

May-2022

Companies Act, 2013

Compliance details	Form	Applicability	Due Date
Reconciliation of Share Capital Audit Report	Form PAS-6 (Half Yearly)	Every unlisted public companies	30-05-2022

FEMA

Compliance details	Form	Applicability	Due Date
External Commercial Borrowings (ECB) - FEMA	Form ECB-2	All Companies having ECB	07-05-2022

SEBI LODR Regulations

Compliance details	Form	Applicability	Due Date
Regulation 24A	Secretarial Compliance Report	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.	30-05-2022
Regulation 33	Financial Results alongwith Limited review report/Auditor's report	All Listed Entity	30-05-2022
SEBI Circular dated 26th November, 2018	Large Corporate: Initial Disclosure and Annual Disclosure	by Listed entity identified as a Large Corporate, as per the said circular	15-05-2022

Labour Laws

Compliance details	Form	Applicability	Due Date
PF Payment	Monhly ECR	Entities registered with PF Authorities	15-05-2022
ESI Payment	Monthly ECR	Entities registered with ESIC Authorities	15-05-2022

INCOME TAX

Compliance details	Form	Applicability	Due Date
TDS Payment	Challan 281	Non-government deductors	07-05-2022
TDS returns	Form 24Q/26Q/27Q	All Tax deductors	31-05-2022
statement of financial transaction	Form 61A	Applicable taxpayers	31-05-2022

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	11-05-2022
Return of outward supplies of taxable goods and/or services	GSTR 1	GST Taxpayers who opted for QRMP scheme -Optional	13-05-2022
Summary Return of Outward and Inward Supplies along with payment of Tax	GSTR 3B	GST Taxpayers who have not opted for QRMP scheme	20-05-2022
GST Challan Payment if no sufficient ITC		GST Taxpayers who opted for QRMP scheme and not having sufficient ITC	25-05-2022
Summary Return of Outward taxable supplies and tax payable	GSTR 5 & 5A	Non Resident GST Taxpayers	20-05-2022
Return for details of ITC received and distribution	GSTR 6	Input Service Distributors	13-05-2022
Return for TDS under GST	GSTR 7	Government Authorities	10-05-2022
Return for Details of Supplies and the amount of tax collector	GSTR 8	E-commerce Operator	10-05-2022
Return for details of goods and services purchased in India	GSTR-11	Taxpayer claiming Refund & having UIN	28-05-2022