

VISHRANTH & KARTHIK

CHARTERED ACCOUNTANTS

ANNUAL COMPLIANCE CALENDAR
FY 2022-23



INTRODUCTION



There are various regulations that are issued by different regulators in different jurisdictions, for the companies, businesses, and organizations, to ensure that they work within defined regulatory parameters while ensuring the protection of their customers and stakeholders. All organizations are required to know and understand the applicable regulations, which must be complied with to sustain the business and avoid penalties due to non-compliance.

We list the key reporting forms and due dates on India's companies, businesses, and organizations compliance calendar for FY2022-23, which must be filed by all registered businesses, irrespective of their entity structure. We also provide the relevant particulars of the reporting mandates and applicable timeframe.



This article enlightens about the company/LLP/Firm/Individual/AOP/BOI compliance with the Companies Act 2013, Income Tax Act, 1961, and the Foreign Exchange Management Act, 1999, and the latest amendments thereof. This includes but is not limited to the periodic filing of tax and other returns, holding the Annual General Meeting, and payment of Advance Tax etc.

COMPANIES ACT

Applicability

Labours Law

LLP Act

GST Act

Income Tax Act

Companies Act/FEMA

Introduction

April 30

MSME Half Yearly Return Form MSME I

- Companies Act
- Status – Company
- Applicable to all MSMEs For the period of October-21 to March-22




Due date for STPI/Non-STPI filing (STP-MPR) is 10th of every subsequent month.*

MSME - Micro, Small & Medium Enterprises.
RBI – Reserve Bank of India
DIN – Director Identification Number

June 30

Form DPT 3


- Companies Act
- Status – Company
- All the companies having loans, deposits needs to file this form.
- Remarks - Annual Return of Deposit And Exempted Deposit



July 15

Annual Return to RBI Form FLA

- Companies Act
- Status - Company
- Applicable to Foreign Liabilities and Assets Annual Return
- Remarks - Annual Return to RBI. In Non-audit case, revised form must be filed before the end of September



September 30

DIR 3 KYC Form DIR 3 KYC/Web DIR 3 KYC

- Companies Act
- Status – Company
- Mandatory for every individual having DIN



COMPANIES ACT

Applicability

Labours Law

LLP Act

GST Act

Income Tax Act


Companies Act/FEMA

Introduction

September 30

Annual General Meeting

- Companies Act
- Status - Company
- Mandatory for all the Companies



14 Days post event

Appointment of Statutory Auditor Form ADT-1


- Companies Act
- Status - Private & Public Limited companies.



October 30

Filing of Financial Statements Form AOC-4

- Companies Act
- Status – Company
- Applicable to Private & Public Limited companies.
- Due date is 30 days from the date of AGM



October 31

MSME Half Yearly Return Form MSME I

- Companies Act
- Status - Company
- Applicable to all MSMEs For the period of April-22 to September-22



AGM – Annual General Meeting
MSME - Micro, Small & Medium Enterprises

COMPANIES ACT

Applicability

Labours Law

LLP Act

GST Act

Income Tax Act

Companies Act/FEMA

Introduction

**November
29**

**Filing of Annual Return
Form MGT-7/MGT-7A**

- Companies Act
- Status – Company
- Applicable to Private & Public Limited companies.
- Due date is 60 days from the date of AGM



**30 days post
event**

**Filing of share allotment
Form PAS-3**

- Companies Act
- Status – Company
- Applicable to Private & Public Limited companies



**30 days post
event**

Issue of Share Certificate

- Companies Act
- Status – Company
- Applicable to Private & Public Limited companies



**30 days post
event**

**Filing of foreign investment
Form FC-GPR**

- FEMA
- Status – Company
- Applicable to Private & Public Limited companies.



AGM – Annual General Meeting
FEMA – Foreign Exchange Management Act

INCOME TAX ACT

Applicability

Labours
Law

LLP Act

GST Act

Income Tax
Act

Companies
Act/FEMA

Introduction

May
31

Filing of Statement of Financial Transactions Form 61A

- Income Tax Act
- Status - Individual/LLP/Company/Firm/HUF/AOP/BOI



May
31

Form 16 – TDS on Salary Form 16

- Income Tax Act
- Status - Individual/LLP/Company/Firm/HUF/AOP/BOI
- Applicable as and when the liability to deduct TDS arises



June
15

Advance Tax – Q1 Challan No. 280

- Income Tax Act
- Status - Individual/LLP/Company/Firm/HUF/AOP/BOI



July
31

ITR Filing (Non-Audit cases) ITR Form

- Income Tax Act
- Status - Individual/LLP/Company/Firm/HUF/AOP/BOI
- Applicable to all people who do not require audit



LLP – Limited Liability Partnership
HUF – Hindu Undivided Family
AOP – Association of Persons
BOI – Body of Individual
TDS – Tax Deduction at Source
ITR – Income Tax Return

INCOME TAX ACT

Applicability

Labours
Law

LLP Act

GST Act

Income Tax
Act

Companies
Act/FEMA

Introduction

July
31

E-TDS Q1

- *Income Tax Act*
- *Status - Individual/LLP/Company/Firm/HUF/AOP/BOI*
- *Applicable to all the TDS deductors.*



September
15

Advance Tax - Q2 Challan No. 280

- *Income Tax Act*
- *Status - Individual/LLP/Company/Firm/HUF/AOP/BOI*



September
30

Tax Audit Report filing

- *Income Tax Act*
- *Status - Individual/LLP/Company/Firm/HUF/AOP/BOI*



October
31

ITR Filing (Audit cases) ITR Form

- *Income Tax Act*
- *Status - Individual/LLP/Company/Firm/HUF/AOP/BOI*
- *Applicable for the persons who require audit*



LLP – Limited Liability Partnership
HUF – Hindu Undivided Family
AOP – Association of Persons
BOI – Body of Individual
TDS – Tax Deduction at Source
ITR – Income Tax Return

INCOME TAX ACT

Applicability

Labours
Law

LLP Act

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Companies
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Introduction

October
31

E-TDS Q2

- Income Tax Act
- Status -
Individual/LLP/Company/Firm/HUF/AOP/BOI
- Applicable to all the TDS deductors.



January
15

Advance Tax - Q3 Challan No. 280

- Income Tax Act
- Status -
Individual/LLP/Company/Firm/HUF/AOP/BOI



January
31

E-TDS Q3

- Income Tax Act
- Status -
Individual/LLP/Company/Firm/HUF/AOP/BOI
- Applicable to all the TDS deductors.



March
15

Advance Tax - Q4 Challan No. 280

- Income Tax Act
- Status -
Individual/LLP/Company/Firm/HUF/AOP/BOI



LLP – Limited Liability Partnership
HUF – Hindu Undivided Family
AOP – Association of Persons
BOI – Body of Individual
TDS – Tax Deduction at Source
ITR – Income Tax Return

INCOME TAX ACT

May
31

E-TDS Q4

- Income Tax Act
- Status - Individual/LLP/Company/Firm/HUF/AOP/BOI
- Applicable to all the TDS deductors.



7th of every
month

TDS payment Challan No. 281

- Income Tax Act
- Status - Individual/LLP/Company/Firm/HUF/AOP/BOI
- Applicable as and when the liability to deduct TDS arises



7th of every
month

TCS payment Challan No. 281

- Income Tax Act
- Status - Individual/LLP/Company/Firm/HUF/AOP/BOI
- Applicable as and when the liability to deduct TDS arises



March
15

TDS on income other than salary Form 16A

- Income Tax Act
- Status - Individual/LLP/Company/Firm/HUF/AOP/BOI
- Within 15 days from the due date of furnishing TDS return



TCS – Tax Collection at Source
LLP – Limited Liability Partnership
HUF – Hindu Undivided Family
AOP – Association of Persons
BOI – Body of Individual
TDS – Tax Deduction at Source
ITR – Income Tax Return

GST ACT

10th of every month

GSTR 7/8

- Status - Individual/LLP/Company/Firm/HUF/AOP/BOI
- Applicable to Every registered taxable individual who deducts tax at source



11th of EM and 13th of EQ

GSTR 1

- Status - Individual/LLP/Company/Firm/HUF/AOP/BOI
- Applicable to all Applicable to all regular taxpayers
- Due date is 11th of every month for monthly return and 13th of every quarter for quarterly return



13th of every month

GSTR 6

- Status - Individual/LLP/Company/Firm/HUF/AOP/BOI
- Applicable to all Input Service Distributer (ISD)



18th of every succeeding quarter

CMP 08

- Status - Individual/LLP/Company/Firm/HUF/AOP/BOI
- Applicable to all composition taxpayers



EM – Every Month
EQ – Every Quarter
GSTR – Goods and Services Tax Return
LLP – Limited Liability Partnership
HUF – Hindu Undivided Family
AOP – Association of Persons
BOI – Body of Individual
TDS – Tax Deduction at Source
ITR – Income Tax Return

GST Act

Income Tax Act

Companies Act/FEMA

Introduction

GST ACT

20th of every month

GSTR 3B

- Status - Individual/LLP/Company/Firm/HUF/AOP/BOI
- Applicable to all small taxpayers with aggregate turnover of less than 5 crores
- Due date is 20th of every month for monthly return.



20th of every month

GSTR 5/5A

- Status - Individual/LLP/Company/Firm/HUF/AOP/BOI
- Non-Resident Online Information and Database Access or Retrieval (OIDAR) Service Providers.



28th of every month

GSTR 11

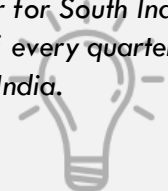
- Status - Individual/LLP/Company/Firm/HUF/AOP/BOI
- Applicable to persons who has been issued a Unique Identity Number(UIN)



22nd of EQ (S) & 24th of EQ (N)

GSTR 3B

- Status - Individual/LLP/Company/Firm/HUF/AOP/BOI
- Applicable to all small taxpayers with aggregate turnover of more than 5 crores
- Due date is 22nd of every quarter for South India and 24th of every quarter for North India.



EM – Every Month
EQ – Every Quarter
S – South N – North
GSTR – Goods and Services Tax Return
LLP – Limited Liability Partnership
HUF – Hindu Undivided Family
AOP – Association of Persons
BOI – Body of Individual
TDS – Tax Deduction at Source
ITR – Income Tax Return

GST Act

Income Tax Act

Companies Act/FEMA

Introduction

LIMITED LIABILITY PARTNERSHIP ACT

May
30

Annul Return for LLP Form 11

- *Limited Liability Partnership Act*
- *Status – LLP*
- *Mandatory for all the LLP's*



September
30

DIR 3 KYC Form DIR 3 KYC/Web DIR 3 KYC

- *Companies Act*
- *Status – LLP*
- *Mandatory for every individual having DPIN*



October
30

Statement of Account and Solvency for LLP Form 8

- *Limited Liability Partnership Act*
- *Status – LLP*
- *Mandatory for all the LLP's*



September
30

Statutory Audit LLP

- *Limited Liability Partnership Act*
- *Status - LLP*
- *Applicable for Every LLP whose turnover exceed Rs. 40 lakhs or whose contribution exceed Rs. 25 lakhs in FY*



LLP – Limited Liability Partnership
DIN – Directors Identification
Number
FY – Financial Year

LABOUR LAW

15th of every month

Provident Fund PF Return

- Labour Law
- Status - Individual/LLP/Company/Firm/HUF/AOP/BOI
- Applicable if the organization has 20 or more employees



15th of every month

Employees State Insurance ESI Return

- Labour Law
- Status - Individual/LLP/Company/Firm/HUF/AOP/BOI
- Applicable if the organization has 10 or more employees



20th of every month

Professional Tax PT Return

- Labour Law
- Status - Individual/LLP/Company/Firm/HUF/AOP/BOI
- Applicable if any of the employee pay exceeds Rs.15000/- per month



April 30

Professional Tax Annual Return PT Annual Return

- Labour Law
- Status - Individual/LLP/Company/Firm/HUF/AOP/BOI
- Applicable to all employers and businesses with enrollment certificate



Labours Law

LLP Act

GST Act

Income Tax Act

Companies Act/FEMA

Introduction

EPF – Employees’ Provident Fund
ESI – Employees’ State Insurance
PT – Professional Tax
LLP – Limited Liability Partnership
HUF – Hindu Undivided Family
AOP – Association of Persons
BOI – Body of Individual
TDS – Tax Deduction at Source
ITR – Income Tax Return

APPLICABILITY AND REMARKS

Applicability

Labours
Law

LLP Act

GST Act

Income Tax
Act

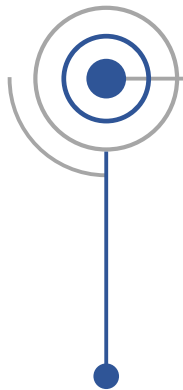
Companies
Act/FEMA

Introduction

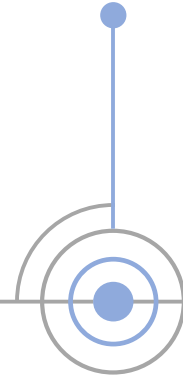
*Status - Company/Individual/LLP/Firm
Applicable to all export of service

Applicable if the Tax liability for the year is
more than or equal to Rs. 10,000.
First instalment of advance tax for the assessment
year 2023 24 (FY 2022 23)

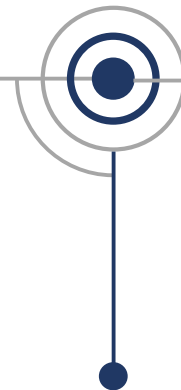
Filing of Statement of
Financial Transactions
Form 61A



STPI/Non-STPI
STP-NPR



Filing of Annual Return
Form MGT-7/MGT-7A



Advance Tax



1. Cash receipt for sale, by any person, of goods or services of any nature - Exceeding Rs 2 lakh.
2. Receipt from any person for acquiring shares (including share application money) issued by the company - Aggregating to Rs 10 lakh or more in a FY

Applicable to Private & Public Limited companies.
Due date is 60 days from the date of Annual
General Meeting (AGM)