

## COMPLIANCE CHECKLIST

S.NO.	ACTIVITIES	SECTION/RULES/CLAUSES	ACTS/REGULATIONS	COMPLIANCE DUE DATE	AUTHORITY TO WHOM SUBMITTED	MONTH
<b>COMPANY LAW/LLP RELATED COMPLIANCE</b>						
1	Form 23ACXBRL & 23ACXBRL for AGM held for the F.Y. ended 31.03.12	Circular No. 39/2012	Companies Act, 1956	15th or due date of filing whichever is later	Registrar of Companies	January
2	Disclosure of Interest by Directors (Section 299)	Section 299/ Form 24AA of General Rules & Forms)	Companies Act, 1956	31st	To the Company	March
3	Form DD-A (Intimation by Directors)	Section 274(1)(g)	Disqualification of Director's Rule, 2003	Last Month of F.Y.	Company	March
4	Return of Public Deposits for Co.s having deposits in Form 62	Rule 10 & Section 58A	Companies (Acceptance of Deposit) Rules, 1975	30th	Registrar of Companies	June
5	Last Date of Annual General Meeting for the F.Y. ending 31st March	Section 166 read with Section 210	Companies Act, 1956	30th	NA	September
6	File Statement of Accounts and Solvency in Form 8	Rule 24	Limited Liability Partnership Act, 2008	30th	Registrar of LLP	October
7	Form 23AC & 23ACA for Co.s holding AGM on 30th September	Section 210	Companies Act, 1956	Within 30 days of AGM	Registrar of Companies	October
8	Form 66 for Co.s having Paid-up Capital of Rs. 10 Lakhs or more but less than Rs. 5 Crores holding AGM on 30th September	Section 383A	Companies Act, 1956	Within 30 days of AGM	Registrar of Companies	October
9	Form 23B for appointment of Auditors	Section 224	Companies Act, 1956	Within 30 days of AGM	Registrar of Companies	October
10	Form 20B for Co.s having Paid-up Capital for holding AGM on 30th September	Section 159	Companies Act, 1956	within 60 days of AGM i.e	Registrar of Companies	November
11	Form 21A for Co.s not having Paid-up Capital for holding AGM on 30th September	Section 159	Companies Act, 1956	within 60 days of AGM i.e	Registrar of Companies	November

### RBI RELATED COMPLIANCES

1	Monthly Return (NBS-6) on exposure to Capital market	Para 13B	NBFC Prudential Norms(Reserve Bank) Directions, 1998	7th	RBI	Every Month
2	Monthly Return on Important Parameters	DNBS (RID) C.C. No. 57/02.05.15/2005-06 dated Sep 06, 2005	Circular	7th	RBI	Every Month
3	Form ECB-2(Reporting of actual transactions of ECB(within 7 working days)	ECB Rules	FEMA Act, 1999	08th	RBI through Authorised Dealer	Every Month
4	Monthly Statement of Short Term dynamic liquidity in Form ALM-1	DNBS (PD) C.C. No. 15/02.01/2000-01 dated June 07, 2001	Circular	10th	RBI	Every Month
5	Quarterly submission of Monetary and Supervisory Return (Form NBS-5)	DNBS.PD.CC.No. 227/03.10.042/2011-12 dated July 01, 2011	Master Circular	10th	RBI	January, April, July, October
6	Quarterly return on Statutory Liquid Assets in Form NBS-3	Master Circular	DNBS.PD.CC.No. 227/03.10.042/2011-12 dated July 01, 2011	15th	RBI	January, April, July, October
7	Quarterly result on frauds outstanding	Circular dated 26.10.2005	Department of Non Banking Supervision	15th	RBI	January, April, July, October
8	Quarterly Return on Overseas Investment	DNBS.PD.CC.No. 227/03.10.042/2011-12 dated July 01, 2011	Master Circular	30th	RBI	January, April, July, October
9	Quarterly Return by NBFC	DNBS.PD.CC.No. 227/03.10.042/2011-12 dated July 01, 2011	Master Circular	30th	RBI	January, April, July, October
10	Half yearly Statement of Structural Liquidity in Form ALM-II	Circular	Circular No. 15 of the NBFC Supervision Division	20th	RBI	April, October
11	Half yearly Statement of interest rate sensitivity in Form ALM-III	Circular	Circular No. 15 of the NBFC Supervision Division	20th	RBI	April, October
12	Half Yearly Return on prudential norms in Form NBS-2	DNBS.PD.CC.No. 227/03.10.042/2011-12 dated July 01, 2011	Master Circular	30th & 31st(within 3 months of the expiry of the half year as on March & September	RBI	June & December
13	Half Yearly Asset Liability Management Return (Form ALM)	DNBS.PD.CC.No. 227/03.10.042/2011-12 dated July 01, 2011	Master Circular	30th	RBI	April, October
14	Annual Return on the repayment of the Deposits in Form NBS-4	DNBS.PD.CC.No. 227/03.10.042/2011-12 dated July 01, 2011	Master Circular	30th	RBI	April
15	Annual Return of Capital Funds, Risk Asset Ratio	DNBS.PD.CC.No. 227/03.10.042/2011-12 dated July 01, 2011	Master Circular	30th	RBI	June
16	Filing of Return of Public Deposits	Rule 10	Companies (Acceptance of Deposit) Rules, 1975	30th	RBI	June

17	Annual Return on Foreign Assets & Liabilities by Indian Companies(Introduced for the First time)	A.P (DIR Series) Circular	FEMA Act, 1999	15th	RBI	July
18	Statutory Annual Return on Deposit in Form NBS-1	First Schedule	NBFC Public Deposits Directors, 1998	After 31st March but before 30th September	RBI	

### **ECONOMIC, INDUSTRIAL & LABOUR LAW RELATED COMPLIANCES**

1	Monthly payment of Provident Fund (PF) (Non Corporate)	(a) Paragraph 38 of Employees Provident Funds Scheme, 1952 (b) Section 418 of the Companies ACT, 1956	a)Employee's Provident Funds and Misc. Provisions Act, 1952 b) Exempted Scheme	15th	Provident Fund Authorities Trustees of Provident Fund	Every Month
2	Monthly Return for Employees leaving/joining during the Month of December(Form 5)	Paragraph 20(2) read with Paragraph 36(1) & (2)	The Employee's Pension Scheme, 1995 (For exempted establishments under Employees	15th	Provident Fund Commissioner	Every Month
3	Payment of ESI Contribution for the previous month	Regulation 31	Employee's State Insurance Act, 1948 & Employee's State Insurance (Gen.) Regulations, 1950	21st	ESIC Authorities	Every Month
4	Monthly Return of Provident Fund for the Previous Month with respect to International Workers	Paragraph 36	The Employee's Provident Fund Scheme, 1952	25th	Provident Fund Authorities	Every Month
5	Monthly Return of Provident Fund for the Previous Month	Paragraph 38 of Employee's Provident Act, 1952	Employee's Provident Funds and Misc. Provisions Act, 1952	25th	Provident Fund Authorities	Every Month
6	Quarterly Record of work in Form Apprenticeship 3 in Schedule III of Graduate, Technician(Vocational)	Section 2 rule 14(11)	Apprentices Act, 1961 & Apprenticeship Rules, 1962	31st	Director Regional Board of Apprenticeship Training	March, July, October, December
7	EPF/ EPS - Member's Annual Contribution Card		The Employee's Provident Fund Scheme, 1952	30th	Provident Fund Authorities	April
8	EPF/ EPS - Consolidated Annual Contribution Statement	Paragraph 38	The Employee's Provident Fund Scheme, 1952	30th	Provident Fund Authorities	April

### **STOCK EXCHANGE/LISTING RELATED COMPLIANCES**

1	Quarterly Corporate Governance Compliance Certificate/Report	Clause 49	Listing Agreement	15th	SEBI	January, April, July, October
2	Quarterly Submission of Shareholding Pattern as at the end of Previous Quarter	Clause 35	Listing Agreement	21st	Stock Exchange	January, April, July, October
3	Quarter Reconciliation of Share Capital Audit	Regulation 55A	SEBI (Depositories and Participant) Regulation, 1996	30th(within 30days from the end of the Quarter	SEBI	January, April, July, October
4	Intimation of Board Meeting for taking on record of Quarterly Results	Clause 41	Listing Agreement	7 days in advance	SEBI	
5	Quarterly Submission of 3 copies of Quarterly Results signed by the Managing Director and Newspaper cuttings	Clause 41	Listing Agreement	Promptly on publishing Quarterly Results in newspaper	SEBI	
6	Issue of press release about Board Meeting to consider Quarterly Results	Clause 41	Listing Agreement	Immediately on informing the SE	One national newspaper & one regional newspaper	
7	Announcement of Quarterly Results alongwith limited Audit Review of the same by the auditors	Clause 41	Listing Agreement	within 15 minutes of the closure of the BM in which the results are replaced	SEBI	
8	Publish Quarterly Results	Clause 41	Listing Agreement	Within 48 hours of the Closure of the Board Meeting	One national newspaper & one regional newspaper	
9	Uploading of Shareholding pattern and Quarterly Results to SEBI EDIFAR website	Clause 41	Listing Agreement	Within such time as specified by SEBI	SEBI CFD website	
10	Quarterly Submission of Limited Review Report	Clause 41	Listing Agreement	45 days from the end of the Quarter	Stock Exchange	
11	A promoter & PAC shall disclose about their aggregate shareholding & Voting Rights as of 31st March(within 7 working days)	Continual Disclosure(Reg. 30(2))	SEBI (SAST) Regulation	8th	SEBI & Target Co.	April
12	Every person, Promoter & PAC shall disclose their aggregate share holding / voting rights in Target Co. if exercising to or more than 25% of Voting Rights	Continual Disclosure(Reg. 30(2))	SEBI (SAST) Regulation	8th	SEBI & Target Co.	April
13	Last date of informing the SE and Issue of press release about BM to consider Board Results	Clause 41	Listing Agreement	21st	Stock Exchange	April
14	Certificate from Practicing Company Secretary(Half Yearly)	Clause 47C	Listing Agreement	30th(within 1month from the end of the Half F.Y.)	Stock Exchange	April, October

15	Last date of holding BM for approving Audited Financial Results in respect of last Quarter, if not opted for unaudited quarterly results	Clause 41	Listing Agreement	30th	Stock Exchange(s)	April, May
16	Payment of Annual Listing Fees	Clause 38	Listing Agreement	30th	Stock Exchange (s)	April
17	Last date for informing SE and issue to the public in atleast one English Daily Newspaper circulating whole/substantially whole of India and one in Regional Newspaper where the registered office of the co. is situated, about BM to consider Unaudited Financial results where the co. opts to submit unaudited financial results for the fourth quarter	Clause 41	Listing Agreement	7th	Stock Exchange	May
18	Last date for holding BM for approving unaudited financial result	Clause 41	Listing Agreement	15th	Stock Exchange	May
19	Submission of unaudited financial result along with copy of Limited review report	Clause 41	Listing Agreement	15th	Stock Exchange	May
20	Submission of Limited Review Last Quarter result/ Annual result alongwith last quarter result which would be a balancing figure	Clause 41	Listing Agreement	15th/30th	Stock Exchange	May
21	Publish the audited yearly Results in newspaper	Clause 41	Listing Agreement	30th	Stock Exchange	May, June
22	Submit 3 copies of Quarterly Results signed by MD	Clause 41	Listing Agreement	immediately on conclusion of BM	Stock Exchange	
23	Unaudited Quarterly Financial Results in the prescribed Format	Clause 41	Listing Agreement	14th	Stock Exchange	August
24	Copies of Balance Sheet/ P&L A/C for Co.s having in house R & T	Regulation 14(5)	SEBI (Registrars to an issue and Share Transfer Agents) Regulations, 1993	30th(in case f.y. ending 31st March)	SEBI	September

### **DEPOSITORIES RELATED COMPLIANCES**

1	Monthly Statement on Substitution of names of depositories in the Previous Quarter	Regulation 54(5)	SEBI (Depositories & Participants) Regulations, 1996	7th	Depositories	Every Month
2	Monthly Certificate for Demat/Remat of Shares done during previous Quarter	Regulation 54(5) read with NSDL Circular No. NSDL/SG/015/99	SEBI (Depositories & Participants) Regulations, 1996	7th	Depositories	January, April, July, October
3	Submit Quarterly report for Grievances of the Beneficial Owners related to Depository Services	Regulation 53B read with NSDL Circular No. NSDL/JS/029/2003	SEBI (Depositories & Participants) Regulations, 1996	7th	Depositories NSDL	January, April, July, October

### **SERVICE TAX RELATED COMPLIANCES**

1	Payment of Service Tax in Challan GAR-7, collected by persons other than individuals, proprietors and partnership firms. (*in case of payment through Internet Banking)	Section 68 read with rule 6	Finance Act, 1994 Service Tax Rules, 1994	5th, *6th	Service Tax Authorities	Every Month
2	Pay Service Tax in Challan GAR-7, collected for the Quarter end by individuals proprietors and partnership firms (*in case of payment through Internet Banking).	Rule 6	Service Tax Rules, 1994	5th, *6th	Service Tax Authorities	January, April, July, October
3	Pay Service Tax in Challan GAR-7(For the month March)	Section 68 read with rule 6	Finance Act, 1994 Service Tax Rules, 1994	31st	Service Tax Authorities	March
4	Half yeraly - Return of Service Tax and Cenvat Credit for the half year ending previous month(Form ST-3)	Rule 7	Finance Act, 1994 Service Tax Rules, 1994	25th	Service Tax Authorities	April, October

### **INCOME TAX RELATED COMPLIANCES**

1	Monthly Contractor's Bill/Advertising/Professional Service Bill - TDS collected for the Previous Month Section 194J	Section 194C Section 194J	Income - Tax Act, 1961	7th	Income Tax Authorities	Every Month
2	Monthly Payment of TCS (Tax at Source)	Section 206	Income - Tax Act, 1961	7th	Income Tax Authorities	Every Month
3	Montly payment of TDS from Salaries in Challan No. 281	Section 192	Income - Tax Act, 1961	7th	Income Tax Authorities	Every Month
4	Quarterly Payment of TDS for payments with the prior approval of the Joint Commisioner	Section 192, 194A, 194D or 194H	Income - Tax Act, 1961	7th	Income Tax Authorities	January, April, July, October
5	Quarterly Statement of deduction of TDS on salary for the quarter ended(Form No. 24Q)	Section 192	Income - Tax Act, 1961	15th	Income Tax Authorities	January, April, July, October
6	Quarterly Statement of deduction of TDS on Contractor's Bill/Advertising/Professional Service Bill for the Quarter ended (Form No. 26Q)	Section 192	Income - Tax Act, 1961	15th	Income Tax Authorities	January, April, July, October
7	Quarterly Statement of collection of Tax at Source (Form No. 27EQ)	Section 192	Income - Tax Act, 1961	15th	Income Tax Authorities	January, April, July, October
8	Quarterly Issuance of Certificate of Tax Deducted at Source (other than salary) (Form No. 16A)	Section 192	Income - Tax Act, 1961	30th	Income Tax Authorities	January, April, July, October

9	Quarterly issuance of Certificate of Tax Deducted at Source (other than salary) (Form No. 27D)	Section 192	Income - Tax Act, 1961	30th	Income Tax Authorities	January, April, July, October
10	Payment of Advance Tax	Section 211	Income - Tax Act, 1961	15th	Income Tax Authorities	March, June, September, December
11	Payment of VAT/CST Submission of Return & Payment of Tax	Section 5	Central Sales Tax Act/ DVAT Act	28th	Sales Tax Authority	March
12	Due date of filing return in respect of P.Y. in case of assessee who have failed to file return on due dates	Section 139	Income - Tax Act, 1961	31st	Income Tax Authorities	March
13	Due date of filing Wealth Tax Return in respect of P.Y. in case of assessee who have failed to file return on due dates (Form BA)	Section 14	Wealth Tax Act, 1957	31st/31st/30th	Income Tax Authorities	March/July/November
14	Certificate of perquisite details (Form No. 12 BA), if applicable, for the precedent F.Y.	Section 192 read with Rule 26A	Income - Tax Act, 1961 & Income Tax Rules, 1962	30th	Concerned Employees	April
15	Monthly payment of TDS for the Month of March on all types of payments	Rule 30(2)	Income Tax Act, 1961	30th	Income Tax Authorities	April
16	Quarterly TDS Return in Form 27A	Section 195 read with Rule 37A	Income - Tax Act, 1961 & Income Tax Rules, 1962	15th	Income Tax Authorities	January, April, July, October
17	Certificate of TDS on Salaries (Form No. 16)	Section 203 read with Rule 31	Income - Tax Act, 1961 & Income Tax Rules, 1962	30th	Concerned Employees	July
18	Issue TDS Certificate in Form 16A other than Salary	Section 203	Income Tax Act, 1961	30th	Income Tax Authorities	July
19	Deposit of Income Tax self assessment tax	Section 140A	Income Tax Act, 1961	31st	Income Tax Authorities	July
20	Issue TDS Certificate in Form 16A to Vendors (with respect to TDS deducted in the Previous month)	Section 203	Income Tax Act, 1961	31st	Income Tax Authorities	Every Month
21	Income Tax return for Non - Corporates & Individuals who are under non - audited u/s 44AB	Section 139(1) or F.No. 225/163/2013/ITA.II dated 31st July, 2013	Income Tax Act, 1961	31st	Income Tax Authorities	July/August
22	File Income Tax return / wealth tax Return for Corporate Assessee who have business income including Assessee whose accounts are required to be audited under any law and working partners	Section 44AB	Income Tax Act, 1961	30th	Income Tax Authorities	September
23	Due Date of filing return under Section 92E (Transfer Pricing) by Company Assessee	Section 139	Income Tax Act, 1961	30th	Income Tax Authorities	November

