

#duedates for Compliances{24<sup>th</sup> October, 2022 – 30<sup>th</sup> October, 2022}

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| CORPORATE |   |  |  |          |                   |                   |
|-----------|---|--|--|----------|-------------------|-------------------|
| Sr. No.   | Act/Rules   | Section/ Rule/ Regulation                                | Compliance Description   | Form No. | Original Due Date | Extended Due Date |
| 1         | SEBI (Depositories and participants) Regulations 2018 | Regulation 76<br>-Reconciliation of Share Capital Audit. | All Listed entities are required to submit Reconciliation of Share Capital Audit Report on a quarterly basis to the stock exchanges audited by a qualified chartered accountant or a practicing company secretary for the purpose of reconciliation of share capital held in depositories and in | —        | 30th October 2022 | NA                |

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|   |   |                          |   |                    |  |           |
|---|---|--------------------------|---|--------------------|--|-----------|
|   |   |                          | physical form with the issued / listed capital.   |                    |  |           |
| 2 | Companies Act, 2013 & Companies (Accounts) Rules, 2014                    | Section 137 & Rule 12(1) | Every company to file Financial Statements with ROC within 30days from conclusion of the AGM.   | AOC-4/ AOC-4(XBRL) | <b>30th October, 2022<br/>(Considering AGM held on 30th September, 2022)</b> | <b>NA</b> |
| 3 | Companies Act, 2013 & Companies (Management & Administration) Rules, 2014 | Section 117 & Rule 24    | Every company to File of resolutions with the ROC regarding Board Report and Annual Accounts (Within 30 days of passing of Board Resolution). | MGT-14             | <b>30th October, 2022<br/>(Considering AGM held on 30th September, 2022)</b> | <b>NA</b> |

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|   |  |           |   |              |  |    |
|---|--|-----------|---|--------------|--|----|
| 4 | Companies Act, 2013 & Companies (Cost Records and Audit) Rules, 2014 | Rule 6(5) | The Cost Auditor to submit the Cost Audit Report (CAR) for the FY 2021-22 to the BOD of Companies by 27th September every year. And companies are required to file e-form CRA-4 within 30 days from the date of receipt of a copy of CAR from the Cost Auditor with the Central Government. | E-form CRA-4 | <b>CAR:</b><br><b>27th September, 2022</b><br><br><b>CRA-4:</b><br><b>(within a period of thirty days from the date of receipt of a copy of the cost audit report)</b> | NA |
|---|--|-----------|---|--------------|--|----|

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|   |   |                       |  |              |  |           |
|---|---|-----------------------|--|--------------|--|-----------|
| 5 | Limited Liability Partnership Rules, 2009   | Rule 24               | Every LLP to submit the data of its profit or loss and balance sheet by filing a statement of accounts and solvency annually with RoC by LLP in Form 8 | Form 8       | <b>30th October, 2022</b>                          | <b>NA</b> |
| 6 | 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 | <b>Every Friday</b>                                | <b>NA</b> |
| 7 | Companies Act, 2013 & Companies (Management and Administration) Rules 2014                              | Section 121 & Rule 31 | Submit report on AGM in Form MGT-15 by listed public company within 30 days of the conclusion of the AGM.  | MGT-15       | <b>30th October, 2022 (Considering AGM held on</b> | <b>NA</b> |

## #duedates for Compliances{24<sup>th</sup> October, 2022 – 30<sup>th</sup> October, 2022}

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|   |   |         |  |            | 30th<br>Septemb<br>er, 2022) |    |
|---|---|---------|--|------------|------------------------------|----|
| 8 | Companies Act,<br>2013 & Nidhi<br>Rules, 2014 | Rule 21 | Submit half yearly returns<br>in Form NDH-3 within 30<br>days from the end of<br>each half year. | Form NDH-3 | 30th<br>October,<br>2022     | NA |

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| TAXATION |  |                           |   |           |                    |                   |
|----------|--|---------------------------|---|-----------|--------------------|-------------------|
| Sr. No.  | Act/Rules                                      | Section/ Rule/ Regulation | Compliance Description  | Form No.  | Original Due Date  | Extended Due Date |
| 9        | Income Tax Act 1961 and Income Tax Rules, 1962 | Rule 31A (4A)             | Due date for furnishing of Challan-cum-statement in respect of tax deducted under section 194-IA, in Form No. 26QB electronically within 30 days from the end of the month in which the deduction is made i.e. in the month of September, 2022. | Form 26QB | 30th October, 2022 | NA                |

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|    |  |                            |  |              |                           |           |
|----|--|----------------------------|--|--------------|---------------------------|-----------|
| 10 | Income Tax Act 1961 and Income Tax Rules, 1962 | Rule 31A (4B)              | Due date for furnishing of Challan-cum-statement in respect of tax deducted under Section 194-IB in form 26QC, in the month of August, 2022. | Form No.26QC | <b>30th October, 2022</b> | <b>NA</b> |
| 11 | Income Tax Act 1961 and Income Tax Rules, 1962 | Rule 31A (4C)              | Due date for furnishing of Challan-cum-statement in respect of tax deducted under Section 194M in form 26QD in the month of August, 2022.    | Form No.26QD | <b>30th October, 2022</b> | <b>NA</b> |
| 12 | Income Tax Act 1961 and Income Tax Rules, 1962 | Section 206C(5) & Rule 37D | Furnishing of quarterly TCS certificate (in respect of tax collected by any person) for the quarter ending September 30, 2022.               | Form 27D     | <b>30th October, 2022</b> | <b>NA</b> |

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|    |   |             |  |              |                    |    |
|----|---|-------------|--|--------------|--------------------|----|
| 13 | Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017 | Rule 61 (5) | <p>Due Date for filling GSTR-3B return for the July to September, 2022 for the taxpayer with Aggregate turnover up to INR 5 Crores during previous year and who has opted for monthly filing of GSTR-3B</p> <p>(For Category B (Opting for QRMP Scheme):<br/>Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir,</p> | FORM GSTR-3B | 24th October, 2022 | NA |
|----|---|-------------|--|--------------|--------------------|----|



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|    |   |                    |   |                 |                    |    |
|----|---|--------------------|---|-----------------|--------------------|----|
|    |   |                    | Ladakh, Chandigarh, Delhi)  |                 |                    |    |
| 14 | Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017 | Rule 45 (3)        | Ensure principal employer shall submit the details of Challan in respect of goods dispatched to a job worker or received from a job worker during a quarter shall be included in FORM GST ITC-04 furnished on or before 25th of the month preceding such quarter. | FORM GST ITC-04 | 25th October, 2022 | NA |
| 15 | Tripura Professions Trades Callings And Employments Taxation Act, 1997                  | Rule 11(1) & 11(2) | To furnish return in Form VII on or before the last day of every month showing therein the salaries and wages paid by him in respect of the month immediately preceding that month and the amount of tax deducted.  | Form VII        | 30th October 2022  | NA |

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|    |   |                      |  |  |                          |           |
|----|---|----------------------|--|--|--------------------------|-----------|
| 16 | Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975 | Rule 11(2A) & 11(3a) | To pay the return or, as the case may be, revised return in electronic form which shall be in form III-B and payment as per return shall be made by Challan in MTR-6. Monthly return in case of tax Liability is less than Rs. 50,000. | Form III-b/ MTR -6 / Online<br>( <a href="https://www.mahagst.gov.in/en/ptec-otpt-payment">https://www.mahagst.gov.in/en/ptec-otpt-payment</a> ) | <b>30th October 2022</b> | <b>NA</b> |
| 17 | Assam Professions, Trades, Callings And Employments Taxation Act, 1947          | Rule 12(1) & Rule 26 | To furnish return in Form III on or before the last day of every month and Challan for making payment shall be in Form VII C.  | Form III, Form VII C   | <b>30th October 2022</b> | <b>NA</b> |

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|    |   |                      |  |                        |                          |           |
|----|---|----------------------|--|------------------------|--------------------------|-----------|
| 18 | Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947  | Rule 12(1) , Rule 26 | Ensure to furnish a monthly return in Form III on or before the last day of every month and Challan for making payment shall be in Form VII C.                         | Form III, Form VII C   | <b>30th October 2022</b> | <b>NA</b> |
| 19 | Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000 | Rule 13              | To furnish a return in form V to the local Assessing Authority accompanied by a copy of the receipted Treasury Challan in Form O.T.C.-6 in in triplicate, duly filled. | Form V / Form O.T.C.-6 | <b>30th October 2022</b> | <b>NA</b> |
| 20 | The Jharkhand Tax On Profession, Trades, Callings And Employments Act, 2011 | Rule 12(3)           | Ensure to pay Annual return  | Form JPT 203           | <b>30th October 2022</b> | <b>NA</b> |

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| LABOUR  |   |                           |   |            |                    |                   |
|---------|---|---------------------------|---|------------|--------------------|-------------------|
| Sr. No. | Act/Rules   | Section/ Rule/ Regulation | Compliance Description  | Form No.   | Original Due Date  | Extended Due Date |
| 21      | Employees Provident Fund (EPFO)   | -                         | Monthly Returns For Exempted Employer Under EDLI Scheme .                       | FORM 7(IF) | 25th October, 2022 | NA                |
| 22      | Employee Provident Fund And Miscellaneous Provisions Act, 1952 (International Workers Return) | —                         | Monthly Returns For Reporting Details Of International Workers (Statement IW-1) | IW-1       | 25th October, 2022 | NA                |

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|    |   |         |   |          |                   |    |
|----|---|---------|---|----------|-------------------|----|
| 23 | Bihar Shops and Establishments Act, 1953 ( Applicable to Jharkhand) | Rule 43 | Ensure to File Quarterly Return to the Chief Inspector. | Form XIX | 30th October 2022 | NA |
| 24 | Bihar Shops and Establishments Act, 1953                            | Rule 43 | Ensure to File Quarterly Return to the Chief Inspector. | Form XIX | 30th October 2022 | NA |
| 25 | Goa Contract Labour (Regulation and Abolition) Rules, 1972          | Rule 81 | Ensure to pay Half yearly returns.( Goa )               | Form XX  | 30th October 2022 | NA |

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|    |  |           |                                     |      |                                  |           |
|----|--|-----------|-------------------------------------|------|----------------------------------|-----------|
| 26 | All States<br>-Employment<br>Exchange<br>(Compulsory<br>Notification of<br>Vacancies) Act,<br>1959 | Section 5 | Ensure to pay quarterly<br>returns. | ER-1 | <b>30th<br/>October<br/>2022</b> | <b>NA</b> |
|----|--|-----------|-------------------------------------|------|----------------------------------|-----------|

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