

January-2022

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