

#duedates for Compliances{10th October, 2022 – 16th October, 2022 **manucomply™**

CORPORATE						
Sr. No.	Act/Rules	Section / Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
1	Companies Act, 2013 & Companies (Audit & Auditors) Rules, 2014	Section 139(1) & Rule 4(2)	Every company should intimate the ROC about the appointment of an auditor, in Form ADT-1 within 15 days from the date of conclusion of the AGM.	ADT-1	14th October, 2022 (Considering the AGM held on 30th September, 2022)	NA

2	SEBI (LODR) Regulations, 2015	Regulation 69	Ensure listed entities file detailed shareholding pattern for an Indian Depository Receipt, on a quarterly basis within 15 days of end of the quarter, to the Stock Exchange.	-	15th October, 2022	NA
3	RBI Act, 1934 & Master Direction- Non-Banking Financial Company Returns (Reserve Bank) Directions, 2016	Direction 1	Quarterly returns of Assets & Liabilities by Deposit Taking NBFC	NBS - 1 Return	15th October, 2022	NA
4	RBI Act, 1934 & Master Direction- Non-Banking Financial Company Returns (Reserve Bank)	Direction 2	Details of Capital Funds, Risk Assets, Assets Classification etc. by Deposit Taking NBFC	NBS - 2 Return	15th October, 2022	NA

	Directions, 2016					
5	RBI Act, 1934 & Master Direction- Non-Banking Financial Company Returns (Reserve Bank) Directions, 2016	Direction 3	Statutory Liquid Assets by Deposit Taking NBFC	NBS -3 Return	15th October, 2022	NA
6	RBI Act, 1934 & Master Direction- Non-Banking Financial Company Returns (Reserve Bank) Directions, 2016	-	Details of Assets and Liabilities by Non-deposit Taking - Systemically Important NBFC	-	15th October, 2022	NA

7	RBI Act, 1934 & Master Direction-Non-Banking Financial Company Returns (Reserve Bank) Directions, 2016	Direction 7	A Quarterly statement of Capital Funds, Risk Assets, Assets Classification etc. by Non-Deposit Taking Systemically Important NBFC	NBS-7 Return	15th October, 2022	NA
8	RBI Act, 1934 & Master Direction-Non-Banking Financial Company Returns (Reserve Bank) Directions, 2016	Direction 10	Branch information return for Non-Deposit Taking Systemically Important NBFC & Deposit Taking Systemically Important NBFC	-	15th October, 2022	NA

9	RBI Act, 1934 & Master Direction-Non-Banking Financial Company Returns (Reserve Bank) Directions, 2016	Direction 8	Statement of short term dynamic liquidity by individual Non-Banking Financial Companies not accepting/holding public deposits	ALM1	15th October, 2022	NA
10	RBI Act, 1934 & Master Direction-Non-Banking Financial Company Returns (Reserve Bank) Directions, 2016	Direction 12	Overseas Investment Return by NBFC not accepting/holding public deposits and NBFC accepting/holding public deposits, having overseas investment	-	15th October, 2022	NA

11	RBI Act, 1934 & Master Direction-Non-Banking Financial Company Returns (Reserve Bank) Directions, 2016	Direction 13	ARC Return by asset reconstruction company registered with the RBI on a quarterly basis	ARC	15th October, 2022	NA
12	RBI Act, 1934 & Master Direction-Non-Banking Financial Company Returns (Reserve Bank) Directions, 2016	Direction 16	Return on Financial Indicators by residuary NBFC	NBS-3A	15th October, 2022	NA

13	RBI Act, 1934 & Master Direction- Non-Banking Financial Company Returns (Reserve Bank) Directions, 2016	Direction 17	Reporting of Special Mention Account status (SMA-2 return) by NBFCs-ND-SI, NBFCs-D and NBFC-Factors on every Friday.	SMA-2 return	Every Friday	NA
14	Companies Act, 2013 & Companies (Appointment and Qualification of Directors) Rules, 2014,	Rule 12A	Every Director/Partners/Designated Partners who has been allotted a 'Director Identification Number' (DIN) as on 31st March of a financial year shall file e-form DIR-3-KYC and web-form DIR-3-KYC-WEB, on or before 30th September of the immediately next financial year.	DIR-3 KYC	30th September, 2022	15th October, 2022
15	Securities and Exchange Board of India Act, 1992	-	Submit quarterly report on the cyber-attacks & threats to NSE within 15 days after the end of the respective quarter.	-	15th October, 2022	NA

16	SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015	-	Submit quarterly report on Artificial Intelligence (AI) and Machine Learning (ML) applications and systems offered and used by Stock Brokers for the Quarter ending July to September, 2022.	-	15th October 2022	NA
TAXATION						
Sr. No.	Act/Rules	Section / Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
17	Income Tax Act 1961 and Income Tax Rules, 1962	Section 203(2) & Rule 31(3A)	Due date for issue of TDS Certificate by every person responsible for deduction of tax under section 194-IA for the month of August, 2022. Such person shall furnish the certificate of deduction of tax at source in Form No. 16B to the payee within 15 days from the due date (which is 30 days from the end of month in which deduction is made) for furnishing the Challan-cum-statement in Form No. 26QB under Rule 31A.	Form 16B	15th October, 2022	NA

18	Income Tax Act 1961 and Income Tax Rules, 1962	Section 203(2) & Rule 31(3B)	Due date for issue of TDS Certificate by every person responsible for deduction of tax under section 194-IB for the month of August, 2022. Such person shall furnish the certificate of deduction of tax at source in Form No. 16C to the payee within 15 days from the due date (which is 30 days from the end of month in which deduction is made) for furnishing the Challan-cum-statement in Form No.26QC under rule 31A.	Form 16C	15th October, 2022	NA
19	Income Tax Act 1961 and Income Tax Rules, 1962	Section 203(2) & Rule 31(3C)	Due date for issue of TDS Certificate by every person responsible for deduction of tax under section 194M for the month of August, 2022. Such person shall furnish the certificate of deduction of tax at source in Form No. 16D to the payee within fifteen days from the due date (which is 30 days from the end of month in which deduction is made) for furnishing the Challan-cum-statement in Form No.26QD under rule 31A.	Form 16D	15th October, 2022	NA
20	Income Tax Act 1961 and	Section 30 & Rule 37CA	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of September,	Form 24G	15th October, 2022	NA

	Income Tax Rules, 1962		2022 has been paid without the production of a Challan.			
21	Income Tax Act 1961 and Income Tax Rules, 1962	Section 195(6) & Rule 37BB	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending September, 2022.	Form No. 15CC	15th October, 2022	NA
22	Income Tax Act 1961 and Income Tax Rules, 1962	Section 206C, 206CC, 206CCA & Rule 31AA	Quarterly statement of TCS deposited for the quarter ending September 30, 2022.	Form No. 27EQ	15th October, 2022	NA
23	Income Tax Act 1961 and Income Tax Rules, 1962	Section 197A(1), 197A(1A) & Rule 29C	Upload declarations received from recipients in Form No. 15G/15H during the quarter ending September, 2022.	Form. 15G/15H	15th October, 2022	NA
24	Income Tax Act 1961 and Income Tax Rules, 1962	Rule 6DDA	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in	Form 3BB	15th October, 2022	NA

			the system for the month of September, 2022.			
25	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Section 37 (1) & Rule 59 (1 & 2)	1. Taxpayers having an aggregate turnover of more than Rs. 5 Crores or; 2. Registered person, with aggregate turnover of less than INR 5 Crores, opted for monthly filing of return under QRMP to file monthly return in Form GSTR-1.	FORM GSTR-1	11th October, 2022	NA
26	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Section 37 (1) & Rule 59 (1 & 2)	Registered person, with aggregate turnover of less than INR 5 Crores during preceeding year and who has opted for quarterly filing of return under QRMP.	FORM GSTR-1	13th October, 2022	NA
27	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Section 39 (4) & Rule 65	Every input service distributor shall furnish every month within 13 days after end of such month electronically the return in FORM GSTR-6, containing the details of tax invoices on which credit has been received and issued through common portal.	FORM GSTR-6	13th October, 2022	NA

28	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Section 39 (3) & Rule 66(1 & 2)	Every registered person deducting TDS under the Section 51 shall furnish a return in FORM GSTR-7 electronically within ten days after the end of such month.	FORM GSTR-7	10th October, 2022	NA
29	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Rules 67(1 & 2)	Every electronic commerce operator required to collect TCS under Section 52 shall furnish a statement in FORM GSTR-8 electronically	FORM GSTR-8	10th October, 2022	NA
30	Madhya Pradesh Vrithi Kar Adhiniyam, 1995 (PT)	Rule 11	Furnish a Monthly return by treasury Challan as per rule to the prescribed Authority .	NA	15th October, 2022	NA
31	Telangana Tax On Professions, Trades, Callings And	Section 7 & Rule 12	To pay the paying the requisite amount into the Treasury by Challan in Quadruplicate in Form V to the Commissioner.	Form V	10th October , 2022	NA

	Employments Act, 1987					
32	Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987	Section 7 & Rule 12	To pay the returning Treasury by Challan in Quadruplicate in Form V to the Commissioner.	Form V	10th October , 2022	NA
33	Madhya Pradesh Vritti Kar Adhiniyam, 1995 (PT)	Rule 11	Furnish a Monthly return by treasury Challan as per rule to the prescribed Authority .	NA	10th October , 2022	NA
34	Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Rule 13	Furnish a Monthly return by treasury Challan as per rule to the prescribed Authority .	NA	15th October, 2022	NA

35	Gujarat Panchayat, Municipal Corporations And State Tax on Professions, Traders, Callings and Employments Act, 1976	Rule 11	To pay the return to the prescribed authority within fifteen days of the expiry of a previous month, a return in Form 5.	Form 5	15th October, 2022	NA
LABOUR						
Sr. No.	Act/Rules	Section / Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
36	Employees Provident Fund (EPFO)	-	Filing of monthly Electronic-Challan cum Return (ECR) towards PF Contribution- Un Exempted	-	15th October, 2022	NA

37	Employee State Insurance Act, 1948 (ESIC)	-	Filing of Electronic-Challan cum Return for Contribution under EPF	-	15th October, 2022	NA
38	The Kerala Shops And Commercial Establishments Workers Welfare Fund Act, 2006	Rule 31(2)	Ensure to pay monthly contribution in Form 6 to the District executive Officer.	Form 6	15th October, 2022	NA
39	Andhra Pradesh Shops And Establishments Act, 1988	Rule 33	Ensure to File Quarterly return to the Chief Inspector.	Form XXVII	10th October , 2022	NA
40	Goa Shops And Establishments Act, 1973	Rule 34	Furnish a Quarterly return in Form XXIX to the prescribed Authority.	Form XXIX	10th October , 2022	NA
41	West Bengal Labour Welfare Fund Act, 1974	Rule 4	Ensure to Pay Unpaid Accumulation & Fine	Statement	15th October, 2022	NA

42	Gujarat Labour Welfare Fund Act, 1953	Rule 3	Ensure to Pay Unpaid Accumulation & Fine	Statement	15th October, 2022	NA
43	Odisha Labour Welfare Fund Act, 1996	Rule 5	Ensure to Pay Unpaid Accumulation & Fine	Statement	15th October, 2022	NA
44	Bombay Labour Welfare Fund Act, 1953 (Delhi)	Rule 3	Ensure to Pay Unpaid Accumulation & Fine	Statement	15th October, 2022	NA
45	The Madhya Pradesh Shram Kalyan Nidhi Adhiniyam, 1982 (LWF)	Rule 3(2)	Ensure to Pay Unpaid Accumulation & Fine	Statement	15th October, 2022	NA
46	Chhattisgarh Shram Kalyan Nidhi Adhiniyam, 1982 (LWF)	Rule 3(2)	Ensure to Pay Unpaid Accumulation & Fine	Statement	15th October, 2022	NA

47	Maharashtra Labour Welfare Fund Act, 1953	Rule 3	Ensure to Pay Unpaid Accumulation & Fine	Statement	15th October, 2022	NA
48	Tamil Nadu Labour Welfare Fund Act, 1972	Rule 3(3)	Ensure to Pay Unpaid Accumulation & Fine	Statement	15th October, 2022	NA
49	Karnataka Labour Welfare Fund Act, 1965	Rule 3(2)	Ensure to Pay Unpaid Accumulation & Fine	Statement	15th October, 2022	NA
50	Telangana Labour Welfare Fund Act, 1987	Rule 5	Furnish fines realised from the employees and unpaid accumulations to the Welfare Commissioner .	Statement	15th October, 2022	NA
51	West Bengal Factories Act	Rule 103	Furnish Quarterly returns to the Inspector or other officer appointed by the State Government in Form No. 23-A	Form No. 23-A	15th October, 2022	NA

52	Goa Labour Welfare Fund Act, 1986	Rule 3	Furnish fines realised from the employees and unpaid accumulations to the Welfare Commissioner .	Statement	15th October, 2022	NA
53	Andhra Pradesh Labour Welfare Fund Act, 1987	Rule 5	Furnish fines realised from the employees and unpaid accumulations to the Welfare Commissioner .	NA	15th October, 2022	NA