



## ***My Dear Friend***

***I am presenting Article on 351 Legal Compliances + Legal Updates as on Feb-2025 in India***

- 1. Readers are advised to comply legal compliances to avoid Financial Penalties + also imprisonments (both).***
- 2. Hence it's humbly suggested to stop non-compliances for furnishing of legal documents + also correct information's (both).***
- 3. I trust that you will be enriched by reading this article***

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



## 351 Legal Compliances + Legal Updates as on Feb-2025 in India

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## 351 Legal Compliances + Legal Updates as on Feb-2025 in India

### (A) February-2025's Legal Obligations for India

#### 1. Under Foreign Exchange Management Act (FEMA) 1999

| S.No | Date of Event              | Form                       | Period Ending on | Frequency | Type of Legal Obligation  |
|------|----------------------------|----------------------------|------------------|-----------|---|
| 1.   | Feb, 05 <sup>th</sup> 2025 | ----                       | Jan 2025         | Monthly   | Uploading data by AD Category-I Bank for amount remitted under Liberalized Remittance Scheme (LRS)  |
| 2.   | Feb, 07 <sup>th</sup> 2025 | ECB - 2                    | Jan 2025         | Monthly   | Filing return by External Commercial Borrowings (ECBs)  |
| 3.   | ----                       | FC-GPR                     | ----             | One Time  | Filing intimation by Indian companies within 30 days from date of allotment of eligible securities under FDIs schemes in India  |
| 4.   | ----                       | FD-LLP-I                   | ----             | One Time  | Filing intimation by eligible LLPs within 30 days from date of consideration received for acquisition of LLPs' shares   |
| 5.   | ----                       | FD-LLP-II                  | ----             | One Time  | (i) Filing intimation by eligible LLPs within 60 days from date of transfer of LLPs' shares<br>(ii) Abovementioned filling is required by resident transferors or transferees (any) |
| 6.   | ----                       | DI & reporting at FIFP too | ----             | One Time  | Filing intimation by Indian custodians within 30 days from date of issue or transfer or sponsored or unsponsored Depository Receipts (DRs)  |



## 2. Under Income Tax Act, 1961

| S.No | Date of Event              | Form or Challan | Period Ending on | Frequency | Type of Legal Obligation   |
|------|----------------------------|-----------------|------------------|-----------|--|
| 7.   | Feb, 07 <sup>th</sup> 2025 | 281             | Jan 2025         | Monthly   | Depositing TDS + TCS by govt. offices where paid through book entry  |
| 8.   | Feb, 07 <sup>th</sup> 2025 | 281             | Jan 2025         | Monthly   | Depositing TDS + TCS by non govt. offices where paid through bank  |
| 9.   | Feb, 07 <sup>th</sup> 2025 | 285             | Jan 2025         | Monthly   | Deposit Equalization Levy (EQL)  |
| 10.  | Feb, 07 <sup>th</sup> 2025 | 27C             | Jan 2025         | Monthly   | Submitting declaration for TCS is not obtained from manufacturer   |
| 11.  | Feb, 14 <sup>th</sup> 2025 | 16 B            | Jan 2025         | Monthly   | Issue TDS Certificate under Section 194-IA   |
| 12.  | Feb, 14 <sup>th</sup> 2025 | 16 C            | Jan 2025         | Monthly   | Issue TDS Certificate under Section 194-IB   |
| 13.  | Feb, 14 <sup>th</sup> 2025 | 16 D            | Jan 2025         | Monthly   | Issue TDS Certificate under Section 194-IM   |
| 14.  | Feb, 14 <sup>th</sup> 2025 | 16 E            | Jan 2025         | Monthly   | Issue TDS Certificate under Section 194-S  |
| 15.  | Feb, 15 <sup>th</sup> 2025 | 3BB             | Jan 2025         | Monthly   | Filing return by stock exchange for transactions when client's code is modified                            |
| 16.  | Feb, 15 <sup>th</sup> 2025 | 24G             | Jan 2025         | Monthly   | Filing return for TDS + TCS (both) by Govt. deductor without depositing tax to exchanger's (govt.) account |



|     |                            |      |          |           |   |
|-----|----------------------------|------|----------|-----------|---|
| 17. | Feb, 15 <sup>th</sup> 2025 | 16A  | Dec 2024 | Quarterly | Issue TDS Certificate for non salary cases under section 194-C + 194-J + 194-I + etc. (all) |
| 18. | Feb, 29 <sup>th</sup> 2025 | 26QB | Jan 2025 | Monthly   | Filing challan-cum-return for TDS under Section 194-IA                                      |
| 19. | Feb, 29 <sup>th</sup> 2025 | 26QC | Jan 2025 | Monthly   | Filing challan-cum-return for TDS under Section 194-IB                                      |
| 20. | Feb, 29 <sup>th</sup> 2025 | 26QD | Jan 2025 | Monthly   | Filing challan-cum-return for TDS under Section 194-M                                       |
| 21. | Feb, 29 <sup>th</sup> 2025 | 26QE | Jan 2025 | Monthly   | Filing challan-cum-return for TDS under Section 194-S                                       |



### 3. Under Goods and Services Tax (GST) Act, 2017

| S.No | Date of Event              | Form or Challan | Period Ending on | Frequency | Type of Legal Obligations  |
|------|----------------------------|-----------------|------------------|-----------|--|
| 22.  | Feb, 01 <sup>st</sup> 2024 | ----            | ----             | One time  | Multi factor authentication is become mandatory for dealers where turnover is exceeding INR 5 cr.  |
| 23.  | Feb, 10 <sup>th</sup> 2025 | GSTR - 7        | Jan 2025         | Monthly   | Filing return by Tax deductor  |
| 24.  | Feb, 10 <sup>th</sup> 2025 | GSTR - 8        | Jan 2025         | Monthly   | Filing return by E-Commerce operator   |
| 25.  | Feb, 11 <sup>th</sup> 2025 | GSTR - 1        | Jan 2025         | Monthly   | Filing return when annual turnover is exceeding INR 5 crore  |
| 26.  | Feb, 13 <sup>th</sup> 2025 | GSTR - IFF      | Jan 2025         | Monthly   | (a) Uploading invoice under QRMP scheme not required for month of June + Sep + Jan + May = 4 months<br>or<br>(b) Uploading invoice under QRMP scheme required for month of May + June + July + August + Jan + Jan + Feb + Feb = 8 months |
| 27.  | Feb, 13 <sup>th</sup> 2025 | GSTR - 6        | Jan 2025         | Monthly   | Filing return by Input Service Distributor (ISD)   |
| 28.  | Feb, 13 <sup>th</sup> 2025 | GSTR - 5        | Jan 2025         | Monthly   | Filing return by Non-resident dealer   |





|     |                            |              |          |         |  |
|-----|----------------------------|--------------|----------|---------|--|
| 29. | Feb, 18 <sup>th</sup> 2025 | CMP-08       | Jan 2025 | Monthly | Filing declaration for summary of self-assessed tax payable by dealer ( <i>opted for composition levy</i> )                |
| 30. | Feb, 20 <sup>th</sup> 2025 | GSTR - 5A    | Jan 2025 | Monthly | Filing return by OIDAR service provider  |
| 31. | Feb, 20 <sup>th</sup> 2025 | GSTR - 3B    | Jan 2025 | Monthly | Deposit GST when annual turnover is exceeding INR 5 crore  |
| 32. | Feb, 20 <sup>th</sup> 2025 | GSTR - 1A    | Jan 2025 | Monthly | Amending <i>details</i> already furnished in GSTR-1 "if needed"  |
| 33. | Feb, 22 <sup>nd</sup> 2025 | GSTR - 3B    | Jan 2025 | Monthly | Deposit GST when annual turnover is not exceeding 5 crore for Category- I States   |
| 34. | Feb, 24 <sup>th</sup> 2025 | GSTR - 3B    | Jan 2025 | Monthly | Deposit GST when annual turnover is not exceeding INR 5 crore for Category- II States                                      |
| 35. | Feb, 25 <sup>th</sup> 2025 | GSTR - 3B    | Jan 2025 | Monthly | Deposit GST when annual turnover is not exceeding INR 5 crore + opted QRMP Scheme  |
| 36. | Feb, 25 <sup>th</sup> 2025 | GSTR- PMT-06 | Jan 2025 | Monthly | Deposit tax for QRMP Scheme  |
| 37. | Feb, 29 <sup>th</sup> 2025 | GSTR - 11    | Jan 2025 | Monthly | Filing return by Unique Identification Number (UIN) holder like embassies + etc. ( <i>both</i> ) to get refund against ITC |



#### 4. Under Miscellaneous (Companies + ESI + EPF + LLP + Etc.) Acts

| S.No | Date of Event               | Act                  | Application or Form or Challan | Period Ending on | Frequency | Type of Legal Obligations   |
|------|-----------------------------|----------------------|--------------------------------|------------------|-----------|---|
| 38.  | June, 26 <sup>th</sup> 2024 | Provident Fund, 1952 | ----                           | March 2024       | One time  | Filing application for higher pension @ 9.49% instead of @ 8.33% from employer's contribution                 |
| 39.  | Feb, 01 <sup>st</sup> 2025  | SEBI Act             | ----                           | ----             | One time  | Verification Mechanism for Investor's Death.  |
| 40.  | Feb, 15 <sup>th</sup> 2025  | ESI, 1948            | ESI                            | Jan 2025         | Monthly   | Deposit contribution by employer  |
| 41.  | Feb, 15 <sup>th</sup> 2025  | Provident Fund, 1952 | ECR                            | Jan 2025         | Monthly   | Filing challan-cum-return for PF  |
| 42.  | Feb, 15 <sup>th</sup> 2025  | ---                  | ---                            | March 2025       | Annually  | CAG's empanelment for CA Firms  |
| 43.  | Feb, 28 <sup>th</sup> 2025  | ICAI Act 1949        | ---                            | ---              | ---       | Completing CPE Hours for Calendar year ending on December 31, 2024 by practicing Chartered Accountants (CAs). |



**(B) Legal compliances under Foreign Exchange Management Act (FEMA) 1999****5. Monthly compliances**

| S.No | Date of Event             | Form    | Period Ending on | Type of Legal Obligation  |
|------|---------------------------|---------|------------------|---|
| 44.  | 05 <sup>th</sup> of month | ----    | Preceding month  | To upload data by AD Category-I Bank for amount remitted under Liberalized Remittance Scheme (LRS) from India |
| 45.  | 07 <sup>th</sup> of month | ECB - 2 | Preceding month  | To file return by borrowers for External Commercial Borrowings (ECBs) from outside India                      |
| 46.  | 15 <sup>th</sup> of month | DNBS-4B | Preceding month  | To file Structural Liquidity and Interest Rate Sensitivity report by NBFC- NDSI + also NBFC- D (both)         |
| 47.  | 15 <sup>th</sup> of month | DNBS-08 | Preceding month  | To file Credit information's for total exposures when exceeding 5 crore to 1 (single) borrower                |



## 6. Quarterly compliances

| S.No | Date of Event   | Form     | Type of Legal Obligations  |
|------|---|----------|--|
| 48.  | (a) April 21 <sup>st</sup><br>(b) July 21 <sup>st</sup><br>(c) Oct 21 <sup>st</sup><br>(d) Jan 21 <sup>st</sup> | DNBS-01  | <p>To file certain financial details like:</p> <p>(a) Components of assets and liabilities<br/>(b) P&amp;L account<br/>(c) Etc.</p> <p>By 100% NBFC-D + also NBFC-NDSI (both)</p>  |
| 49.  | (a) April 21 <sup>st</sup><br>(b) July 21 <sup>st</sup><br>(c) Oct 21 <sup>st</sup><br>(d) Jan 21 <sup>st</sup> | DNBS-03  | <p>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</p> |
| 50.  | (a) April 21 <sup>st</sup><br>(b) July 21 <sup>st</sup><br>(c) Oct 21 <sup>st</sup><br>(d) Jan 21 <sup>st</sup> | DNBS-04A | <p>To file Short Term Dynamic Liquidity report by 100% NBFC-D + NBFC- NDSI + also NBFC- Non NDSI (all) when assets are exceeding 100 crore</p>   |



|     |   |         |  |
|-----|---|---------|--|
| 51. | (a) April 21 <sup>st</sup><br>(b) July 21 <sup>st</sup><br>(c) Oct 21 <sup>st</sup><br>(d) Jan 21 <sup>st</sup> | DNBS-05 | To file Return by NBFCs when CoR is rejected   |
| 52. | (a) April 21 <sup>st</sup><br>(b) July 21 <sup>st</sup><br>(c) Oct 21 <sup>st</sup><br>(d) Jan 21 <sup>st</sup> | DNBS-06 | To file financial information's + also compliances (both) by 100% RNBCs for prudential standards |
| 53. | (a) April 21 <sup>st</sup><br>(b) July 21 <sup>st</sup><br>(c) Oct 21 <sup>st</sup><br>(d) Jan 21 <sup>st</sup> | DNBS-07 | To file financial metrics + also operational information (both) by 100% ARCs                     |
| 54. | (a) April 21 <sup>st</sup><br>(b) July 21 <sup>st</sup><br>(c) Oct 21 <sup>st</sup><br>(d) Jan 21 <sup>st</sup> | DNBS-11 | To file Return for CICs - Balance sheet parameters Data by 100% NBFC-CICs                        |



|     |   |         |  |
|-----|---|---------|--|
| 55. | (a) April 21 <sup>st</sup><br>(b) July 21 <sup>st</sup><br>(c) Oct 21 <sup>st</sup><br>(d) Jan 21 <sup>st</sup> | DNBS-12 | To file Return for CICs - Prudential parameters Data by 100% NBFC-CICs   |
| 56. | (a) April 21 <sup>st</sup><br>(b) July 21 <sup>st</sup><br>(c) Oct 21 <sup>st</sup><br>(a) Jan 21 <sup>st</sup> | DNBS-13 | To file Verification of Overseas Investments by 100% NBFCs   |
| 57. | (b) April 21 <sup>st</sup><br>(c) July 21 <sup>st</sup><br>(d) Oct 21 <sup>st</sup><br>(e) Jan 21 <sup>st</sup> | DNBS-14 | To file financial information's + also compliances (both) by 100% NBFC-P2Ps for prudential standards against P2P lending platforms |



## 7. *Annually compliances*

| <i>S.No</i> | <i>Date of Event</i>        | <i>Form</i>        | <i>Type of Legal Obligation</i>  |
|-------------|-----------------------------|--------------------|--|
| <b>58.</b>  | <i>May 30<sup>th</sup></i>  | <i>DNBS-02</i>     | <p><i>To file certain financial details like:</i></p> <p><i>(a) Components of assets and liabilities</i></p> <p><i>(b) P&amp;L account</i></p> <p><i>(c) Etc.</i></p> <p><i>By 100% non-deposit NBFC + also non-NDSI-NBFC (both)</i></p> |
| <b>59.</b>  | <i>July 15<sup>th</sup></i> | <i>FLA</i>         | <p><i>To file Foreign Liabilities and Assets (FLA) by eligible entities for Foreign Direct Investments (FDIs) + also Overseas Direct Investments (ODIs) both</i></p>   |
| <b>60.</b>  | <i>Dec 31<sup>st</sup></i>  | <i>ODI Part II</i> | <p><i>To file Annual Performance Reports (APRs) by eligible corporates + also Non-corporates (both) for Overseas Direct Investments (ODIs) based on foreign entity's performance</i></p>   |



### 8. Event based compliances

| S.No | Form  | Type of Legal Obligation  |
|------|---|---|
| 61.  | <i>DI + also<br/>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>  |
| 62.  | <i>DNBS-10</i>                              | <i>To file Statutory Auditor's Certificate by 100% NBFCs + also ARCs (both) within 5 days from date of signing financial statements (balance sheet)</i>   |
| 63.  | <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>   |
| 64.  | <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>   |
| 65.  | <i>FD-LLP-II</i>                            | <i>(a) To file intimation by eligible LLPs within 60 days from date of transfer of LLPs' shares<br/>(b) Abovementioned filling is required by resident transferors or transferees (any)</i>   |
| 66.  | <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> |





**(C) Legal compliances under Securities and Exchange Board of India (SEBI) Act, 1992****9. Quarterly compliances**

| S. No | Date of Event   | Type of Legal Obligation  |
|-------|---|---|
| 67.   | (a) April 21 <sup>st</sup><br>(b) July 21 <sup>st</sup><br>(c) Oct 21 <sup>st</sup><br>(d) Jan 21 <sup>st</sup> | To file statement by listed companies in specified format for Grievance Redressal Mechanism (GRM) under SEBI's regulation 13(3) |
| 68.   | (a) April 21 <sup>st</sup><br>(b) July 21 <sup>st</sup><br>(c) Oct 21 <sup>st</sup><br>(d) Jan 21 <sup>st</sup> | To file Corporate Governance Report (CGR) by listed companies in specified format under SEBI's regulation 27 (2)(a)             |
| 69.   | (a) April 21 <sup>st</sup><br>(b) July 21 <sup>st</sup><br>(c) Oct 21 <sup>st</sup><br>(d) Jan 21 <sup>st</sup> | To file Shareholding Pattern by listed companies in specified format under SEBI's regulation Reg 31(1)(b)                       |



|     |   |  |
|-----|---|--|
| 70. | (a) May 15 <sup>th</sup><br>(b) Aug 14 <sup>th</sup><br>(c) Dec 14 <sup>th</sup><br>(d) Feb 14 <sup>th</sup>    | 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)               |
| 71. | (a) May 15 <sup>th</sup><br>(b) Aug 14 <sup>th</sup><br>(c) Dec 14 <sup>th</sup><br>(d) Feb 14 <sup>th</sup>    | 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)                          |
| 72. | (a) July 15 <sup>th</sup><br>(b) Oct 15 <sup>th</sup><br>(c) Jan 15 <sup>th</sup><br>(d) April 15 <sup>th</sup> | 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)   |
| 73. | (a) July 15 <sup>th</sup><br>(b) Oct 15 <sup>th</sup><br>(c) Jan 15 <sup>th</sup><br>(d) April 15 <sup>th</sup> | 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) |



## 10. *Annually compliances*

| S.No | Date of Event          | Type of Legal Obligations  |
|------|------------------------|--|
| 74.  | April 30 <sup>th</sup> | <i>To file certificate to stock exchange(s) by listed companies in specified format for activities against Share Transfer facility maintained in house or through registered Registrar to issue + also to share transfer agent (both) under SEBI's regulation 7(3)</i>   |
| 75.  | April 30 <sup>th</sup> | <i>To deposit listing fee + also other charges (both) by listed companies in specified format under SEBI's regulation 14</i>   |
| 76.  | May 30 <sup>th</sup>   | <i>To file Secretarial Compliance Report (SCR) by listed companies in specified format in XBRL under SEBI's regulation 24A</i>   |
| 77.  | May 30 <sup>th</sup>   | <i>To file financial results + also Limited Review Report (LRR) obtained from statutory auditors (both) by listed companies in specified format under SEBI's regulation 33(3)(d)</i>   |
| 78.  | May 30 <sup>th</sup>   | <i>To file certificate as obtained from practicing Company Secretary (CS) by share transfer agents that 100% certificates were issued within 30 days from date of lodgment for transfers + sub-divisions + consolidations + renewals + exchanges + endorsements of call + also allotment monies (all) under SEBI's regulation 40(10)</i> |



## 11. Event based compliances

| S.No | Type of Legal Obligations   |
|------|---|
| 79.  | <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>   |
| 80.  | <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>  |
| 81.  | <i>To file affirmations by listed companies to stock exchange(s) in specified format for compliances against code of conduct at 1<sup>st</sup> meeting of Board of Directors (BoDs) in every financial year under SEBI's regulation 26(3)</i>   |
| 82.  | <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> |
| 83.  | <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>   |



|            |   |
|------------|---|
| <b>84.</b> | <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>   |
| <b>85.</b> | <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><br><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><br><i>(b) Decision for cancellation of dividend with reasons</i><br><i>(c) Decision for buyback of securities</i><br><i>(d) Decision for proposed fund raising</i><br><i>(e) Decision for issue of bonus shares + also date (both) for bonus shares to be credited or dispatched</i><br><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> |
| <b>86.</b> | <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>   |



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| 87. | <i>To submit intimation by listed companies to stock exchange(s) in specified format for capital restructuring when exceeding 2% of total paid-up capital within maximum 10 day from date of restructuring under SEBI's Regulation 31(1)(c)</i>  |
| 88. | <i>To submit intimation by listed companies to stock exchange(s) in specified format for material information's within maximum 24 hours from occurrence of event under SEBI's Regulation 31A(8) like :<br/>(a) Information's for receipt of request for re-classification from promoter(s)<br/>(b) Information's for minutes of BoD's meeting considering abovementioned request + also opinion of BoDs against request (both)</i> |
| 89. | <i>To file report by listed companies to stock exchange(s) in specified format within maximum 21 days before Annual General Meeting (AGM) under SEBI's regulation 34(1)</i>  |
| 90. | <i>To submit intimation by listed companies to stock exchange(s) in specified format for changes in annual report + also to file revised annual report (both within maximum 48 hours from conclusion of AGM under SEBI's Regulation 34(1)(b)</i>   |
| 91. | <i>To ensure issuing of certificates + receipts + advices for subdivisions + splits + consolidations + renewals + exchanges + endorsements + duplicates + new certificates (all) against loss or old decrepit or worn out certificates or receipts or advices (any) in dematerialized by listed companies within maximum 30 day under SEBI's Regulation 39(2)</i>  |



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| 92. | <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>   |
| 93. | <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><br><br><i>Or</i><br><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>  |
| 94. | <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>   |
| 95. | <i>To file certificates by listed companies to stock exchange(s) in specified format as obtained from share transfer agent and / or in house share transfer facility as duly signed by practicing Company Secretary (CS) for transfers + subdivisions + consolidations + renewals + exchanges or endorsement of calls or allotment monies (all) within 30 days from end of financial year like April 30<sup>th</sup> under SEBI's Regulation 40(9) + 40(10)</i> |
| 96. | <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>  |



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| 97.  | <i>To Disseminate company's financial statements + also subsidiary's financial statements (both) at website by listed companies in specified format within maximum 21 days before from date of AGM when same are to be approved under SEBI's Regulation 46(2)(S)</i>                                    |
| 98.  | <i>To update website contents' change(s) by listed companies in specified format within maximum 2 working days from date of change under SEBI's Regulation 46(3)(b)</i>   |
| 99.  | <i>To publish financial results by listed companies in specified format within maximum 48 hours from conclusion of BoD's meeting when financial results were approved under SEBI's clause 47(b)(1) read with Regulation 47 (3)</i>  |
| 100. | <i>To publish information's by listed companies in specified format in designated newspaper + also to stock exchange(s) (both) within maximum 48 hours under SEBI's Regulation 47 (3)</i>   |
| 101. | <i>To intimate debentures interest + bonds interest + redemptions amount + against redeemable shares + debentures + also bonds (all) by listed companies to stock exchange(s) in specified format within maximum 2 working days from date of their payables under SEBI's Regulation 50(1)</i>           |
| 102. | <i>To publish financial results in minimum 1 english national daily newspaper circulating in whole or substantially whole of India by listed companies in specified format within maximum 2 working days from date of conclusion of BoD's meeting under SEBI's Regulation 52 (4) + also 52 (8) both</i> |





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| 103. | <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>   |
| 104. | <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>  |
| 105. | <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>  |
| 106. | <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> |
| 107. | <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>   |
| 108. | <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>   |



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| <b>109.</b> | <i>To submit intimation by listed companies to stock exchange(s) in specified format for Statutory auditor's resignation + also detailed reasons given by him (both) within maximum 24 hours from time of resignation's communication under SEBI's Part-A7(A) of Schedule-III</i> |
| <b>110.</b> | <i>To submit intimation by listed companies to stock exchange(s) in specified format for Independent director's resignation within maximum 7 days from time of resignation's communication under SEBI's Part-A7(B) of Schedule-III</i>  |
| <b>111.</b> | <i>To disclose large corporate's requirements by listed companies to stock exchange(s) in specified format within maximum 45 days from end of financial year like May 15 vide Circular No. SEBI/HO/DDHS/CIR/P/2018/144</i>  |



**(D) Legal compliances under Income Tax (IT) Act 1961****12. Monthly compliances**

| <b>S.No</b> | <b>Date of Event</b>      | <b>Form or Challan</b> | <b>Period Ending on</b>        | <b>Type of Legal Obligations</b>                                   |
|-------------|---------------------------|------------------------|--------------------------------|--|
| 112.        | 07 <sup>th</sup> of month | ----                   | Preceding month                | To deposit <i>Commodities Transaction Tax (CTT)</i>                |
| 113.        | 07 <sup>th</sup> of month | 10BD                   | Preceding month                | To deposit <i>Securities Transaction Tax (STT)</i>                 |
| 114.        | 07 <sup>th</sup> of month | 27C                    | Preceding month                | To submit declarations for TCS is not collected from manufacturer  |
| 115.        | 07 <sup>th</sup> of month | 281                    | Preceding month                | To deposit TDS + TCS by govt. offices when paid through book entry |
| 116.        | 07 <sup>th</sup> of month | 281                    | Preceding month                | To deposit TDS + TCS by non govt. offices when paid through bank   |
| 117.        | 07 <sup>th</sup> of month | 285                    | Preceding month                | To deposit <i>Equalization Levy (EQL)</i>                          |
| 118.        | 14 <sup>th</sup> of month | 16 B                   | Previous to<br>Preceding month | To issue <i>TDS Certificates under Section 194-IA</i>              |
| 119.        | 14 <sup>th</sup> of month | 16 C                   | Previous to<br>Preceding month | To issue <i>TDS Certificates under Section 194-IB</i>              |



|      |                           |      |                                |   |
|------|---------------------------|------|--------------------------------|---|
| 120. | 14 <sup>th</sup> of month | 16 D | Previous to<br>Preceding month | To issue TDS Certificates under Section 194-IM  |
| 121. | 14 <sup>th</sup> of month | 16 E | Previous to<br>Preceding month | To issue TDS Certificates under Section 194-S   |
| 122. | 15 <sup>th</sup> of month | 3BB  | Preceding month                | To file returns by stock exchange(s) for transactions when client's codes were modified |
| 123. | 15 <sup>th</sup> of month | 3BC  | Preceding month                | To file statement (return) by recognized association when client's code was changed     |
| 124. | 15 <sup>th</sup> of month | 24G  | Preceding month                | To file statement (return) by govt.'s offices when TDS/TCS paid through book entry      |
| 125. | 30 <sup>th</sup> of month | 26QB | Preceding month                | To file challan-cum-returns for TDS under Section 194-IA                                |
| 126. | 30 <sup>th</sup> of month | 26QC | Preceding month                | To file challan-cum-returns for TDS under Section 194-IB                                |
| 127. | 30 <sup>th</sup> of month | 26QD | Preceding month                | To file challan-cum-returns for TDS under Section 194-M                                 |
| 128. | 30 <sup>th</sup> of month | 26QE | Preceding month                | To file challan-cum-returns for TDS under Section 194-S                                 |



### 13. Quarterly compliances

| S.No | Date of Event   | Form or Challan | Type of Legal Obligations  |
|------|---|-----------------|--|
| 129. | (a) April 30 <sup>th</sup><br>(b) July 31 <sup>st</sup><br>(c) Oct 31 <sup>st</sup><br>(a) Jan 31 <sup>st</sup> | II SWF          | To file statement (return) by Sovereign Wealth Fund (SWF) for investments made in India                                      |
| 130. | (a) April 30 <sup>th</sup><br>(b) July 31 <sup>st</sup><br>(c) Oct 31 <sup>st</sup><br>(d) Jan 31 <sup>st</sup> | 10BBB           | To file statement (return) by Investment's Pension Fund for investments made in India  |
| 131. | (a) April 15 <sup>th</sup><br>(b) July 15 <sup>th</sup><br>(c) Oct 15 <sup>th</sup><br>(d) Jan 15 <sup>th</sup> | 15CC            | To file foreign remittances' statement (return) by banks + also authorized dealers (both) for remittances sent outside India |
| 132. | (a) April 15 <sup>th</sup><br>(b) July 15 <sup>th</sup><br>(c) Oct 15 <sup>th</sup><br>(d) Jan 15 <sup>th</sup> | 15CD            | To file statement (return) by IFSCs Units for remittances sent outside India   |



|      |   |            |   |
|------|---|------------|---|
| 133. | (a) April 30 <sup>th</sup><br>(b) July 15 <sup>th</sup><br>(c) Oct 15 <sup>th</sup><br>(d) Jan 15 <sup>th</sup> | 15G or 15H | To upload declarations by payers when received from payees  |
| 134. | (a) April 15 <sup>th</sup><br>(b) July 15 <sup>th</sup><br>(c) Oct 15 <sup>th</sup><br>(e) Jan 15 <sup>th</sup> | 49BA       | To file statement (return) by specified funds or stock brokers under Rule 114AAB of Income Tax Rule (ITR) 1962                                |
| 135. | (a) April 30 <sup>th</sup><br>(b) July 7 <sup>th</sup><br>(c) Oct 7 <sup>th</sup><br>(d) Jan 7 <sup>th</sup>    | ---        | To deposit TDS by payers when Assessing Officer (AO) has permitted for quarterly depositing under section 192 + 194A + 194D + also 194H (all) |
| 136. | (a) May 31 <sup>st</sup><br>(b) July 31 <sup>st</sup><br>(c) Oct 31 <sup>st</sup><br>(d) Jan 31 <sup>st</sup>   | 24Q        | To file salaries' returns by employers for employees  |
| 137. | (a) May 31 <sup>st</sup><br>(b) July 31 <sup>st</sup><br>(c) Oct 31 <sup>st</sup><br>(d) Jan 31 <sup>st</sup>   | 26Q        | To file other than salaries' returns by payers for non-employees  |



|      |  |      |  |
|------|--|------|--|
| 138. | (a) May 31 <sup>st</sup><br>(b) July 31 <sup>st</sup><br>(c) Oct 31 <sup>st</sup><br>(e) Jan 31 <sup>st</sup>        | 26QF | To file statement (return) by exchange(s) for tax deposit against transfer of Virtual Digital Asset (VDA) under section 194S |
| 139. | (a) May 30 <sup>th</sup><br>(b) July 30 <sup>th</sup><br>(c) Oct 30 <sup>th</sup><br>(d) Jan 30 <sup>th</sup>        | 27D  | To issue TCS certificates by collectors when TCS collected from payers   |
| 140. | (a) May 15 <sup>th</sup><br>(b) July 15 <sup>th</sup><br>(c) Oct 15 <sup>th</sup><br>(e) Jan 15 <sup>th</sup>        | 27EQ | To file TCS statement (return) by collectors for TCS collected under section 206C of Income Tax Act (ITA) 1961               |
| 141. | (a) May 31 <sup>st</sup><br>(b) July 31 <sup>st</sup><br>(c) Oct 31 <sup>st</sup><br>(d) Jan 31 <sup>st</sup>        | 27Q  | To file statement (return) by remitters for foreign payments' made   |
| 142. | (a) June 15 <sup>th</sup> ,<br>(b) August 15 <sup>th</sup><br>(c) Dec 15 <sup>th</sup><br>(d) March 15 <sup>th</sup> | 16A  | To issue TDS certificates by payers to non-employees   |



|      |  |       |   |
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| 143. | (a) June 30 <sup>th</sup><br>(b) July 31 <sup>st</sup><br>(c) Oct 31 <sup>st</sup><br>(d) Jan 31 <sup>st</sup>     | 26QAA | To file statement (return) by banks for non-TDS on interest on time deposit   |
| 144. | (a) June 15 <sup>th</sup> ,<br>(b) Sept 15 <sup>th</sup><br>(c) Dec 15 <sup>th</sup><br>(e) March 15 <sup>th</sup> | ----  | To deposit advance income-tax's instalments by taxpayers other than those are covered under section 44AD + also 44ADA (both)                            |
| 145. | (a) July 7 <sup>th</sup><br>(b) Oct 7 <sup>th</sup><br>(c) Jan 7 <sup>th</sup><br>(d) March 7 <sup>th</sup>        | ----  | To file statement (return) by collector for collections + recoveries against Equalization Levy (EL) on e-commerce supply of goods + also services (all) |

### 14. Half yearly compliances

| S.No | Date of Event  | Form or Challan | Type of Legal Obligations   |
|------|--|-----------------|---|
| 146. | (a) April 30 <sup>th</sup><br>(b) Oct 30 <sup>th</sup> | 61              | (a) To submit declaration by individuals + agriculturists + others when they have no taxable incomes + also not required to hold PAN (all)<br><br>But<br>(b) They are required to make certain transactions |





### 15. *Annually compliances*

| <i>S.No</i> | <i>Date of Event</i> | <i>Form or Challan</i> | <i>Type of Legal Obligations</i>   |
|-------------|----------------------|------------------------|--|
| 147.        | May 30 <sup>th</sup> | 49C                    | To file statement (return) by foreign company's Liaison Office (LO) for permitted activities carried in India against financial year ending on March 31  |
| 148.        | May 30 <sup>th</sup> | 52A                    | To file statement (return) by Individuals + entities engaged in film production's business for reporting details against payments + also incomes (all) against financial year ending on March 31 |
| 149.        | May 31 <sup>st</sup> | 10BD                   | To file application by Charitable Institutions for retaining incomes against future's activities when registered under section 80G against financial year ending on March 31                     |
| 150.        | May 31 <sup>st</sup> | 49A                    | To file application by residents of India when entering into transactions not exceeding 2,49,999.99 against financial year ending on March 31  |
| 151.        | May 31 <sup>st</sup> | 49AA                   | To file application by MD or Director or Partner or Trustee or Author or Founder or Karta or CEO (any) specified under rule 114(3)(v) of ITR, 1962 against financial year ending on March 31     |
| 152.        | May 31 <sup>st</sup> | 61A                    | To file statement (return) by specified persons for Specified Financial Transactions (SFT) specified under section 285BA(1) against financial year ending on March 31                            |



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|------|-----------------------|------|--|
| 153. | May 31 <sup>st</sup>  | 61B  | To file statement (return) for reportable accounts specified under section 285A(1)(k) against financial year ending on March 31  |
| 154. | May 31 <sup>st</sup>  | ---  | To link Aadhar with PAN to avail normal TDS + also TCS (both) rates against financial year ending on March 31  |
| 155. | May 31 <sup>st</sup>  | ---  | To file TDS statement (return) by Approved Superannuation Fund's trustees for contributions paid against financial year ending on March 31   |
| 156. | June 15 <sup>th</sup> | 16   | To issue TDS certificates by employers to employees for financial year ending on March 31  |
| 157. | June 15 <sup>th</sup> | 64D  | To issue statement by investment funds for income paid or credited to unit holders under section 115UB against financial year ending on March 31   |
| 158. | June 29 <sup>th</sup> | 3CEK | To file statement by Investment Fund to AO for conditions specified under section 9A against financial year ending on March 31   |
| 159. | June 30 <sup>th</sup> | 1    | To file statement (return) by foreign E-commerce operators for Equalization Levy (EL) collected against financial year ending on March 31  |
| 160. | June 30 <sup>th</sup> | 3AF  | (a) To file statement (return) for claiming certain preliminary expenses under section 35D(2)(a) against financial year ending on March 31<br>(b) When due dates for abovementioned application are required to be 1 month prior to their ITR's filing date like July 31 <sup>st</sup> |



|      |                       |  |   |
|------|-----------------------|--|---|
| 161. | June 30 <sup>th</sup> | 64B  | To issue distributed incomes' statements by business trusts to unit holders under section 115UA against financial year ending on March 31   |
| 162. | June 30 <sup>th</sup> | 64C  | To issue distributed incomes' statements by investment funds to unit holders under section 115UB against financial year ending on March 31  |
| 163. | June 30 <sup>th</sup> | 64F  | To issue distributed incomes' statements by securitisation trusts to unit holders under section 115TCA against financial year ending on March 31  |
| 164. | June 30 <sup>th</sup> | ---  | To file statement (return) by recognized sharebrokers for Securities Transaction Tax (STT) collected against financial year ending on March 31  |
| 165. | June 30 <sup>th</sup> | ---  | To file statement (return) by recognized sharebrokers for Commodities Transaction Tax (CTT) collected against financial year ending on March 31   |
| 166. | July 31 <sup>st</sup> | ITR-1<br>ITR-2<br>ITR-3<br>ITR-4<br>ITR-5<br>ITR-7 | To file statement (return) by 100% assesses except followings:<br>(a) By 100% Corporate assesseees<br>(b) By 100% Non-corporate assesseees when books of accounts are required to be audited<br>(c) By 100% working partners for partnership firms + also LLPs (both)<br>(d) By 100% spouses under section 5A<br>(e) By 100% assesseees when TP audits are required to be carried |
| 167. | July 31 <sup>st</sup> | 3CFA   | To exercise option by eligible assesses for paying tax against incomes through royalties from Patents   |
| 168. | July 31 <sup>st</sup> | 3CLA   | To submit audited accounts to Secretary, Department of Scientific and Industrial Research by eligible companies for deduction under Section 35(2AB)   |



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| 169. | July 31 <sup>st</sup> | 5C     | To furnish statement by specified entities for particulars against attribution of capital gains taxable to capital asset remaining with firm or AOP or BOI (any) after reconstitution under section 45(4) when accounts are not to be audited                       |
| 170. | July 31 <sup>st</sup> | 10-EE  | To file statement (return) by specified persons for exercising option to claim relief under section 89A against incomes which are arising from retirement benefits account maintained in notified countries outside India at time of withdrawal or redemption (any) |
| 171. | July 31 <sup>st</sup> | 10-ID  | To exercise option for paying tax under section 115BAB (7) where concessional Income tax rate @ 15%   |
| 172. | July 31 <sup>st</sup> | 10-IEA | (a) To exercise option by eligible assesses under section 115BAC (6) (i)<br>(b) To withdrawn option under section 115BAC (6)  |
| 173. | July 31 <sup>st</sup> | 10-IF  | To exercise option by co-operative societies for paying tax under section 115BAD (4)  |
| 174. | July 31 <sup>st</sup> | 10-IFA | To exercise option by co-operative societies for Alternative Tax Regime (ATR) under section 115BAE  |
| 175. | July 31 <sup>st</sup> | 10-II  | To file statement by specified funds for exempted incomes under section 10 (23FF)   |
| 176. | July 31 <sup>st</sup> | 10-IK  | To file statement (return) by eligible investment divisions for exempted incomes under rule 21AJA(2) + also taxable incomes under rule 21AJAA (2) both  |



|      |                       |      |   |
|------|-----------------------|------|---|
| 177. | July 31 <sup>st</sup> | 56FF | To furnish statement by eligible SEZ for particulars against amount deposited + also withdrawn (both) from SEZ Reinvestment Allowance reserve under section 10A(1B) (b)   |
| 178. | July 31 <sup>st</sup> | SWF  | To obtain Audit Report (AR) by Sovereign Wealth Fund (SWF) for claiming exemption under section 10(23FE)  |
| 179. | Sep 30 <sup>th</sup>  | 3AC  | (a) To obtain Audit Report (AR) by corporates' + also non-corporates' (both) under section 33AB(2) where accounts of business or profession are to be audited<br>(b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup> |
| 180. | Sep 30 <sup>th</sup>  | 3AD  | (a) To obtain Audit Report (AR) by corporates' + also non-corporates' (both) under section 33ABA(2) where accounts of business are to be audited<br>(b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>              |
| 181. | Sep 30 <sup>th</sup>  | 3AE  | (a) To obtain Audit Report (AR) by corporates' + also non-corporates' (both) under section 35D(4) or 35E(6)<br>(b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>   |



|      |                      |                        |  |
|------|----------------------|------------------------|--|
| 182. | Sep 30 <sup>th</sup> | 3AF                    | (a) To file statement (return) by eligible assesses for claiming certain preliminary expenses under section 35D(2)(a)<br>(b) When due dates for abovementioned application are required to be 1 month prior to their ITR's filing date like Oct 31 <sup>st</sup>                             |
| 183. | Sep 30 <sup>th</sup> | 3CA-CD<br>or<br>3CB-CD | (a) To obtain Audit Report (AR) by 100% corporates' + also non-corporates' (both) assesses under section 44AB<br>(b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>  |
| 184. | Sep 30 <sup>th</sup> | 3CE                    | (a) To obtain Audit Report (AR) by corporates' + also non-corporates' (both) under section 44DA(2)<br>(b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>   |
| 185. | Sep 30 <sup>th</sup> | 3CEA                   | (a) To obtain Audit Report (AR) by corporates' + also non-corporates' (both) when total incomes are including profits and gains from slump sale if any<br>(b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup> |
| 186. | Sep 30 <sup>th</sup> | 3CEAC                  | (a) To file intimation by resident constituent entity for international group having parent entity located outside India   |



|      |                      |                   |  |
|------|----------------------|-------------------|--|
|      |                      |                   | (b) When required to intimate abovementioned intimation within 2 months prior to ITR's filing date like Dec 30 <sup>th</sup>   |
| 187. | Sep 30 <sup>th</sup> | 3CEF              | (a) To obtain Compliance Report (CR) by corporates' + also non-corporates' (both) for Advance Pricing Agreement (APA)<br>(b) When due dates for abovementioned application are required to be 30 days prior to their ITR's filing date like Oct 31 <sup>st</sup>                                 |
| 188. | Sep 30 <sup>th</sup> | 10B<br>or<br>10BB | (a) To obtain Audit Report (AR) by funds + trusts + university + medical institutions + also educational institutions (all)<br>(b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>                                |
| 189. | Sep 30 <sup>th</sup> | 10CCB             | (a) To obtain Audit Report (AR) by corporates' + also non-corporates' (both) under sections 80-IA(7) or 80-I(7) or 80-IB or 80-IC or 80-IAC or 80-IE (any)<br>(b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup> |
| 190. | Sep 30 <sup>th</sup> | 10DA              | (a) To obtain Audit Report (AR) by corporates' + also non-corporates' (both) under section 80JJAA<br>(b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>  |



|      |                      |     |   |
|------|----------------------|-----|---|
| 191. | Sep 30 <sup>th</sup> | 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 31<sup>st</sup></p>             |
| 192. | Sep 30 <sup>th</sup> | 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 31<sup>st</sup></p> |
| 193. | Sep 30 <sup>th</sup> | 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 31<sup>st</sup></p>                                  |
| 194. | Sep 30 <sup>th</sup> | 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 31<sup>st</sup></p>   |





|      |                      |                                  |   |
|------|----------------------|----------------------------------|---|
| 195. | Oct 31 <sup>st</sup> | ITR-3<br>ITR-5<br>ITR-6<br>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 |
| 196. | Oct 31 <sup>st</sup> | 3CEF                             | To obtain Compliance Report (CR) by corporates' + also non-corporates' (both) for Advance Pricing Agreement (APA) when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)  |
| 197. | Oct 31 <sup>st</sup> | 3CEFB                            | To exercise option by corporates' + also non-corporates' (both) for safe harbor rules against Specified Domestic Transactions (SDTs) when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)                     |
| 198. | Oct 31 <sup>st</sup> | 3CEJ                             | To file report by eligible investment funds for Arm Length Price (ALP) against remunerations paid to fund manager when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)  |
| 199. | Oct 31 <sup>st</sup> | 3CFA                             | To exercise option by eligible entities for paying tax against incomes through royalties from Patents when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)  |



|      |                      |       |   |
|------|----------------------|-------|---|
| 200. | Oct 31 <sup>st</sup> | 3CLA  | (a) To submit audited accounts to Secretary, Department of Scientific and Industrial Research by eligible assesses for deduction under Section 35(2AB)<br>(b) When required to submit abovementioned audited accounts within 1 month prior to ITR's filing date like Dec 30 <sup>th</sup>   |
| 201. | Oct 31 <sup>st</sup> | 5C    | To furnish statement (return) by eligible entities for particulars against attribution of capital gains taxable to capital asset remaining with firm or AOP or BOI (any) after reconstitution under section 45(4) when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)                        |
| 202. | Oct 31 <sup>st</sup> | 9A    | To file application by Charitable Institutions for exercising option available against incomes of previous year to be applied in next year + also in futures' years (both) under section 11(1) against financial year ending on March 31 when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both) |
| 203. | Oct 31 <sup>st</sup> | 10    | To file application by Charitable Institutions for retaining incomes against future's activities when registered under section 12AA against financial year ending on March 31 <sup>st</sup> when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)  |
| 204. | Oct 31 <sup>st</sup> | 10-BC | To obtain audit report by electoral trusts when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)   |



|      |                      |        |  |
|------|----------------------|--------|--|
| 205. | Oct 31 <sup>st</sup> | 10-CCF | To obtain audit report by Offshore Banking Units (OBUs) + also International Financial Services Centres (IFSCs) under section 80LA (3) when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)  |
| 206. | Oct 31 <sup>st</sup> | 10-EE  | To file statement (return) for exercising option to claim relief under section 89A against incomes are arising from retirement benefit account maintained in notified countries outside India at time of withdrawal or redemption (any) when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both) |
| 207. | Oct 31 <sup>st</sup> | 10-IB  | To exercise option by eligible entities for paying tax under section 115BA (A) when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)  |
| 208. | Oct 31 <sup>st</sup> | 10-IC  | To exercise option by domestic companies for paying tax under section 115BAA (5) where concessional Income tax rate @ 22% when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)   |
| 209. | Oct 31 <sup>st</sup> | 10-IEA | (a) To exercise option under section 115BAC (6) (i)<br>or<br>(b) To withdrawn option under section 115BAC (6)<br>when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)  |
| 210. | Oct 31 <sup>st</sup> | 10-IF  | To exercise option for paying tax under section 115BAD (4) when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)  |



|      |   |                                  |   |
|------|---|----------------------------------|---|
| 211. | Oct 31 <sup>st</sup>                        | 10-IFA                           | To exercise option by co-operative societies for Alternative Tax Regime (ATR) under section 115BAE when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)   |
| 212. | Oct 31 <sup>st</sup>                        | 10-IK                            | To file statement (return) for exempted incomes under rule 21AJA(2) + also taxable incomes under rule 21AJAA (2) when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)                                     |
| 213. | Oct 31 <sup>st</sup>                        | 10-II                            | To file statement (return) for exempted incomes under section 10 (23FF) when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)  |
| 214. | Dec 30 <sup>th</sup><br>Dec 15 <sup>h</sup> | ITR-3<br>ITR-5<br>ITR-6<br>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 |
| 215. | Dec 30 <sup>th</sup>                        | 3CEAA                            | To obtain Audit Report by constituent entities for international group when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)   |
| 216. | Dec 30 <sup>th</sup>                        | 3CEFA                            | To exercise option by corporates' + also non-corporates' (both) for safe harbor rules against international transactions when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)                             |



|      |                        |                      |   |
|------|------------------------|----------------------|---|
| 217. | Dec 30 <sup>th</sup>   | 64                   | To file statement (return) by venture capital companies + also venture capital funds (both) for distributing incomes to investors when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)  |
| 218. | Dec 30 <sup>th</sup>   | 64A                  | To file statement (return) by business trust for distributed incomes to unit holders when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)   |
| 219. | Dec 30 <sup>th</sup>   | 64E                  | To file statement (return) by securitization trusts for distributing incomes to investors when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)  |
| 220. | Dec 31 <sup>st</sup>   | ITR-1<br>to<br>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  |
| 221. | Dec 31 <sup>st</sup>   | 3CEAD                | (a) To obtain Transfer Pricing (TP) Report when parent entities are located outside India under section 286(4)<br><br>(b) When accounting year is followed by parent entities located outside India is Dec 31 <sup>st</sup> like accounting year ending on Dec 31 <sup>st</sup> 2023 for obtaining TP Report (3CEAD) up to Dec 31, 2024 |
| 222. | March 15 <sup>th</sup> | 13                   | To file application for TDS's lower deduction or TCS's lower collection or TDS's Nil deduction or TCS's collection (any) like for financial year ending March 31 <sup>st</sup> 2025   |



|      |                        |     |  |
|------|------------------------|-----|--|
| 223. | March 15 <sup>th</sup> | --- | To deposit 4 <sup>th</sup> instalment by eligible entities for Advance Tax by 100% assesses against presumptive income scheme for financial year ending on March 31 <sup>st</sup> under section 44AD + also 44ADA (both) like March 15, 2025 for financial year ending March 31 <sup>st</sup> 2025 |
| 224. | March 31 <sup>st</sup> | 67  | To upload claim by eligible entities for Foreign Tax Credit (FTC) against foreign tax deducted + also foreign tax paid (both) on foreign incomes offered like March 31, 2025 for financial year ending March 31 <sup>st</sup> 2024   |
| 225. | March 31 <sup>st</sup> | --- | To file statement (return) by eligible entities for 1 additional financial year with 25% additional income tax like filing statement (return) on March 31, 2025 for financial year ending on March 31, 2023  |
| 226. | March 31 <sup>st</sup> | --- | To file statement (return) by eligible entities for 2 additional financial year with 50% additional income tax like filing statement (return) on March 31, 2025 for financial year ending on March 31, 2022  |
| 227. | March 31 <sup>st</sup> | --- | To furnish annual audited accounts by eligible entities for each approved programmes under section 35(2AA)   |



## **(E) Legal compliances under Companies Act (CA) 2013**

### **16. Half yearly compliances**

| S. No | Date of Event  | Form   | Type of Legal Obligations  |
|-------|--|--------|--|
| 228.  | (a) April 30 <sup>th</sup><br>(b) Oct 31 <sup>st</sup> | MSME-1 | To submit information's for MSMEs' outstanding payments when period is exceeding 45 days |
| 229.  | (a) April 30 <sup>th</sup><br>(b) Oct 31 <sup>st</sup> | PAS-6  | To submit share capital's reconciliation by unlisted public companies                    |

### **17. Annually compliances**

| S. No | Date of Event          | Form  | Type of Legal Obligations   |
|-------|------------------------|-------|---|
| 230.  | April 1 <sup>st</sup>  | DIR-8 | To submit intimation by directors to company for their disqualifications  |
| 231.  | April 1 <sup>st</sup>  | MBP-1 | To submit intimation by directors to company for their interest in other companies + firms + LLPs + body corporates + also Association of Individuals (AIs) all |
| 232.  | April 30 <sup>th</sup> | MSC-3 | To file return by dormant companies to ROC  |



|      |                        |       |  |
|------|------------------------|-------|--|
| 233. | April 30 <sup>th</sup> | ----  | To pass resolutions by Board of Directors (BoDs) for public deposits' non-acceptance                                     |
| 234. | May 30 <sup>th</sup>   | FC-4  | To file return by foreign companies to ROC when working in India through Branch Office (BO) or Liaison Office (LO) any   |
| 235. | May 30 <sup>th</sup>   | 11    | To file return by LLPs to ROC  |
| 236. | June 30 <sup>th</sup>  | DPT-3 | To file return by companies to ROC for public deposits are outstanding at end of financial year                          |
| 237. | Sep 27 <sup>h</sup>    | ----  | To file accounts by One Person Companies (OPCs) to ROC   |
| 238. | Sep 30 <sup>th</sup>   | FC-3  | To file accounts by foreign companies to ROC when working in India through Branch Office (BO) or Liaison Office (LO) any |
| 239. | Sep 30 <sup>th</sup>   | DIR-3 | To apply or to renew KYC by directors  |
| 240. | Sep 30 <sup>th</sup>   | ----  | To obtain ISIN by private limited companies from CDSL or NSDL (any)  |
| 241. | Sep 30 <sup>th</sup>   | ----  | To Convene Annual General Meeting (AGM) by 100% companies  |
| 242. | Oct 29 <sup>th</sup>   | AOC-4 | To file financial statements (balance sheet etc.) by 100% companies to ROC   |
| 243. | Oct 30 <sup>th</sup>   | LLP-8 | To file statement for Account and Solvency by 100% LLPs to ROC   |
| 244. | Dec 29 <sup>th</sup>   | MGT-7 | To file return by 100% companies to ROC  |





|      |                      |              |  |
|------|----------------------|--------------|--|
| 245. | Dec 29 <sup>th</sup> | MGT-7A       | To file Abridged return by OPCs + also small companies (both) to ROC   |
| 246. | Dec 29 <sup>th</sup> | MGT-8        | To obtain certificate from practicing Company Secretary (CS) by eligible companies like:<br>(a) When paid-up share capital is 10 crore or above<br>Or<br>(b) When turDecer is 50 crore or above  |
| 247. | Dec 30 <sup>th</sup> | NFRA-2       | To file return by Statutory Auditors to ROC when NFRA is applicable  |
| 248. | Dec 31 <sup>st</sup> | CSR-2        | To file report by eligible companies to ROC for Corporate Social Responsibility (CSR) after filing form AOC-4  |
| 249. | Dec 31 <sup>st</sup> | ODI Part III | To file intimation by companies to ROC for disinvestment through different modes like:<br>(a) Through company's shares sale<br>(b) Through company's shares transfer<br>(c) Through company's closure<br>(d) Through company's voluntary liquidation<br>(e) Through company's winding up<br>(f) Through company's merger<br>(g) Through company's amalgamation |



### 18. Event based compliances

| S.No | Form   | Type of Legal Obligations   |
|------|--------|---|
| 250. | ADT-1  | To file intimation by 100% companies for Statutory Auditors' appointment + also re-appointment (both) to ROC  |
| 251. | CSR-1  | To file registration's application by eligible companies for undertaking CSR activities to ROC  |
| 252. | CRA-2  | To file intimation by eligible companies for Cost Auditor's appointment to ROC<br>(a) Within 30 days from date of BoDs<br>Or<br>(b) Up to September 28 <sup>th</sup> whichever is earlier |
| 253. | CRA-4  | To file Cost Audit Report (CAR) to central govt. by eligible companies in 30 days from its receipt to ROC   |
| 254. | DIR-12 | To file intimation by eligible companies for CEO + CFOs + also CSs (all) appointments to ROC  |
| 255. | FC-2   | To file return by eligible foreign companies for alternations in documents to ROC within 30 days from date of its alternation.  |
| 256. | 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                                  |
| 257. | 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.                        |



|      |        |   |
|------|--------|---|
| 258. | MGT-3  | To file intimation by foreign companies for office address change to ROC in 30 days from change   |
| 259. | 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 |
| 260. | MGT-10 | To file return by 100% listed companies for changes in number of shares<br>(a) Held by promoters<br><br>Or<br>(b) Held by top 10 shareholders to ROC within 15 days from change's date          |
| 261. | MGT-14 | To file resolutions + also agreements (both) by 100% companies to ROC within 30 days from date of BoDs' meeting   |
| 262. | MGT-15 | To file report by 100% Listed Companies for AGM to ROC within 30 days from AGM's conclusion date  |
| 263. | MR-1   | To file return by eligible companies for appointment + re-appointment against Managing Director (MD) + Whole Time Director (WTD) + also manager (all)   |
| 264. | NFRA-1 | To file intimation by NFRA eligible companies for Statutory Auditors' appointment + also re-appointment (both) to ROC   |
| 265. | PAS-3  | To file return by 100% companies for allotment with register against private placement within 15 days   |
| 266. | PAS-3  | To file return by 100% companies for allotment with register against non-private placement within 30 days   |



## (F) Legal compliances under Goods and Services Tax (GST) Act, 2017

### 19. Monthly compliances

| S.No | Date of Event             | Form or Challan | Period Ending on | Type of Legal Obligations  |
|------|---------------------------|-----------------|------------------|--|
| 267. | 10 <sup>th</sup> of month | SRM -II         | Preceding month  | To file return by manufacturers for specified goods against inputs used in final products produced   |
| 268. | 10 <sup>th</sup> of month | GSTR - 7        | Preceding month  | To file return by Tax deductors  |
| 269. | 10 <sup>th</sup> of month | GSTR - 8        | Preceding month  | To file return by E-Commerce operators   |
| 270. | 11 <sup>th</sup> of month | GSTR - 1        | Preceding month  | To file return when annual turnover is exceeding INR 5 crore   |
| 271. | 13 <sup>th</sup> of month | GSTR - IFF      | Preceding month  | (c) Not to upload invoice under QRMP scheme when not required for month of Aug + Oct + Feb + Aug = 4 months<br>or<br>(d) To upload invoice under QRMP scheme when required for month of Aug + Aug + Aug + Aug + Feb + Feb + Aug + Aug = 8 months |
| 272. | 13 <sup>th</sup> of month | GSTR - 5        | Preceding month  | To file return by Non-resident dealers   |



|      |                           |              |                 |  |
|------|---------------------------|--------------|-----------------|--|
| 273. | 13 <sup>th</sup> of month | GSTR - 6     | Preceding month | To file return by Input Service Distributors (ISDs)  |
| 274. | 18 <sup>th</sup> of month | CMP-08       | Preceding month | To file Declaration by composition dealer for summary of self-assessed tax payable                                 |
| 275. | 20 <sup>th</sup> of month | GSTR - 1A    | Preceding month | To amend details already furnished in GSTR-1 "if needed"   |
| 276. | 20 <sup>th</sup> of month | GSTR - 3B    | Preceding month | To deposit GST when annual turDecer is exceeding INR 5 crore   |
| 277. | 20 <sup>th</sup> of month | GSTR - 5A    | Preceding month | To file return by OIDAR service providers  |
| 278. | 22 <sup>nd</sup> of month | GSTR - 3B    | Preceding month | To deposit GST when annual turDecer is not exceeding 5 crore for Category- I States                                |
| 279. | 24 <sup>th</sup> of month | GSTR - 3B    | Preceding month | To deposit GST when annual turDecer is not exceeding INR 5 crore for Category- II States                           |
| 280. | 25 <sup>th</sup> of month | GSTR - 3B    | Preceding month | To deposit GST when annual turDecer is not exceeding INR 5 crore + also opted QRMP Scheme (both)                   |
| 281. | 25 <sup>th</sup> of month | GSTR- PMT-06 | Preceding month | To deposit GST by dealers when opted QRMP Scheme   |
| 282. | 28 <sup>th</sup> of month | GSTR - 11    | Preceding month | To file return by Unique Identification Number (UIN) holder like embassies + etc. (both) to get refund against ITC |



## 20. Quarterly compliances

| S.No | Date of Event   | Form or Challan | Type of Legal Obligations   |
|------|---|-----------------|---|
| 283. | (a) April 18 <sup>th</sup><br>(b) July 18 <sup>th</sup><br>(c) Oct 18 <sup>th</sup><br>(d) Jan 18 <sup>th</sup> | CMP-08          | To deposit GST by composition dealers when opted Composition Scheme |
| 284. | (a) April 13 <sup>th</sup><br>(b) July 13 <sup>th</sup><br>(c) Oct 13 <sup>th</sup><br>(a) Jan 13 <sup>th</sup> | GSTR-1          | To file return by dealers when opted QRMP scheme                    |
| 285. | (b) April 22 <sup>nd</sup><br>(c) July 22 <sup>nd</sup><br>(d) Oct 22 <sup>nd</sup><br>(e) Jan 22 <sup>nd</sup> | GSTR-3B         | To file return by dealers when opted QRMP Scheme (State-A)          |



|      |   |         |   |
|------|---|---------|---|
| 286. | (a) April 24 <sup>th</sup><br>(b) July 24 <sup>th</sup><br>(c) Oct 24 <sup>th</sup><br>(d) Jan 24 <sup>th</sup> | GSTR-3B | To file return by dealers when opted QRMP Scheme (State-B)  |
| 287. | (a) April 30 <sup>th</sup><br>(b) July 30 <sup>th</sup><br>(c) Oct 30 <sup>th</sup><br>(e) Jan 30 <sup>th</sup> | GSTR-04 | To file return by composition dealers when opted composition scheme   |
| 288. | (a) April 25 <sup>th</sup><br>(b) July 25 <sup>th</sup><br>(c) Oct 25 <sup>th</sup><br>(d) Jan 25 <sup>th</sup> | ITC-04  | To file return by dealers for input of goods + capital goods sent or received + also from or to job workers (all) |
| 289. | (a) June 25 <sup>th</sup><br>(b) Sep 25 <sup>th</sup><br>(c) Dec 25 <sup>th</sup><br>(d) March 25 <sup>th</sup> | ---     | To deposit GST when ITC is not sufficient   |



## 21. *Annually compliances*

| <i>S.No</i> | <i>Date of Event</i>   | <i>Form or Challan</i> | <i>Type of Legal Obligations</i>   |
|-------------|------------------------|------------------------|--|
| 290.        | April 01 <sup>st</sup> | CMP-02                 | To exercise option by dealers for Composition scheme   |
| 291.        | Dec 30 <sup>th</sup>   | GSTR-1                 | To declare details by dealers for credit notes   |
| 292.        | Dec 30 <sup>th</sup>   | ---                    | To rectify errors or omissions by dealers in already filed Form GSTR-1                                 |
| 293.        | Dec 30 <sup>th</sup>   | ---                    | To rectify errors or omissions or incorrect particulars (any) by dealers in already filed Form GSTR-3B |
| 294.        | Dec 30 <sup>th</sup>   | ---                    | To rectify errors or omissions or incorrect particulars (any) by dealers in already filed Form GSTR-8  |
| 295.        | Dec 31 <sup>st</sup>   | 9                      | To file Annual return by dealers   |
| 296.        | Dec 31 <sup>st</sup>   | 9A                     | To file Annual return by composition dealers   |
| 297.        | Dec 31 <sup>st</sup>   | 9C                     | To file reconciliation statement (return) by dealers   |





**(G) Legal compliances under Special Economic Zones (SEZ) Act 2005****22. Monthly compliances**

| <i>S.No</i> | <i>Date of Event</i>      | <i>Form</i> | <i>Type of Legal Obligations</i>   |
|-------------|---------------------------|-------------|--|
| 298.        | 5 <sup>th</sup> of month  | ----        | To file Progress Report (PR) by SEZ's units under Special Economic Zones (SEZ) Act, 2005 |
| 299.        | 10 <sup>th</sup> of month | SERF        | To file report by SEZ's units under Special Economic Zones (SEZ) Act, 2005               |
| 300.        | 30 <sup>th</sup> of month | ----        | To file SOFTEX by SEZ's units under Special Economic Zones (SEZ) Act, 2005               |

**23. Annually compliances**

| <i>S.No</i> | <i>Date of Event</i>  | <i>Form</i> | <i>Type of Legal Obligations</i>  |
|-------------|-----------------------|-------------|---|
| 301.        | June 30 <sup>th</sup> | ----        | To file Performance Report (PR) by SEZ's units under Special Economic Zones (SEZ) Act, 2005 |



**(H) Legal compliances under Software Technology Parks of India (STPI) Act 2010****24. Monthly compliances**

| <b>S.No</b> | <b>Date of Event</b>      | <b>Form</b> | <b>Type of Legal Obligations</b>  |
|-------------|---------------------------|-------------|---|
| 302.        | 7 <sup>th</sup> of month  | ----        | To file Progress Report (PR) by STP units + also Non STP units (both) under Software Technology Parks of India (STPI) Act, 2010 |
| 303.        | 10 <sup>th</sup> of month | SERF        | To file report by STP units under Software Technology Parks of India (STPI) Act, 2010   |
| 304.        | 30 <sup>th</sup> of month | ----        | To file SOFTEX by STP units under Software Technology Parks of India (STPI) Act, 2010   |

**25. Annually compliances**

| <b>S.No</b> | <b>Date of Event</b>  | <b>Form</b> | <b>Type of Legal Obligations</b>   |
|-------------|-----------------------|-------------|--|
| 305.        | June 30 <sup>th</sup> | ----        | To file Performance Report (PR) by STP units under Software Technology Parks of India (STPI) Act, 2010 |



**(I) Legal compliances under Real Estate Regulatory Authority (RERA) Act, 2016****26. Annually compliances**

| S.No | Date of Event         | Form | Type of Legal Obligations  |
|------|-----------------------|------|--|
| 306. | June 30 <sup>th</sup> | 2A   | To file Engineer's Certificate by eligible entities for Quality Assurance to RERA Authority under RERA Act, 2016 |
| 307. | Sep 30 <sup>th</sup>  | 5    | To file report by eligible entities to RERA Authority under RERA Act, 2016                                       |

**27. Event based compliances**

| S.No | Form | Type of Legal Obligations  |
|------|------|--|
| 308. | 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           |
| 309. | 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 |
| 310. | 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                  |
| 311. | 4    | To file Architect's certificate by eligible entities to RERA Authority for project's registrations under RERA Act, 2016  |



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

### 28. Monthly compliances

| S. No | Date of Event             | Form | Period Ending on | Type of Legal Obligations   |
|-------|---------------------------|------|------------------|---|
| 312.  | 15 <sup>th</sup> of month | EPF  | Preceding month  | To deposit Employee Provident Fund (EPF) Contribution by employers under Employee Provident Fund and Miscellaneous Provisions Act, 1952 |
| 313.  | 15 <sup>th</sup> of month | ESIC | Preceding month  | To deposit Employee State Insurance (ESI) Contribution by employers under ESIC Act, 1948  |
| 314.  | 30 <sup>th</sup> of month | ---  | Preceding month  | To deposit Maharashtra State Tax by professionals under Professions, Trades, Callings and Employments Act, 1975                         |

### 29. Quarterly compliances

| S.No | Date of Event   | Form | Type of Legal Obligations   |
|------|---|------|---|
| 315. | (i) April 30 <sup>th</sup><br>(ii) July 30 <sup>th</sup><br>(iii) Oct 30 <sup>th</sup><br>(iv) Jan 30 <sup>th</sup> | ER-1 | To file return by eligible entities for employees under Employment Exchange Act, 1959 |



### 30. Half yearly compliances

| S. No | Date of Event  | Form   | Type of Legal Obligations  |
|-------|--|--------|--|
| 316.  | (a) April 15 <sup>th</sup><br>(b) Oct 15 <sup>th</sup> | APR-2  | To file return by eligible entities for apprentices under The Apprentice Act,1961    |
| 317.  | (a) May 12 <sup>th</sup><br>(b) Dec 12 <sup>th</sup>   | ESIC   | To file return by eligible entities for ESI under Employee State Insurance Act, 1948 |
| 318.  | (a) July 15 <sup>th</sup><br>(b) Jan 15 <sup>th</sup>  | LWF    | To file return by eligible entities for LWF under Labour Welfare Act, 1953           |
| 319.  | (a) July 15 <sup>th</sup><br>(b) Jan 15 <sup>th</sup>  | Form A | To deposit by eligible entities for contribution under payment of Wages Act 2024     |

### 31. Annually compliances

| S. No | Date of Event          | Form | Type of Legal Obligations  |
|-------|------------------------|------|--|
| 320.  | April 30 <sup>th</sup> | 1    | To file return by eligible entities for employees under Trade Union Act, 1926  |
| 321.  | April 30 <sup>th</sup> | ---- | To file return by eligible entities for information's under Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 |
| 322.  | Jan 15 <sup>th</sup>   | 11   | To file return by eligible entities for employees under Maturity Benefits Act, 1961  |
| 323.  | Jan 21 <sup>st</sup>   | X    | To file return by eligible entities for Industrial disputes under Industrial Dispute Act, 1947   |



|      |                      |      |   |
|------|----------------------|------|---|
| 324. | Jan 30 <sup>th</sup> | XXI  | To file unified return by contractors for contracts executed under Contract Labour Act, 1970                                    |
| 325. | Jan 31 <sup>st</sup> | 01-A | To file information's by eligible entities for factory or establishment (any) under Employees State Insurance Corporation, 1948 |
| 326. | Jan 31 <sup>st</sup> | ---- | To file report by eligible entities for Sexual Harassment of Women under Workplace Act, 2013                                    |
| 327. | Feb 01 <sup>st</sup> | D    | To file unified return by eligible entities for employees' bonus under Payment of Bonus Act, 1965 / 2015                        |
| 328. | Feb 01 <sup>st</sup> | G-1  | To file unified return by eligible entities for Industrial disputes under Industrial Dispute Act, 1947                          |
| 329. | Feb 01 <sup>st</sup> | III  | To file unified return by eligible entities for information's under Minimum Wages Act, 1948                                     |
| 330. | Feb 01 <sup>st</sup> | XX   | To file unified return by eligible entities for information's under Building & other Construction Act, 1966                     |
| 331. | Feb 01 <sup>st</sup> | XXI  | To file return by eligible entities for information's under Contract Labour Act, 1970   |
| 332. | Feb 01 <sup>st</sup> | 27   | To file return by eligible entities for information's under Factories Act, 1948   |
| 333. | Feb 01 <sup>st</sup> | ---- | To file return by eligible entities for information's under National & Festive Holidays Act, 1963                               |
| 334. | Feb 15 <sup>th</sup> | XXI  | To file return by eligible entities for information's under Contract Labour Act, 1970   |



### **32. Event based compliances**

| <b>S. No</b> | <b>Form</b> | <b>Type of Legal Obligation</b>   |
|--------------|-------------|---|
| 335.         | 5A          | To file intimation by eligible entities for changes under Employees Provident Fund Act, 1952 within 15 days from change |
| 336.         | MR          | To file intimation by eligible employers for gratuities under Payment of Gratuity Act, 1972 within 30 days              |



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

**337.** *CBDT has declared Gross Direct Tax Collection (GDTC) for Financial Year (FY) 2024-25 (up to January 12, 2025) is Rs. 20.64 Lakh Crore, 19.94% higher than gross collection for corresponding period last year*

- *Vide Press Release dated Jan 12, 2025*

**338.** *Minister of Finance (MoF) has announced Finance Bill (Budget) 2025 in Parliament on Feb 01, 2025.*

- *Vide Finance Bill, 2025 dated Feb 01, 2025*

**339.** *CBDT has issued clarifications for Direct Tax Vivad se Vishwas Scheme, 2024*

- *Vide Notification No. 8/2025 dated Jan 20, 2024.*

**340.** *CBDT has issued guidelines for requirements against to deduct or to collect tax at source under section 194Q + also 206C(1H) (both) on purchase of goods or sale of goods + exemption on purchase + exemption on sale of goods from or to Units located in International Financial service centre (IFSC) at GIFT City Gujarat*

- *Vide Notification No. 3/2025 dated Jan 02, 2025.*
- *Vide Notification No. 6/2025 dated Jan 06, 2025.*





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

**341.** CBIC has informed that revenue collection for Jan 2025 INR 1,95,506/- crore (12.3 % higher than GST revenue in Jan 2024)

- Vide revenue report dated Feb 01, 2024.

**342.** GSTN has issued advisory for hard - locking of auto-populated liability in Form GSTR-3B (Summary return)

- Vide advisory dated Jan 27, 2025.

**343.** GSTN has issued advisory on business continuity for e-invoice + also e-waybill systems (both)

- Vide advisory dated Jan 24, 2025.

**344.** CBIC has cautioned against fraudsters issuing fake summons for GST violations

- Vide Press Release dated Jan 24, 2025.

**345.** GSTN has issued advisory on Amnesty Scheme under section 128A of Central GST Act, 2017 for dealing with waiver of interest + also penalty against outstanding tax dues (both)

- Vide advisory dated Jan 14, 2025.



**346.** GSTN has issued advisory for implementation of mandatory mention of HSN codes in Form GSTR-1 (Outward Supply Return) + also Form GSTR-1A (Amendment to GSTR-1) both

- Vide advisory dated Jan 22, 2025

**347.** GSTN has issued advisory on filing of application for rectification of order confirming demand against wrong availment of Input Tax Credit (ITC)

- Vide advisory dated Jan 07, 2025

**348.** Amendments made based on recommendations of 55th GST Council meeting held on December 21, 2024 at Jaisalmer, Rajasthan

- Vide Notification No. 01/2025 dated Jan 16, 2025
- Vide Notification No. 02/2025 dated Jan 16, 2025
- Vide Notification No. 03/2025 dated Jan 16, 2025
- Vide Notification No. 04/2025 dated Jan 16, 2025
- Vide Notification No. 05/2025 dated Jan 16, 2025
- Vide Notification No. 06/2025 dated Jan 16, 2025



- *Vide Notification No. 07/2025 dated Jan 16, 2025*
- *Vide Notification No. 08/2025 dated Jan 16, 2025*

**349. Achievements of Department of Revenue (Ministry of Finance) in year 2024**

- *Vide Press Release dated Dec 24, 2024*

**(M) Legal updates under International Tax**

**350. CBDT has issued guidelines for application of Principal Purpose Test (PPT) under India's Double Taxation Avoidance Agreements (DTAAs) with various countries**

- *Vide Circular No. 1 dated January 21, 2025.*

**351. CBDT has prescribed Presumptive scheme of taxation for non-resident cruise ship operators under section 44BC**

- *Vide Press release dated January 21, 2025.*
- *Vide Notification No. 9/2025 dated January 21, 2025.*



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