

#duedates for Compliances{28th November, 2022 – 04th December, 2022}

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CORPORATE						
Sr. No.	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
1	Companies Act, 2013 & Companies (Prospectus and Allotment of Securities) Rules, 2014	Section 42& Rule 14(3)	Reconciliation of Share Capital Audit Report to be filed after 60 days from the end of each half-year by unlisted public companies.	PAS-6	29th November, 2022	NA
2	Companies Act, 2013 & Companies (Management & Administration)	Section 92(1) & Rule 11(1)	Every company should file an annual return, furnishing details about the company within 60 days from the conclusion of AGM.	MGT-7	29th November, 2022 (Considering AGM held on	NA

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	n) Rules, 2014				30th September, 2022)-	
3	SEBI (Listing Obligation and Disclosure Requirement s) Regulations, 2015	-	Submit Half Yearly Network Certificate for the Half Year ending 30th September, 2022 by 30th November, 2022 for all members except with MTF approval.	-	30th November, 2022	NA
4	SEBI (Listing Obligation and Disclosure Requirement s) Regulations, 2015	-	Submit internal audit report for the Half Year ending 30th September, 2022 by 30th November, 2022.	-	30th November, 2022	NA

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5	SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015	-	Submission of Preliminary Audit Report System Audit of Stock Brokers / Trading Members (Type – III).	-	30th November, 2022	NA
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	Every Friday	NA

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7	SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015	-	Submit Risk Based Supervision data for half year ending 30th September, 2022 to the Exchange.	-	30th November, 2022	NA
TAXATION						
Sr. No.	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
8	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	Form 26QB	30th November, 2022	NA

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			is made i.e. in the month of October, 2022			
9	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 October, 2022	Form No.26QC	30th November, 2022	NA
10	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 October, 2022	Form No.26QD	30th November, 2022	NA

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11	Income Tax Act 1961 and Income Tax Rules, 1962	Section 139(1)	Return of income for the assessment year 2022-23 in the case of an assessee if he/it is required to submit a report under section 92E pertaining to international or specified domestic transaction(s).	-	30th November, 2022	NA
12	Income Tax Act 1961 and Income Tax Rules, 1962	Section 92D(4) & Rule 10DA	Designated Constituent Entity of an international group for the accounting year 2022-23 to furnish information and documents specified under Rule 10DA(1) in Form 3CEAA to the Joint Director for the accounting year 2022-23.	Form 3CEAA	30th November, 2022	NA

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13	Income Tax Act 1961 and Income Tax Rules, 1962	Section 115U & Rule 12C	Furnishing of statement of income distribution by Venture Capital Company or venture capital fund by the 30th November of the Financial year following the previous year (2021-22) during which such income is paid or credited, to the Chief Commissioner or Commissioner of Income-tax, in Form No. 64 to the Chief Commissioner or Commissioner of Income-tax having jurisdiction.	Form 64	30th November, 2022	NA
14	Income Tax Act 1961 and Income Tax Rules, 1962	Section 115UB & Rule 12CB(1)(ii)	Statement to be furnished in Form No. 64D by Alternative Investment Fund (AIF) to Principal CIT or CIT in respect of income distributed (during previous year 2021-22) to units holders.	Form No.64D	30th November, 2022	NA

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15	Income Tax Act 1961 and Income Tax Rules, 1962	Rule 10TE(1)	Assessee to furnish Form 3CEFA for exercising the option of safe harbour rules for international transaction, to the Assessing Officer for the specified assessment year.	Form 3CEFA	30th November, 2022	NA
16	Income Tax Act 1961 and Income Tax Rules, 1962	Rule 10THD	Assessee to furnish Form 3CEFB for exercising the option of safe harbour rules for domestic transaction, to the Assessing Officer for the specified assessment year.	Form 3CEFB	30th November, 2022	NA
17	Income Tax Act 1961 and Income Tax Rules, 1962	Section 115UA & Rule 12CA(2)(i)	Due date for filing of statement of income distributed by business trust to unit holders during the financial year 2021-22. This statement is required to be filed electronically to Principal CIT or CIT in Form No. 64A	Form No.64A	30th November, 2022	NA

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18	Income Tax Act 1961 and Income Tax Rules, 1962	Section 11 & Rule 17(2)	Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on November 30, 2022).	Form 9A	30th November, 2022	NA
19	Income Tax Act 1961 and Income Tax Rules, 1962	Section 11(2) & Rule 17(2)	Statement in Form no. 10 to be furnished to accumulate income for future application under Section 10(21) or Section 11(1) (if the assessee is required to submit return of income on November 30, 2022).	Form 10	30th November, 2022	NA

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20	Income Tax Act 1961 and Income Tax Rules, 1962	Section 35 (2AB) & Rule 6(7A)(c')	Submission of copy of audit of accounts in Form No. 3CLA to the Secretary, Department of Scientific and Industrial Research in case company is eligible for weighted deduction under section 35(2AB) [if company has any international/specified domestic transaction].	Form No. 3CLA	30th November, 2022	NA
21	Income Tax Act 1961 and Income Tax Rules, 1962	Rule 128	Due date for claiming foreign tax credit, upload statement of foreign income offered for tax for the previous year 2021-22 and of foreign tax deducted or paid on such income in Form no. 67. (if due date of submission of return of income is November 30, 2022).	Form 67	30th November, 2022	NA

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22	Income Tax Act 1961 and Income Tax Rules, 1962	Rule 10V(7)	Due date for e-filing of report (in Form No. 3CEJ) by an eligible investment fund in respect of arm's length price of the remuneration paid to the fund manager. (if the assessee is required to submit return of income on November 30, 2022).	Form 3CEJ	30th November, 2022	NA
23	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	30th November 2022	NA
24	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	30th November 2022	NA

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25	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	30th November 2022	NA
26	Bihar Tax On Professions, Trades, Callings And Employments Act, 2011	Rule 6	Ensure to furnish to the prescribed authority an annual return.	Form PT - VIII & Form PT - IX	On or Before 30th November 2022	NA
27	Bihar Tax On Professions, Trades, Callings And Employments Act, 2011	Rule 5(3)	Every employer shall furnish to the prescribed authority a statement in form PT-IV, containing details of the tax deducted in respect of a year, on or before the end of the month of November of every year.	Form PT - IV	On or Before 30th November 2022	NA

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28	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 (https://www.mahagst.gov.in/en/ptec-otpt-payment)	30th November 2022	NA
29	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 November 2022	NA
30	Income Tax Act 1961 and Income Tax Rules, 1962	Section 200(3)	Quarterly statement of TDS deposited for the quarter ending September 30, 2022	Form 26Q	31st October, 2022	30th November, 2022

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LABOUR						
Sr. No.	Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Original Due Date	Extended Due Date
31	Kerala Industrial Establishments (National and Festival Holidays) Act, 1958	Rule 4	Ensure to provide that holidays to be allowed for the succeeding year such list shall be submitted to the Inspector.	Form I	30th November 2022	NA

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