



June 09, 2025

Good morning my Dear Friend

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

391 FAQs on Legal Compliances + Legal Updates as on *June 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*) 19*99*
2.
Securities and Exchange Board (*SEBI*) Act, 19*92*
3.
Income Tax (*IT*) Act, 19*61*

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”

You may click on following link:

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For

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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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01

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My Dear Friend

*I am presenting **Article on 391 Legal Compliances + Legal Updates as on June-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*** ●



391 Legal Compliances + Legal Updates as on June-2025 in India

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391 Legal Compliances + Legal Updates as on June-2025 in India

(A) June-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.	June, 05 th 2025	----	May 2025	Monthly	Uploading data by AD Category-I Bank for amount remitted under Liberalized Remittance Scheme (LRS)
2.	June, 07 th 2025	ECB - 2	May 2025	Monthly	Filing return by External Commercial Borrowings (ECBs)
3.	June, 15 th 2025	DNBS-4B	May 2025	Monthly	Filing Structural Liquidity and Interest Rate Sensitivity report by NBFC- NDSI + also NBFC- D (both)
4.	June, 15 th 2025	DNBS-08	May 2025	Monthly	Filing Credit information's for total exposures when exceeding 5 crore to 1 (single) borrower



2. Under Income Tax Act, 1961

S.No	Date of Event	Form or Challan	Period Ending on	Frequency	Type of Legal Obligation
5.	June, 01 st 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
6.	June, 01 st 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
7.	June, 01 st 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
8.	June, 01 st 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
9.	June, 01 st 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
10.	June, 07 th 2025	----	May 2025	Monthly	Depositing Commodities Transaction Tax (CTT)
11.	June, 07 th 2025	281	May 2025	Monthly	Depositing TDS + TCS by govt. offices where paid through book entry
12.	June, 07 th 2025	281	May 2025	Monthly	Depositing TDS + TCS by non govt. offices where paid through bank
13.	June, 07 th 2025	285	May 2025	Monthly	Depositing Equalization Levy (EQL)
14.	June, 07 th 2025	27C	May 2025	Monthly	Submitting declarations for TCS is not obtained from manufacturer
15.	June, 14 th 2025	----	----	One time	Updating of Aadhar through Proof of Identity + also Proof of address documents "both".
16.	June, 14 th 2025	16 B	April 2025	Monthly	Issuing TDS Certificates under Section 194-IA
17.	June, 14 th 2025	16 C	April 2025	Monthly	Issuing TDS Certificates under Section 194-IB
18.	June, 14 th 2025	16 D	April 2025	Monthly	Issuing TDS Certificates under Section 194-IM
19.	June, 14 th 2025	16 E	April 2025	Monthly	Issuing TDS Certificates under Section 194-S
20.	June, 15 th 2025	3BC	May 2025	Monthly	Filing statement (return) by recognized association when client's code was changed



21.	June, 15 th 2025	3BB	May 2025	Monthly	Filing return by stock exchange(s) for transactions when client's code is modified
22.	June, 15 th 2025	24G	May 2025	Monthly	Filing return for TDS + TCS (both) by Govt. deductors "without" depositing tax to exchanger's (govt.) account
23.	June, 15 th 2025	280	June 2025	Quarterly	(i) Depositing 1 st instalment for Advance tax (@ 15%) by all 100% eligible taxpayers (ii) However instalment for Advance tax is not needed for taxpayers those are opting section 44AD + also 44ADA "both"
24.	June, 15 th 2025	16 & 12BA	March 2025	Annually	Issuing TDS Certificates by employers for salaries
25.	June, 15 th 2025	16A	March 2025	Quarterly	Issuing TDS Certificates by deductors for others
26.	June, 15 th 2025	64D	March 2025	Annually	Issuing statement by investment funds for income paid or credited to unit holders under section 115UB
27.	June, 29 th 2025	3CEK	March 2025	Annually	Filing statement by Investment Fund to AO for conditions specified under section 9A
28.	June, 30 th 2025	26QB	May 2025	Monthly	Filing challan-cum-return for TDS under Section 194-IA
29.	June, 30 th 2025	26QC	May 2025	Monthly	Filing challan-cum-return for TDS under Section 194-IB
30.	June, 30 th 2025	26QD	May 2025	Monthly	Filing challan-cum-return for TDS under Section 194-M
31.	June, 30 th 2025	26QE	May 2025	Monthly	Filing challan-cum-return for TDS under Section 194-S



32.	June, 30 th 2025	1 & 2	March 2025	Annually	Filing Annual Return for Securities Transaction Tax (STP) by Listed Companies + also Mutual Funds "both"
33.	June, 30 th 2025	10A	March 2025	Annually	Filing application for registration + provisional registration + intimation + approval + provisional approval by Trusts + also etc "all"
34.	June, 30 th 2025	10B	March 2025	Annually	Filing application for conversion from provisional registration to regular or renewal of registration / approval after 5 years of registration /approval by Trust + institution + also etc. "all"
35.	June, 30 th 2025	26QAA	March 2025	Quarterly	Filing return for non-deduction at source by banks from interest on time deposits (Fixed deposits)
36.	June, 30 th 2025	1	March 2025	Annually	Filing return for Equalization Levy (EL) collected by foreign E-commerce operators
37.	June, 30 th 2025	3AF	March 2025	Annually	(a) Filing return for claiming certain preliminary expenses under section 35D(2)(a) (b) When due dates for abovementioned application are required to be 1 month before ITR's filing date like July 31 st
38.	June, 30 th 2025	64B	March 2025	Annually	Issuing distributed incomes' statements by business trusts to unit holders under section 115UA
39.	June, 30 th 2025	64C	March 2025	Annually	Issuing distributed incomes' statements by investment funds to unit holders under section 115UB



40.	June, 30 th 2025	64F	March 2025	Annually	Issuing distributed incomes' statements by securitisation trusts to unit holders under section 115TCA
41.	June, 30 th 2025	---	March 2025	Annually	Filing return for Securities Transaction Tax (STT) by recognized sharebrokers
42.	June, 30 th 2025	---	March 2025	Annually	Filing return for Commodities Transaction Tax (CTT) by recognized sharebrokers



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
43.	June, 01 st 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.
44.	June, 01 st 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.
45.	June, 01 st 2024	----	March 2026	Recurring	Registering for e-invoices when aggregate annual turnover is exceeding 5 crore for year ending March 31, 2025
46.	June, 01 st 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
47.	June, 01 st 2024	----	March 2026	Recurring	Authenticating for Multi factor by 100% taxpayers
48.	June, 10 th 2025	SRM -II	April 2025	Monthly	Filing return by manufacturers for specified goods against inputs used in final products produced



49.	June, 10 th 2025	GSTR - 7	May 2025	Monthly	Filing return by Tax deductors
50.	June, 10 th 2025	GSTR - 8	May 2025	Monthly	Filing return by E-Commerce operators
51.	June, 11 th 2025	GSTR - 1	May 2025	Monthly	Filing return when annual turnover is exceeding INR 5 crore
52.	June, 13 th 2025	GSTR - IFF	May 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
53.	June, 13 th 2025	GSTR - 6	May 2025	Monthly	Filing return by Input Service Distributors (ISDs)
54.	June, 13 th 2025	GSTR - 5	May 2025	Monthly	Filing return by Non-resident dealers
55.	June, 18 th 2025	CMP-08	May 2025	Monthly	Filing declaration for summary of self-assessed tax payable by dealer (opted for composition levy)
56.	June, 20 th 2025	GSTR - 5A	May 2025	Monthly	Filing return by OIDAR service provider
57.	June, 20 th 2025	GSTR - 3B	May 2025	Monthly	Depositing GST when annual turnover is exceeding INR 5 cr.
58.	June, 20 th 2025	GSTR - 1A	May 2025	Monthly	Amending details already furnished in GSTR-1 "if needed"
59.	June, 22 nd 2025	GSTR - 3B	May 2025	Monthly	Depositing GST when annual turnover is not exceeding 5 crore for Category- I States



60.	June, 24 th 2025	GSTR - 3B	May 2025	Monthly	Depositing GST when annual turnover is not exceeding INR 5 crore for Category- II States
61.	June, 25 th 2025	GSTR - 3B	May 2025	Monthly	Depositing GST when annual turnover is not exceeding INR 5 crore + opted QRMP Scheme
62.	June, 25 th 2025	GSTR- PMT-06	May 2025	Monthly	Depositing tax for QRMP Scheme
63.	June, 30 th 2025	GSTR - 11	May 2025	Monthly	Filing return by Unique Identification Number (UIN) holder like embassies + etc. (both) to get refund against ITC
64.	June, 30 th 2025	GSTR - 4	March 2025	Annually	Filing summary for Outward & Inward supplies by Composition taxpayers.
65.	June, 30 th 2025	GST SPL-01/ GST SPL-02	----	One time	Filing application for waiver of interest and penalty against non-fraudulent GST demand notices issued under section 73 for FY 2017-18 + 2018-19 + also 2019-20 "all" when 100% GST amount is paid up to March 31, 2025



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
66.	June, 29 th 2025	CA, 2013	NDH-1	March 2025	Annually	Filing return for Statutory Compliances by Nidhi Companies
67.	June, 30 th 2025	CA, 2013	---	March 2025	Annually	(i) Demetallizing “existing” shares + debentures + also other securities “all” by 100% Private Limited companies (ii) Demetallizing not required for One Person Companies (OPCs) + also Small Companies “both”
68.	June, 30 th 2025	CA, 2013	DPT3	March 2025	Annually	(i) Filing return for deposits by 100% Companies (ii) Filing return for deposits is not required by NBFCs
69.	June, 30 th 2025	CA, 2013	MBP-1	March 2025	Annually	Disclosing Director’s interest + also non disqualifications “both” by 100% co.’s + LLPs + body corporates + also Association of Individuals (Aols)



70.	June, 30 th 2025	CA, 2013	DIR-8	March 2025	Annually	Disclosing for non-disqualifications by 100% directors of companies
71.	June, 30 th 2025	CA, 2013	----	June 2025	Quarterly	Holding 1 st Quarterly meeting for Board of Directors (BoDs) by 100% companies
72.	June, 30 th 2025	CA, 2013	CSR-2	March 2024	Annually	(i) Filing Standalone Annual Report (SAR) for Corporate Social Responsibility (CSR) by eligible companies (ii) Original SAR's filing for financial year ending March 31, 2024 was extended up to March 31, 2025



5. *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
73.	June, 05 th 2025	SEZ Act, 2005	----	May 2025	Monthly	Filing Progress Report (PR) by SEZ's units under Special Economic Zones (SEZ) Act, 2005
74.	June, 10 th 2025	SEZ Act, 2005	SERF	May 2025	Monthly	Filing report by SEZ's units under Special Economic Zones (SEZ) Act, 2005
75.	June, 30 th 2025	SEZ Act, 2005	----	May 2025	Monthly	Filing SOFTTEX by SEZ's units under Special Economic Zones (SEZ) Act, 2005
76.	June, 30 th 2025	SEZ Act, 2005	----	March 2025	Annually	Filing Performance Report (PR) by SEZ's units under Special Economic Zones (SEZ) Act, 2005



6. 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
77.	June, 07 th 2025	STPI Act, 2010	----	May 2025	Monthly	Filing Progress Report (PR) by STP units + also Non STP units (both) under Software Technology Parks of India (STPI) Act, 2010
78.	June, 10 th 2025	STPI Act, 2010	SERF	May 2025	Monthly	Filing report by STP units under Software Technology Parks of India (STPI) Act, 2010
79.	June, 30 th 2025	STPI Act, 2010	----	May 2025	Monthly	Filing SOFTEX by STPI units under Software Technology Parks of India (STPI) Act, 2010
80.	June, 30 th 2025	STPI Act, 2010	----	March 2025	Annually	Filing Performance Report (PR) by STP units under Software Technology Parks of India (STPI) Act, 2010



7. 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
81.	June, 15 th 2025	LLA Act, 1948	EPF	May 2025	Monthly	Depositing Employee Provident Fund (EPF) Contribution by employers under Employee Provident Fund and Miscellaneous Provisions Act, 1952
82.	June, 15 th 2025	Provident Fund, 1952	ECR	May 2025	Monthly	Filing challan-cum-return for PF
83.	June, 15 th 2025	ESI, 1948	ESI	May 2025	Monthly	Depositing contribution by employers
84.	June, 30 th 2025	LLA Act, 1948	----	May 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**8. Monthly compliances**

S.No	Date of Event	Form	Period Ending on	Type of Legal Obligation
85.	05 th of month	----	Preceding month	To upload data by AD Category-I Bank for amount remitted under Liberalized Remittance Scheme (LRS) from India
86.	07 th of month	ECB - 2	Preceding month	To file return by borrowers for External Commercial Borrowings (ECBs) from outside India
87.	15 th of month	DNBS-4B	Preceding month	To file Structural Liquidity and Interest Rate Sensitivity report by NBFC- NDSI + also NBFC- D (both)
88.	15 th of month	DNBS-08	Preceding month	To file Credit information's for total exposures when exceeding 5 crore to 1 (single) borrower



9. Quarterly compliances

S.No	Date of Event	Form	Type of Legal Obligations
89.	(a) April 21 st (b) July 21 st (c) Oct 21 st (d) Jan 21 st	DNBS-01	<p>To file certain financial details like:</p> <p>(a) Components of assets and liabilities</p> <p>(b) P&L account</p> <p>(c) Etc.</p> <p>By 100% NBFC-D + also NBFC-NDSI (both)</p>
90.	(a) April 21 st (b) July 21 st (c) Oct 21 st (d) Jan 21 st	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>
91.	(a) April 21 st (b) July 21 st (c) Oct 21 st (d) Jan 21 st	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>



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



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



10. *Annually compliances*

<i>S.No</i>	<i>Date of Event</i>	<i>Form</i>	<i>Type of Legal Obligation</i>
99.	<i>May 30th</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&L account</i></p> <p><i>(c) Etc.</i></p> <p><i>By 100% non-deposit NBFC + also non-NDSI-NBFC (both)</i></p>
100.	<i>July 15th</i>	<i>FLA</i>	<p><i>To file Foreign Liabilities and Assets (FLA) by eligible entities for Foreign Direct Investments (FDIs) + also Overseas Direct Investments (ODIs) both</i></p>
101.	<i>Dec 31st</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>



11. Event based compliances

S.No	Form	Type of Legal Obligation
102.	DI + also FIFP' reporting (both)	To file <i>intimation</i> by Indian custodians within 30 days from date of issue or transfer or sponsored or unsponsored Depository Receipts (DRs) any
103.	DNBS-10	To file <i>Statutory Auditor's Certificate</i> by 100% NBFCs + also ARCs (both) within 5 days from date of signing financial statements (balance sheet)
104.	FC-GPR	To file <i>intimation</i> by Indian companies within 30 days from date of allotment for eligible securities under FDIs schemes in India
105.	FD-LLP-I	To file <i>intimation</i> by eligible LLPs within 30 days from date of consideration received for acquisition of LLPs' shares
106.	FD-LLP-II	(a) To file <i>intimation</i> by eligible LLPs within 60 days from date of transfer of LLPs' shares (b) Abovementioned <i>filling</i> is required by resident transferors or transferees (any)
107.	FC-TRS	To file <i>intimation</i> 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



(C) Legal compliances under Securities and Exchange Board of India (SEBI) Act, 1992**12. Quarterly compliances**

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



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



13. *Annually compliances*

S.No	Date of Event	Type of Legal Obligations
115.	April 30 th	To file certificate to stock exchange(s) by listed companies in specified format for activities against Share Transfer facility maintained in house or through registered Registrar to issue + also to share transfer agent (both) under SEBI's regulation 7(3)
116.	April 30 th	To deposit listing fee + also other charges (both) by listed companies in specified format under SEBI's regulation 14
117.	May 30 th	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
118.	May 30 th	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)
119.	May 30 th	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)



14. Event based compliances

S.No	Type of Legal Obligations
120.	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
121.	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)
122.	To file affirmations by listed companies to stock exchange(s) in specified format for compliances against code of conduct at 1 st meeting of Board of Directors (BoDs) in every financial year under SEBI's regulation 26(3)
123.	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)
124.	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)



125.	<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>
126.	<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> <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> <i>(b) Decision for cancellation of dividend with reasons</i> <i>(c) Decision for buyback of securities</i> <i>(d) Decision for proposed fund raising</i> <i>(e) Decision for issue of bonus shares + also date (both) for bonus shares to be credited or dispatched</i> <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>
127.	<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>



128.	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)
129.	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)
130.	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)
131.	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)
132.	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 advises (any) in dematerialized by listed companies within maximum 30 day under SEBI's Regulation 39(2)



133.	<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>
134.	<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>
135.	<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>
136.	<i>To file certificates by listed companies to stock exchange(s) in specified format as obtained from share transfer agent and / or in house share transfer facility as duly signed by practicing Company Secretary (CS) for transfers + subdivisions + consolidations + renewals + exchanges or endorsement of calls or allotment monies (all) within 30 days from end of financial year like April 30th under SEBI's Regulation 40(9) + 40(10)</i>
137.	<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>



138.	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)
139.	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)
140.	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)
141.	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)
142.	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)
143.	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



144.	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
145.	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)
146.	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)
147.	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)
148.	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)
149.	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



150.	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
151.	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
152.	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



(D) Legal compliances under Income Tax (IT) Act 1961**15. Monthly compliances**

S.No	Date of Event	Form or Challan	Period Ending on	Type of Legal Obligations
153.	07 th of month	----	Preceding month	To deposit Commodities Transaction Tax (CTT)
154.	07 th of month	10BD	Preceding month	To deposit Securities Transaction Tax (STT)
155.	07 th of month	27C	Preceding month	To submit declarations for TCS is not collected from manufacturer
156.	07 th of month	281	Preceding month	To deposit TDS + TCS by govt. offices when paid through book entry
157.	07 th of month	281	Preceding month	To deposit TDS + TCS by non govt. offices when paid through bank
158.	07 th of month	285	Preceding month	To deposit Equalization Levy (EQL)
159.	14 th of month	16 B	Previous to Preceding month	To issue TDS Certificates under Section 194-IA
160.	14 th of month	16 C	Previous to Preceding month	To issue TDS Certificates under Section 194-IB



161.	14 th of month	16 D	Previous to Preceding month	To issue TDS Certificates under Section 194-IM
162.	14 th of month	16 E	Previous to Preceding month	To issue TDS Certificates under Section 194-S
163.	15 th of month	3BB	Preceding month	To file returns by stock exchange(s) for transactions when client's codes were modified
164.	15 th of month	3BC	Preceding month	To file statement (return) by recognized association when client's code was changed
165.	15 th of month	24G	Preceding month	To file statement (return) by govt.'s offices when TDS/TCS paid through book entry
166.	30 th of month	26QB	Preceding month	To file challan-cum-returns for TDS under Section 194-IA
167.	30 th of month	26QC	Preceding month	To file challan-cum-returns for TDS under Section 194-IB
168.	30 th of month	26QD	Preceding month	To file challan-cum-returns for TDS under Section 194-M
169.	30 th of month	26QE	Preceding month	To file challan-cum-returns for TDS under Section 194-S



16. Quarterly compliances

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



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



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



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

17. Half yearly compliances

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



18. *Annually compliances*

<i>S.No</i>	<i>Date of Event</i>	<i>Form or Challan</i>	<i>Type of Legal Obligations</i>
188.	May 30 th	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
189.	May 30 th	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
190.	May 31 st	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
191.	May 31 st	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
192.	May 31 st	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
193.	May 31 st	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



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



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



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



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



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



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



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



236.	Oct 31 st	ITR-3 ITR-5 ITR-6 ITR-7	To file statement (return) by 100% assesses when books of accounts are to be audited + also assesses are not required to obtain audit report for International Transactions (ITs) or Specified Domestic Transactions (SDTs) any under section 92E
237.	Oct 31 st	3CEF	To obtain Compliance Report (CR) by corporates' + also non-corporates' (both) for Advance Pricing Agreement (APA) when accounts are to be audited + also ITR to be filed up to Dec 30 th (both)
238.	Oct 31 st	3CEFB	To exercise option by corporates' + also non-corporates' (both) for safe harbor rules against Specified Domestic Transactions (SDTs) when accounts are to be audited + also ITR to be filed up to Dec 30 th (both)
239.	Oct 31 st	3CEJ	To file report by eligible investment funds for Arm Length Price (ALP) against remunerations paid to fund manager when accounts are to be audited + also ITR to be filed up to Dec 30 th (both)
240.	Oct 31 st	3CFA	To exercise option by eligible entities for paying tax against incomes through royalties from Patents when accounts are to be audited + also ITR to be filed up to Dec 30 th (both)



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



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



252.	Oct 31 st	10-IFA	To exercise option by co-operative societies for Alternative Tax Regime (ATR) under section 115BAE when accounts are to be audited + also ITR to be filed up to Dec 30 th (both)
253.	Oct 31 st	10-IK	To file statement (return) for exempted incomes under rule 21AJA(2) + also taxable incomes under rule 21AJAA (2) when accounts are to be audited + also ITR to be filed up to Dec 30 th (both)
254.	Oct 31 st	10-II	To file statement (return) for exempted incomes under section 10 (23FF) when accounts are to be audited + also ITR to be filed up to Dec 30 th (both)
255.	Dec 30 th Dec 15 ^h	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
256.	Dec 30 th	3CEAA	To obtain Audit Report by constituent entities for international group when accounts are to be audited + also ITR to be filed up to Dec 30 th (both)
257.	Dec 30 th	3CEFA	To exercise option by corporates' + also non-corporates' (both) for safe harbor rules against international transactions when accounts are to be audited + also ITR to be filed up to Dec 30 th (both)



258.	Dec 30 th	64	To file statement (return) by venture capital companies + also venture capital funds (both) for distributing incomes to investors when accounts are to be audited + also ITR to be filed up to Dec 30 th (both)
259.	Dec 30 th	64A	To file statement (return) by business trust for distributed incomes to unit holders when accounts are to be audited + also ITR to be filed up to Dec 30 th (both)
260.	Dec 30 th	64E	To file statement (return) by securitization trusts for distributing incomes to investors when accounts are to be audited + also ITR to be filed up to Dec 30 th (both)
261.	Dec 31 st	ITR-1 to ITR-7	To file belated + also revised (both) returns by eligible entities like financial year ending on March 31, 2024 / Assessment Year (AY) 2024-25
262.	Dec 31 st	3CEAD	(a) To obtain Transfer Pricing (TP) Report when parent entities are located outside India under section 286(4) (b) When accounting year is followed by parent entities located outside India is Dec 31 st like accounting year ending on Dec 31 st 2023 for obtaining TP Report (3CEAD) up to Dec 31, 2024
263.	March 15 th	13	To file application for TDS's lower deduction or TCS's lower collection or TDS's Nil deduction or TCS's collection (any) like for financial year ending March 31 st 2025



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



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

19. Half yearly compliances

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

20. Annually compliances

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



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



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



21. Event based compliances

S.No	Form	Type of Legal Obligations
291.	ADT-1	To file intimation by 100% companies for Statutory Auditors' appointment + also re-appointment (both) to ROC
292.	CSR-1	To file registration's application by eligible companies for undertaking CSR activities to ROC
293.	CRA-2	To file intimation by eligible companies for Cost Auditor's appointment to ROC (a) Within 30 days from date of BoDs Or (b) Up to September 28 th whichever is earlier
294.	CRA-4	To file Cost Audit Report (CAR) to central govt. by eligible companies in 30 days from its receipt to ROC
295.	DIR-12	To file intimation by eligible companies for CEO + CFOs + also CSs (all) appointments to ROC
296.	FC-2	To file return by eligible foreign companies for alternations in documents to ROC within 30 days from date of its alternation.
297.	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
298.	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.



299.	MGT-3	To file intimation by foreign companies for office address change to ROC in 30 days from change
300.	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
301.	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
302.	MGT-14	To file resolutions + also agreements (both) by 100% companies to ROC within 30 days from date of BoDs' meeting
303.	MGT-15	To file report by 100% Listed Companies for AGM to ROC within 30 days from AGM's conclusion date
304.	MR-1	To file return by eligible companies for appointment + re-appointment against Managing Director (MD) + Whole Time Director (WTD) + also manager (all)
305.	NFRA-1	To file intimation by NFRA eligible companies for Statutory Auditors' appointment + also re-appointment (both) to ROC
306.	PAS-3	To file return by 100% companies for allotment with register against private placement within 15 days
307.	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

22. Monthly compliances

S.No	Date of Event	Form or Challan	Period Ending on	Type of Legal Obligations
308.	10 th of month	SRM -II	Preceding month	To file return by manufacturers for specified goods against inputs used in final products produced
309.	10 th of month	GSTR - 7	Preceding month	To file return by Tax deductors
310.	10 th of month	GSTR - 8	Preceding month	To file return by E-Commerce operators
311.	11 th of month	GSTR - 1	Preceding month	To file return when annual turnover is exceeding INR 5 crore
312.	13 th of month	GSTR - IFF	Preceding month	<p>(c) Not to upload invoice under QRMP scheme when not required for month of Aug + Oct + Feb + Aug = 4 months</p> <p>or</p> <p>(d) To upload invoice under QRMP scheme when required for month of Aug + Aug + Aug + Aug + Feb + Feb + Aug + Aug = 8 months</p>
313.	13 th of month	GSTR - 5	Preceding month	To file return by Non-resident dealers



314.	13 th of month	GSTR - 6	Preceding month	To file return by Input Service Distributors (ISDs)
315.	18 th of month	CMP-08	Preceding month	To file Declaration by composition dealer for summary of self-assessed tax payable
316.	20 th of month	GSTR - 1A	Preceding month	To amend details already furnished in GSTR-1 "if needed"
317.	20 th of month	GSTR - 3B	Preceding month	To deposit GST when annual turDecer is exceeding INR 5 crore
318.	20 th of month	GSTR - 5A	Preceding month	To file return by OIDAR service providers
319.	22 nd of month	GSTR - 3B	Preceding month	To deposit GST when annual turDecer is not exceeding 5 crore for Category- I States
320.	24 th of month	GSTR - 3B	Preceding month	To deposit GST when annual turDecer is not exceeding INR 5 crore for Category- II States
321.	25 th of month	GSTR - 3B	Preceding month	To deposit GST when annual turDecer is not exceeding INR 5 crore + also opted QRMP Scheme (both)
322.	25 th of month	GSTR- PMT-06	Preceding month	To deposit GST by dealers when opted QRMP Scheme
323.	28 th of month	GSTR - 11	Preceding month	To file return by Unique Identification Number (UIN) holder like embassies + etc. (both) to get refund against ITC



23. Quarterly compliances

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



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



24. *Annually compliances*

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



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

25. Monthly compliances

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

26. Annually compliances

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



(H) Legal compliances under Software Technology Parks of India (STPI) Act 2010**27. Monthly compliances**

S.No	Date of Event	Form	Type of Legal Obligations
343.	7 th of month	----	To file Progress Report (PR) by STP units + also Non STP units (both) under Software Technology Parks of India (STPI) Act, 2010
344.	10 th of month	SERF	To file report by STP units under Software Technology Parks of India (STPI) Act, 2010
345.	30 th of month	----	To file SOFTEX by STP units under Software Technology Parks of India (STPI) Act, 2010

28. Annually compliances

S.No	Date of Event	Form	Type of Legal Obligations
346.	June 30 th	----	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**29. Annually compliances**

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

30. Event based compliances

S.No	Form	Type of Legal Obligations
349.	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
350.	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
351.	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
352.	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

31. Monthly compliances

S. No	Date of Event	Form	Period Ending on	Type of Legal Obligations
353.	15 th of month	EPF	Preceding month	To deposit Employee Provident Fund (EPF) Contribution by employers under Employee Provident Fund and Miscellaneous Provisions Act, 1952
354.	15 th of month	ESI	Preceding month	To deposit Employee State Insurance (ESI) Contribution by employers under ESIC Act, 1948
355.	30 th of month	---	Preceding month	To deposit Maharashtra State Tax by professionals under Professions, Trades, Callings and Employments Act, 1975

32. Quarterly compliances

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



33. Half yearly compliances

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

34. Annually compliances

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



365.	Jan 30 th	XXI	To file unified return by contractors for contracts executed under Contract Labour Act, 1970
366.	Jan 31 st	01-A	To file information's by eligible entities for factory or establishment (any) under Employees State Insurance Corporation, 1948
367.	Jan 31 st	----	To file report by eligible entities for Sexual Harassment of Women under Workplace Act, 2013
368.	Feb 01 st	D	To file unified return by eligible entities for employees' bonus under Payment of Bonus Act, 1965 / 2015
369.	Feb 01 st	G-1	To file unified return by eligible entities for Industrial disputes under Industrial Dispute Act, 1947
370.	Feb 01 st	III	To file unified return by eligible entities for information's under Minimum Wages Act, 1948
371.	Feb 01 st	XX	To file unified return by eligible entities for information's under Building & other Construction Act, 1966
372.	Feb 01 st	XXI	To file return by eligible entities for information's under Contract Labour Act, 1970
373.	Feb 01 st	27	To file return by eligible entities for information's under Factories Act, 1948
374.	Feb 01 st	----	To file return by eligible entities for information's under National & Festive Holidays Act, 1963
375.	Feb 15 th	XXI	To file return by eligible entities for information's under Contract Labour Act, 1970



35. Event based compliances

S. No	Form	Type of Legal Obligation
376.	5A	<i>To file intimation by eligible entities for changes under Employees Provident Fund Act, 1952 within 15 days from change</i>
377.	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

378. *CBDT has announced about Gross Direct Tax Collection (GDTC) for financial year ending on March 31, 2025 is Rs 27.03 lakh crore, 15.59% higher than gross collection for financial year ending on March 31, 2024*

- *Vide Press release dated April 25, 2025*

379. *CBDT has notified Income-Tax Return (ITR) forms for Assessment Year (AY) 2025-26*

- *Vide Notification no. 40/2025 dated April 29, 2025 for Form ITR-1 Sahaj.*
- *Vide Notification no. 41/2025 dated April 30, 2025 for Form ITR-3.*
- *Vide Notification no. 42/2025 dated May 01, 2025 for Form ITR-5.*
- *Vide Notification no. 43/2025 dated May 03, 2025 for Form ITR-2.*
- *Vide Notification no. 44/2025 dated May 06, 2025 for Form ITR-6.*
- *Vide Notification no. 45/2025 dated May 07, 2025 for Form ITR-V (ITR verification where data has been filed in Forms ITR-1 Sahaj, ITR-2, ITR-3, ITR-4 Sugam, ITR-5, ITR-7 but not verified electronically).*
- *Vide Notification no. 46/2025 dated May 09, 2025 for Form ITR-7.*
- *Vide Notification no. 49/2025 dated May 19, 2025 for Form ITR-U.*



380. CBDT has extended due date for filing ITRs from July 31, 2025 to September 15 2025

- Vide Press release no. dated May 27, 2025
- Vide Circular no. 06/2025 dated May 27, 2025

381. CBDT has announced about expenditure incurred for settling proceedings under certain statutes not allowable as tax deduction under section 37(1) of Income-tax Act like:

- Securities & Exchange Board of India (SEBI) 1992
- Securities Contracts (Regulation) Act, 1956
- Depositories Act, 1996
- Competition Act, 2002

- Vide Notification no. 38/ 2025 dated April 23, 2025
- Vide Notification no. 23/ 2025 dated March 28, 2025.

382. CBDT has notified 10 luxury goods for Collection of Tax at Source (TCS) @ 1%

- Vide Notification no. 36/2025 dated April 22, 2025

383. CBDT has released handbook for awareness about rightful claim of refunds in ITR

- Vide handbook



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

384. CBIC has informed that revenue collection for May 2025 INR 2.01 lac crore (16.4 % higher than GST revenue in May 2024)
- Vide revenue report dated June 01, 2025.
385. GSTN has issued advisory for reporting values in Table 3.2 of Form GSTR-3B (summary return)
- Vide Advisory dated May 16, 2025.
386. GSTN has issued advisory for appeal withdrawal for amnesty scheme for waiver of interest & penalties
- Vide Advisory dated May 14, 2025
387. GSTN has issued advisory for updates in refund filing process for various refund categories
- Vide Advisory dated May 08, 2025.
388. GSTN has issued advisory for updates in refund filing process for recipients of deemed export
- Vide Advisory dated May 08, 2025.



389. *GSTN has issued advisory for invoice-wise reporting functionality in Form GSTR-7 (tax deduction at source under GST) on GST portal*
- *Vide Advisory dated May 06, 2025.*
390. *CBIC has issued grievance redressal mechanism for processing of applications for GST registration assigned to central jurisdiction*
- *Vide Instruction No. 04/2025 dated May 02, 2025.*
391. *GSTN has issued advisory for reporting of Harmonized System of Nomenclature (HSN) codes in Table 12 & list of documents in Table 13 of Form GSTR-1 (outward supply return) / GSTR-1A (amendment to GSTR-1)*
- *Vide Advisory dated May 01, 2025.*



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