

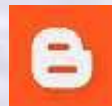


CORPORATE COMPLIANCE CALENDAR - JUNE , 2020

This article contains various
Compliance requirements under
Statutory Laws.

Compliance means “adhering to
rules and regulations.”

**“If you think *compliance is expensive,*
try non-compliance”**



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ABOUT ARTICLE :

This article contains various Compliance requirements under Statutory Laws. Compliance means “*adhering to rules and regulations.*”

Compliance Requirement Under

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TAX CALENDAR

A. COMPLIANCE REQUIREMENT UNDER GST, 2017

Keeping in view the preventive measures taken to contain the spread of Novel Coronavirus (COVID-19) and the difficulties being faced by the GST taxpayer, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes & Customs, has extended the due date for Filing GST Returns.

GST Compliance Relaxations:

A. GSTR 3B Due Dates for May 2020

a. If Turnover > 5Crore:	b. If Turnover < 5Crore (in two parts)	
Due date of GSTR 3B -	15 States/UT's: (month succeeding such month)	22 States/UT's: (month succeeding such month)
	(States:- Chhattisgarh, MP, Gujarat, Daman and Diu, Dadra and Nagar Haveli, Maharashtra, Karnataka, Goa, Lakshadweep, Kerala, TN, Puducherry, Andaman and Nicobar Islands, Telangana and Andhra Pradesh)	(states:- J&K, Laddakh, Himachal Pradesh, Punjab, Chandigarh, Uttarakhand, Haryana, Delhi, Rajasthan, UP, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha)
Due Date 27.06.2020	Due Date 12.07.2020	Due Date 14.07.2020

B. Taxpayers wanting to opt for Composition in FY 2020-21

Form No.	Compliance Particulars	Period	Extended Due Date
GST CMP-02	Intimation in respect of opting to pay tax under composition scheme for the FY 2020-21	2020-21	30.06.2020
GST ITC-03	filed by a taxpayer who is liable to pay an amount that is equal to the input tax credit through cash ledger or electronic credit. (in relation to above intimation)	2019-20 (As on 31-3-2020)	31.07.2020

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C. GSTR 3B Due Dates for tax periods of February, 2020 to April, 2020.

S. No. (1)	Class of registered persons (2)	Rate of interest (3)	Tax period (4)	Condition (5)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Zero interest for 15 days + interest rate @9% p.a	February, 2020, March 2020, April, 2020	If return in FORM GSTR-3B is furnished on or before the 24 th day of June, 2020
2	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	Nil	February, 2020, March, 2020	If return in FORM GSTR-3B is furnished on or before the 29 th day of June, 2020
			April, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	Nil	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
			March, 2020	If return in FORM GSTR-3B is furnished on or before the 3 rd day of July, 2020
			April, 2020	If return in FORM GSTR-3B is furnished on or before the 6 th day of July, 2020."

Note: In case the return for the said months are not furnished on or before the date mentioned in the notification then interest @ 18% per annum shall be charged from the due date of return, till the date on which the return is filed. In addition, regular late fee shall also be leviable for such delay along with liability for penalty.

D. Taxpayers filing Form GSTR-1 either Monthly or Quarterly

Form No.	Compliance Particulars	Due Date (New)
GSTR-1 March - 2020 April - 2020 May - 2020	Monthly return that should be filed by every registered dealer. It contains details of all outward supplies i.e sales.	On or Before 30.06.2020

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GSTR-1 (Quarterly) Jan - March 2020	Quarterly return that should be filed by every registered dealer. It contains details of all outward supplies i.e sales.	

E. Conditional waiver of late fee for delay in furnishing returns in FORM GSTR-3B for tax periods of February, 2020 to April, 2020.

S. No.	Class of registered persons	Tax period	Condition
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return is furnished on or before the 24.06.2020
2.	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	February, 2020 and March, 2020	If return is furnished on or before the 29.06.2020
		April, 2020	If return is furnished on or before the 30.06.2020
2.	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	February, 2020	If return is furnished on or before the 30.06.2020
		March, 2020	If return is furnished on or before the 03.07.2020
		April, 2020	If return is furnished on or before the 03.07.2020

F. Compliance Related to E-way bills:

- **Validity of E-way Bill**
- Where e-way bill expires between 20.03.2020 and 15.04.2020, validity deemed to have been extended till 30.04.2020
- **Extension of time limit till 30th June**
- For completion or compliance of any action due date of which falls between 20th March, 2020 to 29th June, 2020

G. Compliances for Composition taxpayers

Form No.	Compliance Particulars	Due Date (New)
GST CMP-08	Registered person availing the benefit provided under Notification 2/2019 - Central Tax (Rate) shall be required to furnish details of self-assessed tax in Form GST CMP-08 for quarter ending March 2020	07.07.2020
GSTR-4	The yearly return for 2019-20 shall be required to be filed in Form GSTR 4 by the above persons	15.07.2020

H. Non Resident Tax Payers, ISD, TDS & TCS Taxpayers

- (for the month of March, April & May, 2020)

Form No.	Compliance Particulars	Due Date	Due Date (New)
GSTR -5	Non-Resident Taxpayers	20th of succeeding month	30.06.2020
GSTR -6	Input Service Distributors	13th of succeeding month	30.06.2020
GSTR -7	Tax Deductors at Source (TDS deductors)	10th of succeeding month	30.06.2020
GSTR -8	Tax Collectors at Source (TCS collectors)	10th of succeeding month	30.06.2020

KEY UPDATES TRACKER:

- BEWARE of FRAUD website <https://onlinefilingindia.in> It is trying to BAIT taxpayers to reveal personal and bank details. DO NOT respond to messages, mails and lookalike websites which ask for your personal details.
- Facility for registration of IRP/RPs made available on the GST Portal.
The Insolvency Resolution Professionals/ Resolution Professionals (IRPs/RPs), appointed to undertake corporate insolvency resolution proceedings for Corporate Debtors, can apply for new registration on GST Portal, on behalf of the Corporate Debtors, in each of the States or Union Territories, on the PAN and CIN of the Corporate Debtor, where the corporate debtor was registered earlier, in terms of Notification No. 11/2020-CT, dated 21st March, 2020 and as amended vide Notification No. 39/2020-CT, dated 5th May, 2020. The IRP / RP are required to obtain a new registration within thirty days of their appointment as IRP/RP or by 30th

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June, 2020, whichever is later, except in cases where the corporate debtors have filed Form GSTR-1 and Form GSTR-3B, for all the tax periods prior to the appointment of IRP/RP.

Link: <https://www.gst.gov.in/newsandupdates/read/377>

B. COMPLIANCE REQUIREMENT UNDER INCOME TAX ACT, 1961

Applicable Laws/Acts	Compliance Particulars	Due Dates	Revised Due Dates
Income Tax Act, 1961	Filing of belated return for the Assessment Year 2019-20	31.03.2020	30.06.2020
Income Tax Act, 1961	Filing of revised return for the Assessment Year 2019-20	31.03.2020	30.06.2020
Income Tax Act, 1961	Sending an intimation after processing of return of income (ITR), if the return is filed: a) During Financial Year 2018-19 under section 139; b) During Financial Year 2018-19 in response to a notice issued under section 142(1)	31.03.2020	30.06.2020
Income Tax Act, 1961	Furnishing of TDS Statement for the fourth quarter (Jan - March, 2020) of the Financial Year 2019-20	31.05.2020	30.06.2020
Income Tax Act, 1961	Furnishing of TDS Statement in form 26QB/26QC/26QD for the month of a) February, 2020 b) March, 2020 c) April, 2020	30.03.2020 30.04.2020 30.05.2020	30.06.2020
Income Tax Act, 1961	Furnishing of TCS Statement for fourth quarter of the Financial Year 2019-20	15.05.2020	30.06.2020
Income Tax Act, 1961	Issue of TCS certificate for the fourth quarter of the Financial Year 2019-20	30.05.2020	30.06.2020

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Income Tax Act, 1961	Furnishing of Form 24G by an office of the Government for the month of a) March, 2020 b) April, 2020 c) May, 2020	30.04.2020 15.05.2020 15.06.2020	30.06.2020
Income Tax Act, 1961	Due date to send the intimation for processing of statement of TDS/TCS filed during the Financial Year 2018-19	31.03.2020	30.06.2020
Income Tax Act, 1961	Investment in 80C/ 80D, Capital Gain investment schemes, Donations etc.	31.03.2020	30.06.2020
Income Tax Act, 1961	Vivad se Vishwas Scheme (Not liable to pay additional 10%. No interest and penalty will be applicable)	31.03.2020	31.12.2020

➤ **IMPORTATNT UPDATES:**

1. The CBDT vide the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 dated 31-03-2020 has extended all respective due dates, falling during the period from 20-03-2020 to 29-06-2020, till June 30, 2020.
2. The benefit of extended due date shall not be available in respect of payment of tax. However, any delay in payment of tax which is due for payment from 20-03-2020 to 29-06-2020 shall attract interest at the lower rate of 0.75% for every month or part thereof if same is paid after the due date but on or before 30-06-2020.
3. **PAN-Aadhaar linking deadline FURTHER extended to JUNE, 2020**
The due date for linking of PAN with Aadhaar as specified under sub-section 2 of Section 139AA of the Income-tax Act,1961 has been extended from 31st December, 2019 to 31st March, 2020 and further extended to 30th June, 2020 due to COVID - 19 outbreak.
4. **Income Tax Refund:** CBDT has announced all pending Income Tax Refunds up to 5 Lakhs in order to help in COVID-19 situation.

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5. **Income tax return filing:** Income tax return filing dates with respect to all assesses (Individual, Non-Individual cases, audit and non-audit cases) are extended till 30th Nov, 2020
6. **Replying to Notices, Assessments, Appeals, Revisional matters and any compliance matters**
Taxpayers will get more time for replying to notices, assessments, appeals and compliances, till 30.06.2020
7. The deadline for employers to issue the TDS certificate, i.e., Form 16 for FY2019-20 to employees stands extended to June 30, 2020.
8. MINISTRY OF FINANCE (Department of Revenue) (CENTRAL BOARD OF DIRECT TAXES) vide Notification No. 31/2020/F. No. 370142/32/2019-TPL, G.S.R. 338(E) dated 29th May, 2020 has notified ITR Form –Sahaj (ITR-1), Form ITR-2, Form ITR-3, Form Sugam (ITR-4), Form ITR-5, Form ITR-6, Form ITR-7 and Form ITR-V for Assessment Year 2020-21 i.e. financial Year 2019-20.

MCA - ROC CALENDAR:

A. COMPLIANCE REQUIREMENT UNDER COMPANIES ACT, 2013 AND RULES MADE THEREUNDER:

Applicable Laws/Acts	Due Dates	Compliance Particulars	Forms / Filing mode
Companies Act, 2013	Within 180 Days From The Date Of Incorporation Of The Company + An additional time of 6 more months shall be allowed by MCA (6+6 months)	As per Section 10 A (Commencement of Business) of the Companies Act, 2013, inserted vide the Companies (Amendment) Ordinance, 2018 w.e.f. 2nd November, 2018, a Company Incorporated after the ordinance and having share capital shall not commence its business or exercise any borrowing powers unless a declaration is filed by the Director within 180 days from the date of Incorporation of the Company with the ROC. http://www.mca.gov.in/Ministry/pdf/CompaniesFourthAmendmentRules_19122018.pdf	MCA E- Form INC 20A

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Companies Act, 2013	First declaration within 90 days from the date of notification Dt. 08.02.2019	<p>A person having Significant beneficial owner shall file a declaration to the reporting company</p> <p>http://www.mca.gov.in/Ministry/pdf/CompaniesOwnersAmendmentRules_08020219.pdf</p> <p>i.e. within 90 days of the commencement of the Companies (Significant Beneficial Owners) Amendment Rules, 2019 i.e. 08.02.2019</p> <p><i>In case Subsequent Acquisition of the title of Significant Beneficial Owner / Any Change therein a declaration in Form No. BEN-1 required to be filed to the reporting company, within 30 days of acquiring such significant beneficial ownership or any change therein.</i></p>	<p>Form BEN-1 Draft Format available at</p> <p>https://enlightenogovernance.blogspot.com/2019/07/draft-format-for-ben-1-sbo-rules-2018.html</p>
Companies Act, 2013	<p>30.09.2020</p> <p>(Due Date Extended as covered under CFSS 2020 Scheme)</p>	<p>Filing of form BEN-2 under the Companies (Significant Beneficial Owners) Rules, 2018.</p> <p>(Within 30 days from deployment of the E -form (earlier the date of receipt of declaration in BEN-1)</p> <p>http://www.mca.gov.in/Ministry/pdf/GeneralCircular_24092019.pdf</p> <p>BEN -2 due date extended till 31.03.2020</p> <p>Circulars Link: http://www.mca.gov.in/Ministry/pdf/Circular1_01012020.pdf</p>	<p>Form BEN - 2</p> <p>(e-form deployed by Ministry (ROC)) on 01.07.2019</p>
Companies Act, 2013	File between 1st April, 2020 to 30th September, 2020 without any Additional filing fee (Rs. 10,000/-)	<p>Filing of the particulars of the Company & its registered office.</p> <p>(by every company incorporated on or before the 31.12.2017.)</p> <p>Due date extended- Link : http://www.mca.gov.in/Ministry/pdf/CompaniesRegistrationOfficesFeesRule_25042019.pdf</p>	<p>Active Form INC -22A</p>
Companies	File between		

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Act, 2013	1st April, 2020 to 30th September, 2020 without any Additional filing fee (Rs. 5,000/-)	<p>*DIN KYC through DIR 3 KYC Form is an Annual Exercise.</p> <p>Last date for filing DIR-3 KYC for Financial year 2018-19 has been extended till 14th November 2019</p> <p>http://www.mca.gov.in/Ministry/pdf/Companies5thAmendRules_30092019.pdf</p> <p>and</p> <p>http://www.mca.gov.in/Ministry/pdf/Companies4thAmendRules_30092019.pdf</p> <p>Annual Exercise:</p> <p>http://www.mca.gov.in/Ministry/pdf/DIR3KYCcompleteMessage_13042019.pdf</p> <p>Penalty after due date is Rs. 5000/-(one time)</p>	<p>E-Form DIR - 3 KYC</p> <p>(Web Based and E-form)</p>
Companies Act, 2013	within 60 days from the date of deployment of this form on the website of the Ministry.	<p>Reconciliation of Share Capital Audit Report (Half-yearly)</p> <p>Pursuant to sub-rule Rule 9A (8) of Companies (Prospectus and Allotment of Securities) Rules, 2014</p> <p>To be filed all unlisted companies, deemed public companies</p> <p>Till further clarification to be filled in GNL-2</p> <p>Applicable w.e.f. 30.09.2019</p> <p>http://www.mca.gov.in/Ministry/pdf/Rules_23052019.pdf</p> <p>Extension Notification:</p> <p>http://www.mca.gov.in/Ministry/pdf/FormPAS6_28112019.pdf</p>	<p>E-Form PAS - 6</p> <p>(E-Form, Not yet deployed)</p>
Companies Act, 2013	Within 210 days from the date of deployment of this Form	<p>Annual Return To Be Filed By Auditor With The National Financial Reporting Authority</p> <p>http://www.mca.gov.in/Ministry/pdf/Circular_06032020.pdf</p> <p>http://www.mca.gov.in/Ministry/pdf/Circular19_30042020.pdf</p>	<p>NFRA-2</p> <p>(form not yet deployed)</p>

B. MCA - ROC Relaxation due to COVID-19 Outbreak:

- No additional fees shall be charged for late filing during a moratorium period from 01st April to 30th September 2020, in respect of any document, return, statement etc., required to be filed in the MCA-21 Registry, irrespective of its due date, which will not only reduce the compliance burden, including financial burden of companies/ LLPs at large, but also enable long-standing noncompliant companies/ LLPs to make a 'fresh start';
- The mandatory requirement of holding meetings of the Board of the companies within prescribed interval provided in the Companies Act (120 days), 2013, shall be extended by a period of 60 days till next two quarters i.e., till 30th September;
- Independent Directors are required to hold at least one meeting without the attendance of Non-independent directors and members of management. For the year 2019-20, if the IDs of a company have not been able to hold even one meeting, the same shall not be viewed as a violation
- Non-compliance of minimum residency in India for a period of at least 182 days by at least one director of every company, under Section 149 of the Companies Act, shall not be treated as a violation.

C. MCA - ROC UPDATES:

1. Relaxation of additional fees and extension of last date in filing of forms MGT-7 (Annual Return) and AOC-4 (Financial Statement) under the Companies Act, 2013- UT of J&K and UT of Ladakh

extension of time for filing of financial statements for the financial year ended 31.03.2019. Therefore, it has been decided to extend the due date for filing of e-forms AOC-4, AOC-4 (CFS) AOC-4 XBRL and e-form MGT-7 upto 30.06.2020, for companies having jurisdiction in the UT of J&K and UT of Ladakh without levy of additional fee.'

2. MCA REVISED FAQ'S ON NAME RESERVATION AND RESUBMISSION FORMS

In view of the situation arising due to COVID-19 pandemic and extended lockdown period, Ministry of Corporate Affairs vide notification / circular dated 20th day of May, 2020 has issued Circular with respect to PERIOD/DAYS OF EXTENSION FOR NAMES RESERVED AND RESUBMISSION OF FORMS.

Several representations have been received from stakeholders with regard to difficulty in incorporation / resubmission of incorporation forms due to COVID-19.

Read MCA Circular at:

http://www.mca.gov.in/Ministry/pdf/Extension_22042020.pdf

C. LLP Law Updates:

❖ Due dates of LLP Return Filing:

- LLP Form 11 (Filing of Annual Return) : within 60 days of closer of financial year (For F.Y. 2018-19 due date is 30-05-2019 and can be filed upto 30.09.2020 without any additional fees.
- The charge details i.e. creation, modification or satisfaction of charge, can be filed through Appendix to e-Form 8 (Interim)

D. MCA MONTHLY UPDATE CALENDAR: 01ST MAY TO 31ST MAY 2020

Sl. No.	Particulars of the Circulars	Link
1	MCA Clarification on holding of annual general meeting (AGM) through video conferencing (VC) or other audio visual means (OAVM).	http://www.mca.gov.in/Ministry/pdf/Circular20_05052020.pdf
2	Clarification on dispatch of notice under section 62(2) of Companies Act, 2013 by listed companies for rights issue opening upto 31st July, 2020	http://www.mca.gov.in/Ministry/pdf/Circular21_11052020.pdf
3	PERIOD/DAYS OF EXTENSION FOR NAMES RESERVED AND RESUBMISSION OF FORMS	http://www.mca.gov.in/Ministry/pdf/Extension_22042020.pdf
4	The MCA department has amended Schedule VII of Companies Act, 2013 by adding PM CARES as CSR	http://www.mca.gov.in/Ministry/pdf/Notice_270_52020.pdf

E. IEPFA (Accounting, Audit, Transfer and Refund) Rules, 2016

<u>Circular No.</u>	<u>Compliance Particular</u>	<u>Relaxation</u>
General Circular No. 16 /2020 dated 13.04.2020	<p>Filings under Companies Act 2013 w.r.t IEPFA (Accounting, Audit, Transfer and Refund) Rules 2016 in view of emerging situation due to COVID-19</p> <p>IEFF e-forms (IEPF-1, IEFF-1A, IEPF-2, IEPF-3, IEPF-4, IEPF -7) and e-verification of claims filed in e-form IEPF-5</p>	<p>Relaxation has been sought in provisions related to transfer of money remaining unpaid or unclaimed for a period of 7 years in terms of the provision of section 124(5) of the Companies Act, 2013 and transfer of shares under Section 124(6) of the Act read with the IEPFA (Accounting, Audit, Transfer and Refund) Rules.</p> <p>It has been clarified that MCA has already allowed filing without additional fees till 30th September, 2020 through General Circular No. 11/2020, dated 24th March, 2020 and General Circular No. 12/2020 dated 30th March, 2020.</p> <p>Link: http://www.mca.gov.in/Ministry/pdf/Circular16_13042020.pdf</p>

FEMA / RBI CALENDAR:

A. COMPLIANCES UNDER FEMA / RBI

Applicable Laws/Acts	Due Dates	Compliance Particulars	Forms / (Filing mode)
FEMA ACT 1999	July 15 every year	Annual Return on Foreign liabilities and assets. The FLA return is required to be submitted by the companies who have received Foreign direct investment (FDI) and/or made Foreign direct investment abroad in the previous year(s) including the current year	FLA Return
FEMA ACT 1999	Monthly Basis	External Commercial Borrowings Borrowers are required to report all ECB transactions to the RBI on a monthly basis through an AD Category - I Bank in the form of 'ECB 2 Return'.	ECB Return 2

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FEMA ACT 1999	Not later than 30 days from the date of issue of Capital instrument	FC-GPR is a form filed when the Indian company receives the Foreign Direct Investment and the company allots shares to a person resident outside India.	Form FC-GPR
FEMA ACT 1999	With in 60 days of receipt/ remittance of funds or transfer of capital instruments whichever is earlier.	Reporting of transfer of shares and other eligible securities between residents and non-residents and vice-versa is to be made in Form FC-TRS. The onus of reporting shall be on the resident transferor/ transferee.	Form FC-TRS.
FEMA ACT 1999	within 30 days from the date of receipt of the amount of consideration.	A Limited Liability Partnership receiving amount of consideration and acquisition of profit shares is required to submit a report in the Form FDI LLP-1	Form FDI LLP-I
FEMA ACT 1999	within 60 days from the date of receipt of funds in	A Limited liability Partnership shall report disinvestment/ transfer of capital contribution or profit share between a resident and a non resident (or vice versa)	Form FDI LLP-II

B. RBI CIRCULARS / NOTIFICATIONS TRACKER :

SN	Date & Circular	Particulars of the Circulars	Link
1	MAY 13, 2020 RBI/2019-20/ 231 DOR. Dir. BC. No. 69/04.02.001 /2019-20	Interest Equalisation Scheme on Pre and Post Shipment Rupee Export Credit- Extension	https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11887&Mode=0
2	RBI/2019-20/ 232 A.P.(DIR SERIES) CIRCULAR NO.31 MAY 18, 2020	Risk Management and Inter-bank Dealings - Hedging of Foreign Exchange Risk-Date of Implementation	https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11888&Mode=0
3	RBI/2019-20/ 233 FMRD.FMID.26/02.05.002 / 2019-20 MAY 18, 2020	Reporting Platform for OTC Derivatives - Transactions undertaken by IFSC Banking Units (IBUs) and non-deliverable	https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11889&Mode=0

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		derivative contracts (involving Rupee or otherwise)	
4	RBI/2019-20/ 235 DOR.NBFC (HFC). CC.NO.111/03.10.136/201 9-20 MAY 19, 2020	Extending Master Direction - Know Your Customer (KYC) Direction, 2016 to Housing Finance Companies	https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11892&Mode=0
5	RBI/2019-20/237 FMOD. MAOG.NO.142/01.01.001/ 2019-20 22 MAY, 2020	Liquidity Adjustment Facility - Repo and Reverse Repo Rates	https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11894&Mode=0
6	RBI/2019-20/239 A.P. (DIR SERIES) CIRCULAR NO.32 22 MAY, 2020	'Voluntary Retention Route' (VRR) for Foreign Portfolio Investors (FPIs) investment in debt - relaxations	https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11896&Mode=0
7	RBI/2019-20/242 A.P. (DIR SERIES) CIRCULAR NO.33 22 MAY, 2020	Import of goods and services- Extension of time limits for Settlement of import payment	https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11900&Mode=0
8	RBI/2019-20/244 DOR.NO.BP.BC.71/21.04.0 48/2019-20 MAY 23, 2020	COVID-19 - Regulatory Package	https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11902&Mode=0
10	RBI/2019-20/245 DOR.NO.BP.BC.72/21.04.0 48/2019-20 MAY 23, 2020	COVID19 Regulatory Package - Review of Resolution Timelines under the Prudential Framework on Resolution of Stressed Assets	https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11903&Mode=0

SEBI COMPLIANCE CALENDAR:

A. COMPLIANCE REQUIREMENT UNDER SEBI (LODR) REGULATIONS, 2015

❖ Half Yearly Compliances

Sl. No.	Regulation No.	Compliance Particular	Compliance Period (Due Date)	Revised Due Date
1	Regulation 7(3)	Compliance Certificate certifying maintaining physical and electronic transfer facility	Within one month of end of each half of the financial year (on or before 30 April, 2019)	31.05.2020

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2	Regulation 40(9)	Certificate from Practicing Company Secretary (PCS)	Within one month of end of each half of the financial year (on or before 30 April, 2019)	31.05.2020
3	Regulation 33	Quarterly / Annually Relating to Financial Results	Un audited Financial Results within 45 days & Audited finance within 60 days Q. 15.05.2020 A. 30.05.2020	30.06.2020

❖ **Event based Compliances**

Sl. No.	Regulation No.	Compliance Particular	Compliance Period (Due Date)
1.	Regulation 7 (5)	Intimation of appointment / Change of Share Transfer Agent.	Within 7 days of Agreement with RTA.
2.	Regulation 17(2)	Meeting of Board of Directors	COVID-19 Relaxation: The board of directors and Audit Committee of the listed entity are exempted from observing the maximum stipulated time gap between two meetings for the meetings held or proposed to be held between the period December 1, 2019 and June 30, 2020.
3.	Regulation 18(2)	Meeting of the audit committee	However the board of directors / Audit Committee shall ensure that they meet at least four times a year, as stipulated under regulations 17(2) and 18(2)(a) of the LODR.
4.	Regulation 29	Notice for Board Meeting to consider the prescribed matters.	COVID19 Relaxation Board meetings in all cases - 2 days in respect of Board Meetings held till July 31,

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			2020.
5	Regulation 30	Outcome of Board Meeting (Schedule III Part A- (4))	within 30 minutes of the closure of the meeting
6.	Regulation 39 (3)	Intimation to Stock Exchanges regarding loss of share certificates and issue of the duplicate certificates - within 2 days of its getting information	Extension granted: No penalty for delay in intimation made between March 1 to May 31, 2020
7.	Regulation 40	Transfer or transmission or transposition of securities	After due verification of the documents, the Listed Company shall register transfers of its securities in the name of the transferee(s) and issue certificates or receipts or advices, as applicable, of transfers; or issue any valid objection or intimation to the transferee or transferor, as the case may be, within a period of 15 days from the date of such receipt of request for transfer: Transmission requests are processed for securities held in dematerialized mode and physical mode within 7 days and 21 days respectively, after receipt of the specified documents
8.	Regulation 43	Declaration of Dividend	The company has to declare and disclose the dividend on per share basis only.

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9.	Regulation 46	Company Website: Listed entity shall disseminate the information as stated in Regulation 46 (2)	Shall update any change in the content of its website within 2 working days from the date of such change in content.
10.	Regulation 50	Intimation to stock exchange(s).	Listed Company shall give prior intimation at least 11 working days before the date on and from which the interest on debentures and bonds, and redemption amount of redeemable shares or of debentures and bonds shall be payable.
11.	Regulation 57	Other submissions to stock exchange(s).	Listed Company shall submit a certificate to the stock exchange within 2 days of the interest or principal or both becoming due that it has made timely payment of interests or principal obligations or both in respect of the non convertible debt securities.
12.	Regulation 82	Intimation and filings with stock exchange(s).	Intention to issue new securitized debt instruments either through a public issue or on private placement basis : Reg. 82(2) : Intimation of Meeting at least 2 working days in advance , excluding the date of the intimation

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			and date of the meeting, regarding the meeting of its board of trustees, at which the recommendation or declaration of issue of securitized debt instruments or any other matter affecting the rights or interests of holders of securitized debt instruments is proposed to be considered
13.	SCHEDULE III PART A: DISCLOSURES OF EVENTS OR INFORMATION: SPECIFIED SECURITIES	Events which shall be disclosed without any application of the guidelines for materiality as specified in sub-regulation (4) of regulation (30)	(7B) In case of resignation of an independent director of the listed entity, within 7 days from the date of resignation , the following disclosures shall be made to the stock exchanges by the listed entities as mentioned in 7B (i), 7B(ii) & 7B(iii).
14.	Regulation 106J	Period of subscription and issue of allotment letter.	A rights issue shall be open for subscription in India for a period as applicable under the laws of its home country but in no case less than 10 days .
15.	Regulation 108	Application for Listing.	The issuer / the issuing company, shall, make an application for listing, within 20 days from the date of allotment , to one or more recognized stock exchange(s) along with the documents specified by stock exchange(s) from time to time.
			The listed entity shall

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16.	Regulation 23	Corporate governance requirements with respect to subsidiary of listed entity	submit within 30 days from the date of publication of its standalone and consolidated financial results for the half year, disclosures of related party transactions on a consolidated basis, in the format specified in the relevant accounting standards for annual results to the stock exchanges and publish the same on its website.
17.	Regulation 24A	Secretarial Audit Due date Extended to 30.06.2020	Every listed entity and its material unlisted subsidiaries incorporated in India shall undertake secretarial audit and shall annex with its annual report, a secretarial audit report, given by a company secretary in practice, in such form as may be specified with effect from the year ended March 31, 2019. On or before: 30 th day of May <i>(within 60 days from the Closure of FY)</i>
18.	Regulation 23(9)	The listed entity shall submit within 30 days from the date of publication of its standalone and consolidated financial results for the half year, disclosures of related party transactions on a consolidated basis.	Disclosure Of Related Party Transactions Pursuant To Regulation 23(9) Of The SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015 WITHIN 30 days from the date of publication of Financial Results (for half year)

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19.	Regulation 44(3)	The listed entity shall submit to the stock exchange, within forty eight hours of conclusion of its General Meeting, details regarding the voting results in the format specified by the Board.	within 48 hours of conclusion of its General Meeting
20.	Regulation 31A	Re-classification of status of a promoter/ person belonging to promoter group to public an application for re-classification to the stock exchanges has been made by the listed entity consequent to the following procedures and not later than thirty days from the date of approval by shareholders in general meeting.	Not later than 30 days of general Meeting
21.	Regulation 50(1) (Debt OR Non-Convertible Redeemable Preference Shares Or Both)	Intimation to stock exchange(s). Listed Company shall give prior intimation at least 11 working days before the date on and from which the interest on debentures and bonds, and redemption amount of redeemable shares or of debentures and bonds shall be payable.	at least 11 working days
22.	Regulation 50(3) (Debt OR Non-Convertible Redeemable Preference Shares Or Both)	The listed entity shall intimate to the stock exchange(s), at least two working days in advance, excluding the date of the intimation and date of the meeting, regarding the meeting of its board of directors, at which the recommendation or declaration of issue of non convertible debt securities or any other matter affecting the rights or interests of holders of	at least 2 working days in advance, excluding the date of the intimation and date of the meeting

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		non convertible debt securities or non convertible redeemable preference shares is proposed to be considered.	
23.	Regulation 52(5) (Debt OR Non-Convertible Redeemable Preference Shares Or Both)	The listed entity shall, within seven working days from the date of submission of the information required under sub-regulation (4), ie information submitted with Financial Results submit to stock exchange(s), a certificate signed by debenture trustee that it has taken note of the contents.	7 working days of FR
24.	Regulation 57 (Debt OR Non-Convertible Redeemable Preference Shares Or Both)	Other submissions to stock exchange(s). Listed Company shall submit a certificate to the stock exchange within 2 days of the interest or principal or both becoming due that it has made timely payment of interests or principal obligations or both in respect of the non convertible debt securities.	within 2 days

Few More SEBI (LODR) Relaxations:

Sl. No.	Compliance Particulars	Due Date	Extended Due Date
1	Regulation 44(5) relating to holding of AGM by top 100 listed entities by market capitalization for FY 19-20 Relaxations on holding AGM by top 100 listed entities vide circular dated April 23, 2020	31.08.2020	30.09.2020
	Regulation 19(3A) The nomination and remuneration committee shall meet at least once in a year		

CORPORATE COMPLIANCE CALENDAR
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2.	<p>Regulation 20(3A) The Stakeholders Relations committee shall meet at least once in a year.</p> <p>Regulation 21(3A) The Risk Management Committee shall meet at least once in a year.</p>	31.03.2020	30.06.2020
3.	<p>Regulation 47: Publication of advertisements in the newspapers</p>	<p>It has been decided to exempt publication of advertisements in newspapers as required under regulation 47 for all events. No advertisement publication in newspaper required for events taking place up to June 30, 2020</p>	
4	<p>Regulation 52 (1) and (2) relating to Financial Results</p> <p>a) 45 days from the end of the Half Year</p> <p>b) 60 days from the end of Financial Year for Annual Financial Results</p>	15.05.2020 30.05.2020	30.06.2020 30.06.2020
5.	<p>Regulation 44(5) holding of Annual General Meeting (AGM) by top 100 listed entities by market capitalization, due to the COVID -19 pandemic</p>	31.08.2020	30.09.2020
6.	<p>Regulation 36 (1)(b) & (c) ; Regulation 58 (1)(b) &(c) <i>Hard copy of the statement containing salient features of all the documents, as prescribed in Section 136 of the Companies Act, 2013 to the shareholders who have not registered their email addresses and hard copies of full annual reports to those shareholders, who request for the same</i></p>	<p>SEBI has dispensed with the requirement of dispatch of hard copies for all listed entities who conduct their AGM <u>till December 31, 2020</u></p>	
7.	<p>Regulation 44(4) Proxy for general meetings</p>	<p>SEBI has dispensed with this requirement temporarily for all listed entities who conduct their AGM through electronic mode only till 31st December, 2020</p>	
8.	<p>Regulation 12</p>	<p>SEBI has clarified that this requirement</p>	

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	Dividend warrants of cheques	shall apply only once postal services resume normal operations. Where email addresses of shareholders are available, listed entities shall endeavour to obtain their bank account details and use the electronic modes of payment specified in Schedule I of the SEBI (LODR), Regulations, 2015.	
9.	Regulation 52(8) Newspaper publication of financial results	Within 2 calendar days of the conclusion of the meeting of the board of directors	No advertisement publication in newspaper required for events taking place up to June 30, 2020
10.	Regulation 33(3)(b) All listed entities having subsidiaries must submit quarterly/year-to-date consolidated financial results on a quarterly basis. The Companies (Indian Accounting Standards) Rules, 2015 provide for the phased adoption of Ind AS is currently applicable to all listed entities except entities in the banking and insurance sectors	Considering the challenges faced in preparing consolidated financial results due to different accounting standards being followed, listed entities that are in or have subsidiaries in the banking or insurance sectors may submit consolidated financials for the quarter ended June 30, 2020 voluntarily. Entities that choose to publish only standalone results must provide reasons for doing so. however, such entities must continue to submit quarterly/year-to-date standalone financial results.	
11.	Clarification regarding the use of digital signatures	Authentication /certification of any filing /submission made to stock exchanges under LODR may be done using digital signature certifications until June 30, 2020	

B. SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011

Sl. No.	Regulation No.	Compliance Particular	Compliance Period (Due Date)
		Every person, who together with persons acting in concert with him, holds shares or voting rights entitling him to exercise 25% or more of the voting rights in a	Report as per the 2020 calendar are required to be filed by April 15, 2020

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1	Regulation 30(1)	target company, shall disclose their aggregate shareholding and voting rights as of the 31 st day of March, in such target company in such form as may be specified.	<p><u>Due Date Extended</u></p> <p>It has been decided by SEBI to extend the due date of filing disclosures, in terms of Regulations 30(1), 30(2) and 31(4) of the SAST Regulations for the financial year ending March 31, 2020 to June 01, 2020.</p>
2	Regulation 30(2)	The promoter of every target company shall together with persons acting in concert with him, disclose their aggregate shareholding and voting rights as of the thirty-first day of March, in such target company in such form as may	
3.	Regulation 31(1) read with Regulation 28(3) of Takeover Regulations AUGUST 7, 2019 CIRCULAR https://www.sebi.gov.in/legal/circulars/aug-2019/disclosure-of-reasons-for-encumbrance-by-promoter-of-listed-companies_43837.html	The promoter of every listed company shall specifically disclose detailed reasons for encumbrance if the combined encumbrance by the promoter along with PACs with him equals or exceeds: a) 50% of their shareholding in the company; or b) 20% of the total share capital of the company,	within 2 (two) working days
4.	Regulation 31(4)	Disclosure of encumbered shares	Promoter of every target company shall together with persons acting in concert with him, disclose their aggregate shareholding and voting rights as of the 31 st March, in such target company in such form as may be specified

C. SEBI (Prohibition of Insider Trading) Regulations, 2015

Sl. No.	Regulation No.	Compliance Particular	Compliance Period (Due Date)
		Every promoter, employee and director	

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1	Regulation 7(2) “Continual Disclosures”	of every company shall disclose to the company the number of such securities acquired or disposed of within two trading days of such transaction if the value of the securities traded, whether in one transaction or a series of transactions over any calendar quarter, aggregates to a traded value in excess of ten lakh rupees (10,00,000/-) or such other value as may be specified;	Every company shall notify; within two trading days of receipt of the disclosure or from becoming aware of such information
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D. SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018

Sl. No.	Regulation No.	Compliance Particular	Compliance Period (Due Date)
1	Schedule XIX - Para (2) of ICDR Read with Reg 108 of SEBI LODR	“The issuer shall make an application for listing from the date of allotment, within such period as may be specified by the Board from time to time, to one or more recognized stock exchange(s)”. In regard to above, it is specified that Issuer shall make an application to the exchange/s for listing in case of further issue of equity shares from the date of allotment within 20 days (unless otherwise specified).	Within 20 days from the date of allotment
2	Regulation 162	The tenure of the convertible securities of the issuer shall not exceed eighteen months from the date of their allotment.	Within 18 months from date of allotment
3	SEBI CIRCULAR Aug 19, 2019 https://www.sebi.gov.in/legal/circulars/aug-2019/non-compliance-with-certain-provisions-of-sebi-issue-of-capital-and-disclosure-requirements-regulations-2018-icdr-regulations-43941.html	Application for trading approval to the stock exchange Listed entities shall make an application for trading approval to the stock exchange/s within 7 working days from the date of grant of listing approval by the stock exchange/s.	Within 7 working days from grant of date of listing approval
4	Regulation 76 Application for	The issuer along with lead managers and other parties related to the issue shall constitute an optional mechanism	

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	rights issue	(non-cash mode only) to accept the applications of the shareholders to apply to rights issue subject to ensuring that no third-party payments shall be allowed in respect of any application
5.	Regulation 77 Service of Documents	In case if the company fails to adhere to modes of dispatch through registered post or speed post or courier services due to Covid-19 conditions it will not be treated as non-compliance during the said period. The issuers shall publish required & necessary documents on the websites of the company, registrar, stock exchanges and the lead managers to the rights issue
6	Regulation 84 Advertisement	Issuer has the flexibility to publish the advertisement in additional newspapers above those required in Regulation 84. The advertisement should also be made available on: A. Website of the Issuer, Registrar, Lead Managers, and Stock Exchanges. B. Television channels, radio, the internet, etc. to spread information related to the process.

E. SEBI (Buyback of Securities) Regulations, 2018 (Buyback Regulations)

Sl. No.	Regulation No.	Compliance Particular	Compliance Period (Due Date)
1	Regulation 11 and 24(iv)	Extinguishment of equity shares in connection with Buyback The particulars of the security certificates extinguished and destroyed shall be furnished by the company to the stock exchanges where the shares or other specified securities of the company are listed within seven days of extinguishment and destruction of the certificates.	7 days of extinguishment and destruction of the certificates
2	Regulation 24(i) (f)	Minimum time between buy back and raising of funds	Temporary relaxation in the period of restriction provided in Regulation 24(i)(f) from "one year" to "six months" <u>Applicable up to December 31, 2020 only</u>

F. SEBI (Depositories and Participants) Regulations 2018)

Sl. No.	Compliance Particulars	Due Date	Extended Due Date
1.	Regulation 76 Reconciliation of Shares and Capital Audit	30.04.2020	Equivalent period of lock down declared by Government of India i.e. 21 days, over and above the prescribed time limits
2.	Regulation 74 (5) Certificate Received from Registrar		

G. LIST OF BSE CIRCULARS:

Circulars	Date
Extension of due date for payment of Annual Listing Fees - F.Y. 2020-21	May 28, 2020
Advisory on disclosure of material impact of CoVID-19 pandemic on listed entities under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('LODR Regulations' / 'LODR')	May 20, 2020
Relaxations relating to procedural matters - Takeovers and Buy-back.	May 18, 2020
Relaxation from the applicability of SEBI Circular dated October 10, 2017 on non-compliance with the Minimum Public Shareholding (MPS) requirements	May 18, 2020
Additional relaxation in relation to compliance with certain provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 - COVID-19 pandemic	May 13, 2020
Relaxations relating to procedural matters - Issues and Listing	May 13, 2020

All BSE circulars are available at:

<https://www.bseindia.com/corporates/CircularToListedComp.html>

□ KEY ANNOUNCEMENTS:

1. BSE SME LISTING ELIGIBILITY NORMS REVISED DUE TO COVID-19

Bombay Stock Exchange (BSE) vide notice no. 20200522-21 dated 22nd May, 2020 has issued Notification related to "Relaxation in Eligibility Criteria for SMEs in view of Covid-19 Pandemic Situation".

This circular has been issued to amend BSE circular dated 19th April 2012 related to eligibility criteria for companies seeking listing on BSE SME Platform as well as the guidelines for migration from SME Platform to main platform of BSE Ltd.

Applicability : applicable with effect from June 1, 2020.

Link:

<https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20200522-21>

2. EXTENSION OF DUE DATE FOR PAYMENT OF ANNUAL LISTING FEES - F.Y. 2020-21 - BSE

Kindly note that due to current pandemic situation and lockdown measures across the country, the due date for payment of **Annual Listing Fees for F. Y. 2020-21 has been extended to June 30, 2020.**

Link:

<https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20200528-11>

3. "ADDITIONAL DISCLOSURE UNDER FINANCIAL STATEMENTS AS PER REG. 33 OF THE SEBI LODR 2015"

Securities and Exchange Board of India (SEBI) vide Circular No. SEBI/HO/CFD/CMD1/CIR/P/2020/84 dated 20th May, 2020 has issued Notification related to "Advisory on disclosure of material impact of COVID-19 pandemic on listed entities under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('LODR Regulations'/'LODR')" in exercise of the powers conferred under Section 11(1) of the Securities and Exchange Board of India Act, 1992 read with Regulation 101 of the LODR Regulations.

Link https://www.sebi.gov.in/legal/circulars/may-2020/advisory-on-disclosure-of-material-impact-of-covid-19-pandemic-on-listed-entities-under-sebi-listing-obligations-and-disclosure-requirements-regulations-2015_46688.html

OTHER STATUTORY LAWS AND UPDATES

Applicable Laws/Acts	Due Dates	Compliance Particulars	Forms / (Filing mode)
EPF (The Employees' Provident Funds And Miscellaneous Provisions Act, 1952)	15.06.2020	PF Payment for May 2020	ECR
ESIC (Employees' State Insurance Act, 1948)	11.06.2020	ESIC Payment (February & March 2020)	ESI CHALLAN
Contract Labour (Regulation & Abolition) Act, 1970	Within 15 Days of commencement/ completion of contract work	Return/Notice within 15 days of commencement/ completion of each contract by the Principal employer	Form VI-B
Contract Labour (Regulation & Abolition) Act, 1970	Within 15 Days of commencement/ completion of contract work	Notice of commencement/ completion of contract work by the Contractor within 15 days	Form VI-A
Payment of Gratuity Rule	Within 30 Days of applicability of the Act & any change	Notice of applicability of the Act & any change	Form A or B

□ KEY UPDATE:

1. Pradhan Mantri Garib Kalyan Yojana: A Scheme to implement the PMGKY package for credit of employee's & employer's share of **EPF & EPS contributions (24% of wages)** for three months (March 2020 to May 2020) by Govt. of India.

2. ESI Return due date Extended:

The Employees State Insurance Corporation, vide Circular no. P-11/12/Misc./1/2019(M)-Rev.II dated 18th March, 2020 has provide "Relaxation of time limit for filing and depositing ESI Contribution for the month of February, 2020 and March 2020.

3. EPFO operationalizes Pradhan Mantri Garib Kalyan Package for Low Wage Earning EPF Member and EPF covered Establishments with upto 100 Employees:

- Relief available for 6 months from March – August, 2020
- ECR with declaration to be filed to avail benefits of eligible employees and establishments.
- Eligible Establishments remitting for March, 2020 prior to PMGKY ECR Facility have to update Bank details in Form 5A to get re-imburement.

4. Do not worry: if you have already filed ECR for March, 2020 without declaration and paid the dues the relief amount will be reimbursed by EPFO.

5. Extension of ESI Coverage

- to employees working in establishments with less than 10 employees on voluntary basis.
- Mandatory ESI Coverage through notification by the Central Government for employees in hazardous industries with less than 10 employees.

6. REDUCTION IN EPF CONTRIBUTION BY EMPLOYEES AND EMPLOYERS TO 10% INSTEAD OF 12%:

The government via a notification dated May 18, 2020 has notified the cut in EPF contribution by employees and employers to 10% from the existing 12%. The cut in EPF contribution will be applicable for the months of May, June and July 2020.

INSOLVENCY AND BANKRUPTCY BOARD OF INDIA (IBBI)

A. IBBI UPDATES {INSOLVENCY AND BANKRUPTCY BOARD OF INDIA}

Due to the emerging financial distress faced by most companies on account of the large-scale economic distress caused by COVID 19, it has been decided to raise the threshold of default under section 4 of the IBC 2016 to Rs 1 crore (from the existing threshold of Rs 1 lakh). This will by and large prevent triggering of insolvency proceedings against MSMEs. If the current situation continues beyond 30th of April 2020, we may consider suspending section 7, 9 and 10 of the IBC 2016 for a period of 6 months so as to stop companies at large from being forced into insolvency proceedings in such force majeure causes of default.

B. Important Notifications and Circulars Tracker

S. N.	Notification(s)	Link(s)
1.	Insolvency and Bankruptcy Board of India invites comments from public on the Regulations notified under the Insolvency and Bankruptcy Code, 2016.	https://ibbi.gov.in/uploads/press/6408370b268c3a50c61bf75118493198.pdf
2.	IBBI's communication dated 8th May 2020 -	https://www.ibbi.gov.in/uploads/whatsnew/3d9849d4c72be19

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	Role of Resolution Professional / Liquidator in respect of Avoidance Transactions	8d901ba78006005cf.pdf
3	Expression of Interest for Group Term Life Insurance for Employees of IBBI	https://www.ibbi.gov.in/uploads/whatsnew/050bb51aa45fcf2267cbece7989ff4ac.pdf
4	Amendments in the Notification in the Ministry of Finance (Department of Revenue), No.11-2020- Central Tax, dated the 21st March, 2020	https://www.ibbi.gov.in/uploads/legalframework/3abd46740ba9bc99609e5c865f7257d3.pdf
5	Order of NCLT to file default record from the IU for application under section 7 of the Code	https://www.ibbi.gov.in/uploads/legalframework/e3daa98bab56a6098c4e9356b93095bb.pdf
6	Notice-Cancellation of Summer Vacation of NCLT benches	https://www.ibbi.gov.in/uploads/whatsnew/36525f49498e355468ca6bb2d38ed573.pdf
7	Notice-Cancellation of Annual Vacation of NCLAT	https://www.ibbi.gov.in/uploads/whatsnew/d946af655fb0a7ac20c3e93398dcc681.pdf
8.	Research Paper- Merger control for IRPs: Do acquisitions of distressed firms warrant competition scrutiny?	https://www.ibbi.gov.in/uploads/publication/dc195510e9141a689e41ad181ab66cea.pdf
9.	IBBI reconstitutes Advisory Committee on Service Providers	https://www.ibbi.gov.in/uploads/whatsnew/d74665ac8cf2b2ad533a4c503927d54b.pdf
10.	Resumption of Limited Insolvency Examination	https://www.ibbi.gov.in/uploads/whatsnew/f12d1e3d665d653bf9c20d8f37b239e9.pdf

This article is updated till 31st May, 2020 with all Laws / Regulations and their respective amendments.

-----THE END-----

Knowledge groups :

Join any one of the groups: (only for those who are not a part of Compliance Calendar _ LR Group)

Group 1: <https://chat.whatsapp.com/HbBpMe6XMgU1IP4Z69JyDM>

Group 2: <https://chat.whatsapp.com/HsB6FpR7yYw9Mu8JxGJmDC>