

Corporate Compliance Calendar for the Month of APRIL, 2019.

➤ Compliance under Income Tax act, 1961:-

Sl. No.	Applicable Laws/Acts	Compliance Particulars	Forms (Filing mode)	Due Dates
1.	Income Tax Act, 1961	Due date for deposit of tax deducted/collected for the month of March, 2019 other than by an office of Government.	TDS&TCS (ITNS 281)	30.04.2019
2.	Income Tax Act, 1961	Due date for issue of TDS Certificate for tax deducted under Section 194-IA in the month of February , 2019	194-IA(16B)	14.04.2019
3.	Income Tax Act, 1961	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of February, 2019	194-IB(16C)	14.04.2019
4.	Income Tax Act, 1961	Due date for furnishing of Form 24G by an office of the Government where TCS for the month of March, 2019 has been paid without the production of a challan	24G	30.04.2019
5.	Income Tax Act,1961	Due date for furnishing of Challan-cum-statement in respect of tax deducted under section 194-IA in the month of March,2019	Section 194-IA	30.04.2019
6.	Income Tax Act,1961	Due date for furnishing of Challan-cum-statement in respect of tax deducted under section 194-IB in the month of March,2019	Section 194-IB	30.04.2019
7.	Income Tax Act,1961	Due date for uploading declaration received from	Form 15G/15H	30.04.2019

		Recipients during the quarter ending March, 2019		
8.	Income Tax Act,1961	Due date for e-filing of a declaration containing particulars of Form No. 60 received during the period October 1, 2018 to March 31, 2019	Form No. 61	30.04.2019
9.	Income Tax Act,1961	Due date for deposit of TDS for the period January 2019 to March 2019 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H.	Section 192, 194A, 194D or 194H.	30.04.2019
10.	Income Tax Act,1961	Quarterly statement in respect of foreign remittances for the quarter ending March, 2019.	Form No. 15CC	15.04.2019
11.	Income Tax Act,1961	Due date for furnishing statement by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of March, 2019.	Form No. 3BB	15.04.2019
12.	Income Tax Act,1961	Due Date for tax deducted by an office of the Government for the month of March2019.		07.04.2019

➤ **Compliance under Goods & Services Tax Act, 2017:-**

Sl. No.	Applicable Laws/Acts	Compliance Particulars	Forms (Filing mode)	Due Dates
1.	GST, Act, 2017	Form GSTR-7 for the month of March, 2019. (for e-commerce operator)	GSTR-7	10.04.2019
2.	GST, Act, 2017	The due date for furnishing statement by e-commerce companies for the month of March,2019 (TCS collector)	GSTR – 8	10.04.2019

3.	GST, Act, 2017	Return of outward supplies of taxable goods and/or services for the month of March 2019(for taxpayers with turnover exceeding Rs 1.5 crores). Monthly Return	GSTR – 1	11.04.2019
4.	GST, Act, 2017	Return of outward supplies of taxable goods and/or services Quarterly (for taxpayers with turnover upto Rs 1.5 crores).	GSTR – 1	30.04.2019
4.	GST, Act, 2017	Due date for Furnishing return by Input Service Distributor (ISD)	GSTR – 6	13.04.2019
5.	GST, Act, 2017	Simple GSTR return for the month of March, 2019	GSTR – 3B	20.04.2019
6.	GST, Act, 2017	Summary of outward taxable supplies and tax payable by Non-Resident taxable person & OIDAR.	GSTR-5 & GSTR – 5A	20.04.2019
7	GST, Act, 2017	Form GSTR-7. (TDS Return for government or PSU for the period Oct-Dec 2018)	GSTR-7	10.04.2019

Some Important updates on GST:

1. New return filing system to be started on a trial basis from April 1, 2019, and on mandatory basis from July 01, 2019.
2. Taxpayers cannot generate e-way bill if they do not file GST returns for two consecutive tax periods.
3. The due date for furnishing the annual returns in FORM GSTR-9, FORM GSTR-9A and reconciliation statement in FORM GSTR-9C for the Financial Year 2017 – 2018 further extended till 30.06.2019.

➤ **Compliance under Other Statutory Laws:-**

Sl. No.	Applicable Laws/Acts	Compliance Particulars	Forms (Filing mode)	Due Dates
1.	EPF(The Employee Provident Funds and Miscellaneous Provisions Act,1952)	PF Payment for March, 2019	ECR	15.04.2019
2.	ESIC (Employees State Insurance Act,1948)	ESIC Payment for March ,2019	ESI Challan	15.04.2019

➤ **Compliance under Companies Act, 2013.**

Sl. No.	Applicable Laws/Acts	Compliance Particulars	Forms (Filing mode)	Due Dates
1.	Companies Act, 2013	Declaration of Commencement of Business. A company incorporated after the commencement of the Companies (Amendment) Ordinance, 2018 and having a share capital shall not commence any business or exercise any borrowing powers unless— (a) a declaration is filed by a director within a period of one hundred and eighty days of the date of incorporation of the company in such form and verified in such manner as may be prescribed, with the Registrar that every subscriber to the memorandum has paid the value of the shares agreed to be taken by him on the date of making of such declaration; and (b) The company has filed with the Registrar a verification of its registered office as provided in sub-section (2) of section 12.	INC-20A	Within 180 days of Incorporation.

		Companies (Amendment) Ordinance, 2018 has been Notified on 02.11.2018.		
2.	Companies Act, 2013	Filing of the particulars of the company & its registered office. (by every company incorporated on or before the 31.12.2017.)	Active Form INC-22A	On or before 25.04.2019
3.	Companies Act, 2013	Every existing Body corporate other than a company governed by the NFRA Rules (Rule 3(1), shall inform the (NFRA) about details of the auditors as on 13 th November 2018.	Form NFRA-1(e-form not yet deployed)	30 Days from the date of Deployment of E-Form on MCA portal
4.	Companies Act, 2013	Filing of Form BEN-2 under the companies (Significant Beneficial Owners) Rules, 2018	Form BEN-2 (E-Form not yet notified)	30 days from the date of deployment of E-form on MCA Portal
5.	Companies Act, 2013	KYC of directors (MCA Notification awaited)	DIR-3 KYC	30/4/2019 (MCA Notification awaited)

➤ **Quarterly Compliances under SEBI (LODR) Regulations 2015:-**

Sl. No	Regulation No.	Compliance Particulars	Compliance Period (Due Date)	Filing Mode(s)
1.	Regulation 7(5)	Intimation of appointment/change of Share Transfer Agent	Within 7 days of Agreement with RTA	BSE : BSE Listing Centre NSE : NEAPS
2.	Regulation 17(2)	Meeting of Board of Directors	The Board Of Directors shall meet at least 4 times a year, with a maximum time gap of 120 days between any two meetings.	BSE : BSE Listing Centre NSE : NEAPS
3.	Regulation 18(2)	Meeting of Audit	The Audit	BSE : BSE

		Committee	Committee shall meet at least 4 times in a year and not more than 120 days shall elapse between two meetings.	Listing Centre NSE : NEAPS
4.	Regulation 29	Notice for Board Meeting to consider the prescribed matters.	<p>The Company shall give advance notice of:</p> <p>a) At least 5 days for Financial Result a per Regulation 29 1(a)</p> <p>b) In case matters as stated in regulation 291(b) to (f)- 2 working days in advance (excluding the date of the intimation and date of the meeting) to stock Exchange.</p> <p>c) 11 Working days in case matter related to alteration in i) securities ii) date of interest or redemption of debenture /bond as per regulation 29(3) (a) (b).</p>	BSE : BSE Listing Centre NSE : NEAPS
5.	Regulation 30	Outcome of Board Meeting (schedule III Part-A	Within 30 minutes of the closure of the meeting.	BSE : BSE Listing Centre NSE : NEAPS
6.	Regulation 31	Holding of specified	Reg 31(1)(a): one	BSE : BSE Listing

		securities and shareholding pattern.	day prior to listing of its securities on the stock exchange(s) Reg 31(1)(c): within ten days of any capital restructuring of the listed entity resulting in a change exceeding two per cent of the total paid-up share capital	Centre NSE : NEAPS
7.	Regulation 39	Issuance of Certificates or Receipts/Letters/Advices for securities and dealing with unclaimed securities.	Reg: 39(2) The listed entity shall issue certificates or receipts or advices, as applicable, of subdivision, split, consolidation, renewal, exchanges, endorsements, issuance of duplicates thereof or issuance of new certificates or receipts or advices, as applicable, in cases of loss or old decrepit or worn out certificates or receipts or advices, as applicable within a period of 30 days from the date of such lodgement. Reg: 39(2): The listed entity shall submit information regarding loss of share certificates and issue of the duplicate certificates, to the stock exchange	BSE : BSE Listing Centre NSE : NEAPS

			within 2 days of its getting information.	
8.	Regulation 40	Transfer or or of transmission or transposition of securities.	After due verification of the documents, the Listed company shall register transfers of its securities in the name of the transferee(s) and issue certificates or receipts or advices, as applicable of transfers; or issue any valid objections or intimation to the transferee or transferor, as the case may be ,within a period of 15 days from the date of such receipt of request for transfer. Transmission requests are processed for securities held in dematerialised mode and physical mode within 7 days and 21 days respectively, after receipt of the specified documents.	BSE : BSE Listing Centre NSE : NEAPS
9.	Regulation 46	Website Listed entity shall disseminate the information as stated in regulation 46(2)	Shall update any change in the content of its website within 2 working days from the date of such change in content.	BSE : BSE Listing Centre NSE : NEAPS
10.	Regulation 50	Intimation to stock exchange(s)	The listed entity shall give prior intimation to the stock exchange(s) at least 11 working days before the date on and from	BSE : BSE Listing Centre NSE : NEAPS

			which the interest on debentures and bonds, and redemption amount of redeemable shares or of debentures and bonds shall be payable.	
11.	Regulation 57	Other submissions to stock exchange(s)	The listed entity shall submit a certificate to the stock exchange within 2 days of the interest or principal or both becoming due that it has made timely payment of interests or principal obligations or both in respect of the non-convertible debt securities.	BSE : BSE Listing Centre NSE : NEAPS
12.	Regulation 82	Intimation and filings with stock exchange(s)	Intention to issue new securities debt instruments either through a public issue or on private placement basis: Reg 82(2): Intimation of Meeting At least 2 working days in advance, excluding the date of intimation and date of meeting of its board of trustees, at which the recommendation or declaration of issue of securitised debt instruments or any other matter affecting the rights or interests of holder of	BSE : BSE Listing Centre NSE : NEAPS

			securitised debt instruments is proposed to be considered.	
13.	SCHEDULE III PART A: DISCLOSURES OF EVENTS OR INFORMATION:SPECIFIED SECURITIES	Events which shall be disclosed without any application of the guidelines for materially as specified in sub-regulation(4) of regulation 30	(7B) in case of resignation of an independent director of the listed entity , within 7 days from the date of resignation, the following disclosures shall be made to the stock exchanges by the listed entities as mentioned in 7(B)(i),7(B)(ii)&7B(ii i)	BSE : BSE Listing Centre NSE : NEAPS
14.	Regulation 106	Period of subscription and issue of allotment letter.	A right issue shall be open for subscription in India for a period as applicable under the laws of its home country but in no case less than 10 days	BSE : BSE Listing Centre NSE : NEAPS
15.	Regulation 108	Application for listing	The issuer/the issuing company shall make an application for listing, within 20 days from the date of allotment, to one or more recognised stock exchanges along with the documents specified by stock exchanges from time to time.	BSE : BSE Listing Centre NSE : NEAPS

