

October-2022

Companies Act, 2013

| Compliance details | Form | Applicability | Due Date |
|--|---|---|---|
| Return for outstanding paymnetns due to MSME as per the provisions of MSME Development Act, 2006 | Form MSME 1 (Half Yearly) | Specified Companies which get supplies of goods or services from MSME, and whose payments exceed 45 days from the date of acceptance of the goods or services | 31-10-2022 |
| Filing financial statement and other documents with the Registrar | Form AOC-4/ AOC-4 CFS (XBRL & Non-XBRL) | Every Company | 30-10-2022 /30 days from the date of AGM (Mostly) |
| Form for filing Report on AGM | Form MGT-15 | Every Listed Public Company | 30-10-2022 /30 days from the date of AGM (Mostly) |
| Filing of Cost Audit Report | Form CRA-4 | Every Company to which Cost Audit is applicable | 27-10-2022 or 30 days from the date of receipt of Cost Audit Report, whichever is earlier |

FEMA

| Compliance details | Form | Applicability | Due Date |
|---|------------|--------------------------|------------|
| External Commercial Borrowings (ECB) - FEMA | Form ECB-2 | All Companies having ECB | 07-10-2022 |

SEBI LODR Regulations

| Compliance details | Form | Applicability | Due Date |
|----------------------|-----------------------------------|--|------------|
| Regulation 13(3) | Statement of Investor complaints. | All Listed Entity | 21-10-2022 |
| 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. | 21-10-2022 |
| Regulation 31(1) (b) | Shareholding Pattern. | All Listed Entity | 21-10-2022 |

Labour Laws

| Compliance details | Form | Applicability | Due Date |
|---|-------------|---|------------|
| Deposit of Provident Fund Contributions | Monhly ECR | Entities registered with PF Authorities | 15-10-2022 |
| Deposit of E.S.I.C Contributions | Monthly ECR | Entities registered with ESIC Authorities | 15-10-2022 |
| 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 | 31-10-2022 |
| Rule 14(10): Employer to maintain record and send report at the end of each quarter in Form Apprenticeship 6 | Form APP-1 | | 15-10-2022 |
| Quarterly Return by employer having ten or more employees to the inspector | Form XXVII | Rule 33 | 10-10-2022 |

INCOME TAX

| Compliance details | Form | Applicability | Due Date |
|--------------------|------------------|--|------------|
| TDS Payment | Challan 281 | Non-government deductors | 07-10-2022 |
| TDS returns | Form 24Q/26Q/27Q | All Tax deductors | 31-10-2022 |
| TCS returns | | All Tax collectors | 15-10-2022 |
| Income tax return | Respective ITR's | assessee (not having any international or specified domestic transaction) is (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 | 31-10-2022 |

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