



COMPLIANCE CALENDAR - INDIA

(Secretarial, Taxation, HR, SEBI, FEMA)

INTRODUCTION

Regulatory Risks are amongst **Top 3 Business Risks** globally as there are multiple laws (Central, State & Municipal level) applicable which are changing frequently, are difficult to comprehend, involves multiple stakeholders (internal / external) to manage.

Compliance Management needs a thorough planning and holistic approach to ensure all obligations under applicable laws, assigned and monitored. Lawrbit Global Compliance Management Solution helps Board to effectively control Regulatory Risks through its well Researched & constantly updated Regulatory Intelligence, effective workflows and intuitive reports & dashboards across 70+ Countries.

India Compliance Calendar is an effort from our Regulatory update team to provide a handy guide for all Compliance Officers, CFOs, Company Secretaries, to have a holistic view of compliance filing dates across various applicable laws. The first version covers major laws across Secretarial, Taxations, FEMA, SEBI, HR & Labour Laws and provide dates specified by various Regulatory Authority.

Our endeavour will be to continue adding more laws in our Compliance Calendar & update it at regular frequency. You must check our website frequently to look for the updated versions of the calendar.

Disclaimer: As filing dates are often changed by the authorities, one should check recent notifications before relying on the dates. To know the latest filing dates, you should regularly check recent Regulatory Updates on our [website](#) and also [Subscribe](#) to our Free Weekly Regulatory update newsletter.

We will be excited to hear your feedback, suggestions to improve or add laws, legal categories in our Compliance Calendar; do share your thoughts with me.



JYANT KOHLI

Founder & Chief Operating Officer

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ANJALI SINGH

Lead - Regulatory Updates

S.No	PARTICULAR	COMPLIANCE DESCRIPTION	FREQUENCY	FILING DATES
1	DIR-3 KYC	KYC form for all directors	Annual	30th September
2	DPT-3	Return of Deposit to be filed with the Registrar	Annual	30th June
3	MSME-1	Half-yearly return for informing outstanding payment to micro and small scale vendors	Half-Yearly	<ul style="list-style-type: none"> • 30th April • 30th October
4	BEN - 2	Return to the Registrar in respect of declaration regarding Significant Beneficial Ownership	N.A.	Within 30 days from the date of receipt of declaration in Form BEN-1
5	AOC-4	Filing of Financial statement with Registrar of Companies (ROC)	Annual	Within 30 days of AGM (last date for AGM is 30-September)
6	AOC-4 CFS	Filing of consolidated financial statements & other documents with the Registrar of Companies (ROC)	Annual	Within 30 days of AGM (last date for AGM is 30-September)
7	AOC-4 XBRL	Filing of XBRL document in respect of financial statement & other documents with Registrar of Companies (ROC)	Annual	Within 30 days of AGM (last date for AGM is 30-September)
8	Form MR-3	Submission of Secretarial Audit Report	Annual	Submitted with Board Report along with AOC-4 (XBRL)
9	MGT-7	Annual Return	Annual	Within 60 days of AGM (last date for AGM is 30-September)
10	MGT-8	To be filed by a listed company or a company having paid-up share capital of <i>INR 10 crore</i> or more or turnover of <i>INR 50 crore</i> or more (certified by a Company Secretary in practice)	Annual	To be filed along with MGT-7
11	MGT-14	Filing of Resolutions and agreement to the Registrar of Companies (ROC)	Event Based	Within 30 days of passing of Resolution
12	ADT-1 (If Applicable)	Notice to Registrar by Company for appointment of Auditor. (Usually auditor's appointment is confirmed during AGM)	N.A.	Within 15 days of appointment of auditor
13	CRA-2	Form of intimation of appointment of Cost Auditor by the Company to Central Government (within 30 days of the Board Meeting in which such appointment is made or within a period of 180 days of the commencement of the financial year whichever is earlier)	Event Based	Within 30 days of the Board Meeting
14	CRA-4	Form for filing Cost Audit Report to the Central Government	N.A.	Within 30 days from Cost Audit Report
15	PAS-6	Form for Reconciliation of Share Capital Audit Report on half yearly basis	Half-Yearly	60 days from the date of the conclusion of each half year
16	LLP-11	Annual Return of LLP	Annual	30th May
17	LLP-8	Statement of Accounts and Solvency	Annual	30th October

S.No	PARTICULAR	COMPLIANCE DESCRIPTION	FREQUENCY	FILING DATES
SEBI (LODR) Regulation, 2015				
1	Compliance Certificate in relation to share transfer facility	Ensuring share transfer facility are maintained	Half-Yearly	<ul style="list-style-type: none"> • 30th April • 31st October
2	Statement of Grievance Redressal Mechanism	Details of Investors Complaints	Quarterly	<ul style="list-style-type: none"> • 21st April • 21st July • 21st October • 21st January
3	Secretarial Compliance Report	Broad check on compliances of SEBI Regulations and Circular	Annual	30th May every year
4	Corporate Governance Report	Compliance report on corporate governance	Quarterly	<ul style="list-style-type: none"> • 15th April • 15th July • 15th October • 15th January
5	Share Holding Pattern	Statement showing holding of securities and shareholding pattern	Quarterly	<ul style="list-style-type: none"> • 21st April • 21st July • 21st October • 21st January
6	Submission of Deviations or Variations	Indicating Deviations in public issue, rights issue, preferential issue	Quarterly	<ul style="list-style-type: none"> • 14th August • 14th November • 14th February • 30th May
7	Financial Results	Standalone financial results on the basis of accrual accounting policy	Quarterly	<ul style="list-style-type: none"> • 14th August • 14th November • 14th February • 30th May
8	Financial Results	Standalone financial results on the basis of accrual accounting policy	Annual	30th May every year
9	Certificate related to timely issue of Share Certificate	Certificate from Practicing Company Secretary	Half-Yearly	<ul style="list-style-type: none"> • 31st October • 30th April
10	Indian Depository Receipt Holding Pattern	Detailed holding pattern for an Indian Depository Receipt	Quarterly	<ul style="list-style-type: none"> • 15th April • 15th July • 15th October • 15th January
SEBI (Substantial Acquisition of Shares and Takeovers) Regulation, 2018				
11	Disclosure of Aggregate Shareholding	Details of aggregate shareholding and voting rights as of the thirty-first day of March, 31	Annual	7th April every year
SEBI (Depositories & Participants) Regulation, 2018				
12	Audit Report under sebi(D&P)Regulation	Details of change in Share Capital	Quarterly	<ul style="list-style-type: none"> • 30th July • 30th October • 30th January • 30th April

S.No	PARTICULAR	COMPLIANCE DESCRIPTION	FREQUENCY	FILING DATES
RBI Act (Related to NBFCs)				
1	NBS - 1 Return	Details of Assets & Liabilities by <i>Deposit Taking NBFC</i>	Quarterly	<ul style="list-style-type: none"> • 15th April • 15th July • 15th October • 15th January
2	NBS - 2 Return	Details of Capital Funds, Risk Assets, Assets Classification etc. by <i>Deposit Taking NBFC</i>	Quarterly	<ul style="list-style-type: none"> • 15th April • 15th July • 15th October • 15th January
3	NBS - 3 Return	Statutory Liquid Assets by <i>Deposit Taking NBFC</i>	Quarterly	<ul style="list-style-type: none"> • 15th April • 15th July • 15th October • 15th January
4	NBS - 4 Return	Details of Public Deposits & Other Liabilities by an NBFC whose Certificate of Registration is Rejected by the Bank	Annual	30th April every year
5	NDSI - 500cr Return	Details of Assets and Liabilities by <i>Non-deposit Taking - Systemically Important NBFC</i>	Quarterly	<ul style="list-style-type: none"> • 15th April • 15th July • 15th October • 15th January
6	NBS-7 Return	Details of Capital Funds, Risk Assets, Assets Classification etc. by <i>Non-Deposit Taking Systemically Important NBFC</i>	Quarterly	<ul style="list-style-type: none"> • 15th April • 15th July • 15th October • 15th January
7	Branch Information Return	Branch information return for <i>Non-Deposit Taking Systemically Important NBFC & Deposit Taking Systemically Important NBFC</i>	Quarterly	<ul style="list-style-type: none"> • 15th April • 15th July • 15th October • 15th January
8	NBS-8 Return	Details of Assets and Liabilities by NBFC with Asset Size between Rs 100 crore & Rs 500 crore	Annual	30th May every year
9	NBS-9 Return	Details of Assets and Liabilities by NBFC with Asset Size below Rs 100 crore	Annual	30th May every year
Foreign Exchange Management Act (FEMA)				
10	FLA Return	Annual Return on Foreign Liabilities & Assets	Annual	15th of July every year
11	ECB 2 Return under FEMA	Report on actual External Commercial Borrowings transactions	Monthly	7th of every subsequent month

S.No	PARTICULAR	COMPLIANCE DESCRIPTION	FREQUENCY	FILING DATES
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Direct Taxes - Income Tax Act

1	Corporate Income Tax	Advance tax payment	Quarterly	<ul style="list-style-type: none"> 15th June 15th September 15th December 15th March
2		Return of Income (Form ITR-7 & Form ITR-6)	Annual	<ul style="list-style-type: none"> 31st October 30th November, if transfer Pricing is applicable
3	Monthly TDS Deposit	TDS Deposit (<i>Payment & Returns</i>)	Monthly	7th of every subsequent month
4	Filing of TDS Return (<i>Salary and Non Salary</i>)	Form 24Q, Form 26Q, Form 27Q	Quarterly	<ul style="list-style-type: none"> 31st July 31st October 31st January 31st May (Q4)
5	Form 16A	Tax Certificate (Non- Salary)	Quarterly	<ul style="list-style-type: none"> 15th August 15th November 15th February 15th June
6	Form 16	Tax (Certificate Salary)	Annual	15th June of the following Financial
7	Form 15CA/15CB	Certification for withdrawing taxes on foreign remittance	Per foreign Remittance	At the time of foreign remittance
8	Form 3CD accompanied by tax auditor Certificate in Form 3CB	Tax Audit (applicable in case of turnover INR 1 crore)	Annual	<ul style="list-style-type: none"> 30th September 30th November, if transfer Pricing is applicable
9	Form No. 3CEB	Transfer pricing (applicable in case of foreign related party transactions)	Annual	30th November
10	Form 61A	Specified Financial transaction	Annual	31st May

Indirect Taxes - Goods & Service Tax (GST)

1	Form GSTR-1 (Details of Outward supplies)	For registered persons having turnover exceeding 1.5 Crore	Monthly	11th day of every succeeding month
2		For registered persons having turnover less than 1.5 crore	Quarterly	<i>Last day of succeeding month from the end of quarter</i>
3	Form GSTR-3B (Monthly Return)	For registered person having aggregate turnover exceeding INR 5 crore. (<i>Due dates for registered persons with less than INR 5 crore turnover - 22 & 24th of succeeding month, varies for states</i>)	Monthly	20th of every succeeding month
4	Form GSTR-6	Return for Input service distributor (Form GSTR-6)	Monthly	13th of the succeeding month
5	Annual Return - Form (GSTR-9)	GST Audit (<i>GSTR-9C</i>) applicable If turnover is INR 2 Crore or more	Annual	31-December following end of financial year
6	Form GSTR-4	Annual Return under Composition Scheme	Annual	30-April following the end of financial year
7	Form CMP-08	Quarterly Return under Composition Scheme	Quarterly	18th day of succeeding month of the end of quarter
8	Form GSTR-7 (<i>Return of TDS</i>)	Return by Registered persons who are required to deduct tax	Monthly	10th day of every succeeding month
9	Form GSTR-8	Monthly Statement by E-Commerce Operator	Monthly	10th day of every succeeding month

S.No	PARTICULAR	COMPLIANCE DESCRIPTION	FREQUENCY	FILING DATES
Employee Provident Fund (EPF)				
1	Monthly payments & returns (Un-Exempted)	Monthly filing of Electronic-Challan cum Return (ECR) towards PF Contribution	Monthly	15th of every subsequent month
2	Monthly payments & returns (Exempted)	Monthly filing of Electronic-Challan cum Return (ECR) towards PF Contribution	Monthly	25th of every subsequent month
3	Annual return Under EPF (Exempted)	Filing of Annual return of Exempted Establishment	Annual	25th April every Year
4	Meeting of Board of Trustees	Meeting of Board of Trustees in Exempted Establishment	Quarterly	Once in a three Months
Employee State Insurance Act, 1948 (ESIC)				
5	ECR under ESI	Filing of Electronic-Challan cum Return for Contribution under EPF	Monthly	15th of every subsequent month
6	Return of Contribution Under ESI	Filing of return of contribution within 42 days of termination of contribution period	Half-Yearly	<ul style="list-style-type: none"> • 12th May • 11th November
Other Labour Laws				
7	Employment Exchanges (Compulsory Notification of Vacancies) Act	Filing of Quarterly Return within 30 days from the end of the Quarter (ER-1)	Quarterly	<ul style="list-style-type: none"> • 30th April • 30th July • 30th October • 30th January
8	Professional Tax	Payment of Tax and Filing of Return	Monthly / Annual	As per respective State Act & Rules
9	Labour welfare fund	Payment of Contribution & filing of statement	Monthly / Annual	As defined in respective State Rules
10	Sexual Harassment of Women at Workplace	Filing of Annual Report	Annual	31st January or within reasonable time from the end of calendar
11	Shop and Establishment Act	Filing of Annual Report	Annual	As defined in respective State Rules
12	Contract Labour Regulation & Abolition Act (CLRA)	Filing of Returns	Half-Yearly / Annual	Annual - 15th February every year Half Yearly <ul style="list-style-type: none"> • 30th July • 30th January
13	Inter-State Migrant Workman	Filing of Returns	Half-Yearly / Annual	Annual - 15th February every year Half Yearly <ul style="list-style-type: none"> • 30th July • 30th January
14	Payment of Bonus Act	Filing of Returns	Annual	1st February every year
15	Payment of Wages Act	Filing of Return <ul style="list-style-type: none"> • 15th February for most of the states • 31st January (West Bengal, Telangana, Tamil Nadu, Andhra Pradesh) • 1st February (Karnataka & HP) 	Annual	As per respective State Act & Rules
16	Minimum wages	Filing of Annual Report <ul style="list-style-type: none"> • 31st December (Bihar, Jharkhand, Karnataka, Tamil Nadu, Puducherry, UP & Uttarakhand) • 31st January: Andhra, Telangana, Chattisgarh • 1st February - Rest of the states 	Annual	As per respective State Act & Rules
17	National and Festival Holidays Act	List of Holidays	Annual	<ul style="list-style-type: none"> • 31st December for display of holidays • 31st January for annual return

While calendars can help track filing dates, they don't provide a comprehensive view of compliance obligations under all applicable laws. Considering growing ever complexities in Regulatory environment & need for a better control, businesses must implement an effective process using Technology solutions.

We have helped MNCs, large & medium size businesses, startups to manage their compliance obligations effective by implementing Lawrbit GCMS.

LAWRBIT GCMS - INDIA

India's Most Intelligent Regulatory Compliance Management Solution

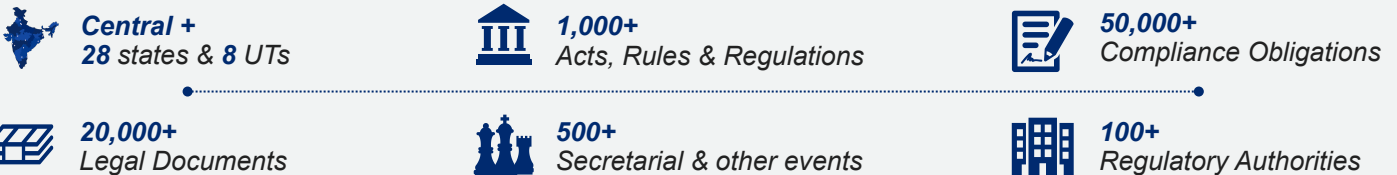
 **CLOUD BASED TECHNOLOGY**

 **REGULATORY INTELLIGENCE**

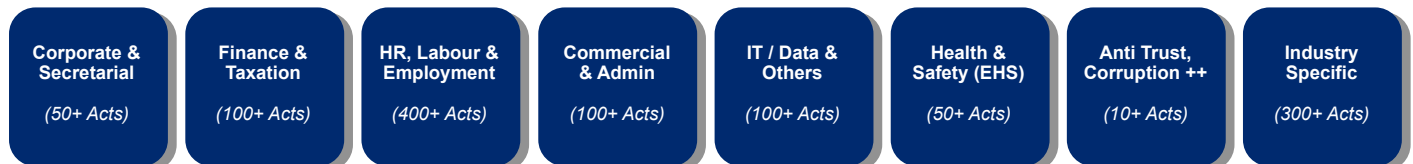
GCMS seamlessly integrates Technology with Laws, been created with decades of experience of its founding team in building technology solutions, consulting MNCs, industry leaders, SMEs & start-ups in strengthening their Compliance Framework.

It's an Industry leading legal compliance management tool; trusted by 1,000s of users across industries and geographies. Our clients have experienced a positive shift of attitude towards compliance, improved adherence & employee satisfaction and reduction in overall cost and time in managing compliance.

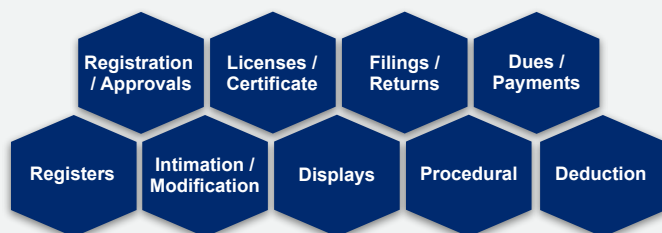
The Coverage



Comprehensive Legal Coverage, across all laws applicable on the business at Central & State Level







Compliance Categories, Laws suggests varied type of obligations; we intelligently bifurcate them to ensure you don't miss any



60+ Parameters covering various compliance aspects:

- Compliance Description - Section, Para & Rule, Frequency, Filing Requirements, Filing Type, Form Copy, PenaltyType, Estimated Penalty Amount, Risk Categorisation, Events, Compliance Type, Category, Additional Information & More..
- Key Terminologies as defined in act & rules with Section reference
- Act Documents - Copy of Bare Act, Rules, Forms & Formats, etc
- Regulatory Updates - Circulars, Clarifications, Notifications, Press Releases, Amendments, Schedules, Ordinance, Guidelines, etc

Compliance Modules, Basis type of action required, compliance across categories are further bifurcated in 4 modules

 ONE TIME Licenses, Approvals, Registrations, etc <ul style="list-style-type: none"> • Licenses, Approvals, Registrations & Certifications required during commencement of business, office, service, product line, etc • Appears in loop basis date and duration of approval granted 	 RECURRING Monthly, Quarterly, Bi-Annual, Annual <ul style="list-style-type: none"> • Biggest worry of any CXO are filings under various laws; not having a consolidated, vetted, calendar covering all obligations adds to concern • Designed to be auto triggered on due date in owner's calendar 	 EVENT BASED Secretarial & Non Secretarial <ul style="list-style-type: none"> • Intelligently identifies obligations from all applicable laws across locations for 500+ Corporate Events; auto assign to relevant user • Descriptive notes, procedures on 130+ Companies Act Events 	 ONGOING Registers, Procedures, Displays <ul style="list-style-type: none"> • Usually hidden in finer prints on laws and are understood either by SME's; to be followed throughout the business operations • Self assessment surveys triggered on pre-set frequency
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ABOUT US

Lawrbit offer RegTech & Lextech solutions for Enterprises, Audit & Compliance Professionals globally.

- Our decade of experience in creating Global Regulatory Intelligence and understanding real-life challenges of managing them have helped us create innovative, best in class solutions that are scalable & easy to implement.
- Our solutions integrate Regulatory Intelligence across laws for 70+ countries with technology, making it easy for users to understand compliance obligations and be informed of the Regulatory changes.
- Our Legal Network comprises 1000's of legal experts from 100's of Legal, CPA & Consulting Firms across 70+ countries having domain and territory expertise across areas of law.

OUR SOLUTION PORTFOLIO

ENTERPRISE SOLUTIONS

- [Global Compliance Management](#)
- [Legal Matter Management](#)
- [Enterprise Risk & Controls Management](#)

PROFESSIONAL SOLUTIONS

- [Compliance Audit Management Solution](#)
- [Compliance Service Management Solution](#)
- [Litigation Management Solution](#)

OUR LOCATIONS



DELHI / NCR

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MUMBAI

WeWork Chromium, JVLR, Opp. L&T Business
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AHMEDABAD

A2/512, Palladium Complex, Corporate Road,
Praladnagar, Ahmedabad, Gujarat - 380015

PARTNER LOCATIONS

INDIA: Bengaluru | Chennai | Hyderabad | Pune

GLOBAL: Dar-E-Salaam, Tanzania



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