

# DUE DATES FOR COMPLIANCES THIS WEEK

December 26, 2022 to January 01, 2023

All Central & State Government Compliances- upcoming this week complete with all requisite details

## CORPORATE

S. No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
1	Foreign Exchange Management Act, 1999	-	Due date for submitting Annual Performance Report (APR) in Form ODI Part II by an Indian Party (IP) / Resident Individual (RI) which has made an Overseas Direct Investment (ODI), to the AD Bank within the prescribed time frame in respect of each Joint Venture (JV) / Wholly Owned Subsidiary (WOS) outside India.	FORM ODI PART-II	31st December, 2022	NA

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S.No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
2	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
3	Master Direction – Reporting under Foreign Exchange Management Act, 1999	Part IV, Para 3	Furnish to RBI monthly data in NRD-CSR on non-resident deposits maintained by Authorised Banks	NRD-CSR	On or before 30th December, 2022	NA

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S.No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
4	Foreign Contribution (Regulation) Act 2010 and Foreign Contribution(Regulation) Rules, 2011	Rule 17	Furnish a report of foreign contribution received in Form FC-6 within 9 months of the close of financial year.	Form FC-6	31st December, 2022	NA

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## TAXATION

S.No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
5	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 November, 2022	Form 26QB	30th December, 2022	NA
6	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 November, 2022.	Form No. 26QC	30th December, 2022	NA

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S.No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
7	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 November, 2022.	Form No. 26QD	30th December, 2022	NA
8	Income Tax Act 1961 and Income Tax Rules, 1962	Section 139 (4) & 139 (5)	Filing of belated/revised return of income for the assessment year 2022-23 for all assessee (provided assessment has not been completed before December 31, 2022)	-	31st December, 2022	NA



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S.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	Section 286 & Rule 10DB	Furnishing of report in Form No. 3CEAD for a reporting accounting year (assuming reporting accounting year is January 1, 2022 to December 31, 2022) by a constituent entity, resident in India, in respect of the international group of which it is a constituent if the parent entity is not obliged to file report under section 286(2) or the parent entity is resident of a country with which India does not have an agreement for exchange of the report etc.	Form No. 3CEAD	30th December, 2022	NA

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S.No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
10	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Section 44 & Rules 80 (1)	Every registered person other than an Input Service Distributor, a person paying tax under section 51 & 52, a casual taxable person and a non-resident taxable person shall furnish an annual return FORM GSTR-9 for every financial year electronically before 31st December of the year following the particular financial year.	FORM GSTR-9	31st December, 2022	NA

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S.No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
11	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Section 35 (5) & Rule 80 (3)	Due date to furnish a reconciliation statement by every registered person whose aggregate turnover exceeds 5 crore rupees during a financial year, in FORM GSTR-9C, before 31st December of the year subsequent to the relevant FY ( in this case, it is FY 2021-22)	FORM GSTR-9C	31st December, 2022	NA



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S.No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
12	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	31st December, 2022	NA
13	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	31st December, 2022	NA

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## TAXATION

S. No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
14	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 triplicate, duly filled.	Form V / Form O.T.C.-6	31st December, 2022	NA

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## TAXATION

S.No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
15	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	31st December, 2022	NA
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 ( <a href="https://www.mahagst.gov.in/en/ptec-otpt-payment">https://www.mahagst.gov.in/en/ptec-otpt-payment</a> )	31st December, 2022	NA

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## TAXATION

S.No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
17	Gujarat State tax on Professions, Trades, Callings and Employments Rules 1976	Rule 11 (2) (a) (c)	Ensure to file annual returns in Form 5-A showing details of salaries/wages paid along with the copy of receipt showing payment of differential amount of tax, interest or penalty before the last day of the month following the year.	Form 5-A, Form 5C	31st December, 2022	NA
18	Gujarat State tax on Professions, Trades, Callings and Employments Rules 1976	Rule 11A (1)	Ensure to file annual returns (WHERE NUMBER OF EMPLOYEES DOES NOT EXCEED TWENTY) in Form 5-AA showing details of salaries/wages paid including arrears of salaries/wages for the succeeding year.	Form 5-AA	31st December, 2022	NA

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## LABOUR

S. No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
19	Delhi Factories Rules, 1950	Rule 100 (2)	Ensure before the end of each year furnish a return giving notice of all the days on which it is intended to close the factory during the next year. This return shall be submitted whether the factory is or is not working during the year preceding the year to which it relates.	List of Holidays	31st December, 2022	NA



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## LABOUR

S. No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
20	Punjab Industrial Establishments (National and Festival Holidays and Casual and Sick Leave) Rules, 1966	Rule 7	Every employer shall submit to the Inspector of the area a statement of Festival Holidays to be allowed to the workers during the calendar year before the 31st December of the preceding year.	Form A	31st December, 2022	NA

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## LABOUR

S. No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
21	Orissa Industrial Establishments (National and Festival) Holidays Rules, 1972	Rule 11	Ensure to submit a self certification undertaking in Form VII in the ensuing calendar year in respect of their industrial establishment to the concerned authority of the area incorporating therein the required details in duplicate before 31st December of each calendar year.	Form VII	31st December, 2022	NA

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## LABOUR

S.No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
22	Daman ( Factories Rules as applicable after UT )	Rule 136	Ensure to submit before the end of each year, a return giving before notice of all the days on which it is intended to close the factory during the next ensuing year. If in any year, a factory is newly started or re-started after its closure during the previous year, such returns shall be submitted before the date of such starting or re-starting for the remaining period of the year.	List of Holidays	31st December, 2022	NA

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## LABOUR

S. No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
23	Dadra & Nagar Haveli Factories Rules, 1971	Rule 119 (3)	Ensure before the end of each year furnish a return giving notice of all the days on which it is intended to close the factory during the next year. This return shall be submitted whether the factory is or is not working during the year preceding the year to which it relates.	List of Holidays	31st December, 2022	NA

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## LABOUR

S. No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
24	Himachal Pradesh Industrial Establishments (National And Festival Holidays And Casual And Sick Leave) Act, 1969	Rule 7	Ensure to submit to the Inspector of the area statement of festival holidays to be allowed to the workers during the calendar year before the 31st December of the preceding year in Form 'A'.	Form A	31st December, 2022	NA



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## LABOUR

S. No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
25	Mizoram Factories Rules 2014	Rule 147	Ensure before the end of each year furnish a return giving notice of all the days on which it is intended to close the factory during the next year. This return shall be submitted whether the factory is or is not working during the year preceding the year to which it relates.	List of Holidays	31st December, 2022	NA

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S. No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
26	Himachal Pradesh Factories Rules 1950	Rule 100 (2)	Ensure before the end of each year furnish a return giving notice of all the days on which it is intended to close the factory during the next year. This return shall be submitted whether the factory is or is not working during the year preceding the year to which it relates.	List of Holidays	31st December, 2022	NA

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S. No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
27	Jharkhand Factories Rules, 1950	Rule 100 (1) Sub Rule 3	Ensure before the end of each year furnish a return giving notice of all the days on which it is intended to close the factory during the next year. This return shall be submitted whether the factory is or is not working during the year preceding the year to which it relates.	List of Holidays	31st December, 2022	NA

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S. No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
28	Madhya Pradesh Factories Rules, 1962	Rule 100 (1) Sub Rule 3	Ensure before the end of each year furnish a return giving notice of all the days on which it is intended to close the factory during the next year. This return shall be submitted whether the factory is or is not working during the year preceding the year to which it relates.	List of Holidays	31st December, 2022	NA

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S. No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
29	Karnataka Factories Rules, 1969	Rule134 (2)	Ensure before the end of each year furnish a return giving notice of all the days on which it is intended to close the factory during the next year. This return shall be submitted whether the factory is or is not working during the year preceding the year to which it relates.	List of Holidays	31st December, 2022	NA



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S.No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
30	Goa factories Rules 1985	Rule 136	Ensure to submit before the end of each year, a return giving before notice of all the days on which it is intended to close the factory during the next ensuing year. If in any year, a factory is newly started or re-started after its closure during the previous year, such returns shall be submitted before the date of such starting or re-starting for the remaining period of the year.	List of Holidays	31st December, 2022	NA

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S.No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
31	Andhra Pradesh Factories And Establishments (National, Festival And Other Holidays) Act, 1974	Rule 4 (1)	Ensure to Send Statement to the Inspector and display the same in the industrial establishment.	Form I	31st December, 2022	NA
32	Punjab Industrial Establishments (National and Festival Holidays and Casual and Sick Leave) Rules, 1966 ( Applicable to Haryana/Chandigarh )	Rule 7	Every employer shall submit to the Inspector of the area a statement of Festival Holidays to be allowed to the workers during the calendar year before the 31st December of the preceding year.	Form A	31st December, 2022	NA

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S.No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
33	Chhattisgarh Factories Rules, 1962	Rule 100 (1) Sub Rule 3	Ensure before the end of each year furnish a return giving notice of all the days on which it is intended to close the factory during the next year. This return shall be submitted whether the factory is or is not working during the year preceding the year to which it relates.	List of Holidays	31st December, 2022	NA

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S.No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
34	Bihar Factories Rules, 1950	Rule 100 (1) Sub Rule 3	Ensure before the end of each year furnish a return giving notice of all the days on which it is intended to close the factory during the next year. This return shall be submitted whether the factory is or is not working during the year preceding the year to which it relates.	List of Holidays	31st December, 2022	NA

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S.No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
35	Assam Factories Rules, 1950	Rule 99 (2)	Ensure to submit Annual return of holidays before the end of each year a return giving notice of all the days on which it is intended to close the factory during the next ensuring year. This return shall be submitted whether the factory is or is not working during the year preceding the return relates.	List of Holidays	31st December, 2022	NA



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S.No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
36	Orissa Shops and Commercial Establishments Act, 1956 - Self Certificate	Section 27	Ensure to submit a Self Certification Undertaking for the ensuing calendar year, in respect of their Shops and Commercial Establishments in Form 15 to the specified Authority of the area incorporating therein, the required details-cum-Self Certification Undertaking in duplicate before 31st December of each calendar year.	Form 15	31st December, 2022	NA

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S.No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
37	Tamil Nadu Industrial Establishments (National, festival and special holidays) Act, 1958	Rule 4	Ensure to send Application on Change of Holidays.	Form IV	31st December, 2022	NA
38	Tamil Nadu Industrial Establishments (National, festival and special holidays) Act, 1958	Rule 6	Ensure to send Statement to the Inspector and displayed in the industrial establishment.	Form V	31st December, 2022	NA

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S.No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
39	Gujarat Factories rules, 1963	Rule 107 (3)	Ensure before the end of each year furnish a return giving notice of all the days on which it is intended to close the factory during the next year. This return shall be submitted whether the factory is or is not working during the year preceding the year to which it relates.	List of Holidays	31st December, 2022	NA

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S.No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
40	Punjab Industrial Establishments (National and Festival Holidays and Casual and Sick Leave) Rules, 1966 ( Applicable to Delhi )	Rule 7	Every employer shall submit to the Inspector of the area a statement of Festival Holidays to be allowed to the workers during the calendar year before the 31st December of the preceding year.	Form A	31st December, 2022	NA

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S.No	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
41	Maharashtra Factories Rules, 1950	Rule 119	Ensure before the end of each year furnish a return giving notice of all the days on which it is intended to close the factory during the next year. This return shall be submitted whether the factory is or is not working during the year preceding the year to which it relates.	List of Holidays	31st December, 2022	NA
42	Telangana Factories And Establishments (National, Festival And Other Holidays) Act, 1974	Rule 4 (1)	Ensure to send Statement to the Inspector and display the same in the industrial establishment.	Form I	31st December, 2022	NA