

GST, 2017

So.No	Act & Section	Type of Assessee	Number of years	Example
(I)	Section 36 of CGST Act, 2017	All persons Registered under GST	6 (Six) years from due date of furnishing of Annual return	Date of furnishing of return is December 31, 2018. Henceforth preservation is required upto December 31, 2024
(II)		All persons Registered under GST	1 (one) year 'after' final disposal of appeal revision/ proceeding/ investigation	Date of order etc is June 30, 2024. Henceforth preservation is required upto June 30, 2025

Income Tax, 1961

(I)	Rule 6F of Income Tax Rules, 1962	All Persons carrying on certain professions under section 44AA(3)	6 (Six) years from the end of relevant assessment year (2018-19) - year ending on March 31, 2018	Date is end of assessment year is March 31, 2019. Henceforth preservation is required upto March 31, 2025
(II)	Section 147 of Income Tax Act	All persons if the assessment is reopened under Section 147 for the Assessment year 2018-19 (year ending on March 31, 2018)	-----	Date of reopen is March 31, 2025. Henceforth preservation is required upto date of assessment completed say March 31, 2026
(III)	Rule 10D of Income Tax Rules, 1962	All persons who have entered into an international transaction or a specified domestic transaction	8 (Eight) years from the end of relevant assessment year (2018-19) - year ending on March 31, 2018	Date of end of assessment year is March 31, 2019. Henceforth preservation is required upto March 31, 2027

Companies Act, 2013

(I)	Section 128 (5) of Companies Act, 2013	All Companies	8 (Eight) Financial years from the preceeding a financial year	Date of proceeding financial year is March 31, 2018. Henceforth preservation is required upto March 31, 2026
(II)	Section 239 of Companies Act, 2013	All companies which have been amalgamated with or whose shares have been acquired by another company	Disposal of the accounts and records 'after' prior permission of the Central Govt.	-----
(III)	Section 347 of Companies Act, 2013	All Companies which have been wound-up by liquidator	5 (five) years from the date of its dissolution	Date of dissolution is March 31, 2018. Henceforth preservation is required upto March 31, 2023

SEBI Act, 1992

So.No	Act & Section	Type of Assessee	Number of years	Example
(I)	SEBI Guidelines- Regulation 18 of SEBI Act, 1992	All Stock Brokers	5 (Five) years from end of financial year	Date of financial year ending is March 31, 2018. Henceforth preservation is required upto March 31, 2023
(II)	SEBI Guidelines- Regulation 15 of the SEBI Act, 1992	All registrars to an issue or share transfer agents	3 (Three) years from end of financial year	Date of financial year ending is March 31, 2018. Henceforth preservation is required upto March 31, 2021
(III)	SEBI Guidelines- Regulation 50 of the SEBI Act, 1992	All asset management companies (AMCs)	8 (Eight) years from end of financial year	Date of financial year ending is March 31, 2018. Henceforth preservation is required upto March 31, 2026

PMLA, 2002

(I)	Prevention of Money-Laundering Act - Section 12 of PMLA	All persons	5 (five) years from the date of transaction.	Date of transactions is March 31, 2018. Henceforth preservation is required upto March 31, 2023
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