

July-2022

FEMA

Compliance details	Form	Applicability	Due Date
Annual Return on Foreign Liabilities and Assets under FEMA	On FLAIR Portal of RBI	Entities which have received FDI and/or made overseas investments	15-07-2022
External Commercial Borrowings (ECB) - FEMA	Form ECB-2	All Companies having ECB	07-07-2022

SEBI LODR Regulations

Compliance details	Form	Applicability	Due Date
Regulation 13(3)	Statement of Investor complaints.	All Listed Entity	21-07-2022
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.	21-07-2022
Regulation 31(1) (b)	Shareholding Pattern.	All Listed Entity	21-07-2022

Labour Laws

Compliance details	Form	Applicability	Due Date
PF Payment	Monthly ECR	Entities registered with PF Authorities	15-07-2022
ESI Payment	Monthly ECR	Entities registered with ESIC Authorities	15-07-2022
Rule 14(3): Contracts of Apprenticeship Training by the establishment shall be forwarded to Regional Director or State Apprenticeship Advisor	Form App-4	For the apprentices engaged	31-07-2022
Rule 14(10): Employer to maintain record and send report at the end of each quarter in Form Apprenticeship 6	Form APP-1		15-07-2022
Quarterly Return by employer having ten or more employees to the inspector	Form XXVII	Rule 33	10-07-2022

INCOME TAX

Compliance details	Form	Applicability	Due Date
TDS Deposit	Challan 281	Non-government deductors	07-07-2022
TDS returns	Form 24Q/26Q/27Q	All Tax deductors	31-07-2022
TCS returns		All Tax collectors	15-07-2022
Income tax return	Respective ITR's	for all assessee other than (a) corporate-assessee or (b) non-corporate assessee (whose books of account are required to be audited) or (c) partner of a firm whose accounts are required to be audited	31-07-2022

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	11-07-2022
Return of outward supplies of taxable goods and/or services	GSTR 1	GST Taxpayers who opted for QRMP scheme -Optional	13-07-2022
Summary Return of Outward and Inward Supplies along with payment of Tax	GSTR 3B	GST Taxpayers who have not opted for QRMP scheme	20-07-2022
GST Challan Payment if no sufficient ITC		GST Taxpayers who opted for QRMP scheme and not having sufficient ITC	25-07-2022
Summary Return of Outward taxable supplies and tax payable	GSTR 5 & 5A	Non Resident GST Taxpayers	20-07-2022
Return for details of ITC received and distribution	GSTR 6	Input Service Distributors	13-07-2022
Return for TDS under GST	GSTR 7	Government Authorities	10-07-2022
Return for Details of Supplies and the amount of tax collector	GSTR 8	E-commerce Operator	10-07-2022
Return for details of goods and services purchased in India	GSTR-11	Taxpayer claiming Refund & having UIN	28-07-2022
Summary Return of Outward and Inward Supplies along with payment of Tax	CMP-08	Composition taxpayers	18-07-2022