

LEGISLATION	NATURE OF COMPLIANCE	DUE DATE	PRESCRIBED FORM
The Companies Act, 1956	Registration with the Registrar of Companies (ROC) in respect of amendment of the memorandum of association (MOA) for change in company's objects.	Within 30 days from the date of passing of the special resolution by the members of the company amending the MOA	Form 23
	Registration with the ROC in respect of amendment of the Articles of Association (AOA)	Within 30 days from the date of passing of the special resolution by the members of the company amending the AOA	Form 23
	Return of Allotment of shares to be filed with ROC	Within 30 days of allotment of shares by the board of directors.	Forms 2/3
	Notice to ROC of consolidation of shares, conversion of shares into stock, re-conversion into shares, sub-division of shares, redemption of redeemable preference shares or cancellation of shares.	Within 30 days of doing so.	Form 5
	Notice to ROC of increase of authorized share capital (a company having share capital) and the number of members (a company other than one limited by shares).	Within 30 days of passing the resolution for increase.	Form 5
	Registration with the ROC of particulars of charges created together with the instrument, if any, creating or evidencing the charge.	Within 30 days of creation of a charge.	Forms 8/10
	Registration with the ROC of particulars of charges together with a certified copy of the instrument creating a charge in respect of the property acquired by a company subject to charge.	Within 30 days of acquisition or 30 days of receipt of copy of the instrument, if the property is situated outside India and charge is created there.	Forms 8
	Registration with the ROC of particulars of modification of charges as to terms and conditions or extent or operation of charge.	Within 30 days of modification	Forms 8
	Registration with the ROC of particulars of satisfaction of charge	Within 30 days of satisfaction of charge	Form 17
	Registration with the ROC in respect of order passed by the Company Law Board (CLB) for rectifying the register of charges	Within 30 days of order of CLB	Form 21
	Notice to ROC of situation of company's registered office and any change of location.	Within 30 days of incorporation or change as the case may be.	Form 18 and Form 23, if special resolution is passed

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	Registration with the ROC in respect of verified declaration by a director or secretary or a secretary in whole time practice, declaring that the provisions of sections a) 149(1)(a), (b)& (c) of the Companies Act, 1956 or b) 149(2)(b) of the Companies Act, 1956, have been duly complied with.	a) Before commencing business or exercising borrowing power. b) Before commencing new business.	Form 19/ 20/20A and 23
	Annual return to be filed with ROC together with a statement specifying the reasons for not holding annual general meeting (AGM) in case it is not held by the latest date.	Within 60 days from the date of AGM or from the latest day on which it should have been held.	Schedule V Part II Form 20B/21A
	Notice to ROC for keeping registers and returns prescribed by section 163 of the Companies Act, 1956 at a place other than the registered office and any changes thereof	Within 30 days from the date of passing of special resolution by the members of the company	Form 23
	Filing of certified copy of statutory report with ROC	Immediately on sending report to the members	Form 22
	Filing with ROC in respect of declaration by persons not holding beneficial interest in any share of a company	Within 30 days of receipt by a company of such declaration	Forms I, II & 22B
	Filing with ROC certified copy of every resolution and agreement specified in section 192(4) and registration thereof	Within 30 days from the date of passing the resolution or making the agreement.	Form 23
	Statement giving the particulars of unpaid/unclaimed dividends transferred to Investor Education and Protection Fund pursuant to section 205A of the Companies Act, 1956	Within 30 days from the date of transfer to the fund	Form 1 of Investor Education and Protection Fund (Awareness and Protection of Investors) Rules, 2001
	Notice to ROC of the address of the place other than registered office of the company where books of account have been maintained.	Within 7 days of the decision taken by the board.	Form 23-AA
	Filing with ROC copies of Balance Sheet, Profit and Loss Account, reports of the directors and auditors	Within 30 days of AGM at which these were laid or the due date of AGM	Form 23AC and 23ACA

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	Notice to ROC by an auditor as to whether he has accepted or refused to accept appointment as an auditor.	Within 30 days from the date of receipt of intimation of appointment from the company.	Form 23 B
	Notice to ROC of appointment or change in directors	Within 30 days from the date of appointment or change	Forms 29 and 32
	Filing with ROC return of appointment of managing/ whole-time director/ manager.	Within 90 days from the date of appointment.	Forms 25A/ 25C
	Application to be made to Central Government under the proviso to section 297(1) of the Companies Act, 1956.	Prior approval required before entering into the contract.	Form No. 24A
	General notice to Board of Directors from directors under section 299 of the Companies Act, 1956	On appointment or last month of the financial year in which the earlier notice expires	Form No.24AA
	Appointment of a director and other specified persons to hold an office or place of profit, in terms of section 314 of the Companies Act, 1956	Within 30 days of passing of the resolution	Form 23.
	Application to the Central Government for approval under section 314(1B) of the Companies Act, 1956	Before appointment	Form 24B
Employees Provident Funds and Miscellaneous Provisions Act, 1952	To obtain PF Code Number from the Regional/ Sub-Regional PF Commissioner by submitting prescribed forms.	On being liable for registration under the said act.	
	Filing information on joining of a new member	Within 25 th of every succeeding month	Form 5
	Filing annual return of individual and consolidated contributions statement	Within 30 th April of each year	Form 3A and Form 6A
	Filing monthly return containing details of deposit and number of employees	Within 25 th of every succeeding month	Form 12A
	Filing return of members leaving service during the month.	Within 25 th of every succeeding month	Form 10
	Submission of monthly contribution challans	Within 15 th of every succeeding month	
	Filing nomination form by PF members and utilised for releasing PF dues to the nominees	Within 25 th of every succeeding month	Form 2
	Payment of provident fund contribution into the account	Within 15 th of every succeeding month.	

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The Employee's State Insurance Act, 1948 and The Employees State Insurance (Central) Rules, 1950	To register the factory / establishment, wherever applicable and to obtain employer's code number.	within 15 days	Form 1
	To obtain declaration before taking any person into employment and to send declaration forms to the ESI Local office along with Return of Declaration	within 10 days	Form 3.
	To file declaration of particulars of family members by the insured person and any change in the family members	Within 10 days of furnishing the particulars	Form IA and IB
	To file return of contribution cards with the contribution cards	Within 11 th May and 11 th November of each year.	Form 6
	To maintain a Register of Employees and make entries of contributions.	Within 10 th of every month	Form 7
	To deduct and remit contributions as applicable	Within 16 days of the last day of the calendar month to which it relates.	
	To maintain a bound Inspection Book, prescribed under Regulation 102 A - an Accident Book and to send Accident Report to the local office/dispensary and to others depending upon the seriousness of the accident, to nearest local office and nearest insurance medical officer	Immediately if accident serious else within 24 hours after knowledge of the accident	Form 15
Karnataka Labour Welfare Fund Act, 1965 and Rules 1968	To remit after deduction of Rs. 3/- from employee's salary along with Rs. 6/- as employer's contribution and deposit the same with the Labour Welfare Commissioner	before 15th January of each year	
	To submit a statement of contributions	Before 15th January each year.	Form D
	To remit all fines, wages, bonus etc. remained unpaid for more than 3 years, to the Labour Welfare Commissioner.		

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Payment of Bonus Act, 1965 and The Payment of Bonus Rules, 1975	To pay bonus to all eligible employees as applicable	Within eight months from the date of closure of the accounting year.	
	To maintain registers of computation of the allocable surplus and set-on and set-off thereof		Form A, Form B, Form- C.
	To send annual return to the jurisdictional Labour Inspector.	within 30 days from the last day of disbursal of bonus	Form-D
Payment of Gratuity Act, 1972	To pay gratuity as applicable	Within 30 days of the receipt of the application.	
	To obtain nomination from employees on completion of one year service.		Form F
	To serve notice of opening of establishment to jurisdictional controlling authority or on application of Rules to the establishment.	Within thirty days of the Payment of Gratuity (Central) Rules, 1972 becoming applicable to an establishment	Form A
	To serve notice of any change in the name, address, employer or nature of business to jurisdictional controlling authority.	Within thirty days of making any change	Form B
	To serve notice of closure of business of the establishment to jurisdictional controlling authority.	Within thirty days of closure of establishment	Form C
Listing Agreement	Compliance Certificate to be filed with the stock exchanges (SEs) from Company Secretary in practice that all shares certificates have been issued within one month from the date of lodgment.	31 st April 31 st October	
	Submission to SEs of shareholding pattern as on the end of every quarter	21 st of the month succeeding the end of the quarter	
	Press release for board meeting (BM) for the Consideration of quarterly financial results	7 days before BM	
	Prior Intimation to SEs for BM for the consideration of the quarterly financial results	7 Days Before BM	
	Intimation to stock exchange on conclusion of BM for consideration of the unaudited financial results	15 minutes of conclusion of BM.	
	Publication of quarterly financial results in two news papers (English & vernacular language)	within 48 hours of conclusion of Board Meeting	

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	Limited review report on quarterly unaudited financial results, by the auditors of the company to be filed with the relevant SEs	45 days from the close of the quarter. 2 months time is allowed for last quarter of the financial year if advance notice to SEs is given that the Company will publish Audited Results for the year within 2 months from end of the last quarter of the financial year.	
	Secretarial Audit Report (Quarterly) to be filed with SEs	End of the month following the quarter	
	Corporate Governance Report (Quarterly) to be filed with SEs	15 th of the month following the quarter	
	Compliance Certificate regarding dematerialization of shares (Quarterly) to be sent by RTA	7 th of the month following the quarter	
Income Tax Act, 1961	TDS/TCS payment	One week from the end of the month in which the deduction was made or with 2 months from the end of the month in which the amount is credited by the payer to the account of the payee if the crediting is on the date up to which the accounts of the payer are made	Challan no. 281
	TDS compliance statement	On or before 15th July, 15th October, 15th January in respect of the first three quarters of the financial year respectively and on or before 15 th June following the last quarter of the financial year	Form 24C
	Quarterly statement of deduction of tax at source under section 192 of the Income Tax Act, 1961	on or before the 15th July, the 15th October, the 15th January in respect of the first three quarters of the financial year and on or before the 15th June following the last quarter of the financial year	Form 24Q
	Quarterly statement of deduction of tax at source under sections 193 to 196D of the Income Tax Act, 1961	on or before the 15th July, the 15th October, the 15th January in respect of the first three quarters of the financial year and on or before the 15th June following the last quarter of the financial year	Form 26Q/27Q
	Quarterly statement of collection of tax at source under section 206C of the Income Tax Act, 1961	on or before the 15th July, the 15th October, the 15th January in respect of the first three quarters of the financial year and on or before the 30 th April following the last quarter of the financial year	Form 27EQ

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	Advance tax – Companies	15th June, 15th September, 15th December and 15th March of the financial year	Challan no. 280
	Advance tax- others	15th September, 15th December and 15th March of the financial year	Challan no. 280
	Income and wealth tax returns of companies, non corporate assesseees whose accounts are required to be audited under the Income Tax Act and all working partners of firms whose accounts are required to be audited under the Income Tax Act	30th September of the assessment year	ITR 1 to 8 & form no. BA
	Filing of income and wealth tax returns by other assesseees	31st July of the assessment year	ITR 1 to 8 and form no. BA
	Filing tax audit report under section 44AB of the Income Tax Act, 1961	30th September of the assessment year	Form 3CA & 3CB / 3CD
	Income Tax Return of religious / charitable trusts	30th September of the assessment year	ITR-7
	Filing transfer pricing (TP) report by an accountant in terms of section 92E of the Income Tax Act, 1961	30th September of the assessment year	Form 3CEB
Karnataka VAT/ CST and Others	Registration under VAT	Before the end of the month in which business is commenced	Form VAT 1,3,4 & 5
	Registration under CST	Before the end of the month in which business is commenced	Form A
	Profession tax enrolment (of Company)	Before the end of the month in which business is commenced	Form 2
	Profession tax registration (of Employees salary)	Within 30 days of becoming liable to pay tax	Form 1
	Amendment to registration details (Change of name, address etc)	Within 30 days of any changes	Form VAT 2
	Monthly return & payment of tax under VAT, CST, entry tax & special entry tax	On or before 20th of succeeding month	Form VAT 100
	Monthly return & payment of tax under VAT, CST, entry tax & special entry tax-by composition dealers (under works contract)	On or before 15th of succeeding month	Form VAT 120
	Monthly return & payment of tax – employees professional tax	On or before 20th of succeeding month	Form 5-A
	Monthly return & payment of tax deducted at source - tax on payments to Caterers	On or before 20th of succeeding month	Form VAT 126
	Monthly return & payment of tax deducted at source - tax on payments relating to purchase of certain notified commodities	On or before 20th of succeeding month	Form VAT 127

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	Annual return of professional tax	On or before 30th May every year	Form 5
	VAT audit report (if annual total turnover exceeds Rs.60 lakhs[Rs.40 lakhs for 09-10])	On or before 31st December every year	Form VAT 240
	Interstate sales at concessional rate of tax	Before the end of succeeding quarter	Form-C
	Sale-in-transit	Before the end of succeeding quarter	Form E-I / E-II
	Interstate Stock Transfers	Before the end of succeeding quarter	Form-F
	Deemed Exports	Before the end of succeeding quarter	Form-H
	Sale to Units situated in SEZ	Before the end of succeeding quarter	Form-I
Central Excise and Service tax	Payment of monthly service tax by all tax payers other than individuals, proprietors and partnership firms.	On or before 5th of every month. Payment by 6th in case of e-payment. 31 st March for the month of March	GAR-7
	Payment of quarterly service tax by individuals, proprietors and partnership firms.	On or before 5th of the month, following the quarter. 31 st March for the last quarter of the year.	GAR 7
	Payment of central excise duty by all assesses than SSI units.	On or before 5th of every month. Payment by 6th in case of e-payment. 31 st March for the last month of the year.	GAR-7
	Payment of central excise duty by assesses availing SSI exemption	On or before 15th of month following the quarter. Payment by 16th in case of e-payment. 31 st March for the last quarter of the year.	GAR-7
	Monthly central excise return by all assesses other than SSI	On or before 10th of every month.	ER-1 / ER-2
	Quarterly return by SSI units	20 days from the end of the quarter.	ER-1
	Monthly return of receipts and consumption of principal inputs by specific manufacturers of excisable goods	On or before 10th of every month.	ER-6
	First stage dealer and second stage dealer to submit Quarterly return	15 days from the end of the quarter.	ER-1
	Half yearly service tax return by service providers	25 days from the end of the half year	ST-3
	Half yearly service tax return by input Service providers	30 days from the end of the half year	ST-3
	Manufacturers having turnover exceeding Rs. 90 lakhs per annum should file declaration	On or before 15 th April	
	Information in respect of principal inputs in form ER-5 by specific manufacturers other than SSI	On or before 30 th April	ER-5
	Annual Installed capacity statement	On or before 30 th April	ER-7
	Annual financial information statement by large assesses	On or before 30 th November	ER-4

Disclaimer: The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation. Accordingly, the information in this website is not intended to constitute professional advice or services. The information is not intended to be relied upon as the basis for any decision which may affect you or your business and we are not responsible for any taxes, duties, fines, penalties, interest or any other loss whatsoever sustained by any person who relies on these materials and the information contained therein. We also wish to add that the information contained herein is only indicative and not exhaustive.