZ Reinvestment Allowance reserve under section 10A(1B) (b)
135.	July 31 <sup>st</sup>	SWF	To obtain Audit Report (AR) by Sovereign Wealth Fund (SWF) for claiming exemption under section 10(23FE)
136.	Sep 30 <sup>th</sup>	3AC	(a) To obtain Audit Report (AR) by corporates' + also non-corporates' (both) under section 33AB(2) where accounts of business or profession are to be audited (b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>
137.	Sep 30 <sup>th</sup>	3AD	(a) To obtain Audit Report (AR) by corporates' + also non-corporates' (both) under section 33ABA(2) where accounts of business are to be audited (b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>
138.	Sep 30 <sup>th</sup>	3AE	(a) To obtain Audit Report (AR) by corporates' + also non-corporates' (both) under section 35D(4) or 35E(6) (b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>



139.	Sep 30 <sup>th</sup>	3AF	(a) To file statement (return) by eligible assesses for claiming certain preliminary expenses under section 35D(2)(a) (b) When due dates for abovementioned application are required to be 1 month prior to their ITR's filing date like Oct 31 <sup>st</sup>
140.	Sep 30 <sup>th</sup>	3CA-CD or 3CB-CD	(a) To obtain Audit Report (AR) by 100% corporates' + also non-corporates' (both) assesses under section 44AB (b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>
141.	Sep 30 <sup>th</sup>	3CE	(a) To obtain Audit Report (AR) by corporates' + also non-corporates' (both) under section 44DA(2) (b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>
142.	Sep 30 <sup>th</sup>	3CEA	(a) To obtain Audit Report (AR) by corporates' + also non-corporates' (both) when total incomes are including profits and gains from slump sale if any (b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>
143.	Sep 30 <sup>th</sup>	3CEAC	(a) To file intimation by resident constituent entity for international group having parent entity located outside India





			(b) When required to intimate abovementioned intimation within 2 months prior to ITR's filing date like Dec 30 <sup>th</sup>
144.	Sep 30 <sup>th</sup>	3CEF	(a) To obtain Compliance Report (CR) by corporates' + also non-corporates' (both) for Advance Pricing Agreement (APA) (b) When due dates for abovementioned application are required to be 30 days prior to their ITR's filing date like Oct 31 <sup>st</sup>
145.	Sep 30 <sup>th</sup>	10B or 10BB	(a) To obtain Audit Report (AR) by funds + trusts + university + medical institutions + also educational institutions (all) (b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>
146.	Sep 30 <sup>th</sup>	10CCB	(a) To obtain Audit Report (AR) by corporates' + also non-corporates' (both) under sections 80-IA(7) or 80-I(7) or 80-IB or 80-IC or 80-IAC or 80-IE (any) (b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>
147.	Sep 30 <sup>th</sup>	10DA	(a) To obtain Audit Report (AR) by corporates' + also non-corporates' (both) under section 80JJAA (b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>



148.	Sep 30 <sup>th</sup>	29B	(a) To obtain Audit Report (AR) by eligible corporates for computing book profits / Minimum Alternative Tax (MAT) under section 115JB (b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>
149.	Sep 30 <sup>th</sup>	29C	(a) To obtain Audit Report (AR) by eligible non-corporates' for computing Adjusted Total Income / Alternate Minimum Tax (AMT) under section 115JC (b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>
150.	Sep 30 <sup>th</sup>	56F	(a) To obtain Audit Report (AR) by corporates' + also non-corporates' (both) for establishing undertaking in SEZ (b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>
151.	Sep 30 <sup>th</sup>	66	(a) To obtain Audit Report (AR) by Tonnage Tax Companies (Shipping companies) under section 115VW(ii) (b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>



152.	Oct 31 <sup>st</sup>	ITR-3 ITR-5 ITR-6 ITR-7	To file statement (return) by 100% assesses when books of accounts are to be audited + also assesses are not required to obtain audit report for International Transactions (ITs) or Specified Domestic Transactions (SDTs) any under section 92E
153.	Oct 31 <sup>st</sup>	3CEF	To obtain Compliance Report (CR) by corporates' + also non-corporates' (both) for Advance Pricing Agreement (APA) when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)
154.	Oct 31 <sup>st</sup>	3CEFB	To exercise option by corporates' + also non-corporates' (both) for safe harbor rules against Specified Domestic Transactions (SDTs) when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)
155.	Oct 31 <sup>st</sup>	3CEJ	To file report by eligible investment funds for Arm Length Price (ALP) against remunerations paid to fund manager when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)
156.	Oct 31 <sup>st</sup>	3CFA	To exercise option by eligible entities for paying tax against incomes through royalties from Patents when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)



157.	Oct 31 <sup>st</sup>	3CLA	(a) To submit audited accounts to Secretary, Department of Scientific and Industrial Research by eligible assesses for deduction under Section 35(2AB) (b) When required to submit abovementioned audited accounts within 1 month prior to ITR's filing date like Dec 30 <sup>th</sup>
158.	Oct 31 <sup>st</sup>	5C	To furnish statement (return) by eligible entities for particulars against attribution of capital gains taxable to capital asset remaining with firm or AOP or BOI (any) after reconstitution under section 45(4) when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)
159.	Oct 31 <sup>st</sup>	9A	To file application by Charitable Institutions for exercising option available against incomes of previous year to be applied in next year + also in futures' years (both) under section 11(1) against financial year ending on March 31 when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)
160.	Oct 31 <sup>st</sup>	10	To file application by Charitable Institutions for retaining incomes against future's activities when registered under section 12AA against financial year ending on March 31 <sup>st</sup> when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)
161.	Oct 31 <sup>st</sup>	10-BC	To obtain audit report by electoral trusts when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)



162.	Oct 31 <sup>st</sup>	10-CCF	To obtain audit report by Offshore Banking Units (OBUs) + also International Financial Services Centres (IFSCs) under section 80LA (3) when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)
163.	Oct 31 <sup>st</sup>	10-EE	To file statement (return) for exercising option to claim relief under section 89A against incomes are arising from retirement benefit account maintained in notified countries outside India at time of withdrawal or redemption (any) when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)
164.	Oct 31 <sup>st</sup>	10-IB	To exercise option by eligible entities for paying tax under section 115BA (A) when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)
165.	Oct 31 <sup>st</sup>	10-IC	To exercise option by domestic companies for paying tax under section 115BAA (5) where concessional Income tax rate @ 22% when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)
166.	Oct 31 <sup>st</sup>	10-IEA	(a) To exercise option under section 115BAC (6) (i) or (b) To withdrawn option under section 115BAC (6) when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)
167.	Oct 31 <sup>st</sup>	10-IF	To exercise option for paying tax under section 115BAD (4) when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)



168.	Oct 31 <sup>st</sup>	10-IFA	To exercise option by co-operative societies for Alternative Tax Regime (ATR) under section 115BAE when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)
169.	Oct 31 <sup>st</sup>	10-IK	To file statement (return) for exempted incomes under rule 21AJA(2) + also taxable incomes under rule 21AJAA (2) when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)
170.	Oct 31 <sup>st</sup>	10-II	To file statement (return) for exempted incomes under section 10 (23FF) when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)
171.	Dec 30 <sup>th</sup> Dec 15 <sup>h</sup>	ITR-3 ITR-5 ITR-6 ITR-7	To file statement (return) by 100% assesses when books of accounts are to be audited + also assesses are required to obtain audit report for International Transactions (ITs) or Specified Domestic Transactions (SDTs) any under section 92E
172.	Dec 30 <sup>th</sup>	3CEAA	To obtain Audit Report by constituent entities for international group when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)
173.	Dec 30 <sup>th</sup>	3CEFA	To exercise option by corporates' + also non-corporates' (both) for safe harbor rules against international transactions when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)



174.	Dec 30 <sup>th</sup>	64	To file statement (return) by venture capital companies + also venture capital funds (both) for distributing incomes to investors when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)
175.	Dec 30 <sup>th</sup>	64A	To file statement (return) by business trust for distributed incomes to unit holders when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)
176.	Dec 30 <sup>th</sup>	64E	To file statement (return) by securitization trusts for distributing incomes to investors when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)
177.	Dec 31 <sup>st</sup>	ITR-1 to ITR-7	To file belated + also revised (both) returns by eligible entities like financial year ending on March 31, 2024 / Assessment Year (AY) 2024-25
178.	Dec 31 <sup>st</sup>	3CEAD	(a) To obtain Transfer Pricing (TP) Report when parent entities are located outside India under section 286(4)  (b) When accounting year is followed by parent entities located outside India is Dec 31 <sup>st</sup> like accounting year ending on Dec 31 <sup>st</sup> 2023 for obtaining TP Report (3CEAD) up to Dec 31, 2024
179.	March 15 <sup>th</sup>	13	To file application for TDS's lower deduction or TCS's lower collection or TDS's Nil deduction or TCS's collection (any) like for financial year ending March 31 <sup>st</sup> 2025



180.	March 15 <sup>th</sup>	---	To deposit 4 <sup>th</sup> instalment by eligible entities for Advance Tax by 100% assesses against presumptive income scheme for financial year ending on March 31 <sup>st</sup> under section 44AD + also 44ADA (both) like March 15, 2025 for financial year ending March 31 <sup>st</sup> 2025
181.	March 31 <sup>st</sup>	67	To upload claim by eligible entities for Foreign Tax Credit (FTC) against foreign tax deducted + also foreign tax paid (both) on foreign incomes offered like March 31, 2025 for financial year ending March 31 <sup>st</sup> 2024
182.	March 31 <sup>st</sup>	---	To file statement (return) by eligible entities for 1 additional financial year with 25% additional income tax like filing statement (return) on March 31, 2025 for financial year ending on March 31, 2023
183.	March 31 <sup>st</sup>	---	To file statement (return) by eligible entities for 2 additional financial year with 50% additional income tax like filing statement (return) on March 31, 2025 for financial year ending on March 31, 2022
184.	March 31 <sup>st</sup>	---	To furnish annual audited accounts by eligible entities for each approved programmes under section 35(2AA)





## (D) Legal compliances under Companies Act (CA) 2013

### 12. Half yearly compliances

S. No	Date of Event	Form	Type of Legal Obligations
185.	(a) April 30 <sup>th</sup> (b) Oct 31 <sup>st</sup>	MSME-1	To submit information's for MSMEs' outstanding payments when period is exceeding 45 days
186.	(a) April 30 <sup>th</sup> (b) Oct 31 <sup>st</sup>	PAS-6	To submit share capital's reconciliation by unlisted public companies

### 13. Annually compliances

S. No	Date of Event	Form	Type of Legal Obligations
187.	April 1 <sup>st</sup>	DIR-8	To submit intimation by directors to company for their disqualifications
188.	April 1 <sup>st</sup>	MBP-1	To submit intimation by directors to company for their interest in other companies + firms + LLPs + body corporates + also Association of Individuals (AIs) all
189.	April 30 <sup>th</sup>	MSC-3	To file return by dormant companies to ROC



190.	April 30 <sup>th</sup>	----	To pass resolutions by Board of Directors (BoDs) for public deposits' non-acceptance
191.	May 30 <sup>th</sup>	FC-4	To file return by foreign companies to ROC when working in India through Branch Office (BO) or Liaison Office (LO) any
192.	May 30 <sup>th</sup>	11	To file return by LLPs to ROC
193.	June 30 <sup>th</sup>	DPT-3	To file return by companies to ROC for public deposits are outstanding at end of financial year
194.	Sep 27 <sup>h</sup>	----	To file accounts by One Person Companies (OPCs) to ROC
195.	Sep 30 <sup>th</sup>	FC-3	To file accounts by foreign companies to ROC when working in India through Branch Office (BO) or Liaison Office (LO) any
196.	Sep 30 <sup>th</sup>	DIR-3	To apply or to renew KYC by directors
197.	Sep 30 <sup>th</sup>	----	To obtain ISIN by private limited companies from CDSL or NSDL (any)
198.	Sep 30 <sup>th</sup>	----	To Convene Annual General Meeting (AGM) by 100% companies
199.	Oct 29 <sup>th</sup>	AOC-4	To file financial statements (balance sheet etc.) by 100% companies to ROC
200.	Oct 30 <sup>th</sup>	LLP-8	To file statement for Account and Solvency by 100% LLPs to ROC
201.	Dec 29 <sup>th</sup>	MGT-7	To file return by 100% companies to ROC



202.	Dec 29 <sup>th</sup>	MGT-7A	To file Abridged return by OPCs + also small companies (both) to ROC
203.	Dec 29 <sup>th</sup>	MGT-8	To obtain certificate from practicing Company Secretary (CS) by eligible companies like: (a) When paid-up share capital is 10 crore or above Or (b) When turnover is 50 crore or above
204.	Dec 30 <sup>th</sup>	NFRA-2	To file return by Statutory Auditors to ROC when NFRA is applicable
205.	Dec 31 <sup>st</sup>	CSR-2	To file report by eligible companies to ROC for Corporate Social Responsibility (CSR) after filing form AOC-4
206.	Dec 31 <sup>st</sup>	ODI Part III	To file intimation by companies to ROC for disinvestment through different modes like: (a) Through company's shares sale (b) Through company's shares transfer (c) Through company's closure (d) Through company's voluntary liquidation (e) Through company's winding up (f) Through company's merger (g) Through company's amalgamation



### 14. Event based compliances

S.No	Form	Type of Legal Obligations
207.	ADT-1	To file intimation by 100% companies for Statutory Auditors' appointment + also re-appointment (both) to ROC
208.	CSR-1	To file registration's application by eligible companies for undertaking CSR activities to ROC
209.	CRA-2	To file intimation by eligible companies for Cost Auditor's appointment to ROC (a) Within 30 days from date of BoDs Or (b) Up to September 28 <sup>th</sup> whichever is earlier
210.	CRA-4	To file Cost Audit Report (CAR) to central govt. by eligible companies in 30 days from its receipt to ROC
211.	DIR-12	To file intimation by eligible companies for CEO + CFOs + also CSs (all) appointments to ROC
212.	FC-2	To file return by eligible foreign companies for alternations in documents to ROC within 30 days from date of its alternation.
213.	IEPF-1	To file statement by 100% companies for amount credited to Investor Education and Protection Fund (IEPF) to ROC within 30 days from date it's become due
214.	IEPF-4	To file statement by 100% companies for shares transferred to Investor Education and Protection Fund (IEPF) to ROC within 30 days from date it's corporate action.



215.	MGT-3	To file intimation by foreign companies for office address change to ROC in 30 days from change
216.	MGT-6	To file intimation by 100% companies for registered person's name when he is not holding Beneficial Ownership (BO) interest to ROC in 30 days from date of registration in shareholder register
217.	MGT-10	To file return by 100% listed companies for changes in number of shares (a) Held by promoters  Or (b) Held by top 10 shareholders to ROC within 15 days from change's date
218.	MGT-14	To file resolutions + also agreements (both) by 100% companies to ROC within 30 days from date of BoDs' meeting
219.	MGT-15	To file report by 100% Listed Companies for AGM to ROC within 30 days from AGM's conclusion date
220.	MR-1	To file return by eligible companies for appointment + re-appointment against Managing Director (MD) + Whole Time Director (WTD) + also manager (all)
221.	NFRA-1	To file intimation by NFRA eligible companies for Statutory Auditors' appointment + also re-appointment (both) to ROC
222.	PAS-3	To file return by 100% companies for allotment with register against private placement within 15 days
223.	PAS-3	To file return by 100% companies for allotment with register against non-private placement within 30 days



**(E) Legal compliances under Goods and Services Tax (GST) Act, 2017****15. Monthly compliances**

S.No	Date of Event	Form or Challan	Period Ending on	Type of Legal Obligations
224.	10 <sup>th</sup> of month	SRM -II	Preceding month	To file return by manufacturers for specified goods against inputs used in final products produced
225.	10 <sup>th</sup> of month	GSTR - 7	Preceding month	To file return by Tax deductors
226.	10 <sup>th</sup> of month	GSTR - 8	Preceding month	To file return by E-Commerce operators
227.	11 <sup>th</sup> of month	GSTR - 1	Preceding month	To file return when annual turnover is exceeding INR 5 crore
228.	13 <sup>th</sup> of month	GSTR - IFF	Preceding month	(a) Not to upload invoice under QRMP scheme when not required for month of Aug + Oct + Feb + Aug = 4 months or (b) To upload invoice under QRMP scheme when required for month of Aug + Aug + Aug + Aug + Feb + Feb + Aug + Aug = 8 months
229.	13 <sup>th</sup> of month	GSTR - 5	Preceding month	To file return by Non-resident dealers
230.	13 <sup>th</sup> of month	GSTR - 6	Preceding month	To file return by Input Service Distributors (ISDs)



231.	18 <sup>th</sup> of month	CMP-08	Preceding month	To file Declaration by composition dealer for summary of self-assessed tax payable
232.	20 <sup>th</sup> of month	GSTR - 1A	Preceding month	To amend details already furnished in GSTR-1 "if needed"
233.	20 <sup>th</sup> of month	GSTR - 3B	Preceding month	To deposit GST when annual turDecer is exceeding INR 5 crore
234.	20 <sup>th</sup> of month	GSTR - 5A	Preceding month	To file return by OIDAR service providers
235.	22 <sup>nd</sup> of month	GSTR - 3B	Preceding month	To deposit GST when annual turDecer is not exceeding 5 crore for Category- I States
236.	24 <sup>th</sup> of month	GSTR - 3B	Preceding month	To deposit GST when annual turDecer is not exceeding INR 5 crore for Category- II States
237.	25 <sup>th</sup> of month	GSTR - 3B	Preceding month	To deposit GST when annual turDecer is not exceeding INR 5 crore + also opted QRMP Scheme (both)
238.	25 <sup>th</sup> of month	GSTR- PMT-06	Preceding month	To deposit GST by dealers when opted QRMP Scheme
239.	28 <sup>th</sup> of month	GSTR - 11	Preceding month	To file return by Unique Identification Number (UIN) holder like embassies + etc. (both) to get refund against ITC



## 16. Quarterly compliances

S.No	Date of Event	Form or Challan	Type of Legal Obligations
240.	(a) April 18 <sup>th</sup> (b) July 18 <sup>th</sup> (c) Oct 18 <sup>th</sup> (d) Jan 18 <sup>th</sup>	CMP-08	To deposit GST by composition dealers when opted Composition Scheme
241.	(a) April 13 <sup>th</sup> (b) July 13 <sup>th</sup> (c) Oct 13 <sup>th</sup> (d) Jan 13 <sup>th</sup>	GSTR-1	To file return by dealers when opted QRMP scheme
242.	(b) April 22 <sup>nd</sup> (c) July 22 <sup>nd</sup> (d) Oct 22 <sup>nd</sup> (e) Jan 22 <sup>nd</sup>	GSTR-3B	To file return by dealers when opted QRMP Scheme (State-A)
243.	(a) April 24 <sup>th</sup> (b) July 24 <sup>th</sup> (c) Oct 24 <sup>th</sup> (d) Jan 24 <sup>th</sup>	GSTR-3B	To file return by dealers when opted QRMP Scheme (State-B)





244.	(a) April 30 <sup>th</sup> (b) July 30 <sup>th</sup> (c) Oct 30 <sup>th</sup> (e) Jan 30 <sup>th</sup>	GSTR-04	To file return by composition dealers when opted composition scheme
245.	(a) April 25 <sup>th</sup> (b) July 25 <sup>th</sup> (c) Oct 25 <sup>th</sup> (d) Jan 25 <sup>th</sup>	ITC-04	To file return by dealers for input of goods + capital goods sent or received + also from or to job workers (all)
246.	(a) June 25 <sup>th</sup> (b) Sep 25 <sup>th</sup> (c) Dec 25 <sup>th</sup> (d) March 25 <sup>th</sup>	---	To deposit GST when ITC is not sufficient



### 17. *Annually compliances*

<i>S.No</i>	<i>Date of Event</i>	<i>Form or Challan</i>	<i>Type of Legal Obligations</i>
247.	April 01 <sup>st</sup>	CMP-02	To exercise option by dealers for Composition scheme
248.	Dec 30 <sup>th</sup>	GSTR-1	To declare details by dealers for credit notes
249.	Dec 30 <sup>th</sup>	---	To rectify errors or omissions by dealers in already filed Form GSTR-1
250.	Dec 30 <sup>th</sup>	---	To rectify errors or omissions or incorrect particulars (any) by dealers in already filed Form GSTR-3B
251.	Dec 30 <sup>th</sup>	---	To rectify errors or omissions or incorrect particulars (any) by dealers in already filed Form GSTR-8
252.	Dec 31 <sup>st</sup>	9	To file Annual return by dealers
253.	Dec 31 <sup>st</sup>	9A	To file Annual return by composition dealers
254.	Dec 31 <sup>st</sup>	9C	To file reconciliation statement (return) by dealers



**(F) Legal compliances under Special Economic Zones (SEZ) Act 2005****18. Monthly compliances**

<i>S.No</i>	<i>Date of Event</i>	<i>Form</i>	<i>Type of Legal Obligations</i>
255.	5 <sup>th</sup> of month	----	To file Progress Report (PR) by SEZ's units under Special Economic Zones (SEZ) Act, 2005
256.	10 <sup>th</sup> of month	SERF	To file report by SEZ's units under Special Economic Zones (SEZ) Act, 2005
257.	30 <sup>th</sup> of month	----	To file SOFTEX by SEZ's units under Special Economic Zones (SEZ) Act, 2005

**19. Annually compliances**

<i>S.No</i>	<i>Date of Event</i>	<i>Form</i>	<i>Type of Legal Obligations</i>
258.	June 30 <sup>th</sup>	----	To file Performance Report (PR) by SEZ's units under Special Economic Zones (SEZ) Act, 2005



**(G) Legal compliances under Software Technology Parks of India (STPI) Act 2010****20. Monthly compliances**

<b>S.No</b>	<b>Date of Event</b>	<b>Form</b>	<b>Type of Legal Obligations</b>
259.	7 <sup>th</sup> of month	----	To file Progress Report (PR) by STP units + also Non STP units (both) under Software Technology Parks of India (STPI) Act, 2010
260.	10 <sup>th</sup> of month	SERF	To file report by STP units under Software Technology Parks of India (STPI) Act, 2010
261.	30 <sup>th</sup> of month	----	To file SOFTEX by STP units under Software Technology Parks of India (STPI) Act, 2010

**21. Annually compliances**

<b>S.No</b>	<b>Date of Event</b>	<b>Form</b>	<b>Type of Legal Obligations</b>
262.	June 30 <sup>th</sup>	----	To file Performance Report (PR) by STP units under Software Technology Parks of India (STPI) Act, 2010



**(H) Legal compliances under Real Estate Regulatory Authority (RERA) Act, 2016****22. Annually compliances**

S.No	Date of Event	Form	Type of Legal Obligations
263.	June 30 <sup>th</sup>	2A	To file Engineer's Certificate by eligible entities for Quality Assurance to RERA Authority under RERA Act, 2016
264.	Sep 30 <sup>th</sup>	5	To file report by eligible entities to RERA Authority under RERA Act, 2016

**23. Event based compliances**

S.No	Form	Type of Legal Obligations
265.	1	To file Architect's certificate by eligible entities to RERA Authority for withdrawal of funds from RERA's designated bank accounts under RERA Act, 2016
266.	2	To file Structural Engineer's certificate by eligible entities to RERA Authority for withdrawal of funds from RERA's designated bank accounts under RERA Act, 2016
267.	3	To file CA's Certificate by eligible entities to RERA Authority for withdrawal of funds from RERA's designated bank accounts under RERA Act, 2016
268.	4	To file Architect's certificate by eligible entities to RERA Authority for project's registrations under RERA Act, 2016



## (I) Legal compliances under Labour Law Act (LLA) 1988

### 24. Monthly compliances

S. No	Date of Event	Form	Period Ending on	Type of Legal Obligations
269.	15 <sup>th</sup> of month	EPF	Preceding month	To deposit Employee Provident Fund (EPF) Contribution by employers under Employee Provident Fund and Miscellaneous Provisions Act, 1952
270.	15 <sup>th</sup> of month	ESIC	Preceding month	To deposit Employee State Insurance (ESI) Contribution by employers under ESIC Act, 1948
271.	30 <sup>th</sup> of month	---	Preceding month	To deposit Maharashtra State Tax by professionals under Professions, Trades, Callings and Employments Act, 1975

### 25. Quarterly compliances

S.No	Date of Event	Form	Type of Legal Obligations
272.	(i) April 30 <sup>th</sup> (ii) July 30 <sup>th</sup> (iii) Oct 30 <sup>th</sup> (iv) Jan 30 <sup>th</sup>	ER-1	To file return by eligible entities for employees under Employment Exchange Act, 1959



## 26. Half yearly compliances

S. No	Date of Event	Form	Type of Legal Obligations
273.	(a) April 15 <sup>th</sup> (b) Oct 15 <sup>th</sup>	APR-2	To file return by eligible entities for apprentices under The Apprentice Act, 1961
274.	(a) May 12 <sup>th</sup> (b) Dec 12 <sup>th</sup>	ESIC	To file return by eligible entities for ESI under Employee State Insurance Act, 1948
275.	(a) July 15 <sup>th</sup> (b) Jan 15 <sup>th</sup>	LWF	To file return by eligible entities for LWF under Labour Welfare Act, 1953
276.	(a) July 15 <sup>th</sup> (b) Jan 15 <sup>th</sup>	Form A	To deposit by eligible entities for contribution under payment of Wages Act 2024

## 27. Annually compliances

S. No	Date of Event	Form	Type of Legal Obligations
277.	April 30 <sup>th</sup>	1	To file return by eligible entities for employees under Trade Union Act, 1926
278.	April 30 <sup>th</sup>	----	To file return by eligible entities for information's under Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975
279.	Jan 15 <sup>th</sup>	11	To file return by eligible entities for employees under Maturity Benefits Act, 1961
280.	Jan 21 <sup>st</sup>	X	To file return by eligible entities for Industrial disputes under Industrial Dispute Act, 1947



281.	Jan 30 <sup>th</sup>	XXI	To file unified return by contractors for contracts executed under Contract Labour Act, 1970
282.	Jan 31 <sup>st</sup>	01-A	To file information's by eligible entities for factory or establishment (any) under Employees State Insurance Corporation, 1948
283.	Jan 31 <sup>st</sup>	----	To file report by eligible entities for Sexual Harassment of Women under Workplace Act, 2013
284.	Feb 01 <sup>st</sup>	D	To file unified return by eligible entities for employees' bonus under Payment of Bonus Act, 1965 / 2015
285.	Feb 01 <sup>st</sup>	G-1	To file unified return by eligible entities for Industrial disputes under Industrial Dispute Act, 1947
286.	Feb 01 <sup>st</sup>	III	To file unified return by eligible entities for information's under Minimum Wages Act, 1948
287.	Feb 01 <sup>st</sup>	XX	To file unified return by eligible entities for information's under Building & other Construction Act, 1966
288.	Feb 01 <sup>st</sup>	XXI	To file return by eligible entities for information's under Contract Labour Act, 1970
289.	Feb 01 <sup>st</sup>	27	To file return by eligible entities for information's under Factories Act, 1948
290.	Feb 01 <sup>st</sup>	----	To file return by eligible entities for information's under National & Festive Holidays Act, 1963
291.	Feb 15 <sup>th</sup>	XXI	To file return by eligible entities for information's under Contract Labour Act, 1970





### 28. *Event based compliances*

<i>S. No</i>	<i>Form</i>	<i>Type of Legal Obligation</i>
292.	5A	<i>To file intimation by eligible entities for changes under Employees Provident Fund Act, 1952 within 15 days from change</i>
293.	MR	<i>To file intimation by eligible employers for gratuities under Payment of Gratuity Act, 1972 within 30 days</i>



## **(J) Legal updates under Income Tax (IT) Act 1961**

294. *CBDT has launched electronic campaign to address income + transaction mismatches for Financial Year ending on March 31, 2022 + also March 31, 2024 (all)*
- *Vide Press Release dated Dec 17, 2024*
295. *CBDT has issued guidance note 2/2024 on Direct Tax Vivad se Vishwas Scheme, 2024*
- *Vide Circular No. 19 dated Dec 16, 2024.*
296. *CBDT has exempted TDS on cash withdrawals from banks by foreign diplomatic missions under section 194N*
- *Vide Notification No. 123/2024 dated Nov 28, 2024.*



## **(K) Legal updates under Goods and Services Tax (GST) Act, 2017**

297. CBIC has informed that revenue collection for Dec 2024 INR 1,76,857/- (7.3 % higher than GST revenue in Dec 2023)

- Vide revenue report dated Jan 01, 2024.

298. GSTN has issued advisory on updates for E-Way Bill + also E-Invoice systems (both)

- Vide advisory dated Dec 17, 2024.

299. GSTN has issued advisory on difference in value of Table 8A + also 8C of Annual Returns (both) for Financial Year ending on March 31, 2024

- Vide advisory dated Dec 09, 2024.

300. GSTN has issued advisory on mandatory sequential filing of Form GSTR-7 returns (tax deduction at source under GST)

- Vide advisory dated Dec 04, 2024.

301. GSTN has issued advisory on glossary + also step by step on e-invoicing (both)

- Vide advisory dated Nov 29, 2024.
- Vide glossary on e-invoicing.
- Vide guidance on e-invoicing.



302. *GSTN has issued advisory on authorised e-invoice verification applications*

- *Vide advisory dated Nov 27, 2024*

### ***(L) Legal updates under International Tax***

303. *Switzerland govt. has suspended its unilateral application of Most Favoured Nation (MFN) clause in Double Taxation Avoidance Agreement (DTAA) between Switzerland and India against payment of dividends*

- *Vide statement issued by Swiss Competent Authority (SCA) dated December 11, 2024.*

304. *CBDT has introduced Transfer Pricing – Safe Harbour Rules for foreign companies engaged in business of diamond mining*

- *Vide Notification No. 124/2024 dated November 29, 2024.*



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**January – 2025**

