



My Dear Friend

I am presenting Article on Legal Compliances + Legal Updates for Nov-2024 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***

You requested to subscribe our You-tube channel for quick availability for reading 100% Articles as published on different topics till date instead of searching on google or under article section of www.femainindia.com :
<https://www.youtube.com/watch?v=NR13zmq63AI>

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



Legal Compliances + Legal Updates for Nov-2024 in India

INDEX		
S. No	Topic	Page No.
(A) Legal compliances under Foreign Exchange Management Act (FEMA) 1999		5
1.	Monthly compliances	5
2.	Quarterly compliances	6 to 8
3.	Annually compliances	9
4.	Event based compliances	10
(B) Legal compliances under Securities and Exchange Board of India (SEBI) Act, 1992		11
5.	Quarterly compliances	11 & 12
6.	Annually compliances	13
7.	Event based compliances	14 to 20
(C) Legal compliances under Income Tax (IT) Act, 1961		21
8.	Monthly compliances	21 & 22

9.	<i>Quarterly compliances</i>	23 to 26
10.	<i>Half yearly compliances</i>	26
11.	<i>Annually compliances</i>	27 to 40
(D) Legal compliances under Companies Act (CA) 2013		41
12.	<i>Half yearly compliances</i>	41
13.	<i>Annually compliances</i>	41 to 43
14.	<i>Event based compliances</i>	44 & 45
(E) Legal compliances under Goods and Services Tax (GST) Act, 2017		46
15.	<i>Monthly compliances</i>	46 & 47
16.	<i>Quarterly compliances</i>	48 & 49
17.	<i>Annually compliances</i>	50
(F) Legal compliances under Special Economic Zones (SEZ) Act, 2005		51
18.	<i>Monthly compliances</i>	51
19.	<i>Annually compliances</i>	51
(G) Legal compliances under Software Technology Parks of India (STPI) Act, 2010		52
20.	<i>Monthly compliances</i>	52
21.	<i>Annually compliances</i>	52

(H) Legal compliances under Real Estate Regulatory Authority (RERA) Act, 2016		53
22.	Annually compliances	53
23.	Event based compliances	53
(I) Legal compliances under Labour Law Act (LLA) 1988		54
24.	Monthly compliances	54
25.	Quarterly compliances	54
26.	Half yearly compliances	55
27.	Annually compliances	55 & 56
28.	Event based compliances	57
(J) Legal Updates under under Income Tax (IT) Act 1961		58 & 59
(K) Legal Updates under Goods and Services Tax (GST) Act 2017		60 to 62
(L) Legal Updates under International Taxation		62
Profile of Publisher on Legal Compliances + Legal Updates for Nov-2024 in India		63

Legal Compliances + Legal Updates for Nov-2024 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
(i)	05 th of month	----	Preceding month	To upload data by AD Category-I Bank for amount remitted under Liberalized Remittance Scheme (LRS) from India
(ii)	07 th of month	ECB - 2	Preceding month	To file return by borrowers for External Commercial Borrowings (ECBs) from outside India
(iii)	10 th of month	DNBS-04B	Preceding month	To file Structural Liquidity and Interest Rate Sensitivity report by NBFC- NDSI + also NBFC- D (both)
(iv)	10 th 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
(i)	(a) April 15 th (b) July 15 th (c) Oct 15 th (d) Jan 15 th	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)
(ii)	(a) April 15 th (b) July 15 th (c) Oct 15 th (d) Jan 15 th	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
(iii)	(a) April 15 th (b) July 15 th (c) Oct 15 th (d) Jan 15 th	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



(iv)	(a) April 15 th (b) July 15 th (c) Oct 15 th (d) Jan 15 th	DNBS-05	To file Return by NBFCs when CoR is rejected
(v)	(a) April 15 th (b) July 15 th (c) Oct 15 th (d) Jan 15 th	DNBS-06	To file financial information's + also compliances (both) by 100% RNBCs for prudential standards
(vi)	(a) April 15 th (b) July 15 th (c) Oct 15 th (d) Jan 15 th	DNBS-07	To file financial metrics + also operational information (both) by 100% ARCs
(vii)	(a) April 15 th (b) July 15 th (c) Oct 15 th (d) Jan 15 th	DNBS-11	To file Return for CICs - Balance sheet parameters Data by 100% NBFC-CICs



(viii)	(a) April 15 th (b) July 15 th (c) Oct 15 th (d) Jan 15 th	DNBS-12	To file Return for CICs - Prudential parameters Data by 100% NBFC-CICs
(ix)	(a) April 15 th (b) July 15 th (c) Oct 15 th (a) Jan 15 th	DNBS-13	To file Verification of Overseas Investments by 100% NBFCs
(x)	(b) April 15 th (c) July 15 th (d) Oct 15 th (e) Jan 15 th	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>
<i>(i)</i>	<i>May 30th</i>	<i>DNBS-02</i>	<p><i>To file certain financial details like:</i></p> <ul style="list-style-type: none"> <i>(a) Components of assets and liabilities</i> <i>(b) P&L account</i> <i>(c) Etc.</i> <p><i>By 100% non-deposit NBFC + also non-NDSI-NBFC (both)</i></p>
<i>(ii)</i>	<i>July 15th</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>



4. Event based compliances

S.No	Form	Type of Legal Obligation
(i)	<i>DI + also FIFP' reporting (both)</i>	<i>To file intimation by Indian custodians within 30 days from date of issue or transfer or sponsored or unsponsored Depository Receipts (DRs) any</i>
(ii)	<i>DNBS-10</i>	<i>To file Statutory Auditor's Certificate by 100% NBFCs + also ARCs (both) within 1 month from date of signing financial statements (balance sheet)</i>
(iii)	<i>FC-GPR</i>	<i>To file intimation by Indian companies within 30 days from date of allotment for eligible securities under FDIs schemes in India</i>
(iv)	<i>FD-LLP-I</i>	<i>To file intimation by eligible LLPs within 30 days from date of consideration received for acquisition of LLPs' shares</i>
(v)	<i>FD-LLP-II</i>	<i>(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)</i>
(vi)	<i>FC-TRS</i>	<i>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</i>



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

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



(iv)	(a) May 15 th (b) Aug 14 th (c) Nov 14 th (d) Feb 14 th	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)
(v)	(a) May 15 th (b) Aug 14 th (c) Nov 14 th (d) Feb 14 th	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)
(vi)	(a) July 15 th (b) Oct 15 th (c) Jan 15 th (d) April 15 th	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)
(vii)	(a) July 15 th (b) Oct 15 th (c) Jan 15 th (d) April 15 th	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)



6. *Annually compliances*

S.No	Date of Event	Type of Legal Obligations
(i)	April 30 th	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)
(ii)	April 30 th	To deposit listing fee + also other charges (both) by listed companies in specified format under SEBI's regulation 14
(iii)	May 30 th	To file Secretarial Compliance Report (SCR) by listed companies in specified format in XBRL under SEBI's regulation 24A
(iv)	May 30 th	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)
(v)	May 30 th	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)



7. Event based compliances

S.No	Type of Legal Obligations
(i)	<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>
(ii)	<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>
(iii)	<i>To file affirmations by listed companies to stock exchange(s) in specified format for compliances against code of conduct at 1st meeting of Board of Directors (BoDs) in every financial year under SEBI's regulation 26(3)</i>
(iv)	<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>
(v)	<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>



(vi)	<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>
(vii)	<p><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></p> <p><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></p> <p><i>(b) Decision for cancellation of dividend with reasons</i></p> <p><i>(c) Decision for buyback of securities</i></p> <p><i>(d) Decision for proposed fund raising</i></p> <p><i>(e) Decision for issue of bonus shares + also date (both) for bonus shares to be credited or dispatched</i></p> <p><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></p>
(viii)	<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>



(ix)	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)
(x)	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)
(xi)	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)
(xii)	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)
(xiii)	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)



(xiv)	<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>
(xv)	<p><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></p> <p style="text-align: center;"><i>Or</i></p> <p><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></p>
(xvi)	<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>
(xvii)	<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 30th under SEBI's Regulation 40(9) + 40(10)</i>
(xviii)	<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>



(xix)	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)
(xx)	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)
(xxi)	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)
(xxii)	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)
(xxiii)	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)
(xxiv)	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



(xxv)	<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>
(xxvi)	<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>
(xxvii)	<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>
(xxviii)	<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>
(xxix)	<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>
(xxx)	<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>



(xxxii)	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
(xxxiii)	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
(xxxiii)	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



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

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



(ix)	14 th of month	16 D	Previous to Preceding month	To issue TDS Certificates under Section 194-IM
(x)	14 th of month	16 E	Previous to Preceding month	To issue TDS Certificates under Section 194-S
(xi)	15 th of month	3BB	Preceding month	To file returns by stock exchange(s) for transactions when client's codes were modified
(xii)	15 th of month	3BC	Preceding month	To file statement (return) by recognized association when client's code was changed
(xiii)	15 th of month	24G	Preceding month	To file statement (return) by govt.'s offices when TDS/TCS paid through book entry
(xiv)	30 th of month	26QB	Preceding month	To file challan-cum-returns for TDS under Section 194-IA
(xv)	30 th of month	26QC	Preceding month	To file challan-cum-returns for TDS under Section 194-IB
(xvi)	30 th of month	26QD	Preceding month	To file challan-cum-returns for TDS under Section 194-M
(xvii)	30 th 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
(i)	(a) April 30 th (b) July 31 st (c) Oct 31 st (a) Jan 31 st	II SWF	To file statement (return) by Sovereign Wealth Fund (SWF) for investments made in India
(ii)	(a) April 30 th (b) July 31 st (c) Oct 31 st (d) Jan 31 st	10BBB	To file statement (return) by Investment's Pension Fund for investments made in India
(iii)	(a) April 15 th (b) July 15 th (c) Oct 15 th (d) Jan 15 th	15CC	To file foreign remittances' statement (return) by banks + also authorized dealers (both) for remittances sent outside India
(iv)	(a) April 15 th (b) July 15 th (c) Oct 15 th (d) Jan 15 th	15CD	To file statement (return) by IFSCs Units for remittances sent outside India



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



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



(xv)	(a) June 30 th (b) July 31 st (c) Oct 31 st (d) Jan 31 st	26QAA	To file statement (return) by banks for non-TDS on interest on time deposit
(xvi)	(a) June 15 th , (b) Sept 15 th (c) Dec 15 th (e) March 15 th	----	To deposit advance income-tax's instalments by taxpayers other than those are covered under section 44AD + also 44ADA (both)
(xvii)	(a) July 7 th (b) Oct 7 th (c) Jan 7 th (d) March 7 th	----	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
(i)	(a) April 30 th (b) Oct 30 th	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>
<i>(i)</i>	<i>May 30th</i>	<i>49C</i>	<i>To file statement (return) by foreign company's Liaison Office (LO) for permitted activities carried in India against financial year ending on March 31</i>
<i>(ii)</i>	<i>May 30th</i>	<i>52A</i>	<i>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</i>
<i>(iii)</i>	<i>May 31st</i>	<i>10BD</i>	<i>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</i>
<i>(iv)</i>	<i>May 31st</i>	<i>49A</i>	<i>To file application by residents of India when entering into transactions not exceeding 2,49,999.99 against financial year ending on March 31</i>
<i>(v)</i>	<i>May 31st</i>	<i>49AA</i>	<i>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</i>
<i>(vi)</i>	<i>May 31st</i>	<i>61A</i>	<i>To file statement (return) by specified persons for Specified Financial Transactions (SFT) specified under section 285BA(1) against financial year ending on March 31</i>



(vii)	May 31 st	61B	To file statement (return) for reportable accounts specified under section 285A(1)(k) against financial year ending on March 31
(viii)	May 31 st	---	To link Aadhar with PAN to avail normal TDS + also TCS (both) rates against financial year ending on March 31
(ix)	May 31 st	---	To file TDS statement (return) by Approved Superannuation Fund's trustees for contributions paid against financial year ending on March 31
(x)	June 15 th	16	To issue TDS certificates by employers to employees for financial year ending on March 31
(xi)	June 15 th	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
(xii)	June 29 th	3CEK	To file statement by Investment Fund to AO for conditions specified under section 9A against financial year ending on March 31
(xiii)	June 30 th	1	To file statement (return) by foreign E-commerce operators for Equalization Levy (EL) collected against financial year ending on March 31
(xiv)	June 30 th	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 st



(xv)	June 30 th	64B	To issue distributed incomes' statements by business trusts to unit holders under section 115UA against financial year ending on March 31
(xvi)	June 30 th	64C	To issue distributed incomes' statements by investment funds to unit holders under section 115UB against financial year ending on March 31
(xvii)	June 30 th	64F	To issue distributed incomes' statements by securitisation trusts to unit holders under section 115TCA against financial year ending on March 31
(xviii)	June 30 th	---	To file statement (return) by recognized sharebrokers for Securities Transaction Tax (STT) collected against financial year ending on March 31
(xix)	June 30 th	---	To file statement (return) by recognized sharebrokers for Commodities Transaction Tax (CTT) collected against financial year ending on March 31
(xx)	July 31 st	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
(xxi)	July 31 st	3CFA	To exercise option by eligible assesses for paying tax against incomes through royalties from Patents
(xxii)	July 31 st	3CLA	To submit audited accounts to Secretary, Department of Scientific and Industrial Research by eligible companies for deduction under Section 35(2AB)



(xxiii)	July 31 st	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
(xxiv)	July 31 st	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)
(xxv)	July 31 st	10-ID	To exercise option for paying tax under section 115BAB (7) where concessional Income tax rate @ 15%
(xxvi)	July 31 st	10-IEA	(a) To exercise option by eligible assesses under section 115BAC (6) (i) (b) To withdrawn option under section 115BAC (6)
(xxvii)	July 31 st	10-IF	To exercise option by co-operative societies for paying tax under section 115BAD (4)
(xxviii)	July 31 st	10-IFA	To exercise option by co-operative societies for Alternative Tax Regime (ATR) under section 115BAE
(xxix)	July 31 st	10-II	To file statement by specified funds for exempted incomes under section 10 (23FF)
(xxx)	July 31 st	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



(xxxi)	July 31 st	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)
(xxxii)	July 31 st	SWF	To obtain Audit Report (AR) by Sovereign Wealth Fund (SWF) for claiming exemption under section 10(23FE)
(xxxiii)	Sep 30 th	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 st
(xxxiv)	Sep 30 th	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 st
(xxxv)	Sep 30 th	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 st



(xxxvi)	Sep 30 th	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 st
(xxxvii)	Sep 30 th	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 st
(xxxviii)	Sep 30 th	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 st
(xxxix)	Sep 30 th	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 st
(xl)	Sep 30 th	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 Nov 30 th
(xli)	Sep 30 th	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 st
(xlii)	Sep 30 th	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 st
(xliii)	Sep 30 th	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 st
(xliv)	Sep 30 th	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 st



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



(xlix)	Oct 31 st	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
(l)	Oct 31 st	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 Nov 30 th (both)
(li)	Oct 31 st	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 Nov 30 th (both)
(lii)	Oct 31 st	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 Nov 30 th (both)
(liii)	Oct 31 st	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 Nov 30 th (both)



(liv)	Oct 31 st	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 Nov 30 th
(lv)	Oct 31 st	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 Nov 30 th (both)
(lvi)	Oct 31 st	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 Nov 30 th (both)
(lvii)	Oct 31 st	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 st when accounts are to be audited + also ITR to be filed up to Nov 30 th (both)
(lviii)	Oct 31 st	10-BC	To obtain audit report by electoral trusts when accounts are to be audited + also ITR to be filed up to Nov 30 th (both)



(lix)	Oct 31 st	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 Nov 30 th (both)
(lx)	Oct 31 st	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 Nov 30 th (both)
(lxi)	Oct 31 st	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 Nov 30 th (both)
(lxii)	Oct 31 st	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 Nov 30 th (both)
(lxiii)	Oct 31 st	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 Nov 30 th (both)
(lxiv)	Oct 31 st	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 Nov 30 th (both)



(lxv)	Oct 31 st	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 Nov 30 th (both)
(lxvi)	Oct 31 st	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 Nov 30 th (both)
(lxvii)	Oct 31 st	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 Nov 30 th (both)
(lxviii)	Nov 30 th	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
(lxix)	Nov 30 th	3CEAA	To obtain Audit Report by constituent entities for international group when accounts are to be audited + also ITR to be filed up to Nov 30 th (both)
(lxx)	Nov 30 th	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 Nov 30 th (both)



(lxxi)	Nov 30 th	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 Nov 30 th (both)
(lxxii)	Nov 30 th	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 Nov 30 th (both)
(lxxiii)	Nov 30 th	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 Nov 30 th (both)
(lxxiv)	Dec 31 st	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
(lxxv)	Dec 31 st	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 st like accounting year ending on Dec 31 st 2023 for obtaining TP Report (3CEAD) up to Dec 31, 2024
(lxxvi)	March 15 th	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 st 2025



(lxxvii)	March 15 th	---	To deposit 4 th instalment by eligible entities for Advance Tax by 100% assesses against presumptive income scheme for financial year ending on March 31 st under section 44AD + also 44ADA (both) like March 15, 2025 for financial year ending March 31 st 2025
(lxxviii)	March 31 st	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 st 2024
(lxxix)	March 31 st	---	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
(lxxx)	March 31 st	---	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
(lxxxi)	March 31 st	---	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
(i)	(a) April 30 th (b) Oct 31 st	MSME-1	To submit information's for MSMEs' outstanding payments when period is exceeding 45 days
(ii)	(a) April 30 th (b) Oct 31 st	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
(i)	April 1 st	DIR-8	To submit intimation by directors to company for their disqualifications
(ii)	April 1 st	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
(iii)	April 30 th	MSC-3	To file return by dormant companies to ROC



(iv)	April 30 th	----	To pass resolutions by Board of Directors (BoDs) for public deposits' non-acceptance
(v)	May 30 th	FC-4	To file return by foreign companies to ROC when working in India through Branch Office (BO) or Liaison Office (LO) any
(vi)	May 30 th	11	To file return by LLPs to ROC
(vii)	June 30 th	DPT-3	To file return by companies to ROC for public deposits are outstanding at end of financial year
(viii)	Sep 27 ^h	----	To file accounts by One Person Companies (OPCs) to ROC
(ix)	Sep 30 th	FC-3	To file accounts by foreign companies to ROC when working in India through Branch Office (BO) or Liaison Office (LO) any
(x)	Sep 30 th	DIR-3	To apply or to renew KYC by directors
(xi)	Sep 30 th	----	To obtain ISIN by private limited companies from CDSL or NSDL (any)
(xii)	Sep 30 th	----	To Convene Annual General Meeting (AGM) by 100% companies
(xiii)	Oct 29 th	AOC-4	To file financial statements (balance sheet etc.) by 100% companies to ROC
(xiv)	Oct 30 th	LLP-8	To file statement for Account and Solvency by 100% LLPs to ROC
(xv)	Nov 29 th	MGT-7	To file return by 100% companies to ROC



(xvi)	Nov 29 th	MGT-7A	To file Abridged return by OPCs + also small companies (both) to ROC
(xvii)	Nov 29 th	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
(xviii)	Nov 30 th	NFRA-2	To file return by Statutory Auditors to ROC when NFRA is applicable
(xix)	Dec 31 st	CSR-2	To file report by eligible companies to ROC for Corporate Social Responsibility (CSR) after filing form AOC-4
(xx)	Dec 31 st	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
(i)	ADT-1	To file intimation by 100% companies for Statutory Auditors' appointment + also re-appointment (both) to ROC
(ii)	CSR-1	To file registration's application by eligible companies for undertaking CSR activities to ROC
(iii)	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 th whichever is earlier
(iv)	CRA-4	To file Cost Audit Report (CAR) to central govt. by eligible companies in 30 days from its receipt to ROC
(v)	DIR-12	To file intimation by eligible companies for CEO + CFOs + also CSs (all) appointments to ROC
(vi)	FC-2	To file return by eligible foreign companies for alternations in documents to ROC within 30 days from date of its alternation.
(vii)	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
(viii)	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.



(ix)	MGT-3	To file intimation by foreign companies for office address change to ROC in 30 days from change
(x)	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
(xi)	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
(xii)	MGT-14	To file resolutions + also agreements (both) by 100% companies to ROC within 30 days from date of BoDs' meeting
(xiii)	MGT-15	To file report by 100% Listed Companies for AGM to ROC within 30 days from AGM's conclusion date
(xiv)	MR-1	To file return by eligible companies for appointment + re-appointment against Managing Director (MD) + Whole Time Director (WTD) + also manager (all)
(xv)	NFRA-1	To file intimation by NFRA eligible companies for Statutory Auditors' appointment + also re-appointment (both) to ROC
(xvi)	PAS-3	To file return by 100% companies for allotment with register against private placement within 15 days
(xvii)	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
(i)	10 th of month	SRM -II	Preceding month	To file return by manufacturers for specified goods against inputs used in final products produced
(ii)	10 th of month	GSTR - 7	Preceding month	To file return by Tax deductors
(iii)	10 th of month	GSTR - 8	Preceding month	To file return by E-Commerce operators
(iv)	11 th of month	GSTR - 1	Preceding month	To file return when annual turnover is exceeding INR 5 crore
(v)	13 th 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
(vi)	13 th of month	GSTR - 5	Preceding month	To file return by Non-resident dealers
(vii)	13 th of month	GSTR - 6	Preceding month	To file return by Input Service Distributors (ISDs)



(viii)	18 th of month	CMP-08	Preceding month	To file Declaration by composition dealer for summary of self-assessed tax payable
(ix)	20 th of month	GSTR - 1A	Preceding month	To amend details already furnished in GSTR-1 "if needed"
(x)	20 th of month	GSTR - 3B	Preceding month	To deposit GST when annual turnover is exceeding INR 5 crore
(xi)	20 th of month	GSTR - 5A	Preceding month	To file return by OIDAR service providers
(xii)	22 nd of month	GSTR - 3B	Preceding month	To deposit GST when annual turnover is not exceeding 5 crore for Category- I States
(xiii)	24 th of month	GSTR - 3B	Preceding month	To deposit GST when annual turnover is not exceeding INR 5 crore for Category- II States
(xiv)	25 th of month	GSTR - 3B	Preceding month	To deposit GST when annual turnover is not exceeding INR 5 crore + also opted QRMP Scheme (both)
(xv)	25 th of month	GSTR- PMT-06	Preceding month	To deposit GST by dealers when opted QRMP Scheme
(xvi)	28 th 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
(i)	(a) April 18 th (b) July 18 th (c) Oct 18 th (d) Jan 18 th	CMP-08	To deposit GST by composition dealers when opted Composition Scheme
(ii)	(a) April 13 th (b) July 13 th (c) Oct 13 th (a) Jan 13 th	GSTR-1	To file return by dealers when opted QRMP scheme
(iii)	(b) April 22 nd (c) July 22 nd (d) Oct 22 nd (e) Jan 22 nd	GSTR-3B	To file return by dealers when opted QRMP Scheme (State-A)
(iv)	(a) April 24 th (b) July 24 th (c) Oct 24 th (d) Jan 24 th	GSTR-3B	To file return by dealers when opted QRMP Scheme (State-B)



(v)	(a) April 30 th (b) July 30 th (c) Oct 30 th (e) Jan 30 th	GSTR-04	To file return by composition dealers when opted composition scheme
(vi)	(a) April 25 th (b) July 25 th (c) Oct 25 th (d) Jan 25 th	ITC-04	To file return by dealers for input of goods + capital goods sent or received + also from or to job workers (all)
(vii)	(a) June 25 th (b) Sep 25 th (c) Dec 25 th (d) March 25 th	---	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>
(i)	April 01 st	CMP-02	To exercise option by dealers for Composition scheme
(ii)	Nov 30 th	GSTR-1	To declare details by dealers for credit notes
(iii)	Nov 30 th	---	To rectify errors or omissions by dealers in already filed Form GSTR-1
(iv)	Nov 30 th	---	To rectify errors or omissions or incorrect particulars (any) by dealers in already filed Form GSTR-3B
(v)	Nov 30 th	---	To rectify errors or omissions or incorrect particulars (any) by dealers in already filed Form GSTR-8
(vi)	Dec 31 st	9	To file Annual return by dealers
(vii)	Dec 31 st	9A	To file Annual return by composition dealers
(viii)	Dec 31 st	9C	To file reconciliation statement (return) by dealers



(F) Legal compliances under Special Economic Zones (SEZ) Act 2005

18. Monthly compliances

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

19. Annually compliances

S.No	Date of Event	Form	Type of Legal Obligations
(i)	June 30 th	----	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**

S.No	Date of Event	Form	Type of Legal Obligations
(i)	7 th of month	----	To file Progress Report (PR) by STP units + also Non STP units (both) under Software Technology Parks of India (STPI) Act, 2010
(ii)	10 th of month	SERF	To file report by STP units under Software Technology Parks of India (STPI) Act, 2010
(iii)	30 th of month	----	To file SOFTEX by STP units under Software Technology Parks of India (STPI) Act, 2010

21. Annually compliances

S.No	Date of Event	Form	Type of Legal Obligations
(i)	June 30 th	----	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
(i)	June 30 th	2A	To file Engineer's Certificate by eligible entities for Quality Assurance to RERA Authority under RERA Act, 2016
(ii)	Sep 30 th	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
(i)	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
(ii)	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
(iii)	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
(iv)	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
(i)	15 th of month	EPF	Preceding month	To deposit Employee Provident Fund (EPF) Contribution by employers under Employee Provident Fund and Miscellaneous Provisions Act, 1952
(ii)	15 th of month	ESIC	Preceding month	To deposit Employee State Insurance (ESI) Contribution by employers under ESIC Act, 1948
(iii)	30 th 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
(i)	(i) April 30 th (ii) July 30 th (iii) Oct 30 th (iv) Jan 30 th	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
(ii)	(a) April 15 th (b) Oct 15 th	APR-2	To file return by eligible entities for apprentices under The Apprentice Act, 1961
(iii)	(a) May 12 th (b) Nov 12 th	ESIC	To file return by eligible entities for ESI under Employee State Insurance Act, 1948
(iv)	(a) July 15 th (b) Jan 15 th	LWF	To file return by eligible entities for LWF under Labour Welfare Act, 1953

27. Annually compliances

S. No	Date of Event	Form	Type of Legal Obligations
(i)	April 30 th	1	To file return by eligible entities for employees under Trade Union Act, 1926
(ii)	April 30 th	----	To file return by eligible entities for information's under Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975
(iii)	Jan 15 th	11	To file return by eligible entities for employees under Maturity Benefits Act, 1961
(iv)	Jan 21 st	X	To file return by eligible entities for Industrial disputes under Industrial Dispute Act, 1947
(v)	Jan 30 th	XXI	To file unified return by contractors for contracts executed under Contract Labour Act, 1970



(vi)	Jan 31 st	01-A	To file information's by eligible entities for factory or establishment (any) under Employees State Insurance Corporation, 1948
(vii)	Jan 31 st	----	To file report by eligible entities for Sexual Harassment of Women under Workplace Act, 2013
(viii)	Feb 01 st	D	To file unified return by eligible entities for employees' bonus under Payment of Bonus Act, 1965 / 2015
(ix)	Feb 01 st	G-1	To file unified return by eligible entities for Industrial disputes under Industrial Dispute Act, 1947
(x)	Feb 01 st	III	To file unified return by eligible entities for information's under Minimum Wages Act, 1948
(xi)	Feb 01 st	XX	To file unified return by eligible entities for information's under Building & other Construction Act, 1966
(xii)	Feb 01 st	XXI	To file return by eligible entities for information's under Contract Labour Act, 1970
(xiii)	Feb 01 st	27	To file return by eligible entities for information's under Factories Act, 1948
(xiv)	Feb 01 st	----	To file return by eligible entities for information's under National & Festive Holidays Act, 1963
(xv)	Feb 15 th	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>
<i>(i)</i>	<i>5A</i>	<i>To file intimation by eligible entities for changes under Employees Provident Fund Act, 1952 within 15 days from change</i>
<i>(ii)</i>	<i>MR</i>	<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

- (i) **CBDT** has announced Gross Direct Tax collection for Financial Year (FY) 2024-25 (up to 10 Oct 2024) is Rs. 13.57 Lakh Crore, 22.30% higher than gross collection for corresponding period last year
- Vide Press Release dated Oct 10, 2024
- (ii) **CBDT** has extended due date for submission of Income-tax Return (ITR) for Assessment Year (AY) 2024-25 from Oct 31, 2024 to November 15, 2024
- Vide Press Release dated Oct 26, 2024.
 - Vide Circular dated Oct 26, 2024
- (iii) **CBDT** has issued revised guidelines for compounding offences
- Vide Press Release dated Oct 17, 2024.
 - Vide guidelines dated Oct 17, 2024.



(iv) *CBDT has notified revised Form 12BAA for enabling employees to report details report to employers for tax deducted or tax collected at source against several sources of income*

- *Vide Press Release dated Oct 16, 2024.*
- *Vide Notification No. 112/2024 dated Oct 15, 2024.*

(v) *CBDT has issued guidance note for Direct Tax Vivad se Vishwas Scheme, 2024*

- *Vide Circular No. 12 dated Oct 15, 2024.*

(vi) *CBDT has issued new guidelines for handling applications against condonation of delay in filing ITRs with refunds or losses (any)*

- *Vide Circular No. 11 dated Oct 01, 2024.*



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

- (i) **CBIC** has informed that revenue collection for Oct 2024 INR 1,87,346 crore (9.4% higher than GST revenue in Oct 2023)
- Vide revenue report dated November 01, 2024.
- (ii) **GSTN** has issued advisory for time bared against filing of GST returns after 3 years' expiry
- Vide advisory dated Oct 29, 2024.
- (iii) **GSTN** has issued advisory for bank account's validation on GST portal
- Vide advisory dated Oct 22, 2024.
- (iv) **GSTN** has issued additional Frequently Asked Questions (FAQs) for Invoice Management System (IMS)
- Vide additional FAQs issued on Oct 17, 2024.
- (v) **GSTN** has issued advisory for Forms GSTR-9 (annual return) + also GSTR-9C (reconciliation statement) both
- Vide advisory dated Oct 15, 2024.



(vi) *CBIC has issued notifications for giving effect to 54th GST Council Meeting's recommendations*

- *Vide Notification No. 20 dated Oct 08, 2024*
- *Vide Notification No. 21 dated Oct 08, 2024*
- *Vide Notification No. 22 dated Oct 08, 2024*
- *Vide Notification No. 23 dated Oct 08, 2024*
- *Vide Notification No. 24 dated Oct 08, 2024*
- *Vide Notification No. 25 dated Oct 08, 2024*
- *Vide Notification No. 05 dated Oct 08, 2024*
- *Vide Notification No. 06 dated Oct 08, 2024*
- *Vide Notification No. 07 dated Oct 08, 2024*
- *Vide Notification No. 08 dated Oct 08, 2024*
- *Vide Notification No. 09 dated Oct 08, 2024*

(vii) *GSTN has issued advisory for e-Services app to replace e-Invoice QR code verifier app*

- *Vide advisory dated Oct 01, 2024.*



(viii) *CBIC has notified effective date for amendments made in GST law through Finance Act 2024*

- *Vide Notification No. 17 dated September 27, 2024*
- *Vide Notification No. 18 dated September 30, 2024*
- *Vide Notification No. 19 dated September 30, 2024*

(L) Legal updates under International Taxation

(i) *CBDT has notified tolerance limit for computing Arm's Length Price (ALP) under Transfer Pricing (TP) principles for Assessment Year (AY) 2024-25*

- *Vide Notification No. 116 dated Oct 18, 2024.*



Published By



CA. Satish Agarwal

B.com (Hons) FCA

Practicing Chartered Accountant Since 1985

+919811081957

9/14 (First Floor) East Patel Nagar, New Delhi- 110008

Email: satishagarwal307@yahoo.com

Website: www.femainindia.com

● **Disclaimer**

1. Contents of this **article are solely for informational purpose**. Neir this article nor information's as contained herein constitutes a contract or will form basis of a contract.
2. Material contained in this article does **not constitute or substitute professional advice** that Aug be required before acting on any matter. While every care has been taken in preparation of this article to **ensure its accuracy at time of publication**.
3. **Satish Agarwal assumes no responsibility for any error** which despite all precautions Aug be found herein.
4. **We shall not be liable for direct, indirect or consequential damages** if any arising out of or in any way connected with use of this article or information's as contained herein.

November - 2024

