CORPORATE COMPLIANCE CALENDAR

FEBRUARY, 2020

This article contains various Compliance requirements under Statutory Laws.
Compliance means "adhering to rules and regulations."

"If you think __compliance is expensive, try non- compliance"__

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ABOUT ARTICLE :

This article contains various Compliance requirements under Statutory Laws. Compliance means "***adhering to rules and regulations***."

If you think compliance is expensive, try non- compliance"

Compliance Requirement Under

1. Income Tax Act, 1961
2. Goods & Services Tax Act, 2017 (GST)
3. Other Statutory Laws
4 Foreign Exchange Management Act, 1999 (FEMA) and Important Notifications
5. SEBI (Listing Obligations & Disclosure Requirements) (LODR) Regulations, 2015
6. SEBI Takeover Regulations 2011
7. SEBI (Prohibition of Insider Trading) Regulations, 2015
8. SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018
9. SEBI (Buyback of Securities) Regulations, 2018 and Circulars / Notifications
10. Companies Act, 2013 (MCA/ROC and LLP Compliance) and Notifications
11. Investor Education and Protection Fund
12. ICSI Updates on e-CSIN

1. COMPLIANCE REQUIREMENT UNDER INCOME TAX ACT, 1961

Income Tax Act, 1961	07.02.2020	Due date for deposit of tax deducted/collected for the month of January, 2020. (TDS & TCS) **However,** *all the sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan*	TDS & TCS
Income Tax Act, 1961	14.02.2020	Due date for issue of **TDS Certificate** for tax deducted under **section 194-IA** in the month of December, 2019	TDS Certificate u/s 194-IA

Income Tax Act, 1961	14.02.2020	Due date for issue of **TDS Certificate** for tax deducted under **section 194-IB** in the month of December, 2019	TDS Certificate u/s 194-IB
Income Tax Act, 1961	14.02.2020	Due date for issue of **TDS Certificate** for tax deducted under **section 194M** in the month of December, 2019	TDS Certificate u/s 194M
Income Tax Act, 1961	15.02.2020	Due date for furnishing of **Form 24G** by an office of the Government where TDS/TCS for the month of January, 2020 has been paid without the production of a challan	Form 24G
Income Tax Act, 1961	15.02.2020	**Quarterly TDS certificate** (in respect of tax deducted for payments other than salary) for the quarter ending December 31, 2019	Quarterly TDS certificate

- **NOTE:**

1. PAN-AADHAAR LINKING DEADLINE EXTENDED TO MARCH, 2020

The due date for linking of PAN with Aadhaar as specified under sub-section 2 of Section 139AA of the Income-tax Act,1961 has been extended from 31st December, 2019 to 31st March, 2020. *(Notification no.107 of 2019 dated 30/12/2019 issued by CBDT.)*

Source:
https://www.incometaxindia.gov.in/communications/notification/notification_107_2019.pdf

2. AMENDMENT OF RULE 10DA AND RULE 10DB REGARDING FURNISHING OF INFORMATION AND MAINTENANCE OF DOCUMENTS BY CONSTITUENT ENTITY OF AN INTERNATIONAL GROUP

Short title and commencement:

- These rules may be called the Income-tax (2nd Amendment) Rules, 2020.
- they shall come into force on the date of their publication in the Official Gazette

Link: https://www.incometaxindia.gov.in/news/notification_3_2020.pdf

- **IMPORTANT NOTIFICATIONS:**

Sl. No.	Particulars of the Notification(s)	Notification Link(s)
1.	Public consultation on the proposal for amendment of Income-tax Rules 1962, to inset new rule 29BA and Form 15E, to give effect to the amendment in section 195 of the Income-tax Act, 1961 (the Act) vide Finance (No.2) Act 2019	https://www.incometaxindia.gov.in/news/public_consultation_proposal_amendmentitr_1962_misccomm_31_12_19.pdf
2.	Income-tax (1st Amendment) Rules, 2020. Applicable w.e.f. 01.04.2020.	https://www.incometaxindia.gov.in/news/notification_01_2020.pdf
3.	Income-tax (2nd Amendment) Rules, 2020 Applicable w.e.f. date of their publication in the Official Gazette.	https://www.incometaxindia.gov.in/news/notification_3_2020.pdf
4.	Notification No. 07/2020 [F. No. 203/02/2019 -ITA-II] / SO 389(E) : Notification No. 07/2020 [F. No. 203/02/2019 -ITA-II] / SO 389(E) !New 28 January 2020	https://www.incometaxindia.gov.in/communications/notification/notification_07_2020.pdf
5.	Notification No. 05/2020 [F. No. 187/02/2020-ITA-I] / SO 388(E) : Notification No. 05/2020 [F. No. 187/02/2020-ITA-I] / SO 388(E) !New 28 January 2020	https://www.incometaxindia.gov.in/communications/notification/notification_05_2020.pdf
6.	Notification No. 06/2020 [F. No. 187/02/2020-ITA-I] / SO 387(E) : Notification No. 06/2020 [F. No. 187/02/2020-ITA-I] / SO 387(E) !New 27 January 2020	https://www.incometaxindia.gov.in/communications/notification/notification_06_2020.pdf
7.	Notification No. 3/2020 [F.No.370142/19/2019-TPL] /GSR 14(E) : Amendment of rule 10DA and rule 10DB regarding furnishing of information and maintenance of documents by Constituent Entity of an international group 6 January 2020	https://www.incometaxindia.gov.in/communications/notification/notification_3_2020.pdf

2. COMPLIANCE REQUIREMENT UNDER GOODS & SERVICES TAX ACT, (GST) 2017

Applicable Laws/Acts	Due Dates	Compliance Particulars	Forms/ (Filing mode)
GST, Act, 2017	10.02.2020	Form GSTR-7 {TDS Deductor)	GSTR-7
GST, Act, 2017	10.02.2020	Form GSTR-8 (for the month of January 2020) -TCS Collector (Summary of Tax Collected at Source (TCS) and deposited by E-commerce operators under GST laws)	GSTR – 8
GST, Act, 2017	11.02.2020	Return of outward supplies of taxable goods and/or services for the Month of January 2020 (for Assesses having turnover exceeding 1.5 Cr.) Monthly Return.	GSTR – 1
GST, Act, 2017	13.02.2020	Due date for Furnishing return of January 2020 by Input Service Distributors (ISD)	GSTR – 6
GST, Act, 2017	20th of the succeeding	Payment of self-assessed tax (*Payment of tax shall be made by 20th of the month succeeding the month to which the liability pertains.*)	PMT-08
GST, Act, 2017	18 months after end of the quarter for which refund is to be claimed	Application for Refund	RFD-10
GST, Act, 2017	20.02.2020	Summary of outward taxable supplies and tax payable by Non-Resident taxable person & OIDAR respectively. (for the month of January 2020)	GSTR-5 & GSTR - 5A

GST, Act, 2017	20.02.2020* 22.02.2020* 24.02.2020*	Simple GSTR return for the month of January, 2020	GSTR – 3B
GST, Act, 2017	18.02.2020	Return filed by composition dealer *statement-cum-challan to declare the details or summary of his/her self-assessed tax payable for a given quarter.* (October 2019 to December 2019)	CMP - 08
^GST, Act, 2017	****03.02.2020*** ****05.02.2020*** ****07.02.2020***	***Annual Returns for FY 2017-18*** https://twitter.com/cbic_india/status/1223289893587079168?s=20	***GSTR-9, & GSTR-9C***
GST, Act, 2017	3 months of the registration cancellation date or order cancellation date, whichever comes late	A taxable person who opts for cancellation of GST registration has to file a final return under GST law in form GSTR-10 within three months.	GSTR - 10
GST, Act, 2017	28TH of the month following the month in which an inward supply is received by the UIN holders	Statement of inward supplies by persons having Unique Identification Number (UIN)	GSTR - 11

Note:

***The govt has eased filing of GST returns for taxpayers by allowing them to file in a staggered manner and has provided three dates for different categories of taxpayers.**

a. If Turnover > 5Crore:	**b. If Turnover < 5Crore (in two parts)**	
Due date of GSTR 3B - 20th every month)	**i. 15 States/UT's: due date is *22nd (every month)**	**ii. 22 States/UT's: due date is *24th (every month)**
	(States:- Chhattisgarh, MP, Gujarat, Daman and Diu, Dadra and Nagar Haveli, Maharashtra, Karnataka, Goa, Lakshadweep, Kerala, TN, Puducherry, Andaman and Nicobar Islands, Telangana and Andhra Pradesh)	**(states:-** J&K, Laddakh, Himachal Pradesh, Punjab, Chandigarh, Uttarakhand, Haryana, Delhi, Rajasthan, UP, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha)

❖ **Note on GST Annual Returns - Due date extended'**
CBIC (@cbic_india) Tweeted:
https://twitter.com/cbic_india/status/1223289893587079168?s=20

Group 1	Group 2	Group3
Due Date: 03.02.2020	**Due Date: 05.02.2020**	**Due Date: 07.02.2020**
States: Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Puducherry, Telangana, Andhra Pradesh, Other Territory	**States:** Jammu and Kashmir, Himachal Pradesh, Punjab, Chandigarh, Uttarakhand, Haryana, Delhi, Rajasthan, Gujarat	Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Andaman & Nicobar Islands, Jharkhand, Odisha, Chhattisgarh, Dadra and Nagar Haveli and Daman and Diu, Lakshadweep, Madhya Pradesh, Uttar Pradesh

KEY UPDATE(s):

1. **NEW GSTIN REALLOCATED TO TAXPAYERS OF UNION TERRITORY OF LADAKH (DATED 01.01.2020)**
New GSTINs are reallocated to active existing taxpayers registered under J & K State earlier with State code(01), having Principal Place of Business in jurisdiction of Union territory of Ladakh (with UT code "38"). The list contains new GSTINs along with old GSTINs. Taxpayers are requested to use new GSTINs while generating the invoices and receiving of supplies etc. w.e.f. 1st Jan 2020.

Link: https://www.gst.gov.in/newsandupdates/read/344

2. **NEW GSTIN REALLOCATED TO TAXPAYERS OF UNION TERRITORY OF LADAKH**

New GSTINs are reallocated to active existing taxpayers registered under J & K State earlier with State code(01), having Principal Place of Business in jurisdiction of Union territory of Ladakh (with UT code "38"). The list contains new GSTINs along with old GSTINs. Taxpayers are requested to use new GSTINs while generating the invoices and receiving of supplies etc. w.e.f. 1st Jan 2020.

Link: https://www.gst.gov.in/newsandupdates/read/344

GST UPDATES AS ON 29.01.2020:

Sl. No.	Notification(s)	Notification No.	Link(s)
1.	Seeks to bring into force certain provisions of the Finance (No. 2) Act, 2019 to amend the CGST Act, 2017.	01/2020-Central Tax ,dt. 01-01-2020	**http://www.cbic.gov.in/htdocs-cbec/gst/notfctn-01-central-tax-english-2020.pdf**

2.	Seeks to make amendment (2020) to CGST Rules.	02/2020-Central Tax ,dt. 01-01-2020	**http://www.cbic.gov.in/htdocs-cbec/gst/notfctn-02-central-tax-english-2020.pdf**
3.	Seeks to amend the notification No. 62/2019-CT dt. 26.11.2019 to amend the transition plan for the UTs of J&K and Ladakh	03/2020-Central Tax ,dt. 01-01-2020	**http://www.cbic.gov.in/htdocs-cbec/gst/notfctn-03-central-tax-english-2020.pdf**
4.	Seeks to extend the one-time amnesty scheme to file all FORM GSTR-1 from July 2017 to November, 2019 till 17th January, 2020.	04/2020-Central Tax ,dt. 10-01-2020	**http://www.cbic.gov.in/htdocs-cbec/gst/notfctn-04-central-tax-english-2020.pdf**
5.	Seeks to appoint Revisional Authority under CGST Act, 2017.	05/2020-Central Tax ,dt. 13-01-2020	**http://www.cbic.gov.in/htdocs-cbec/gst/notfctn-05-central-tax-english-2020.pdf**
6.	Seeks to bring into force certain provisions of the Finance (No. 2) Act, 2019 to amend the IGST Act, 2017	01/2020-Integrated Tax,dt. 01-01-2020	**http://www.cbic.gov.in/htdocs-cbec/gst/notfctn-1-2020-igst-english.pdf**

Important Circulars:

Sl. No.	**Circular (s)**	**File No.**	**Link(s)**
1.	F. No. CBEC-20/16/07/2020-GST(Circular no. 131/1/2020)	F. No. CBEC-20/16/07/2020-GST	**http://www.cbic.gov.in/htdocs-cbec/gst/circular-cgst-131-new.pdf**

3. COMPLIANCE UNDER OTHER STATUTORY LAWS

Applicable Laws/Acts	**Due Dates**	**Compliance Particulars**	**Forms / (Filing mode)**
EPF (The Employees' Provident Funds And Miscellaneous Provisions Act, 1952)	15.02.2020	PF Payment for January, 2020	ECR
ESIC (Employees' State Insurance Act, 1948)	15.02.2020	ESIC Payment for January, 2020	ESI CHALLAN

The minimum Wages Act, 1948	01.02.2020	Annual Return	Form - III Rule 21 (4A)
The Payment of Wages Act,1936 & related Mines Rules	15.02.2020	Annual Return	Form - IV
The Contract Labour 9 (R&A) Act, 1970 & Rules	15.02.2020	Annual Return	Form - XXV

QUICK REVIEW ON COMPLIANCE PARTICULARS:

Sl. No.	Name of the Act(s)	Compliance Particulars
1.	**Factories Act 1948**	• Annual returns and half year returns submitted on time with correct details • All story statutory registers are maintained • Appointment of Safety Officer, Welfare Officer, if applicable, and its qualification matching as per the act • Canteen, Creche, rest room facilities are available
2.	**Contact Labor Act 1970**	• First check if this act is applicable to factory and to contractor. General rule say it is applicable for more than 20 contract workers. But it differs differs from state to state • Principal Employer Registration, all contractor are listed on RC • Contractor have valid License • Contractor have submitted all dues like PF, ESIC, PT, LWF on time.
3	**Payment of Gratuity Act 1972:**	• Gratuity are paid to left employees who

		have completed 5 years • Company have authorised one managerial personnel in organisation to receive all notice, letter, communication, etc.
4.	**Payment of Bonus Act 1965**	• Bonus are paid on time. Returns submitted, register are maintained
5.	**Payment of Wages 1936 and Minimum Wages Act 1948:**	• All registers are maintained • Payment of Wages are done on time. • Wages are paid above minimum wages.

4. COMPLIANCES UNDER FEMA / RBI

Applicable Laws/Acts	Due Dates	Compliance Particulars	Forms / (Filing mode)
FEMA ACT 1999	Monthly Basis	**External Commercial Borrowings** Borrowers are required to report all ECB transactions to the RBI on a monthly basis through an AD Category – I Bank in the form of 'ECB 2 Return'.	ECB 2 Return
FEMA ACT 1999	Not later than 30 days from the date of issue of shares	After issue of shares or other eligible securities, the Indian company has to file	Form FC-GPR
FEMA ACT 1999	With in 60 days from the date of receipt of the amount of consideration.	Reporting of transfer of shares and other eligible securities between residents and non-residents and vice- versa is to be made in Form FC-TRS.	Form FC-TRS.

FEMA ACT 1999	With in Six (6) months {*receive share certificates or any other documentary evidence of investment in the foreign JV / WOS as an evidence of investment and submit the same to the designated AD within 6 months;*}	An Indian Party and a Resident Individual making an overseas investment is required to submit form ODI *(Overseas investments (or financial commitment) in Joint Ventures (JV) and Wholly Owned Subsidiaries (WOS))*	Form ODI

RBI CIRCULARS / NOTIFICATIONS:

Sl. No.	Date	Particulars of the Circulars	Link
1	23.01.2020	Merchanting Trade Transactions (MTT) – Revised Guidelines	https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11799&Mode=0
2	23.01.2020	'Voluntary Retention Route' (VRR) for Foreign Portfolio Investors (FPIs) investment in debt – relaxations	https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11798&Mode=0
3	23.01.2020	Investment by Foreign Portfolio Investors (FPI) in Debt	https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11797&Mode=0
4	21.01.2020	Setting up of IFSC Banking Units (IBUs) – Permissible activities	https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11794&Mode=0
5	16.01.2020	Reporting of Large Exposures to Central Repository of Information on Large Credits (CRILC) – UCBs	https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11790&Mode=0
6	15.01.2020	Hedging of Commodity Price Risk and Freight Risk in Overseas Markets (Reserve Bank) Directions, 2018 - Amendment	https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11789&Mode=0

5. COMPLIANCE REQUIREMENT UNDER SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) (LODR) REGULATIONS, 2015

FILING MODE(s) :

- **For BSE** : BSE LISTING CENTRE
- **For NSE** : NEAPS Portal

❖ Annual Compliances

Sl. No.	Regulation No.	Compliance Particular	Compliance Period (Due Date)
1	**Regulation 14**	**Listing fees & other Charges**	**Payment manner as specified by the Board of by Recognised Stock Exchange.**
2	**Regulation 34*** **(shall be amended w.e.f. April 2019)**	**Annual Report**	**Within 21 working days from the AGM Date**
3.	**Regulation 34(1)(a)**	a copy of the annual report sent to the shareholders along with the notice of the annual general meeting not later than the day of commencement of dispatch to its shareholders;	Within one days from Dispatch to shareholder
4.	Annual report in XBRL mode 16 may 2019 BSE CIRCULAR' https://www.bseindia.com/corporates/Displaydata.aspx?Id=7a3c8414-03fa-4976-8579-db3f8fc8d2bc&Page=cir XBRL based Compliance filings for Listed Companies at NSE 01 Nov 2019	Filings in respect of Annual Report has to be done by all listed entities in XBRL mode in addition to the currently used PDF mode mandatorily, for periods ending March 31, 2019.	Same time limit of Regulation 34

	https://www.nseindia.com/content/equities/NSE_Circular_011119.pdf		
5.	Regulation 34(1)(b)	in the event of any changes to the annual report, the revised copy along with the details of and explanation for the changes shall be sent not later than 48 hours after the annual general meeting.	Within 48 hours after AGM
6.	Regulation 36	The listed entity shall send annual report referred to in to the holders of securities, not less than twenty-one days before the annual general meeting.	21 days Before AGM (in soft or hard copy)

❖ Event based Compliances

Sl. No.	**Regulation No.**	**Compliance Particular**	**Compliance Period (Due Date)**
1.	**Regulation 7 (5)**	Intimation of appointment / Change of Share Transfer Agent.	**Within 7 days** of Agreement with RTA.
2.	**Regulation 17(2)**	Meeting of Board of Directors	The board of directors shall meet at least 4 times a year, with a maximum time gap of **120 days** between any two meetings.
3.	**Regulation 18(2)**	Meeting of the audit committee	The audit committee shall meet at least 4 times in a year and not more than **120 days** shall elapse between two meetings.

4.	**Regulation 29**	Notice for Board Meeting to consider the prescribed matters.	**The Company shall give an advance notice of:** a) **at least 5 days** for Financial Result as per **Regulation 29 1 (a)** b) in case matters as stated in **regulation 29 1 (b) to (f) – 2 Working days in advance**(Excluding the date of the intimation and date of the meeting) to Stock Exchange. c) **11 working days** in case matter related to alteration in i) Securities ;ii) date of interest or redemption of Debenture / bond as per **regulation 29(3) (a) ,(b).**
5	**Regulation 30**	Outcome of Board Meeting (Schedule III Part A- (4)	**within 30 minutes** of the closure of the meeting
6.	**Regulation 31**	Holding of specified securities and shareholding pattern	**Reg. 31(1)(a):1 day prior** to listing of its securities on the stock exchange(s); **Reg. 31(1)(c):within 10 days** of any capital restructuring of the listed entity resulting in a change exceeding 2 % of the total paid-up share capital.
7.	**Regulation 39**	Issuance of Certificates or Receipts/Letters/Advices for securities and dealing with unclaimed securities.	**Reg. 39(2):** The listed entity shall issue certificates or receipts or advices, as applicable, of subdivision, split, consolidation, renewal, exchanges, endorsements, issuance of duplicates thereof or issuance of new certificates or receipts or advices, as applicable, in cases of loss or old decrepit or worn out certificates or receipts or advices, as applicable **within**

			30 days from the date of such lodgement. **<u>Reg. 39(2):</u>** The listed entity shall submit information regarding loss of share certificates and issue of the duplicate certificates, to the stock exchange **within 2 days of its getting information.**
8.	**Regulation 40**	Transfer or transmission or transposition of securities	After due verification of the documents, the Listed Company shall register transfers of its securities in the name of the transferee(s) and issue certificates or receipts or advices, as applicable, of transfers; or issue any valid objection or intimation to the transferee or transferor, as the case may be, **within a period of 15 days** from the date of such receipt of request for transfer: Transmission requests are processed for securities held in dematerialized mode and physical mode **within 7 days and 21 days** respectively, after receipt of the specified documents
9.	**Regulation 43**	Declaration of Dividend	The company has to declare and disclose the dividend on per share basis only.
10	**Regulation 46**	Company Website:. Listed entity shall disseminate the information as stated in Regulation 46 (2)	Shall update any change in the content of its website **within 2 working days from the date of such change in content.**

11.	**Regulation 50**	Intimation to stock exchange(s).	Listed Company shall give prior intimation **at least 11 working days** before the date on and from which the interest on debentures and bonds, and redemption amount of redeemable shares or of debentures and bonds shall be payable.
12.	**Regulation 57**	Other submissions to stock exchange(s).	Listed Company shall submit a certificate to the stock exchange **within 2 days** of the interest or principal or both becoming due that it has made timely payment of interests or principal obligations or both in respect of the non convertible debt securities.
13.	**Regulation 82**	Intimation and filings with stock exchange(s).	**Intention to issue new securitized debt instruments either through a public issue or on private placement basis :** **Reg. 82(2) :** Intimation of Meeting **at least 2 working days in advance**, excluding the date of the intimation and date of the meeting, regarding the meeting of its board of trustees, at which the recommendation or declaration of issue of securitized debt instruments or any other matter affecting the rights or interests of holders of securitized debt instruments is proposed to be considered
14.	**SCHEDULE III PART A: DISCLOSURES OF EVENTS OR**	Events which shall be disclosed without any application of the guidelines for materiality as specified in	(7B) In case of resignation of an independent director of the listed entity, **within 7 days from the date of resignation**, the following disclosures shall

	INFORMATION: SPECIFIED SECURITIES	sub-regulation (4) of regulation (30)	be made to the stock exchanges by the listed entities as mentioned in 7B (i), 7B(ii) & 7B(iii).
15.	**Regulation 106J**	Period of subscription and issue of allotment letter.	A rights issue shall be open for subscription in India for a period as applicable under the laws of its home country but in no case **less than 10 days.**
16.	**Regulation 108**	Application for Listing.	The issuer / the issuing company, shall, make an application for listing, **within 20 days from the date of allotment**, to one or more recognized stock exchange(s) along with the documents specified by stock exchange(s) from time to time.
17.	**Regulation 23**	Corporate governance requirements with respect to subsidiary of listed entity	The listed entity shall submit within 30 days from the date of publication of its standalone and consolidated financial results for the half year, disclosures of related party transactions on a consolidated basis, in the format specified in the relevant accounting standards for annual results to the stock exchanges and publish the same on its website.
18.	**Regulation 24A**	Secretarial Audit	Every listed entity and its material unlisted subsidiaries incorporated in India shall undertake secretarial audit and shall annex with its annual report, a secretarial audit report, given by a company secretary in practice, in such form as may be specified with effect from the year ended March 31, 2019. On or before: 30th day of May ***(within 60 days from the Closure of FY)***

19.	**Regulation 23(9)**	The listed entity shall submit within 30 days from the date of publication of its standalone and consolidated financial results for the half year, disclosures of related party transactions on a consolidated basis, in the format specified in the relevant accounting standards for annual results to the stock exchanges and publish the same on its website.	Disclosure Of Related Party Transactions Pursuant To Regulation 23(9) Of The SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015 WITHIN 30 days from the date of publication of Financial Results (for half year)
20.	SEBI CIRCULAR NOV 26, 2018 https://www.sebi.gov.in/legal/circulars/nov-2018/fund-raising-by-issuance-of-debt-securities-by-large-entities_41071.html	Initial Disclosure to be made by an entity identified as a Large Corporate. Within 30 days from the beginning of the FY Annual Disclosure to be made by an entity identified as a LC To be submitted to the Stock Exchange(s) within 45 days of the end of the FY)	APRIL 30 Annexure A MAY 15 Applicable for FY2020and 2021 Annexure B1 MAY 15 Applicable from FY2022 onwards Annexure B2
21.	Regulation 30 (6) read with Para A of Part A of Schedule III (except sub para 4 of with Para A of Part A of Schedule III	The listed entity shall first disclose to stock exchange(s) of all events, as specified in Part A of Schedule III, or information as soon as reasonably possible and not later than twenty four hours from the occurrence of event or information: **Provided that** in case the disclosure is made after twenty four hours of occurrence of the event or information, the listed entity shall, along with such disclosures provide explanation for delay **Example :** Proceedings of Annual and extraordinary general meetings of the listed entity.	24 hours of Occurrence of event

22.	SCHEDULE III PARTA A (SUB CLAUSE 7A)	In case of resignation of the auditor of the listed entity, detailed reasons for resignation of auditor, as given by the said auditor, shall be disclosed by the listed entities to the stock exchanges as soon as possible but not later than twenty four hours of receipt of such reasons from the auditor	24 hours of Occurrence of event
23.	SCHEDULE III PARTA A (SUB CLAUSE 7B)	In case of resignation of an independent director of the listed entity, within seven days from the date of resignation, the following disclosures shall be made to the stock exchanges by the listed entities	within 7 days from the date of resignation
24.	Regulation 37(1)	Draft Scheme of Arrangement & Scheme of Arrangement before for obtaining Observation Letter or No-objection letter, before filing such scheme with any Court or Tribunal, in terms of requirements specified by the Board or stock exchange(s) from time to time.	Before filling the same with any court or tribunal
25.	Regulation 37(1) read with Section 31 of the Insolvency Code,	No need to follow Regulation 37 & 94 if restructuring proposal approved as part of a resolution plan by the Tribunal under section 31 of the Insolvency Code, subject to the details being disclosed to the recognized stock exchanges within one day of the resolution plan being approved	within one day of the resolution plan being approved
26.	Regulation 42(2)	The listed entity shall give notice in advance of atleast seven working days (excluding the date of intimation and the record date) to stock exchange(s) of record date	7 working days (excluding the date of intimation and the record date)

		specifying the purpose of the record date. **(Refer 42(1) Record date)**	
27.	Regulation 44(3)	The listed entity shall submit to the stock exchange, within forty eight hours of conclusion of its General Meeting, details regarding the voting results in the format specified by the Board.	within 48 hours of conclusion of its General Meeting
28.	Regulation 31A	Re-classification of status of a promoter/ person belonging to promoter group to public an application for re-classification to the stock exchanges has been made by the listed entity consequent to the following procedures and not later than thirty days from the date of approval by shareholders in general meeting:	Not later than 30 days of general Meeting
29.	Regulation 50(1) (Debt OR Non-Convertible Redeemable Preference Shares Or Both)	**Intimation to stock exchange(s).** Listed Company shall give prior intimation **at least 11 working days** before the date on and from which the interest on debentures and bonds, and redemption amount of redeemable shares or of debentures and bonds shall be payable.	**at least 11 working days**
30.	Regulation 50(3) (Debt OR Non-Convertible Redeemable Preference Shares Or Both)	The listed entity shall intimate to the stock exchange(s), at least two working days in advance, excluding the date of the intimation and date of the meeting, regarding the meeting of its board of directors, at which the recommendation or declaration of issue of non convertible debt securities or any other matter affecting the rights or interests of holders	**at least 2 working days in advance, excluding the date of the intimation and date of the meeting**

		of non convertible debt securities or non convertible redeemable preference shares is proposed to be considered.	
31.	Regulation 52 (1) and (2) (Debt OR Non-Convertible Redeemable Preference Shares Or Both)	Financial Result The listed entity shall prepare and submit un-audited or audited financial results on a half yearly basis in the format as specified by the Board within **forty five days** from the end of the half year to the recognised stock exchange(s)	**Unaudited: 45 days from half end Audited: 60 days of half end Sumbit The Copy Of Fr To Debenture Trustees On Same Day After Submission To Stock Exchange**
32.	Regulation 52(5) (Debt OR Non-Convertible Redeemable Preference Shares Or Both)	The listed entity shall, within **seven working days** from the date of submission of the information required under sub- regulation (4),ie information submitted with Financial Results submit to stock exchange(s), a certificate signed by debenture trustee that it has taken note of the contents.	**7 working days of FR**
33.	Regulation 57 (Debt OR Non-Convertible Redeemable Preference Shares Or Both)	Other submissions to stock exchange(s). Listed Company shall submit a certificate to the stock exchange **within 2 days** of the interest or principal or both becoming due that it has made timely payment of interests or principal obligations or both in respect of the non convertible debt securities.	**within 2 days**
34.	Regulation 60(2) (Debt OR Non-Convertible Redeemable Preference Shares Or Both)	The listed entity shall give notice in advance of atleast seven working days (excluding the date of intimation and the record date) to stock exchange(s) of record date specifying the purpose of the record date. **(Refer 60(1) Record date)**	7 working days (excluding the date of intimation and the record date)

35.	Regulation 78(2) (Obligations of listed entity which has listed its indian depository receipts)	**Record date** The listed entity shall give notice in advance of **at least four working days** to the recognised stock exchange(s) of record date specifying the purpose of the record date.	**at least 4 working days**
36.	Regulation 82 (Obligations Of Listed Entity Which Has Listed Its Securitised Debt Instruments)	Intimation and filings with stock exchange(s). **Intention to issue new securitized debt instruments either through a public issue or on private placement basis :** **Reg. 82(2) :** Intimation of Meeting **at least 2 working days in advance**, excluding the date of the intimation and date of the meeting, regarding the meeting of its board of trustees, at which the recommendation or declaration of issue of securitized debt instruments or any other matter affecting the rights or interests of holders of securitized debt instruments is proposed to be considered	**At least 2 working days in advance**
37.	Regulation 87(2) (Obligations of listed entity which has listed its indian depository receipts)	**Record date** The listed entity shall give notice in advance of atleast seven working days (excluding the date of intimation and the record date) to the recognised stock exchange(s) of the record date or of as many days as the Stock Exchange may agree to or require specifying the purpose of the record date.	**at least 7 working days**(excluding the date of intimation and the record date)
38.	Regulation 87B (Obligations Of Listed Entity Which Has Listed	The listed entity shall first disclose to stock exchange(s) of all events or information, as specified in Part E of Schedule	24 hours of Occurrence of event

	Its Security Receipts)	III, as soon as reasonably possible but not later than twenty four hours from occurrence of the event or information: Provided that in case the disclosure is made after twenty four hours of occurrence of the event or information, the listed entity shall, along with such disclosures provide explanation for the delay.	
39.	Regulation 87E (Obligations Of Listed Entity Which Has Listed Its Security Receipts)	**Record date** The listed entity shall give notice in advance of atleast seven working days (excluding the date of intimation and the record date) to the recognised stock exchange(s) of the record date or of as many days as the Stock Exchange may agree to or require specifying the purpose of the record date.	**at least 7 working days** (excluding the date of intimation and the record date)

6. SEBI Takeover Regulations 2011

Sl. No.	Regulation No.	Compliance Particular	Compliance Period (Due Date)
1	**Regulation 30(1)**	Every person, who together with persons acting in concert with him, holds shares or voting rights entitling him to exercise 25% or more of the voting rights in a target company, shall disclose their aggregate shareholding and voting rights as of the 31st day of March, in such target company in such form as may be specified.	Disclosures shall be made within seven (7) working days from the end of each financial year to; 1) every stock exchange where the shares of the target company are listed; and 2) the target company at its registered office.

2	**Regulation 30(2)**	The promoter of every target company shall together with persons acting in concert with him, disclose their aggregate shareholding and voting rights as of the thirty-first day of March, in such target company in such form as may	Disclosures shall be made within seven (7) working days from the end of each financial year to; 1) every stock exchange where the shares of the target company are listed; and 2) the target company at its registered office.
3.	**Regulation 31(1) read with Regulation 28(3) of Takeover Regulations AUGUST 7, 2019 CIRCULAR** https://www.sebi.gov.in/legal/circulars/aug-2019/disclosure-of-reasons-for-encumbrance-by-promoter-of-listed-companies_43837.html	The promoter of every listed company shall specifically disclose detailed reasons for encumbrance if the combined encumbrance by the promoter along with PACs with him equals or exceeds: a) 50% of their shareholding in the company; or b) 20% of the total share capital of the company,	within 2 (two) working days

7. SEBI (Prohibition of Insider Trading) Regulations, 2015

Sl. No.	Regulation No.	Compliance Particular	Compliance Period (Due Date)
1	**Regulation 7(2) "Continual Disclosures"**	Every promoter, employee and director of every company shall disclose to the company the number of such securities acquired or disposed of within two trading days of such transaction if the value of the securities traded, whether in one transaction or a series of transactions over any calendar quarter, aggregates to a traded value in excess of ten lakh rupees (10,00,000/-) or such other value as may be specified;	Every company shall notify; within two trading days of receipt of the disclosure or from becoming aware of such information

8. SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018

Sl. No.	Regulation No.	Compliance Particular	Compliance Period (Due Date)
1	Schedule XIX - Para (2) of ICDR Read with Reg 108 of SEBI LODR	"The issuer shall make an application for listing from the date of allotment, within such period as may be specified by the Board from time to time, to one or more recognized stock exchange(s)". In regard to above, it is specified that Issuer shall make an application to the exchange/s for listing in case of further issue of equity shares from the date of allotment within 20 days (unless otherwise specified).	Within 20 days **from the date of allotment**
2	Regulation 162	The tenure of the convertible securities of the issuer shall not exceed eighteen months from the date of their allotment.	Within 18 monts from date of allotment
3	SEBI CIRCULAR Aug 19, 2019 https://www.sebi.gov.in/legal/circulars/aug-2019/non-compliance-with-certain-provisions-of-sebi-issue-of-capital-and-disclosure-requirements-regulations-2018-icdr-regulations-_43941.html	**Application for trading approval** to the stock exchange Listed entities shall make an application for trading approval to the stock exchange/s within 7 working days from the date of grant of listing approval by the stock exchange/s.	Within 7 working days from grant of date of listing approval
4	Regulation 295(1)	Completion of Bonus Issue: Within 15 days from the date of approval of the issue by its board of directors – in cases where shareholders' approval for	Within 15 days from Board Approval (where shareholder approval is not required)

		capitalization of profits or reserves for making the bonus issue is not required Within 2 months from the date of the meeting of its board of directors wherein the decision to announce bonus issue was taken subject to shareholders' approval – in cases where issuer is required to seek shareholders' approval for capitalization of profits or reserves for making the bonus issue.	Within 2 months from Board Approval (where shareholder approval is required)

9. SEBI (Buyback of Securities) Regulations, 2018 (Buyback Regulations)

Sl. No.	Regulation No.	Compliance Particular	Compliance Period (Due Date)
1	**Regulation 11 and 24(iv)**	Extinguishment of equity shares in connection with Buyback The particulars of the security certificates extinguished and destroyed shall be furnished by the company to the stock exchanges where the shares or other specified securities of the company are listed within seven days of extinguishment and destruction of the certificates	7 days of extinguishment and destruction of the certificates

- **SEBI UPDATES:**

1. **SECURITIES AND EXCHANGE BOARD OF INDIA (ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS) (SIXTH AMENDMENT) REGULATIONS, 2019** ***(BSE Circular No. LIST/COMP/47/2019-20 dated 02.01.2020)***

   SEBI vide notification no. No. SEBI/LAD-NRO/GN/2019/47 dated 26.12.2019 has amended the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.

- **Applicability:**

  They shall come into force on the date of their publication in the Official Gazette.

- **Scope:**

These regulations shall be applicable to the draft letter of offer, letter of offer and abridged letter of offer filed on or after the date of coming into force of these regulations.

Link: https://www.bseindia.com/downloads/whtsnew/file/ICDR%20Sixth%20Amendment-%20CIR%2047.pdf

2. SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) (FIFTH AMENDMENT) REGULATIONS, 2019
(BSE Circular No. LIST/COMP/48/2019-20dated 02.01.2020)

Securities and Exchange Board of India (SEBI) has on December 26, 2019 vide notification No. SEBI/LAD-NRO/GN/2019/45 notified Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2019.

- **Applicability:**

They shall come into force on the date of their publication in the Official Gazette.

- **Scope:**

Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Link of the Notification:

https://www.bseindia.com/downloads/whtsnew/file/CIR-48-.pdf

3. Annual System Audit of Market Infrastructure Institutions

SEBI had mandated that stock exchanges and depositories should conduct an Annual System Audit by a reputed independent auditor. Subsequently, the framework was also extended to clearing corporations.

Market Infrastructure Institutions are advised:

- to conduct an Annual System Audit as per the framework given under circular
- to maintain a list of all the relevant SEBI circulars/ directions/ advices, etc. pertaining to technology and compliance thereof (format given under Circular)
- to submit information with regard to exceptional major Non-Compliances (NCs)/ minor NCs observed in the System Audit (format given under Circular)
- to categorically highlight those observations/NCs/suggestions pointed out in the System Audit (current and previous) which remain open.

Link: https://www.sebi.gov.in/web/?file=https://www.sebi.gov.in/sebi_data/attachdocs/jan-2020/1578379556557.pdf#page=1&zoom=auto,-16,792

SEBI CIRCULARS / REGULATIONS – JANUARY, 2020

Sl. No.	Date & Circular / Regulation No.	Particulars of the Circulars	Link
1	Jan 01, 2020 Regulations - No.SEBI/LAD-NRO/GN/2018/31	Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 [Last amended on January 01, 2020]	All circulars are available at https://www.sebi.gov.in/sebiweb/home/HomeAction.do?doListingAll=yes&sid=1&ssid=0&smid=0
2	Jan 01, 2020 Regulations- No. SEBI/LAD-NRO/GN/2020/1	Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Seventh Amendment) Regulations, 2019	
3	Jan 03, 2020 Circular No.: SEBI/HO/MRD2/DCAP/CIR/P/2020/01	Contribution by a non-defaulting member in the Default waterfall of Clearing Corporations	
4	Jan 03, 2020 Circular No.: SEBI/HO/MIRSD/CRADT/CIR/P/2020/2	Strengthening of the rating process in respect of 'INC' ratings	
5.	Jan 07, 2020 Circular No.: SEBI/HO/MRD1/ICC1/CIR/P/2020/03	Annual System Audit of Market Infrastructure Institutions	
6	Jan 09, 2020 Circular No.: SEBI/HO/IMD/DF1/CIR/P/2020/04	Operating Guidelines for Investment Advisers in International Financial Services Centre	
7	Jan 10, 2020 Regulations- No.SEBI/LAD-NRO/GN/2015-16/013	Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [Last amended on January 10, 2020]	
8	Jan 10, 2020 Regulations- No. SEBI/LAD-NRO/GN/2020/02	Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2020	
9	Jan 16, 2020 Circular No.: SEBI/HO/CDMRD/DMP/CIR/P/2020/05	Options in Goods - Product Design and Risk Management Framework	
10	Jan 16, 2020 Circular No.: IMD/FPI&C/CIR/P/2020/07	Exemption from clubbing of investment limit for foreign Government agencies and its related entities	
11	Jan 16, 2020 Regulation: No.SEBI/LAD-NRO/GN/2020/03	Securities and Exchange Board of India (Portfolio Managers) Regulations, 2020	

12	Jan 17, 2020 Circular No.: SEBI/HO/DDHS/08/2020	Format for Statement indicating Deviation or Variation in the use of proceeds of issue of listed non-convertible debt securities or listed non-convertible redeemable preference shares (NCRPs)	
13	Jan 17, 2020 Circular No.: SEBI/HO/DDHS/DDHS/CIR/P/2020/09	Guidelines for rights issue of units by a listed Real Estate Investment Trust (REIT)	
14	Jan 17, 2020 Circular No.: SEBI/HO/DDHS/DDHS/CIR/P/2020/10	Guidelines for rights issue of units by a listed Infrastructure Investment Trust (InvIT)	
15	Jan 22, 2020 Circular No.: SEBI/HO/CFD/CMD/CIR/P/2020/12	Non-compliance with certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Standard Operating Procedure for suspension and revocation of trading of specified securities	
16	Jan 22, 2020 Circular No.: SEBI/HO/CFD/DIL2/CIR/P/2020/13	Streamlining the process of Rights Issue	
17	Jan 27, 2020 Circular No.: SEBI/HO/CDMRD/DRMP/CIR/P/2020/15	Review of Margin Framework for Commodity Derivatives Segment	
18	28 January, 2020 Circular No.: SEBI/HO/MRD/DDAP/CIR/P/2020/16	IPF Trust and Committees at Market Infrastructure Institutions (MIIs)	

CIRCULARS TO LISTED COMPANIES – JANUARY, 2020

Sl. No.	Date	Particulars of the Circulars	Link
1	02.01.2020	Securities And Exchange Board Of India (Issue Of Capital And Disclosure Requirements) (Sixth Amendment) Regulations, 2019	https://www.bseindia.com/corporates/Displaydata.aspx?Id=de28b13f-bb4b-4414-8446-43b7bced0fea&Page=cir
2	02.01.2020	Securities And Exchange Board Of India (Listing Obligations And Disclosure Requirements) (Fifth Amendment) Regulations, 2019	https://www.bseindia.com/corporates/Displaydata.aspx?Id=7436aa12-d1a9-4186-8f4a-ce0b640413e7&Page=cir

3	13.01.2020	Securities And Exchange Board Of India (Listing Obligations And Disclosure Requirements) (Amendment) Regulations, 2020	https://www.bseindia.com/corporates/Displaydata.aspx?Id=95345369-ccf5-4f34-bf96-e3a15353c2db&Page=cir
4	15.01.2020	Disclosures by listed entities of defaults on payment of interest/ repayment of principal amount on loans from banks / financial institutions and unlisted debt securities	https://www.bseindia.com/corporates/Displaydata.aspx?Id=1a59c887-b53c-485a-9748-01a5600f9da7&Page=cir
5	17.01.2020	Guidelines for rights issue of units by a listed Real Estate Investment Trust (REIT)	https://www.bseindia.com/corporates/Displaydata.aspx?Id=76accbad-3781-4b2f-b346-10f8e2f46bf8&Page=cir
6	17.01.2020	Format for Statement indicating Deviation or Variation in the use of proceeds of issue of listed non-convertible debt securities or listed non-convertible redeemable preference shares (NCRPs)	https://www.bseindia.com/corporates/Displaydata.aspx?Id=ed89b5fa-b3a2-4382-8d3e-e46d934fc486&Page=cir
7	17.01.2020	Guidelines for rights issue of units by a listed Infrastructure Investment Trust (InvIT)	https://www.bseindia.com/corporates/Displaydata.aspx?Id=9727ea6a-d150-4eb8-8410-886624898a50&Page=cir
8	20.01.2020	Updation of Information on BSE Website	https://www.bseindia.com/corporates/Displaydata.aspx?Id=57754029-5245-43d9-ac95-df13e5b22c61&Page=cir
9	22.01.2020	Non-compliance with certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Standard Operating Procedure for suspension and revocation of trading of specified securities	https://www.bseindia.com/corporates/Displaydata.aspx?Id=a9c916ac-5d90-4e1e-9632-66bec78566e6&Page=cir
10	23.01.2020	Streamlining the Process of Rights Issue	https://www.bseindia.com/corporates/Displaydata.aspx?Id=46d2d8c4-4420-4eb8-b3ca-6e5493dc5389&Page=cir
11	27.01.2020	CLARIFICATION REGARDING UPDATION OF INFORMATION ON BSE WEBSITE	https://www.bseindia.com/corporates/Displaydata.aspx?Id=a5a26e3a-e9f9-468d-a303-c965296678cf&Page=cir

10. COMPLIANCE REQUIREMENT UNDER COMPANIES ACT, 2013 AND RULES MADE THEREUNDER;

Applicable Laws/Acts	Due Dates	Compliance Particulars	Forms / Filing mode
Companies Act, 2013	Within 180 Days From The Date Of Incorporation Of The Company	As per Section 10 A (Commencement of Business) of the Companies Act, 2013, inserted vide the Companies (Amendment) Ordinance, 2018 w.e.f. 2nd November, 2018, a Company Incorporated after the ordinance and having share capital shall not commence its business or exercise any borrowing powers unless a declaration is filed by the Director within 180 days from the date of Incorporation of the Company with the ROC. **http://www.mca.gov.in/Ministry/pdf/CompaniesFourthAmendmentRules_19122018.pdf**	**MCA E- Form INC 20A**
Companies Act, 2013	First declaration within 90 days from the date of notification Dt. 08.02.2019 **(i.e. On or before 8th of May, 2019)**	A person having Significant beneficial owner shall file a declaration to the reporting company http://www.mca.gov.in/Ministry/pdf/CompaniesOwnersAmendmentRules_08020219.pdf i.e. within 90 days of the commencement of the Companies (Significant Beneficial Owners) Amendment Rules, 2019 i.e. 08.02.2019 *In case Subsequent Acquisition of the title of Significant Beneficial Owner / Any Change therein a declaration in Form No. BEN-1 required to be filed to the reporting company, within 30 days of acquiring such significant beneficial ownership or any change therein.*	**Form BEN-1** **Draft Format available at** https://enlightengovernance.blogspot.com/2019/07/draft-format-for-ben-1-sbo-rules-2018.html
Companies Act, 2013	**31.03.2020** (Due Date Extended From 30.09.2019 to 31.12.2019 and	Filing of form BEN-2 under the Companies (Significant Beneficial Owners) Rules, 2018. (Within 30 days from deployment of	**Form BEN – 2** (e-form deployed by Ministry (ROC)) on 01.07.2019

	further extended to 31.03.2020	the E –form (earlier the date of receipt of declaration in BEN-1) **http://www.mca.gov.in/Ministry/pdf/GeneralCircular_24092019.pdf** **BEN -2 due date extended till 31.03.2020** **Circulars Link:** **http://www.mca.gov.in/Ministry/pdf/Circular1_01012020.pdf**	
Companies Act, 2013	On or before 15.06.2019 (form can be filed after due date with a fee of Rs. 10000 (one time fee)	Filing of the particulars of the Company & its registered office. (by every company incorporated on or before the 31.12.2017.) Due date extended- Link : http://www.mca.gov.in/Ministry/pdf/CompaniesRegistrationOfficesFeesRule_25042019.pdf	**Active Form** **INC -22A**
Companies Act, 2013	14.10.2019 ***(can be filed after due date with a penalty of Rs. 5000/-)***	***DIN KYC through DIR 3 KYC Form is an Annual Exercise.** Last date for filing DIR-3 KYC for Financial year 2018-19 has been extended till 14th November 2019 **http://www.mca.gov.in/Ministry/pdf/Companies5thAmendtRules_30092019.pdf** and **http://www.mca.gov.in/Ministry/pdf/Companies4thAmendtRules_30092019.pdf** **Annual Exercise:** **http://www.mca.gov.in/Ministry/pdf/DIR3KYCcompleteMessage_13042019.pdf** *Penalty after due date is Rs. 5000/- (one time)*	**E-Form DIR – 3 KYC** **(Web Based and E-form)**
Companies Act, 2013	within 60 days from the date of deployment of this form on the website of the Ministry.	Reconciliation of Share Capital Audit Report (Half-yearly) *Pursuant to sub-rule Rule 9A (8) of Companies (Prospectus and Allotment of Securities) Rules, 2014* *To be filed all unlisted companies, deemed public companies* *Till further clarification to be filled in GNL-2* **Applicable w.e.f. 30.09.2019** **http://www.mca.gov.in/Ministry/pdf/Rules_23052019.pdf**	**E-Form PAS – 6** **(E-Form, Not yet deployed)**

		Extension Notification: **http://www.mca.gov.in/Ministry/pdf/FormPAS6_28112019.pdf**	
Companies Act, 2013	On or before 31.12.2019	Statement of Amounts credited to Investor Education and Protection Fund Pursuant to Rule 5(4A)	IEPF Form – 1A
Companies Act, 2013	90 days from the date of deployment of this form on the website of (NFRA).	Annual Return To Be Filed By Auditor With The National Financial Reporting Authority http://www.mca.gov.in/Ministry/pdf/NFRA_27112019.pdf	**NFRA-2** **(form not yet deployed)**

❖ Due dates of ROC Return Filings

Sl. No.	Particulars	Due Date	E- Form
1	Appointment of Auditor	Within 15 days from the conclusion of AGM ***(ratification at every annual general meeting is not mandatory)***	ADT-1
2	Filing of financial statement and other documents with the ROC	**On or before 30.11.2019** **(due date extended)** With in 30 days from the conclusion of the AGM, other than OPC (In case of OPC within 180 days from the close of the financial year)	AOC-4*
3	Filing of annual return by a company.	**On or before 31.12.2019** **(due date extended)** With in 60 days from the conclusion of AGM	MGT-7*
4	Filing of Cost Audit Report with the Central Government	***On or before 29.02.2020.** **(due date extended)** With in 30 days from the receipt of Cost Audit Report	CRA-4*
5	Filing of Resolutions and agreements to the Registrar	With in 30 days from the date of Board Meeting.	MGT-14

Note:

1. *Relaxation of additional fees and extension of last date in filing of forms MGT-7 (Annual Return) and AOC-4 (Financial Statement) under the Companies Act, 2013- UT of J&K and UT of Ladakh –

extension of time for filing of financial statements for the financial year ended 31.03.2019. Therefore, it has been decided to extend the due date for filing of e-forms AOC-4, AOC-4 (CFS) AOC-4 XBRL and e-form MGT-7 upto 31.01.2020, for companies having jurisdiction in the UT of J&K and UT of Ladakh without levy of additional fee.'

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2. *Relaxation of additional fees and extension of last date of filing of CRA-4 (cost audit report for FY 2018-19 under the Companies Act, 2013

http://www.mca.gov.in/Ministry/pdf/Circular17_30122019.pdf

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3. Relaxation of additional fees and extension of last date of filing of AoC-4 NBFC (Ind AS) and AoC-4 CFS NBFC (Ind AS) for FY 2018-19 under the Companies Act, 2013 -

MCA vide general circular No. 02/2020 dated 31.01.2020 has introduced two new forms on MCA Portal.

1. AOC – 4 NBFC (Ind AS) - deployed w.e.f. 31.01.2020
2. AOC – 4 CFS NBFC (Ind AS) – deployed w.e.f. 17.02.2020

And it has been **to extend the last date for filing AOC-4 NBFC (Ind AS) and AOC-4 CFS NBFC (Ind AS) for all eligible Companies for the FY 2018-19** without additional fees **till 31st March, 2020.**

Link: http://www.mca.gov.in/Ministry/pdf/Circular_30012020.pdf

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❖ Due dates of LLP Return Filing:

- LLP Form 8 (Statement of Account & Solvency) on or before 30.10.2019
- The charge details i.e. creation, modification or satisfaction of charge, can be filed through Appendix to e-Form 8 (Interim)
- Form LLP -8 can be filed after due date i.e. 30.10.2019 with a penalty of Rs. 100/- per day till the filing is completed.

MCA UPDATES

Sl. No.	Particulars of the Circulars	Link
1	Relaxation of additional fees and extension of last date of filing of CRA-4 (cost audit report) for FY 2018-19 under the Companies Act, 2013	http://www.mca.gov.in/Ministry/pdf/Circular17_30122019.pdf
2	Extension for filing BEN-2	http://www.mca.gov.in/Ministry/pdf/Circular1_01012020.pdf
3	Companies (appointment and managerial personnel) Amdt Rules 2020	http://www.mca.gov.in/Ministry/pdf/AmdtRules_06012020.pdf
4	Insolvency and Bankruptcy Code(Amendment) Ordinance, 2019	http://www.mca.gov.in/Ministry/pdf/IBCAmedBill_20012020.pdf
5	Companies (Winding Up) Rules 2020	http://www.mca.gov.in/Ministry/pdf/Rules_28012020.pdf
6	Relaxation of additional fees and extension of last date of filing of AoC-4 NBFC (Ind AS) and AoC-4 CFS NBFC (Ind AS) for FY 2018-19 under the Companies Act, 2013	http://www.mca.gov.in/Ministry/pdf/Circular_30012020.pdf
7	extend the due date for filing of e-forms AOC-4, AOC-4 (CFS) AOC4 XBRL and e-form MGT-7 upto 31.03.2020, for companies having jurisdiction in the UT of J&K and UT of Ladakh without levy of additional fee.	http://www.mca.gov.in/Ministry/pdf/Circular_31012020.pdf
8	Provisions of section 460 of the Companies Act, 2013 (18 of 2013) shall apply to a LLP	http://www.mca.gov.in/Ministry/pdf/NotificationLLP_31012020.pdf

MCA UPDATE ON SPICE+

1. Due to the proposed changes to the RUN web service (for companies), RESUBMISSION OPTION for name reservation SHALL NOT BE AVAILABLE for forms processed by CRC from 1st Feb 2020 ONWARDS for approximately 15 days. Hence, stakeholders are advised to EITHER AWAIT DEPLOYMENT OF **SPICe+** AND THEN APPLY FOR NAMES through **SPICe+** web form or perform due diligence while submitting any application in existing RUN web service for name reservation. RUN applications (for companies) processed w.e.f 1st February 2020 onwards shall either be **approved** or **rejected** based on checks performed by CRC officers. Stakeholders may kindly note and plan accordingly.

2. (i) Stakeholders may please note that as part of Government of India's Ease of Doing Business(EODB) initiatives, the Ministry of Corporate Affairs would be shortly notifying & deploying a new Web Form christened **'SPICe+'** (pronounced 'SPICe Plus') replacing the existing SPICe form.

(ii) **SPICe+** would be an integrated Web form offering multiple services viz. name reservation, incorporation, DIN allotment, mandatory issue of PAN, TAN, EPFO, ESIC, Profession Tax (Maharashtra) and Opening of Bank Account. It will also facilitate allotment of GSTIN wherever so applied for by the Stakeholders. After deployment of **SPICe+** web form, RUN shall be applicable only for change of name of existing companies.

(iii) Upon notification & deployment, all new name reservations for new companies as well as new incorporations shall be applied through **SPICe+** only

(iv) However, incorporation of companies for names reserved through the existing RUN service shall continue to be filed in the existing SPICe eform along with related linked forms as applicable and if marked under resubmission shall be resubmitted in SPICe eform.

(v) Resubmission of SPICe forms submitted prior to date of deployment of **SPICe+** web form shall also be filed in the existing SPICe eform and related linked forms as applicable.

11. Investor Education and Protection Fund

1. MINISTRY OF CORPORATE AFFAIRS ON 14.08.2019 HAS CAME UP WITH INVESTOR EDUCATION AND PROTECTION FUND AUTHORITY (ACCOUNTING, AUDIT, TRANSFER AND REFUND) SECOND AMENDMENT RULES, 2019.

Applicability:

- The provisions of these rules, Other than rule 6 (i), 6 (iv), 6 (v), 6(vi), 6(vii) and 6 (viii), shall come into force with effect from the **20th day of August, 2019**.

- The provisions of rule 6 (i), 6 (iv), 6 (v), 6(vi), 6(vii) and 6 (viii), shall come into force with effect from the **20th day of September, 2019**.

Following E-forms revised after these rules:

Sl. No.	Form No.	Particulars of the form	Updated on
1.	IEPF Form -1	Statement of amounts credited to Investor Education and Protection Fund	20.08.2019
2	IEPF Form – 1A	Statement of Amounts credited to Investor Education and Protection Fund Pursuant to Rule 5(4A)	20.08.2019
3	IEPF Form – 2	Statement of unclaimed and unpaid amounts	20.08.2019
4	IEPF Form – 4	Statement of shares transferred to the Investor Education and Protection Fund	20.08.2019

Source: http://www.mca.gov.in/Ministry/pdf/IEPFRules_19082019.pdf

2. As part of the revised Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Second Amendment Rules, 2019 dated 14th August 2019, Form IEPF-5 is introduced as a web form instead of the existing e- Form w.e.f 20th September 2019.

Form IEPF -5: Application to the Authority for claiming unpaid amounts and shares out of Investor Education and Protection Fund (IEPF)

3. Web form IEPF-5 Pending E- verification report as on 25-Dec-2019

http://www.iepf.gov.in/IEPF/pdf/IEPF5WEBFORM_26122019.xls

4. General Circular (Relaxation of additional fee on filling of e-verification report)

http://www.iepf.gov.in/IEPF/pdf/circularNo17_12122019.pdf

- **Kindly note that:**

Relaxation of additional fees and extension of last date of filing of form IEPF – 1A and Form IEPF -2: *Ministry has decided to relax the additional fee payable by Companies on filing of Form IEPF-1A upto 31.12.2019 and Form IEPF -2 (for the purpose of filing statement of unclaimed and unpaid amounts) upto 30.11.2019.*

Source: http://www.iepf.gov.in/IEPF/pdf/GeneralCircular1_25102019.pdf

- **The Institute of Company Secretaries of India (ICSI) Updates:**

1. **ICSI has extended the last date for generation of eCSIN from 31st December, 2019 to 15th January, 2020, if not generated, kindly generate.**

https://www.icsi.edu/media/webmodules/Extension_of_ECSIN.pdf

1. ICSI (Employee Company Secretaries Identification Number (eCSIN) Guidelines), 2019
   https://ecsin.icsi.edu/PDF/eCSIN-Guidlines.pdf

2. FAQ's on eCSIN
   https://ecsin.icsi.edu/PDF/UserManual_eCSIN_FAQ.pdf

3. Uniform Dress Code for Members
   https://www.icsi.edu/media/webmodules/Uniform_Dress_Code_for_Members_12122019.pdf

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This article is updated till 31st January, 2020 with all Laws / Regulations and their respective amendments.

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