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May 12, 2025

*Good morning my Dear Friend*

We are happy to share our “*weekly*” *research paper* being *published* on “*every Monday*”

*385 FAQs on Legal Compliances + Legal Updates as on May 2025 in India*

*It's relevant*

*For*

*Your kind understanding for legal obligations which are to be compliance*

*By*

*Corporates + also non-corporates “both” in India*

*To avoid financial penalties + also imprisonments “both” under 9 acts “only” like:*

1.  
*Foreign Exchange Management Act (FEMA) 1999*
2.  
*Securities and Exchange Board (SEBI) Act, 1992*
3.  
*Income Tax (IT) Act, 1961*

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4.  
*Companies Act (CA) 2013*
5.  
*Goods and Services Tax (GST) Act, 2017*
6.  
*Special Economic Zones (SEZ) Act, 2005*
7.  
*Software Technology Parks of India (STPI) Act, 2010*
8.  
*Real Estate Regulatory Authority (RERA) Act, 2016*
9.  
*Labour Law Act (LLA) 1988*

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Our research papers are being *published* “weekly” under our *special program* known as

*Darshan Mala Series*

For

*Knowing* about legal *provisions* + also *workings* “both” under

*Different Indian Acts* like:

*Prevention of Corruption (PC) Act,1988* + *Prevention of Money Laundering Act (PMLA) 2002* + also etc. “all”

+

*Different Indian Enforcement agencies* like:

*ED* + *DRI* + *CBI* + *NIA* + *SFIO* + *DGITCI* + *DGGI* + also etc. “all”

+

*Different Indian Regulatory Authorities* like:

*IFSCA* + *RBI* + *SEBI* + *NCB* + *R&AW* + *EOW* + *IB* + *CVC* + *NCLT* + *FIU-IND* + also etc. “all”

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For

Viewing our *brief profile* available on Google

Where our *publically* published *free 150 + research papers* and *25000 + "both"* are available

For

Your kind *reading* + also *reverting back* to us *"both"*

With warm wishes

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# Revolutionize How You Access Credit and Investment Opportunities in India

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01

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- **Income Tax Data:** Securely fetch ITR data to strengthen loan approvals.
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- **GST Analysis:** Evaluate GST returns to assess financial health and creditworthiness.
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02

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## ***My Dear Friend***

***I am presenting Article on 385 Legal Compliances + Legal Updates as on May-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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***<https://www.youtube.com/watch?v=NR13zmq63AI>***

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



## **385 Legal Compliances + Legal Updates as on May-2025 in India**

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## 385 Legal Compliances + Legal Updates as on May-2025 in India

### (A) May-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.	May, 05 <sup>th</sup> 2025	----	April 2025	Monthly	Uploading data by AD Category-I Bank for amount remitted under Liberalized Remittance Scheme (LRS)
2.	May, 07 <sup>th</sup> 2025	ECB - 2	April 2025	Monthly	Filing return by External Commercial Borrowings (ECBs)
3.	May, 15 <sup>th</sup> 2025	DNBS-4B	April 2025	Monthly	Filing Structural Liquidity and Interest Rate Sensitivity report by NBFC- NDSI + also NBFC- D (both)
4.	May, 15 <sup>th</sup> 2025	DNBS-08	April 2025	Monthly	Filing Credit information's for total exposures when exceeding 5 crore to 1 (single) borrower
5.	May, 20 <sup>th</sup> 2025	DNBS-02	March 2025	Annually	To file certain financial details like: (a) Components of assets and liabilities (b) P&L account (c) Etc. By 100% non-deposit NBFC + also non-NDSI-NBFC (both)



## 2. Under Income Tax Act, 1961

S.No	Date of Event	Form or Challan	Period Ending on	Frequency	Type of Legal Obligation
6.	May, 01 <sup>st</sup> 2025	----	March 2026	Recurring	Now TDS not applicable when aggregate annual payments to professionals are below 50 thousand (it was 30 thousand up to March 31, 2025) under section 194J
7.	May, 01 <sup>st</sup> 2025	----	March 2026	Recurring	Now TDS not applicable when aggregate annual payments to brokers / agents are below 20 thousand (it was 15 thousand up to March 31, 2025) under section 194H
8.	May, 01 <sup>st</sup> 2025	----	March 2026	Recurring	Now TDS not applicable when aggregate annual payments to Properties' owners are below 50 thousand "per month" (it was 2.40 lac "per financial year" up to March 31, 2025) under section 194I
9.	May, 01 <sup>st</sup> 2025	----	March 2026	Recurring	Now TDS applicable @ 10% when aggregate annual payments to partners for salary + remuneration + commission + bonus + interest on loan + also interest on capital (all) under section 194T
10.	May, 01 <sup>st</sup> 2025	----	March 2026	Recurring	Now limit for partner's remuneration is increased like: (i) Minimum 3 lac or 90% of book profits whichever is lower when book profits are below 6 lac



					(ii) 60% of book profits when book profits are above 6 lac (iii) Abovementioned amendments are needed in partnership deed
11.	May, 07 <sup>th</sup> 2025	----	April 2025	Monthly	Depositing Commodities Transaction Tax (CTT)
12.	May, 07 <sup>th</sup> 2025	281	April 2025	Monthly	Depositing TDS + TCS by govt. offices where paid through book entry
13.	May, 07 <sup>th</sup> 2025	281	April 2025	Monthly	Depositing TDS + TCS by non govt. offices where paid through bank
14.	May, 07 <sup>th</sup> 2025	285	April 2025	Monthly	Depositing Equalization Levy (EQL)
15.	May, 07 <sup>th</sup> 2025	27C	April 2025	Monthly	Submitting declarations for TCS is not obtained from manufacturer
16.	May, 14 <sup>th</sup> 2025	16 B	March 2025	Monthly	Issuing TDS Certificates under Section 194-IA
17.	May, 14 <sup>th</sup> 2025	16 C	March 2025	Monthly	Issuing TDS Certificates under Section 194-IB
18.	May, 14 <sup>th</sup> 2025	16 D	March 2025	Monthly	Issuing TDS Certificates under Section 194-IM
19.	May, 14 <sup>th</sup> 2025	16 E	March 2025	Monthly	Issuing TDS Certificates under Section 194-S
20.	May, 15 <sup>th</sup> 2025	3BC	April 2025	Monthly	Filing statement (return) by recognized association when client's code was changed
21.	May, 15 <sup>th</sup> 2025	3BB	April 2025	Monthly	Filing return by stock exchange(s) for transactions when client's code is modified



22.	May, 15 <sup>th</sup> 2025	24G	April 2025	Monthly	Filing return for TDS + TCS (both) by Govt. deductors "without" depositing tax to exchanger's (govt.) account
23.	May, 15 <sup>th</sup> 2025	27EQ	March 2025	Quarterly	To file TCS statement (return) by collectors for TCS collected under section 206C of Income Tax Act (ITA) 1961
24.	May, 30 <sup>th</sup> 2025	26QB	April 2025	Monthly	Filing challan-cum-return for TDS under Section 194-IA
25.	May, 30 <sup>th</sup> 2025	26QC	April 2025	Monthly	Filing challan-cum-return for TDS under Section 194-IB
26.	May, 30 <sup>th</sup> 2025	26QD	April 2025	Monthly	Filing challan-cum-return for TDS under Section 194-M
27.	May, 30 <sup>th</sup> 2025	26QE	April 2025	Monthly	Filing challan-cum-return for TDS under Section 194-S
28.	May, 30 <sup>th</sup> 2025	49C	March 2025	Annually	Filing statement by Non-residents for maintaining Liaison Office (LO) in India
29.	May, 30 <sup>th</sup> 2025	27D	March 2025	Quarterly	Issuing TCS certificate by collectors
30.	May, 31 <sup>st</sup> 2025	9A	March 2025	Annually	Filing applications by trusts/institutions for exercising options to apply incomes of previous year in next year + also in future "both" where due date for filing ITR is Jul 31, 2025.
31.	May, 31 <sup>st</sup> 2025	10	March 2025	Annually	Filing statements by trusts / institutions for accumulating incomes for future applications under section 10(21) + also 11(1) "both" where due date for filing ITR is Jul 31, 2025.
32.	May, 31 <sup>st</sup> 2025	10BD	March 2025	Annually	Filing statements by trusts / institutions for Donors + Donations received under section 80G + also 35 "all"



33.	May, 31 <sup>st</sup> 2025	10BE	March 2025	Annually	Downloading certificates of Donations/contributions from IT portal + also to submit to Donors/contributors.
34.	May, 31 <sup>st</sup> 2025	24Q 26Q 27Q	March 2025	Quarterly	Filing statements by TDS deductees
35.	May, 31 <sup>st</sup> 2025	26QF	March 2025	Quarterly	Filing statements by exchange for tax deposited on transfers of Virtual Digital Assets (VDAs) under section 194S
36.	May, 31 <sup>st</sup> 2025	61A	March 2025	Annually	(i) Filing statements for financial transactions i.e. Dividend + Interest + also etc. (all) (ii) Filing statements by taxpayers liable for Tax Audit + also having transactions where cash is received exceeding 2 lacs against sales. (iii) Taxpayers are not required to file statements for Nil transactions.
37.	May, 31 <sup>st</sup> 2025	61B	Dec 2024	Annually	(i) Filing statements by reporting financial institutions for reportable accounts. (ii) Reporting financial institutions are not required to file statements for Nil transactions.
38.	May, 31 <sup>st</sup> 2025	----	March 2025	Annually	Filing TDS statements by Approved Superannuation Fund's trustees for contributions paid
39.	May, 31 <sup>st</sup> 2025	49A	March 2025	Annually	Filing applications by non-individual taxpayers for PAN's allotments where they have entered into financial transactions in aggregate INR 2.50 Lacs + also not having PAN "both"



40.	May, 31 <sup>st</sup> 2025	49A	March 2025	Annually	<p>Filing applications by certain persons for PAN's allotment where they have entered into financial transactions in aggregate INR 2.50 Lacs + also not having PAN "both like:</p> <ul style="list-style-type: none"> <li>(i) Managing Director (MD)</li> <li>(ii) Director</li> <li>(iii) Partner</li> <li>(iv) Trustee</li> <li>(v) Author</li> <li>(vi) Founder</li> <li>(vii) Karta</li> <li>(viii) Chief Executive Officer (CEO)</li> <li>(ix) Principal officer or office bearer of non-individual resident person</li> </ul>
41.	May, 31 <sup>st</sup> 2025	49AA	March 2025	Annually	<p>Filing applications by certain persons specified under rule 114(3)(v) of ITR, 1962 like:</p> <ul style="list-style-type: none"> <li>(i) MD</li> <li>(ii) Director</li> <li>(iii) Partner</li> <li>(iv) Trustee</li> <li>(v) Author</li> <li>(vi) Founder or Karta or CEO</li> </ul>



### 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
42.	May, 01 <sup>st</sup> 2024	----	March 2026	Recurring	Computing aggregate annual turnover for year ending March 31, 2025 for certain compliances like: (i) QRMP scheme (ii) Composition scheme (iii) E-invoice's applicability (iv) Etc.
43.	May, 01 <sup>st</sup> 2024	----	March 2026	Recurring	Registering for Input Service Distributor (ISD) when taxpayers have branches in different states + also receiving common Input Tax Credit (ITC) both.
44.	May, 01 <sup>st</sup> 2024	----	March 2026	Recurring	Registering for e-invoices when aggregate annual turnover is exceeding 5 crore for year ending March 31, 2025
45.	May, 01 <sup>st</sup> 2024	----	March 2026	Recurring	Restricting for issuing e-invoices + credit notes + also debit notes (all) older than 30 days when aggregate annual turnover is exceeding 10 crore for year ending March 31, 2025
46.	May, 01 <sup>st</sup> 2024	----	March 2026	Recurring	Authenticating for Multi factor by 100% taxpayers
47.	May, 10 <sup>th</sup> 2025	SRM -II	April 2025	Monthly	Filing return by manufacturers for specified goods against inputs used in final products produced



48.	May, 10 <sup>th</sup> 2025	GSTR - 7	April 2025	Monthly	Filing return by Tax deductors
49.	May, 10 <sup>th</sup> 2025	GSTR - 8	April 2025	Monthly	Filing return by E-Commerce operators
50.	May, 11 <sup>th</sup> 2025	GSTR - 1	April 2025	Monthly	Filing return when annual turnover is exceeding INR 5 crore
51.	May, 13 <sup>th</sup> 2025	GSTR - IFF	April 2025	Monthly	(a) Uploading invoice under QRMP scheme not required for month of June + Sep + Jan + May = 4 months or (b) Uploading invoice under QRMP scheme required for month of May + June + July + August + Jan + Jan + Feb + Feb = 8 months
52.	May, 13 <sup>th</sup> 2025	GSTR - 6	April 2025	Monthly	Filing return by Input Service Distributors (ISDs)
53.	May, 13 <sup>th</sup> 2025	GSTR - 5	April 2025	Monthly	Filing return by Non-resident dealers
54.	May, 18 <sup>th</sup> 2025	CMP-08	April 2025	Monthly	Filing declaration for summary of self-assessed tax payable by dealer (opted for composition levy)
55.	May, 20 <sup>th</sup> 2025	GSTR - 5A	April 2025	Monthly	Filing return by OIDAR service provider
56.	May, 20 <sup>th</sup> 2025	GSTR - 3B	April 2025	Monthly	Depositing GST when annual turnover is exceeding INR 5 cr.
57.	May, 20 <sup>th</sup> 2025	GSTR - 1A	April 2025	Monthly	Amending details already furnished in GSTR-1 "if needed"
58.	May, 22 <sup>nd</sup> 2025	GSTR - 3B	April 2025	Monthly	Depositing GST when annual turnover is not exceeding 5 crore for Category- I States



59.	May, 24 <sup>th</sup> 2025	GSTR - 3B	April 2025	Monthly	Depositing GST when annual turnover is not exceeding INR 5 crore for Category- II States
60.	May, 25 <sup>th</sup> 2025	GSTR - 3B	April 2025	Monthly	Depositing GST when annual turnover is not exceeding INR 5 crore + opted QRMP Scheme
61.	May, 25 <sup>th</sup> 2025	GSTR- PMT-06	April 2025	Monthly	Depositing tax for QRMP Scheme
62.	May, 30 <sup>th</sup> 2025	GSTR - 11	April 2025	Monthly	Filing return by Unique Identification Number (UIN) holder like embassies + etc. (both) to get refund against ITC
63.	May, 30 <sup>th</sup> 2025	ITC-03	March 2026	Annually	Reverting ITC by composition dealer for stocks + also capital goods "both" when opting composition scheme for financial year ending on March 31, 2026.



#### 4. Under Companies Act (CA), 2013

S.No	Date of Event	Act	Application or Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
64.	May, 30 <sup>th</sup> 2025	CA, 2013	PAS-6	March 2025	Halfyearly	Filing Audit reports by unlisted public companies for reconciliation of share capital
65.	May, 30 <sup>th</sup> 2025	CA, 2013	FC-4	March 2025	Annually	Filing annual return by foreign companies Branch Office (BO) + Liasson Office (LO) for foreign contributions received + also utilized "both"
66.	May, 30 <sup>th</sup> 2025	CA, 2013	LLP-11	March 2025	Annually	Filing return by LLPs for certain purposes like: (i) Total contribution by/to partners of LLPs (ii) Details for notices received towards Penalties imposed / compounding offenses committed



### 5. Under Securities and Exchange Board of India (SEBI) Act, 1992

S.No	Date of Event	Act	Application or Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
67.	May 15 <sup>th</sup> 2025	SEBI Act, 1992	----	March 2025	Quarterly	Filing 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)
68.	May 15 <sup>th</sup> 2025	SEBI Act, 1992	----	March 2025	Quarterly	Filing 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)
69.	May 30 <sup>th</sup> 2025	SEBI Act, 1992	----	March 2025	Annually	Filing Secretarial Compliance Report (SCR) by listed companies in specified format in XBRL for demonstrating compliances with SEBI regulations and circulars under SEBI's regulation 24A



70.	May 30 <sup>th</sup> 2025	SEBI Act, 1992	----	March 2025	Annually	Filing financial results + also Limited Review Report (LRR) obtained from statutory auditors "both" by listed companies in specified format for giving assurance that financial information's presented are prepared in accordance with applicable financial reporting frameworks under SEBI's regulation 33(3)(d)
71.	May 30 <sup>th</sup> 2025	SEBI Act, 1992	----	March 2025	Annually	Filing certificate as obtained from practicing Company Secretary (CS) by share transfer agents that 100% certificates were issued within 30 days from date of lodgement for transfers + sub-divisions + consolidations + renewals + exchanges + endorsements of call + allotment monies for ensuring compliances + also managing company's share transfer process "all" under SEBI's regulation 40(10)



### 6. Under Special Economic Zone (SEZ) Act, 2005

S.No	Date of Event	Act	Application or Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
72.	May, 05 <sup>th</sup> 2025	SEZ Act, 2005	----	April 2025	Monthly	Filing Progress Report (PR) by SEZ's units under Special Economic Zones (SEZ) Act, 2005
73.	May, 10 <sup>th</sup> 2025	SEZ Act, 2005	SERF	April 2025	Monthly	Filing report by SEZ's units under Special Economic Zones (SEZ) Act, 2005
74.	May, 30 <sup>th</sup> 2025	SEZ Act, 2005	----	April 2025	Monthly	Filing SOFTEX by SEZ's units under Special Economic Zones (SEZ) Act, 2005



### 7. Under Software Technology Parks of India (STPI) Act, 2010

S.No	Date of Event	Act	Application or Form or	Period Ending on	Frequency	Type of Legal Obligations
75.	May, 07 <sup>th</sup> 2025	STPI Act, 2010	----	April 2025	Monthly	Filing Progress Report (PR) by STP units + also Non STP units (both) under Software Technology Parks of India (STPI) Act, 2010
76.	May, 10 <sup>th</sup> 2025	STPI Act, 2010	SERF	April 2025	Monthly	Filing report by STP units under Software Technology Parks of India (STPI) Act, 2010
77.	May, 30 <sup>th</sup> 2025	STPI Act, 2010	----	April 2025	Monthly	Filing SOFTEX by STPI units under Software Technology Parks of India (STPI) Act, 2010



### 8. Under Labour Law Act (LLA), 1948

S.No	Date of Event	Act	Application or Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
78.	May, 15 <sup>th</sup> 2025	LLA Act, 1948	EPF	April 2025	Monthly	Depositing Employee Provident Fund (EPF) Contribution by employers under Employee Provident Fund and Miscellaneous Provisions Act, 1952
79.	May, 15 <sup>th</sup> 2025	Provident Fund, 1952	ECR	April 2025	Monthly	Filing challan-cum-return for PF
80.	May, 15 <sup>th</sup> 2025	ESI, 1948	ESI	April 2025	Monthly	Depositing contribution by employers
81.	May, 30 <sup>th</sup> 2025	LLA Act, 1948	----	April 2025	Monthly	Depositing Maharashtra State Tax by professionals under Professions, Trades, Callings and Employments Act, 1975



**(B) Legal compliances under Foreign Exchange Management Act (FEMA) 1999****9. Monthly compliances**

S.No	Date of Event	Form	Period Ending on	Type of Legal Obligation
82.	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
83.	07 <sup>th</sup> of month	ECB - 2	Preceding month	To file return by borrowers for External Commercial Borrowings (ECBs) from outside India
84.	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)
85.	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



## 10. Quarterly compliances

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



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



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



## 11. *Annually compliances*

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



## 12. Event based compliances

S.No	Form	Type of Legal Obligation
99.	<i>DI + also FIFP' reporting (both)</i>	<i>To file intimation by Indian custodians within 30 days from date of issue or transfer or sponsored or unsponsored Depository Receipts (DRs) any</i>
100.	<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>
101.	<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>
102.	<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>
103.	<i>FD-LLP-II</i>	<i>(a) To file intimation by eligible LLPs within 60 days from date of transfer of LLPs' shares (b) Abovementioned filling is required by resident transferors or transferees (any)</i>
104.	<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****13. Quarterly compliances**

<b>S. No</b>	<b>Date of Event</b>	<b>Type of Legal Obligation</b>
<b>105.</b>	(a) April 21 <sup>st</sup> (b) July 21 <sup>st</sup> (c) Oct 21 <sup>st</sup> (d) Jan 21 <sup>st</sup>	To file statement by listed companies in specified format for Grievance Redressal Mechanism (GRM) under SEBI's regulation 13(3)
<b>106.</b>	(a) April 21 <sup>st</sup> (b) July 21 <sup>st</sup> (c) Oct 21 <sup>st</sup> (d) Jan 21 <sup>st</sup>	To file Corporate Governance Report (CGR) by listed companies in specified format under SEBI's regulation 27 (2)(a)
<b>107.</b>	(a) April 21 <sup>st</sup> (b) July 21 <sup>st</sup> (c) Oct 21 <sup>st</sup> (d) Jan 21 <sup>st</sup>	To file Shareholding Pattern by listed companies in specified format under SEBI's regulation Reg 31(1)(b)



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



## 14. *Annually compliances*

S.No	Date of Event	Type of Legal Obligations
112.	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>
113.	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>
114.	May 30 <sup>th</sup>	<i>Filing Secretarial Compliance Report (SCR) by listed companies in specified format in XBRL for demonstrating compliances with SEBI regulations and circulars under SEBI's regulation 24A</i>
115.	May 30 <sup>th</sup>	<i>Filing financial results + also Limited Review Report (LRR) obtained from statutory auditors "both" by listed companies in specified format for giving assurance that financial information's presented are prepared in accordance with applicable financial reporting frameworks under SEBI's regulation 33(3)(d)</i>
116.	May 30 <sup>th</sup>	<i>Filing certificate as obtained from practicing Company Secretary (CS) by share transfer agents that 100% certificates were issued within 30 days from date of lodgement for transfers + sub-divisions + consolidations + renewals + exchanges + endorsements of call + allotment monies for ensuring compliances + also managing company's share transfer process "all" under SEBI's regulation 40(10)</i>



## 15. Event based compliances

S.No	Type of Legal Obligations
117.	<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>
118.	<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>
119.	<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>
120.	<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>
121.	<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>



122.	<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>
123.	<p><i>To submit intimation by listed companies to stock exchange(s) in specified format for certain decisions within maximum 30 minutes from announcement under SEBI's Regulation 30(6) read with Part A(4) of schedule III like</i></p> <p><i>(a) Decision for dividends and/or cash bonuses recommended or declared or decision to pass any dividend and date on which dividend are to be paid or dispatched</i></p> <p><i>(b) Decision for cancellation of dividend with reasons</i></p> <p><i>(c) Decision for buyback of securities</i></p> <p><i>(d) Decision for proposed fund raising</i></p> <p><i>(e) Decision for issue of bonus shares + also date (both) for bonus shares to be credited or dispatched</i></p> <p><i>(f) Decision for reissue of forfeited shares + securities + issue of shares + also securities (all) held for future issue or creation in any form or new shares or securities or other rights or privileges or benefits to subscribe (any)</i></p>
124.	<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>



125.	<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>
126.	<i>To submit intimation by listed companies to stock exchange(s) in specified format for material information's within maximum 24 hours from occurrence of event under SEBI's Regulation 31A(8) like : (a) Information's for receipt of request for re-classification from promoter(s) (b) Information's for minutes of BoD's meeting considering abovementioned request + also opinion of BoDs against request (both)</i>
127.	<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>
128.	<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>
129.	<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>



130.	<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>
131.	<p><i>(a) To ensure registering securities' transfers in name of transferees + also to issue certificates or receipts or advices (any) for transfers by listed companies</i></p> <p style="text-align: center;"><i>Or</i></p> <p><i>(b) To ensure issuing valid objections or intimations to transferees or transferors (any) by listed companies within maximum 15 days from date of receipt of request for transfer under SEBI's Regulation 40(3)</i></p>
132.	<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>
133.	<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>
134.	<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>



135.	<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>
136.	<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>
137.	<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>
138.	<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>
139.	<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>
140.	<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>



141.	<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>
142.	<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>
143.	<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>
144.	<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>
145.	<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>
146.	<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>



<b>147.</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>148.</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>149.</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****16. 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>
150.	07 <sup>th</sup> of month	----	Preceding month	To deposit <b>Commodities Transaction Tax (CTT)</b>
151.	07 <sup>th</sup> of month	10BD	Preceding month	To deposit <b>Securities Transaction Tax (STT)</b>
152.	07 <sup>th</sup> of month	27C	Preceding month	To submit declarations for <b>TCS is not collected from manufacturer</b>
153.	07 <sup>th</sup> of month	281	Preceding month	To deposit <b>TDS + TCS by govt. offices when paid through book entry</b>
154.	07 <sup>th</sup> of month	281	Preceding month	To deposit <b>TDS + TCS by non govt. offices when paid through bank</b>
155.	07 <sup>th</sup> of month	285	Preceding month	To deposit <b>Equalization Levy (EQL)</b>
156.	14 <sup>th</sup> of month	16 B	Previous to Preceding month	To issue <b>TDS Certificates under Section 194-IA</b>
157.	14 <sup>th</sup> of month	16 C	Previous to Preceding month	To issue <b>TDS Certificates under Section 194-IB</b>



158.	14 <sup>th</sup> of month	16 D	Previous to Preceding month	To issue TDS Certificates under Section 194-IM
159.	14 <sup>th</sup> of month	16 E	Previous to Preceding month	To issue TDS Certificates under Section 194-S
160.	15 <sup>th</sup> of month	3BB	Preceding month	To file returns by stock exchange(s) for transactions when client's codes were modified
161.	15 <sup>th</sup> of month	3BC	Preceding month	To file statement (return) by recognized association when client's code was changed
162.	15 <sup>th</sup> of month	24G	Preceding month	To file statement (return) by govt.'s offices when TDS/TCS paid through book entry
163.	30 <sup>th</sup> of month	26QB	Preceding month	To file challan-cum-returns for TDS under Section 194-IA
164.	30 <sup>th</sup> of month	26QC	Preceding month	To file challan-cum-returns for TDS under Section 194-IB
165.	30 <sup>th</sup> of month	26QD	Preceding month	To file challan-cum-returns for TDS under Section 194-M
166.	30 <sup>th</sup> of month	26QE	Preceding month	To file challan-cum-returns for TDS under Section 194-S



### 17. Quarterly compliances

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



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



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



<b>181.</b>	(a) June 30 <sup>th</sup> (b) July 31 <sup>st</sup> (c) Oct 31 <sup>st</sup> (d) Jan 31 <sup>st</sup>	26QAA	To file statement (return) by banks for non-TDS on interest on time deposit
<b>182.</b>	(a) June 15 <sup>th</sup> , (b) Sept 15 <sup>th</sup> (c) Dec 15 <sup>th</sup> (e) March 15 <sup>th</sup>	----	To deposit advance income-tax's instalments by taxpayers other than those are covered under section 44AD + also 44ADA (both)
<b>183.</b>	(a) July 7 <sup>th</sup> (b) Oct 7 <sup>th</sup> (c) Jan 7 <sup>th</sup> (d) March 7 <sup>th</sup>	----	To file statement (return) by collector for collections + recoveries against Equalization Levy (EL) on e-commerce supply of goods + also services (all)

### 18. Half yearly compliances

S.No	Date of Event	Form or Challan	Type of Legal Obligations
<b>184.</b>	(a) April 30 <sup>th</sup> (b) Oct 30 <sup>th</sup>	61	(a) To submit declaration by individuals + agriculturists + others when they have no taxable incomes + also not required to hold PAN (all)  But (b) They are required to make certain transactions



### 19. *Annually compliances*

<i>S.No</i>	<i>Date of Event</i>	<i>Form or Challan</i>	<i>Type of Legal Obligations</i>
<b>185.</b>	<i>May 30<sup>th</sup></i>	<i>49C</i>	<i>To file statement (return) by foreign company's Liaison Office (LO) for permitted activities carried in India against financial year ending on March 31</i>
<b>186.</b>	<i>May 30<sup>th</sup></i>	<i>52A</i>	<i>To file statement (return) by Individuals + entities engaged in film production's business for reporting details against payments + also incomes (all) against financial year ending on March 31</i>
<b>187.</b>	<i>May 31<sup>st</sup></i>	<i>10BD</i>	<i>To file application by Charitable Institutions for retaining incomes against future's activities when registered under section 80G against financial year ending on March 31</i>
<b>188.</b>	<i>May 31<sup>st</sup></i>	<i>49A</i>	<i>To file application by residents of India when entering into transactions not exceeding 2,49,999.99 against financial year ending on March 31</i>
<b>189.</b>	<i>May 31<sup>st</sup></i>	<i>49AA</i>	<i>To file application by MD or Director or Partner or Trustee or Author or Founder or Karta or CEO (any) specified under rule 114(3)(v) of ITR, 1962 against financial year ending on March 31</i>
<b>190.</b>	<i>May 31<sup>st</sup></i>	<i>61A</i>	<i>To file statement (return) by specified persons for Specified Financial Transactions (SFT) specified under section 285BA(1) against financial year ending on March 31</i>



191.	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
192.	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
193.	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
194.	June 15 <sup>th</sup>	16	To issue TDS certificates by employers to employees for financial year ending on March 31
195.	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
196.	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
197.	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
198.	June 30 <sup>th</sup>	3AF	(a) To file statement (return) for claiming certain preliminary expenses under section 35D(2)(a) against financial year ending on March 31 (b) When due dates for abovementioned application are required to be 1 month prior to their ITR's filing date like July 31 <sup>st</sup>



199.	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
200.	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
201.	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
202.	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
203.	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
204.	July 31 <sup>st</sup>	ITR-1 ITR-2 ITR-3 ITR-4 ITR-5 ITR-7	To file statement (return) by 100% assesses except followings: (a) By 100% Corporate assesseees (b) By 100% Non-corporate assesseees when books of accounts are required to be audited (c) By 100% working partners for partnership firms + also LLPs (both) (d) By 100% spouses under section 5A (e) By 100% assesseees when TP audits are required to be carried
205.	July 31 <sup>st</sup>	3CFA	To exercise option by eligible assesses for paying tax against incomes through royalties from Patents
206.	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)



207.	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
208.	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)
209.	July 31 <sup>st</sup>	10-ID	To exercise option for paying tax under section 115BAB (7) where concessional Income tax rate @ 15%
210.	July 31 <sup>st</sup>	10-IEA	(a) To exercise option by eligible assesses under section 115BAC (6) (i) (b) To withdrawn option under section 115BAC (6)
211.	July 31 <sup>st</sup>	10-IF	To exercise option by co-operative societies for paying tax under section 115BAD (4)
212.	July 31 <sup>st</sup>	10-IFA	To exercise option by co-operative societies for Alternative Tax Regime (ATR) under section 115BAE
213.	July 31 <sup>st</sup>	10-II	To file statement by specified funds for exempted incomes under section 10 (23FF)
214.	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



215.	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)
216.	July 31 <sup>st</sup>	SWF	To obtain Audit Report (AR) by Sovereign Wealth Fund (SWF) for claiming exemption under section 10(23FE)
217.	Sep 30 <sup>th</sup>	3AC	(a) To obtain Audit Report (AR) by corporates' + also non-corporates' (both) under section 33AB(2) where accounts of business or profession are to be audited (b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>
218.	Sep 30 <sup>th</sup>	3AD	(a) To obtain Audit Report (AR) by corporates' + also non-corporates' (both) under section 33ABA(2) where accounts of business are to be audited (b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>
219.	Sep 30 <sup>th</sup>	3AE	(a) To obtain Audit Report (AR) by corporates' + also non-corporates' (both) under section 35D(4) or 35E(6) (b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>



220.	Sep 30 <sup>th</sup>	3AF	(a) To file statement (return) by eligible assesses for claiming certain preliminary expenses under section 35D(2)(a) (b) When due dates for abovementioned application are required to be 1 month prior to their ITR's filing date like Oct 31 <sup>st</sup>
221.	Sep 30 <sup>th</sup>	3CA-CD or 3CB-CD	(a) To obtain Audit Report (AR) by 100% corporates' + also non-corporates' (both) assesses under section 44AB (b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>
222.	Sep 30 <sup>th</sup>	3CE	(a) To obtain Audit Report (AR) by corporates' + also non-corporates' (both) under section 44DA(2) (b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>
223.	Sep 30 <sup>th</sup>	3CEA	(a) To obtain Audit Report (AR) by corporates' + also non-corporates' (both) when total incomes are including profits and gains from slump sale if any (b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>
224.	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>
225.	Sep 30 <sup>th</sup>	3CEF	(a) To obtain Compliance Report (CR) by corporates' + also non-corporates' (both) for Advance Pricing Agreement (APA) (b) When due dates for abovementioned application are required to be 30 days prior to their ITR's filing date like Oct 31 <sup>st</sup>
226.	Sep 30 <sup>th</sup>	10B or 10BB	(a) To obtain Audit Report (AR) by funds + trusts + university + medical institutions + also educational institutions (all) (b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>
227.	Sep 30 <sup>th</sup>	10CCB	(a) To obtain Audit Report (AR) by corporates' + also non-corporates' (both) under sections 80-IA(7) or 80-I(7) or 80-IB or 80-IC or 80-IAC or 80-IE (any) (b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>
228.	Sep 30 <sup>th</sup>	10DA	(a) To obtain Audit Report (AR) by corporates' + also non-corporates' (both) under section 80JJAA (b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date like Oct 31 <sup>st</sup>



229.	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>
230.	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>
231.	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>
232.	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>



233.	Oct 31 <sup>st</sup>	ITR-3 ITR-5 ITR-6 ITR-7	To file statement (return) by 100% assesses when books of accounts are to be audited + also assesses are not required to obtain audit report for International Transactions (ITs) or Specified Domestic Transactions (SDTs) any under section 92E
234.	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)
235.	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)
236.	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)
237.	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)



238.	Oct 31 <sup>st</sup>	3CLA	(a) To submit audited accounts to Secretary, Department of Scientific and Industrial Research by eligible assesses for deduction under Section 35(2AB) (b) When required to submit abovementioned audited accounts within 1 month prior to ITR's filing date like Dec 30 <sup>th</sup>
239.	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)
240.	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)
241.	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)
242.	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)



243.	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)
244.	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)
245.	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)
246.	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)
247.	Oct 31 <sup>st</sup>	10-IEA	(a) To exercise option under section 115BAC (6) (i) or (b) To withdrawn option under section 115BAC (6) when accounts are to be audited + also ITR to be filed up to Dec 30 <sup>th</sup> (both)
248.	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)



249.	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)
250.	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)
251.	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)
252.	Dec 30 <sup>th</sup> Dec 15 <sup>h</sup>	ITR-3 ITR-5 ITR-6 ITR-7	To file statement (return) by 100% assesses when books of accounts are to be audited + also assesses are required to obtain audit report for International Transactions (ITs) or Specified Domestic Transactions (SDTs) any under section 92E
253.	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)
254.	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)



255.	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)
256.	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)
257.	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)
258.	Dec 31 <sup>st</sup>	ITR-1 to ITR-7	To file belated + also revised (both) returns by eligible entities like financial year ending on March 31, 2024 / Assessment Year (AY) 2024-25
259.	Dec 31 <sup>st</sup>	3CEAD	(a) To obtain Transfer Pricing (TP) Report when parent entities are located outside India under section 286(4)  (b) When accounting year is followed by parent entities located outside India is Dec 31 <sup>st</sup> like accounting year ending on Dec 31 <sup>st</sup> 2023 for obtaining TP Report (3CEAD) up to Dec 31, 2024
260.	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



261.	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
262.	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
263.	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
264.	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
265.	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**

### **20. Half yearly compliances**

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

### **21. Annually compliances**

S. No	Date of Event	Form	Type of Legal Obligations
268.	April 1 <sup>st</sup>	DIR-8	To submit intimation by directors to company for their disqualifications
269.	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
270.	April 30 <sup>th</sup>	MSC-3	To file return by dormant companies to ROC



271.	April 30 <sup>th</sup>	----	To pass resolutions by Board of Directors (BoDs) for public deposits' non-acceptance
272.	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
273.	May 30 <sup>th</sup>	11	To file return by LLPs to ROC
274.	June 30 <sup>th</sup>	DPT-3	To file return by companies to ROC for public deposits are outstanding at end of financial year
275.	Sep 27 <sup>h</sup>	----	To file accounts by One Person Companies (OPCs) to ROC
276.	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
277.	Sep 30 <sup>th</sup>	DIR-3	To apply or to renew KYC by directors
278.	Sep 30 <sup>th</sup>	----	To obtain ISIN by private limited companies from CDSL or NSDL (any)
279.	Sep 30 <sup>th</sup>	----	To Convene Annual General Meeting (AGM) by 100% companies
280.	Oct 29 <sup>th</sup>	AOC-4	To file financial statements (balance sheet etc.) by 100% companies to ROC
281.	Oct 30 <sup>th</sup>	LLP-8	To file statement for Account and Solvency by 100% LLPs to ROC
282.	Dec 29 <sup>th</sup>	MGT-7	To file return by 100% companies to ROC



283.	Dec 29 <sup>th</sup>	MGT-7A	To file Abridged return by OPCs + also small companies (both) to ROC
284.	Dec 29 <sup>th</sup>	MGT-8	To obtain certificate from practicing Company Secretary (CS) by eligible companies like: (a) When paid-up share capital is 10 crore or above Or (b) When turDecer is 50 crore or above
285.	Dec 30 <sup>th</sup>	NFRA-2	To file return by Statutory Auditors to ROC when NFRA is applicable
286.	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
287.	Dec 31 <sup>st</sup>	ODI Part III	To file intimation by companies to ROC for disinvestment through different modes like: (a) Through company's shares sale (b) Through company's shares transfer (c) Through company's closure (d) Through company's voluntary liquidation (e) Through company's winding up (f) Through company's merger (g) Through company's amalgamation



## 22. Event based compliances

S.No	Form	Type of Legal Obligations
288.	ADT-1	To file intimation by 100% companies for Statutory Auditors' appointment + also re-appointment (both) to ROC
289.	CSR-1	To file registration's application by eligible companies for undertaking CSR activities to ROC
290.	CRA-2	To file intimation by eligible companies for Cost Auditor's appointment to ROC (a) Within 30 days from date of BoDs Or (b) Up to September 28 <sup>th</sup> whichever is earlier
291.	CRA-4	To file Cost Audit Report (CAR) to central govt. by eligible companies in 30 days from its receipt to ROC
292.	DIR-12	To file intimation by eligible companies for CEO + CFOs + also CSs (all) appointments to ROC
293.	FC-2	To file return by eligible foreign companies for alternations in documents to ROC within 30 days from date of its alternation.
294.	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
295.	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.



296.	MGT-3	To file intimation by foreign companies for office address change to ROC in 30 days from change
297.	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
298.	MGT-10	To file return by 100% listed companies for changes in number of shares (a) Held by promoters  Or (b) Held by top 10 shareholders to ROC within 15 days from change's date
299.	MGT-14	To file resolutions + also agreements (both) by 100% companies to ROC within 30 days from date of BoDs' meeting
300.	MGT-15	To file report by 100% Listed Companies for AGM to ROC within 30 days from AGM's conclusion date
301.	MR-1	To file return by eligible companies for appointment + re-appointment against Managing Director (MD) + Whole Time Director (WTD) + also manager (all)
302.	NFRA-1	To file intimation by NFRA eligible companies for Statutory Auditors' appointment + also re-appointment (both) to ROC
303.	PAS-3	To file return by 100% companies for allotment with register against private placement within 15 days
304.	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

### 23. Monthly compliances

S.No	Date of Event	Form or Challan	Period Ending on	Type of Legal Obligations
305.	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
306.	10 <sup>th</sup> of month	GSTR - 7	Preceding month	To file return by Tax deductors
307.	10 <sup>th</sup> of month	GSTR - 8	Preceding month	To file return by E-Commerce operators
308.	11 <sup>th</sup> of month	GSTR - 1	Preceding month	To file return when annual turnover is exceeding INR 5 crore
309.	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 or (d) To upload invoice under QRMP scheme when required for month of Aug + Aug + Aug + Aug + Feb + Feb + Aug + Aug = 8 months
310.	13 <sup>th</sup> of month	GSTR - 5	Preceding month	To file return by Non-resident dealers



311.	13 <sup>th</sup> of month	GSTR - 6	Preceding month	To file return by Input Service Distributors (ISDs)
312.	18 <sup>th</sup> of month	CMP-08	Preceding month	To file Declaration by composition dealer for summary of self-assessed tax payable
313.	20 <sup>th</sup> of month	GSTR - 1A	Preceding month	To amend details already furnished in GSTR-1 "if needed"
314.	20 <sup>th</sup> of month	GSTR - 3B	Preceding month	To deposit GST when annual turDecer is exceeding INR 5 crore
315.	20 <sup>th</sup> of month	GSTR - 5A	Preceding month	To file return by OIDAR service providers
316.	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
317.	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
318.	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)
319.	25 <sup>th</sup> of month	GSTR- PMT-06	Preceding month	To deposit GST by dealers when opted QRMP Scheme
320.	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



## 24. Quarterly compliances

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



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



## 25. *Annually compliances*

<i>S.No</i>	<i>Date of Event</i>	<i>Form or Challan</i>	<i>Type of Legal Obligations</i>
<b>328.</b>	<i>April 01<sup>st</sup></i>	<i>CMP-02</i>	<i>To exercise option by dealers for Composition scheme</i>
<b>329.</b>	<i>Dec 30<sup>th</sup></i>	<i>GSTR-1</i>	<i>To declare details by dealers for credit notes</i>
<b>330.</b>	<i>Dec 30<sup>th</sup></i>	<i>---</i>	<i>To rectify errors or omissions by dealers in already filed Form GSTR-1</i>
<b>331.</b>	<i>Dec 30<sup>th</sup></i>	<i>---</i>	<i>To rectify errors or omissions or incorrect particulars (any) by dealers in already filed Form GSTR-3B</i>
<b>332.</b>	<i>Dec 30<sup>th</sup></i>	<i>---</i>	<i>To rectify errors or omissions or incorrect particulars (any) by dealers in already filed Form GSTR-8</i>
<b>333.</b>	<i>Dec 31<sup>st</sup></i>	<i>9</i>	<i>To file Annual return by dealers</i>
<b>334.</b>	<i>Dec 31<sup>st</sup></i>	<i>9A</i>	<i>To file Annual return by composition dealers</i>
<b>335.</b>	<i>Dec 31<sup>st</sup></i>	<i>9C</i>	<i>To file reconciliation statement (return) by dealers</i>



## **(G) Legal compliances under Special Economic Zones (SEZ) Act 2005**

### **26. Monthly compliances**

<b>S.No</b>	<b>Date of Event</b>	<b>Form</b>	<b>Type of Legal Obligations</b>
336.	5 <sup>th</sup> of month	----	To file Progress Report (PR) by SEZ's units under Special Economic Zones (SEZ) Act, 2005
337.	10 <sup>th</sup> of month	SERF	To file report by SEZ's units under Special Economic Zones (SEZ) Act, 2005
338.	30 <sup>th</sup> of month	----	To file SOFTEX by SEZ's units under Special Economic Zones (SEZ) Act, 2005

### **27. Annually compliances**

<b>S.No</b>	<b>Date of Event</b>	<b>Form</b>	<b>Type of Legal Obligations</b>
339.	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****28. Monthly compliances**

<b>S.No</b>	<b>Date of Event</b>	<b>Form</b>	<b>Type of Legal Obligations</b>
340.	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
341.	10 <sup>th</sup> of month	SERF	To file report by STP units under Software Technology Parks of India (STPI) Act, 2010
342.	30 <sup>th</sup> of month	----	To file SOFTEX by STP units under Software Technology Parks of India (STPI) Act, 2010

**29. Annually compliances**

<b>S.No</b>	<b>Date of Event</b>	<b>Form</b>	<b>Type of Legal Obligations</b>
343.	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****30. Annually compliances**

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

**31. Event based compliances**

S.No	Form	Type of Legal Obligations
346.	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
347.	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
348.	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
349.	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

### 32. Monthly compliances

S. No	Date of Event	Form	Period Ending on	Type of Legal Obligations
350.	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
351.	15 <sup>th</sup> of month	ESI	Preceding month	To deposit Employee State Insurance (ESI) Contribution by employers under ESIC Act, 1948
352.	30 <sup>th</sup> of month	---	Preceding month	To deposit Maharashtra State Tax by professionals under Professions, Trades, Callings and Employments Act, 1975

### 33. Quarterly compliances

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



### 34. Half yearly compliances

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

### 35. Annually compliances

S. No	Date of Event	Form	Type of Legal Obligations
358.	April 30 <sup>th</sup>	1	To file return by eligible entities for employees under Trade Union Act, 1926
359.	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
360.	Jan 15 <sup>th</sup>	11	To file return by eligible entities for employees under Maturity Benefits Act, 1961
361.	Jan 21 <sup>st</sup>	X	To file return by eligible entities for Industrial disputes under Industrial Dispute Act, 1947



362.	Jan 30 <sup>th</sup>	XXI	To file unified return by contractors for contracts executed under Contract Labour Act, 1970
363.	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
364.	Jan 31 <sup>st</sup>	----	To file report by eligible entities for Sexual Harassment of Women under Workplace Act, 2013
365.	Feb 01 <sup>st</sup>	D	To file unified return by eligible entities for employees' bonus under Payment of Bonus Act, 1965 / 2015
366.	Feb 01 <sup>st</sup>	G-1	To file unified return by eligible entities for Industrial disputes under Industrial Dispute Act, 1947
367.	Feb 01 <sup>st</sup>	III	To file unified return by eligible entities for information's under Minimum Wages Act, 1948
368.	Feb 01 <sup>st</sup>	XX	To file unified return by eligible entities for information's under Building & other Construction Act, 1966
369.	Feb 01 <sup>st</sup>	XXI	To file return by eligible entities for information's under Contract Labour Act, 1970
370.	Feb 01 <sup>st</sup>	27	To file return by eligible entities for information's under Factories Act, 1948
371.	Feb 01 <sup>st</sup>	----	To file return by eligible entities for information's under National & Festive Holidays Act, 1963
372.	Feb 15 <sup>th</sup>	XXI	To file return by eligible entities for information's under Contract Labour Act, 1970



### 36. *Event based compliances*

<i>S. No</i>	<i>Form</i>	<i>Type of Legal Obligation</i>
373.	5A	<i>To file intimation by eligible entities for changes under Employees Provident Fund Act, 1952 within 15 days from change</i>
374.	MR	<i>To file intimation by eligible employers for gratuities under Payment of Gratuity Act, 1972 within 30 days</i>



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

375. *CBDT has extended date up to April 30, 2025 for submission of declaration for tax arrears (Form 1) against Direct Tax Vivad se Vishwas Scheme, 2024*
- *Vide Notification dated April 08, 2025*
376. *CBDT has added 1 more bond issued by Housing & Urban Development Corporation Limited (HUDCO) for claiming exemptions on capital gain under section 54EC of Income Tax Act, 1961 against transfer of land + also building “both”*
- *Vide Notification no. 31/2025 dated April 07, 2025*
377. *CBDT has notified New Form ‘ITR-B’ for filing Income-tax Return (ITR) under Block assessment for search & seizure cases*
- *Vide Notification no. 30/2025 dated April 07, 2025*
378. *CBDT has notified requirements for intimating Aadhar number to Income tax department when PAN Number were allotted based on Enrolment ID of Aadhar application for filed up to September 30, 2024*
- *Vide Notification no. 25/ 2025 dated April 03, 2025*
  - *Vide Notification no. 26/ 2025 dated April 03, 2025.*



379. *CBDT* has *changed Form 3CD* (Annexure to Tax Audit Report) applicable *from April 01, 2025*

- *Vide Notification no. 23/2025 dated March 28, 2025*

380. *CBDT* has *waived levy of interest for failure to deduct / collect tax at source + also to pay to govt. "both"*

- *Vide Circular no. 5/2025 dated March 28, 2025*



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

381. *CBIC has informed that revenue collection for April 2025 INR 2.37 lac crore (12.6 % higher than GST revenue in April 2025)*
- *Vide revenue report dated April 01, 2025.*
382. *Ministry of Finance (MoF) has clarified that no intention to levy GST on Unified Payments Interface (UPI) transactions exceeding INR 2,000 under GST Amnesty Scheme*
- *Vide Press Release dated April 18, 2025.*
383. *CBIC has issued revised instructions for processing of applications for GST registration*
- *Vide Press Release dated April 18, 2025*
  - *Vide Instruction No. 03/2025 dated April 17, 2025*
384. (i) *GSTN has issued advisory for Table-12 (HSN - wise summary of outward supplies) of Form GSTR-1 (outward supply return) / GSTR-1A (amendment to GSTR-1)*
- *Vide advisory dated April 11, 2025.*



(ii) *GSTN has issued advisory for reporting values in Table 3.2 of Form GSTR-3B (summary return)*

- *Vide advisory dated April 11, 2025.*

(iii) *GSTN has issued advisory for Case Insensitivity in Invoice Reference Number (IRN) generation*

- *Vide advisory dated April 04, 2025.*

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

**385.** *CBDT has informed that signed 174 Advance Pricing Agreements (APAs) during financial year ending on March 31, 2025*

- *Vide Press release dated March 31, 2025.*



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**May - 2025**

