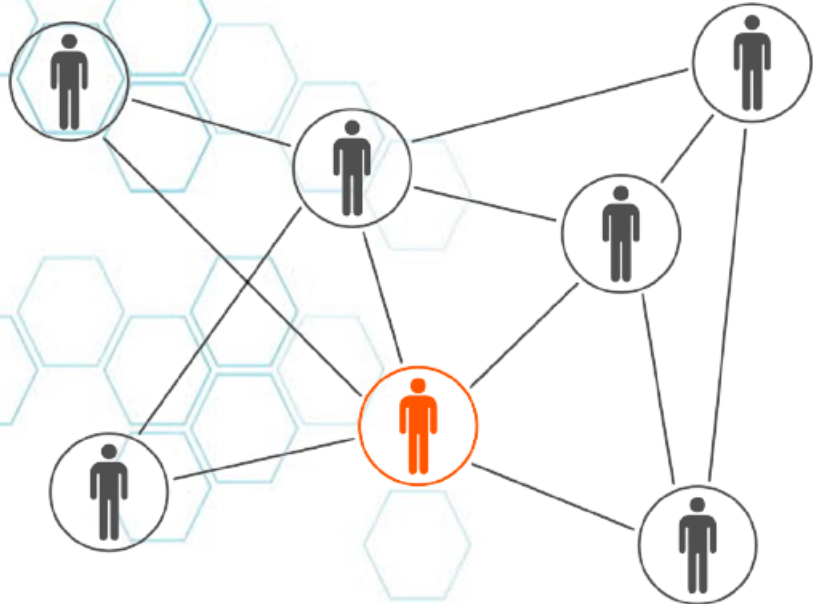




dvmgopal & associates
Company Secretaries



NEWSLETTER

INSIDE THIS ISSUE

1. Related Party Transactions
2. Monthly Updates
3. Compliance Calendar

Related Party Transactions

RELATED PARTY TRANSACTIONS – A BRIEF OVERVIEW

- A company, in the course of conduct of its business, enters into various transactions with different parties, including its related parties.
- Transactions with related parties need not always be disadvantageous to the parties concerned. The concern arises only when the transactions which are at non arm’s length dealings and beneficial to a related party but detrimental to the other stakeholders.
- Transactions with related parties’ transparency is essential. The instances of Related Party Transactions (RPTs) can cause actual or potential conflict of interest between the company and its shareholders.
- Although not all RPTs are illegal, there are certain restrictions and requirements while undertaking RPTs.

Applicable Provisions:

Section 188,177 of Companies Act, 2013 read with Companies (Meetings of Board and its Powers) Rules,2014.

SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Accounting Standards.

HOW ARE RPT’S REGULATED?

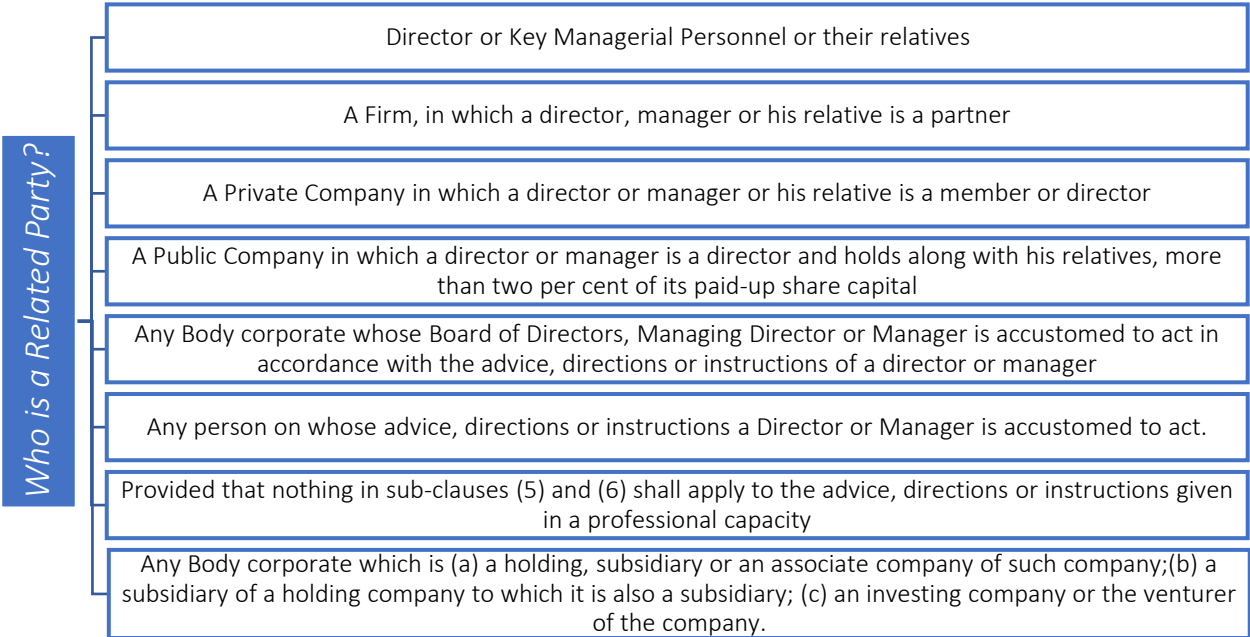
- Section 188 of the 2013 Act unlike the 1956 Act introduces self-regulation and leaves the decision on the Related Party Transactions to the Board of Directors of the Company and Shareholders of the Company.
- The Act has not prohibited RPTs but instead lays down safety measures that need to be followed while dealing with RPTs. With the approval of Board or Shareholders, a Company may enter into a Contract or Arrangement with the Related Party.
- Related-party transactions are legitimate activities and serve practical purposes:

They are recognized in corporate and taxation laws.

They have their own standards for accounting treatment.

Systems of checks and balances have been built around them to make sure they are conducted within these boundaries.

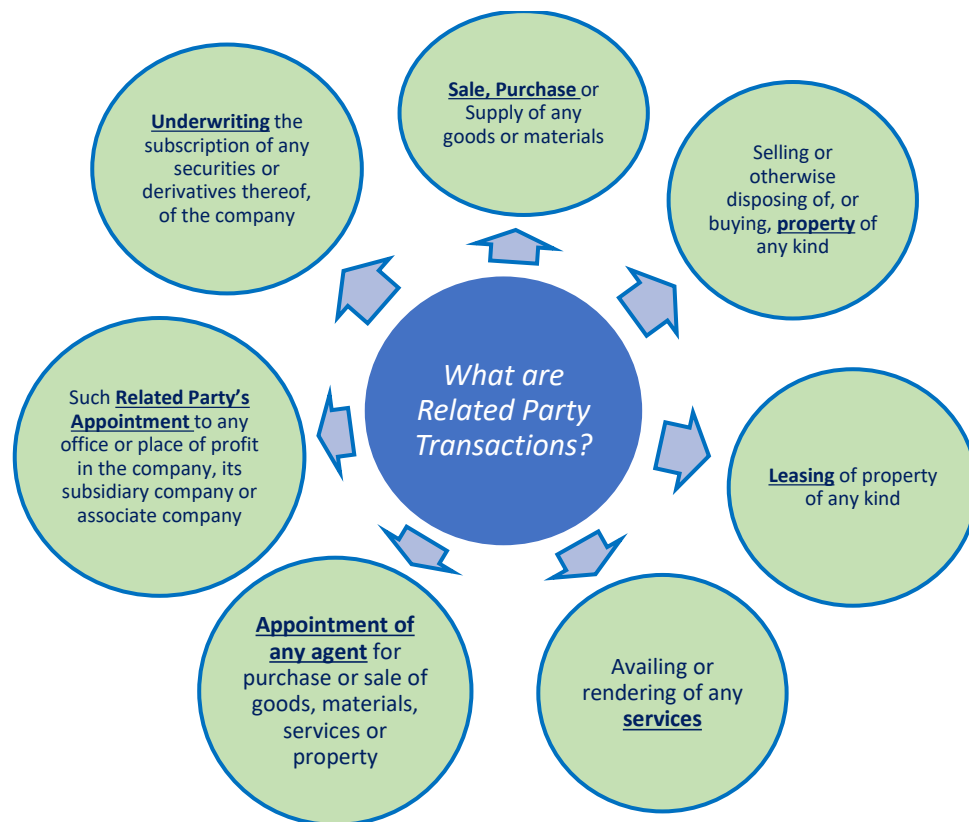
Who is a Related Party?



The above clause (7) is not applicable to Private Companies

What are Related Party Transactions?

Related party transactions mean contracts or arrangements between a company and its related parties with respect to transactions covered in Section 188 of the Act. Section 188 includes within its ambit any contract or arrangement with a related party with respect to:



Office or place of profit is the office or place held by the director, if the director receives from the company anything over and above the remuneration to which he is entitled for as a director by way of salary, fee, commission, perquisites and rent free accommodation or otherwise or where such office or place is held.

Term 'services' to mean anything other than goods, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged – Section 2(102) of the Central Goods and Services tax Act, 2017.

HOW TO DETERMINE A Related Party Transactions (RPT)

- ✚ To determine that whether a transaction is Related Party Transaction or not following three checks have to be made
 - ✓ Whether the party with whom the transaction is made is a **Related Party**?
 - ✓ Whether the transaction to be entered is a **Related Party Transaction**?
 - ✓ Whether such transaction being entered is in **ordinary course** of Business and on **arm's length** basis or not?

RELATED PARTY DEFINITION – AS 18

- ✚ Parties are considered to be a Related if any time during the reporting period
 - ✓ One party has the **ability to control the other party** or
 - ✓ One party **exercise significant influence over the other party** in making financial and/or operating decisions

Control – Ownership directly or indirectly, of more than one half of the **Voting Power** or **Control of Composition of the Board**.

Significant influence- Participation in the financial and/or operating policy decisions of an enterprise **but not control of those policies.**

RELATED PARTY DEFINITION – Ind AS 24

1. A person or a close member of that person's family is related to reporting entity if that person-
 - ✓ Has control or joint control of the reporting entity;
 - ✓ Has significant influence over the reporting entity; or
 - ✓ Is a member of the Key management personnel of the reporting entity or of a parent of the reporting entity?
2. An entity is related to the reporting entity if the following conditions apply-
 - ✓ The entity and the reporting entity are the members of **same group**.
 - ✓ One entity is an **associate or joint venture** of the other entity
 - ✓ Both entities are **Joint ventures of the same third party**
 - ✓ The entity is controlled or jointly controlled by a person identified in (1).
 - ✓ A person identified in (a) has significant influence over the entity or is a Key Managerial Personnel of the entity.
 - ✓ The entity, or any member of a group of which it is part, provides Key Managerial Personnel Services to the reporting entity or to the parent of the reporting entity.

Essence of Related Party Definition – Under AS-18 and Ind AS-24, the definition is extensive.

The definition covers all direct and indirect subsidiaries, enterprises under common control and enterprises over which KMP or their relatives exercise significant influence.

DEFINITION OF RELATED PARTY - LODR

An entity shall be considered as a related party if:

- ✓ Such entity is a Related Party under section 2(76) of Companies Act,2013.
- ✓ Such entity is a Related Party under applicable Accounting Standards- AS18 or Ind AS 24.

All promoter/promoter group entities that holds 20% or more shareholding in a Listed entity to be considered as a Related Party – Kotak Committee Recommendation.

Essence of Related Party Definition – Listing Regulations provide much broader definition of Related Party covering all the above aspects.

EXAMPLES FOR RELATED PARTY

Directors giving their Land on lease or building on rent.

- ✓ Yes, this is a Related Party Transaction; however, if it passes the test of ordinary course of business and on arm's length basis, then approval of Board shall not be required.
- ✓ It is pertinent to note that Audit committee approval is required.
- ✓ {Audit Committee Approval is required for every Related Party Transaction and also for all transactions with Related Parties}

Company A Ltd holds 49% of shares in B Ltd and both the companies have Common Director. B Ltd pays commission to the Director. Is it a RPT for A Ltd?

- ✓ No, it is not a related party transaction between A Ltd and the Director because the commission is not being paid by A Ltd.

EXEMPTED TRANSACTION TRANSACTIONS

The third proviso to section 188(1) of the Act considers the business issues and grants flexibility to the Company. It provides that nothing in the section shall be applicable to any of the transactions covered under section 188(1)(a) to (g) of the Act, if the transactions are in the ordinary course of Business and on Arm's length Basis.

- ❑ What is Ordinary Course of Business and how to determine Ordinary Course of Business?
- ❑ What does Arm's Length Basis Means?

ORDINARY COURSE OF BUSINESS

- + Ordinary Course of Business is not defined under the Act.
- + Ordinary Course of Business –
 - Any transaction which is usually entered into by the Company while carrying on its business or promoting or in furtherance of its business
 - Which is not of an Extra ordinary or unusual nature or
 - Which is directly connected to its business can be said to be a transaction entered into by the Company in its ordinary course of Business.
- ❖ How to determine "Ordinary Course of Business?"

ARM'S LENGTH TRANSACTION

- Arm's Length transaction means a transaction between two unrelated parties that is conducted as if they were unrelated so that there is no conflict of interest.
- Burden to establish that the transaction was on arm's length basis would be on the Company.
- Company should create and maintain adequate documentation with regard to the price and terms of supply.
- Arm's length transaction is subjective exercise and requires judgement after considering various parameters.

APPROVAL MECHANISM

- Section 188 - Approval of Board of Directors – Applicable to both Public and Private Companies.
- Section 188 - Approval of Shareholders – Once the threshold limits are crossed.
- Section 177 - Approval of Audit Committee – Applicable to all listed entities and to all companies which have to constitute Audit committee.
- Regulations 23 of Listing Regulations - Applicable to only where the companies have listed their specified securities i.e., Equity Shares and Convertible Securities in to Equity Shares.
- In case the Company fall into any regulated sector, in addition to the above, such company has to comply with such sector regulatory requirements also.

BOARD APPROVAL

- + Prior consent of the Board of Directors is to be obtained by a resolution at a meeting of the Board unless the transaction falls under exempted category.
- + The consent has to be taken at the Meeting of the Board, hence resolution by circulation is prohibited.
- + The Agenda of the Board Meeting shall disclose certain details pertaining to the related party and the proposed transaction as mentioned in the rules.
- + Any Director who is interested in the transaction shall not be present at the Board Meeting during the discussion and shall not vote at the Meeting.

DETAILS IN BOARD MEETING AGENDA

Pursuant to Rule 15 of the Companies (Meeting of Board and its Powers) Rules, 2014, the following details shall be disclosed in the Board Agenda for obtaining approval for any Related Party Transactions:

- ✓ Name of the Related Party and Nature of Relationship.
- ✓ Nature, Duration and Particulars of the Contract or Arrangement.
- ✓ Material Terms of the Contract or Arrangement including the Value, if any.
- ✓ Any advance Paid or Received for such Contract or Arrangement, if any.
- ✓ Manner of determining the price and other commercial terms.
- ✓ Whether all factors relevant to the contract have been considered.
- ✓ Any other information relevant or important.

SHAREHOLDER APPROVAL

- ✚ Where the Related Party Transaction crosses the threshold limit, Shareholder approval will be required.
- ✚ In case of Listed Companies, only Material Related Party Transaction requires shareholders' approval. No Related Party shall vote to approve the Resolution irrespective of whether it is a party to that particular transaction or not. However, they can vote against such Resolution.
- ✚ Shareholders' Approval is not required in case of following:
 - Transaction between two Government Companies
 - Transaction between Holding Company and its Wholly owned subsidiary, provided the Accounts of WOS are consolidated with that of a Holding Company and place before shareholders in General Meeting for approval.
- ✚ Except with the Prior Approval of the Company by an Ordinary Resolution, a Company shall not enter in to a transaction with the below mentioned criteria:
 - Sale, Purchase or supply of any goods or materials, directly or through appointment of agent, exceeding ten percent of the turnover of the company.
 - Selling or otherwise disposing of or buying, property of any kind directly or through appointment of agents amounting to 10% or more of the net worth of the Company.
 - Leasing of property of any kind amounting to 10% or more of the turnover of the company.
 - Availing or rendering of services directly or through appointment of agents amounting to 10% or more of the turnover of the Company.
 - Appointment to any office or Place of profit in the company, its subsidiary or associate company at a monthly remuneration exceeding Rs. 2,50,000/-
 - Remuneration for underwriting the subscription of any securities or derivatives thereof of the Company exceeding 1% of the Net worth.

Turnover or Net worth to be computed based on the Audited Financial Statements of the Preceding Financial Year

APPROVAL BY AUDIT COMMITTEE

- ✚ "All transactions with Related Parties require approval of Audit Committee under Section 177 of Companies Act, 2013.
- ✚ All transactions though in the ordinary course of Business and on Arm's length basis, require approval by Audit Committee.
- ✚ Audit Committee can give Omnibus Approval.
- ✚ Audit Committee Approval is a Prior Approval and Post-facto Approval.

OMNIBUS APPROVAL

- ✚ Omnibus Approval means a consolidated or standing approval given by the committee for the transaction(s) that are repetitive in nature.

- ✚ Audit Committee while giving approval shall satisfy itself that
 - Such transaction is repetitive in nature.
 - Such approval is in the interest of the Company
- ✚ Where the need for the related party transaction cannot be foreseen and the aforesaid details are not available, Audit Committee can grant approval for transactions not exceeding One Crore Rupees.
- ✚ Omnibus Approvals are valid for a period not exceeding one financial year
- ✚ Omnibus Approval shall indicate the following:
 - Name of the Related parties
 - Nature and duration of the transaction
 - Maximum Amount of transaction that can be entered into.
 - The indicative price unit or current contracted price and the formula for variation in price, if any
 - Any other relevant information

MATERIAL RELATED PARTY

- ✚ A transaction with the Related party shall be considered material if;
 - If the transaction to be entered into individually or taken together with previous transactions during financial year exceeds 10% of the Annual Consolidated Turnover of the Company as per latest Audited Financial statements.
 - (For the purpose of computing the 10% limit, such transactions would be aggregated provided such transactions are undertaken under a common contract).
- ✚ Transaction involving payments made to a Related party with respect to Brand usage or Royalty shall be considered material if the transaction(s) to be entered into exceed 5% of the Annual Consolidated Turnover of the Listed Entity.
- ✚ All Material Related Party Transactions shall require approval of the shareholders through resolution and no Related Party shall vote to approve such resolution.

DISCLOSURES

Under Companies Act, 2013 -

- ✓ Every Contract or Arrangement entered into under Section 188 shall be referred to in the Board's Report to the shareholders along with the Justification thereof in FORM AOC-2.
- ✓ AOC-2 shall disclose the transactions that are entered in to on arm's length basis and the transactions that are not entered into on arm's length basis.
- ✓ Contracts or Arrangements with the Related party shall be entered in Register MBP-4 which shall be preserved permanently. The Register shall be kept in the custody of Company Secretary or any person authorized by the Board.
- ✓ Every Director and KMP must disclose to the Company, details of his relatives preferably along with Disclosure of Interest at the First Meeting of the Board in which he participates as Director or KMP and whenever there is a change, the same shall be disclosed within 30 days or next meeting of the Board, whichever is earlier.

Under Listing Regulations -

- ✓ Details of all Material Related Party Transactions need to be disclosed to Stock Exchanges along with the Quarterly Compliance Report on Corporate Governance.

Under Accounting Standards

- ✓ Name and transactions during the year with Related Party must be disclosed in a manner specified under Applicable Accounting Standards.

PENAL PROVISIONS

- ✚ Any Director or any other employee of a Company, who had entered into a Contract or Arrangement in violation of the Provisions of this Section-

- In case of a Listed Company, be punishable with imprisonment for a term which may extend to one year or with Fine which shall not be less than twenty-five thousand rupees, but which may extend to Five Lakh rupees, or with both;
 - In case of any other Company, be punishable with Fine which shall be not less than twenty-five thousand rupees, but which may extend to Five Lakh Rupees.
- ✚ Any Violation of Section 188 also leads to Dis-Qualification for appointment as a Director U/S164(g)
- ✚ Where any Contract or Arrangement is entered into by a director or by any other Employee, without obtaining the consent of the Board or without the approval in the General Meeting, and where such transaction is not Ratified by the Board or as the case may be by the Shareholders at a Meeting within three months from the date on which such Contract or Arrangement was entered into,
- Such Contract or Arrangement shall be voidable at the option of the Board or, as the case may be, of the Shareholders and if the Contract or Arrangement is with Related Party of the Director, the Director concerned shall indemnify the Company against the loss incurred by it.

Consequences of non-ratification:

- Contract or arrangement shall be voidable at the option of the Board
- If the contract or arrangement is with a related party to any director, or is authorised by any other director, the directors concerned shall indemnify the company against any loss incurred by the company.
- Director or any other employee of a company, in violation of the provisions shall be punishable.

Frequently Asked Questions

1. Where a Board meeting is held prior to the Audit Committee meeting and the Board approves a transaction with a related party. Can the Audit Committee approval be taken subsequently?

Yes. The legal requirement is clear that the transactions referred to in Section 188 require approval of the Audit Committee. Audit Committee approval after Board's approval is irregular but not illegal. Further, the approval of the Audit Committee should be obtained before the transaction.

2. Whether the provisions relating to special resolution under Section 188 are also applicable to transactions with wholly owned subsidiaries?

No! Wholly owned subsidiary companies are exempted from the requirement of passing a special resolution, provided requirement of the special resolutions have been complied by the holding company.

3. What are the parameters to be considered by the Audit Committee while considering whether a transaction is on arm's length basis? How should the Audit Committee decide such an issue?

The Act does not prescribe methodologies and approaches which may be used to determine whether a transaction has been entered into on an arm's length basis. Audit Committee may consider the parameters given in the company's policy on transactions with related parties. Transfer Pricing guidelines given under the Income-tax Act, 1961 may also be used. Depending on the nature of individual transaction, any appropriate method may be used by the Audit Committee to arrive at a considered decision to determine arm's length price.

4. Is buy-back of shares by a company a related party transaction?

Shareholders are not related party; however, directors are related party as per section 2(76) of Companies Act, 2013 and shares offered by the director becomes related party transaction. However, the scheme of buy-back allows equal opportunity to all shareholders to offer their shares. Hence, it will not be considered as a related party transaction.

Monthly Updates

Provision	Amendment
The due date for filing e-form forms AOC-4, AOC-4 (CFS), AOC-4, AOC-4 XBRL AOC-4 non-XBRL is within 30 days of AGM and MGT -7 / MGT -7A within 60 days of AGM	Relaxation on levy of additional fees in filing of e-forms AOC-4, AOC-4 (CFS), AOC-4, AOC-4 XBRL AOC-4 Non-XBRL and MGT -7 / MGT -7A for the financial year ended on 31.03.2021 up to 28.02.2022.

General Circular No. 22/2021

F.No. 01/34/2013 CL-V -Part-III
Government of India
Ministry of Corporate Affairs
5th Floor, 'A' Wing, Shastri Bhawan,
Dr. Rajendra Prasad Road, New Delhi-1
Dated: 29th December, 2021

To


DGCoA,
All Regional Directors,
All Registrar of Companies,
All Stakeholders.

Subject: Relaxation on levy of additional fees in filing of e-forms AOC-4, AOC-4 (CFS), AOC-4 XBRL, AOC-4 Non-XBRL and MGT-7/MGT-7A for the financial year ended on 31.03.2021 under the Companies Act, 2013 - reg.

Sir/madam,

In continuation to Ministry's General Circular No.17/2021 dated 29.10.2021, keeping in view various requests received from stakeholders regarding relaxation of levy of additional fees for annual financial statement/return filings required to be done for the financial year ended on 31.03.2021, it has been further decided that no additional fees shall be levied upto **15.02.2022** for the filing of e-forms AOC-4, AOC-4 (CFS), AOC-4 XBRL, AOC-4 Non-XBRL and upto **28.02.2022** for filing of e-forms MGT-7/MGT-7A in respect of the financial year ended on 31.03.2021 respectively. During the said period, only normal fees shall be payable for the filing of the aforementioned e-forms.

2. This issues with the approval of the competent authority.

Yours faithfully,

(KMS Narayanan)
Deputy Director (policy)

Copy forwarded for information and necessary action to:-E-Governance section and
(ii) Guard file.

SEBI - Updates

Amendments to SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018

Amendments in Draft Red Herring Prospectus (DRHP) filed

- a. Conditions for Objects of the Issue is future inorganic growth but the acquisition or investment target is not identified and specific disclosures are not made in the draft offer document and the offer document at the time of filing of offer documents -
 - i. the amount for such objects and amount for general corporate purpose (GCP) shall not exceed 35% of the total amount being raised
 - ii. amount for such object shall not exceed 25% of total amount
- b. Limit upto which selling shareholder (individually or with persons acting in concert) can offer shares for offer for Sale (OFS) to public in an IPO where DRHP is filed by issuer without track record i.e. under Regulation 6(2) of ICDR Regulations, 2018:
 - i. If the Pre-issue shareholding of selling shareholder is more than 20%- 50% of pre-issue shareholding
 - ii. If the Pre-issue shareholding of selling shareholder is less than 20%- 10% of pre-issue shareholding
- c. Monitoring Agency and reporting on utilization of issue proceeds:
 - i. CRAs (Credit Rating Agency) registered with the Board to act as monitoring agency instead of PFIs and Scheduled Commercial Banks
 - ii. Monitoring shall continue till 100% utilisation (currently 95%)
 - iii. Amount raised for GCP shall also come under monitoring
 - iv. Monitoring report shall be placed before audit committee on quarterly basis (currently annually).
- d. Minimum Price Band- limit of 105% of floor price has been approved for book-built issues (currently, only max. limit of 120% of floor price has been specified)
- e. Lock-in for Anchor Investor (AI) - (effective April 1, 2022)-30 days for 50% of the portion allocated to anchor investor and 90 days for the remaining portion.
(Current lock-in period is 30days of entire portion of AI)
- f. Revised allocation methodology for Non-Institutional Investors (NIIs):
 - i. Allotment shall be on 'draw of lots' basis.
 - ii. Effective April 1, 2022, for book-built issue, allocation to NII shall be reserved as follows:
2/3rd NII portion for Application size above ₹10lacs
1/3rd NII portion for Application size above ₹2lacs upto ₹10lacs

Preferential Issue

- i. Determining the floor price
Frequently traded security- higher of 90/10 trading days' volume weighted average price (VWAP) of the scrip preceding the relevant date or as per any stricter provision in the Article of Association of the issuer company.

Infrequently traded security: • Submit a report by a registered independent valuer
- ii. Change in control
 - If change in control or allotment is more than 5% of post-issue capital - obtain a report from a reg. independent valuer
 - Committee of ID shall comment on all aspects of the pref. issue including pricing and disclose its voting pattern to public.
- iii. Lock-in Provisions for preferential issue
For Promoters:
For allotment upto 20% of the post issue paid up capital shall be reduced to 18 months from the existing 3 years. The lock-in requirement for allotment exceeding 20% shall be reduced to 6 months from the existing 1 year.

For Non-promoters
The lock-in requirement for allotments shall be reduced from requirement of 1 year to 6 months.

- iv. Pledge of locked-in shares for promoters:
 - If pledge is one of the terms of sanction.
 - Loan shall be sanctioned to issuer or its subsidiary.
 - The purpose shall be one of the objects of pref. issue
- v. Preferential Issue for consideration other than cash:
Permitted only for share swaps backed by a report from an independent registered valuer
- vi. Timelines for seeking in-principal approval from stock exchanges by issuer company:
Mandatorily apply for in-principal approval from stock exchanges on the same day as the date of dispatch of notice for AGM/ EGM to shareholders.

Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Appointment of any person as a Director (including MD or WTD or manager) who was rejected earlier by the shareholders shall require prior shareholder approval.

Request for duplicate certificate by investor Company shall issue securities in demat form in such cases. This will improve ease, convenience and safety of transactions for investors.

SEBI (Alternative Investment Funds) Regulations, 2012

A new Special Situation Fund (SSF) has been introduced under Category-I AIF.

- It shall invest in stressed loans classified as per RBI Directions and other specified securities as specified.
- It shall be exempted from investment concentration norm in a single investee
 - No restriction on investing their investible funds in unlisted or listed securities of the investee company
 - Minimum investment by an investor to be INR 10 crore and INR 5 crore in case of an accredited investor
 - Minimum corpus of INR 100 crore
 - Shall undertake Initial and continuous DD as mandated by RBI.

Changes in other SEBI Regulations:

SEBI has also approved certain changes in SEBI Regulations dealing with Mutual Funds, Settlement Proceedings, KRA Regulations and regulations applicable to various SEBI registered intermediaries.

Compliance Calendar

FEMA			
Compliance details	Form	Applicability	Due Date
External Commercial Borrowings (ECB) - FEMA	Form ECB-2	All Companies having ECB	07-01-2022
SEBI LODR Regulations			
Compliance details	Form	Applicability	Due Date
Regulation 13(3)	Statement of Investor complaints.	All Listed Entity	21-01-2022
Regulation 27 (2)	Corporate Governance	All Listed Entity, other than (a) the listed entity having equity paid up capital upto Rs. 10.00 Cr & net worth upto Rs. 25.00 Cr, as on the last date of the previous FY (b) the listed entity listed on the SME Exchange.	21-01-2022
Regulation 31(1) (b)	Shareholding Pattern.	All Listed Entity	21-01-2022
Labour Laws			
Compliance details	Form	Applicability	Due Date
PF Payment	Monthly ECR	Entities registered with PF Authorities	15-01-2022
		All companies and firm deducting PF	25-01-2022
ESI Payment	Monthly ECR	Entities registered with ESIC Authorities	15-01-2022
The Apprenticeship Act, 1961	Form App-4	For the apprentices engaged	31-01-2022
	Form APP-1		15-01-2022
The Shops and Establishments	Form XXVII	Quarterly Return by employer having 10 or more employees to the inspector	10-01-2022
The Factories Act	Form AR	Common Annual Return	31-01-2022
POSH Act		Every establishment to submit Annual Report to District Officer regarding number of complaints received, complaints disposed off, pending, number of awareness programmes carried out and action taken by them	31-01-2022
INCOME TAX			
Compliance details	Form	Applicability	Due Date
Deposit of Tax Deducted	Challan 281	Non-government deductors	07-01-2022
TDS returns	Form 24Q/26Q/27Q	All Tax deductors	31-01-2022
TCS returns		All Tax collectors	15-01-2022
Tax Audit return	Form 3CA-3CD	corporate-assessee or non-corporate assessee (who is required to submit his/its return of income on October 31, 2021)	15-01-2022
GST			
Compliance details	Form	Applicability	Due Date
Return of outward supplies of taxable goods and/or services	GSTR 1	GST Taxpayers who have not opted for QRMP scheme	11-01-2022
Return of outward supplies of taxable goods and/or services	GSTR 1	GST Taxpayers who opted for QRMP scheme -Optional	13-01-2022
Summary Return of Outward and Inward Supplies along with payment of Tax	GSTR 3B	GST Taxpayers who have not opted for QRMP scheme	20-01-2022
GST Challan Payment if no sufficient ITC		GST Taxpayers who opted for QRMP scheme and not having sufficient ITC	25-01-2022
Summary Return of Outward taxable supplies and tax payable	GSTR 5 & 5A	Non-Resident GST Taxpayers	20-01-2022
Return for details of ITC received and distribution	GSTR 6	Input Service Distributors	13-01-2022
Return for TDS under GST	GSTR 7	Government Authorities	10-01-2022
Return for Details of Supplies and the amount of tax collector	GSTR 8	E-commerce Operator	10-01-2022
Return for details of goods and services purchased in India	GSTR-11	Taxpayer claiming Refund & having UIN	28-01-2022
Summary Return of Outward and Inward Supplies along with payment of Tax	CMP-08	Composition taxpayers	18-01-2022
GST return	GSTR-4	Composition taxpayers	30-04-2022