

Annual Compliance Calendar 2024-25

JHS

Powering Transformational Insights

Preface

About JHS

Established on February 28, 1981, JHS has a proud legacy spanning 43 years. Our firm combines the expertise of 28 seasoned leaders with the energy and innovation of over 600 young professionals. As a fully integrated professional services firm with multiple locations, JHS embodies the aspirations of a truly emergent India.

Our Services

JHS offers a comprehensive range of services, including Assurance, Taxation, Consulting, and Outsourced Accounting (Domestic & International), across India from 13+ offices. Whether you are an established business or a startup, you need trusted advisors who can partner with you to solve business challenges. Our professional team has extensive experience across various service domains and multiple sectors.

Our Centres of Excellence

JHS offers expert advisory and assurance solutions through an exclusive centre of excellence model. We club our subject matter expert partners/ directors who specialize in specific sectors and solutions along with our engagement partners and teams to provide value to our esteemed clients and deeper insights of knowledge and sector nuances.

Compliance Calendar for FY 2024–25

We are excited to present our compliance calendar for the financial year 2024–25. This calendar is designed to keep you informed about important statutory deadlines for income tax, indirect tax, and other corporate regulations. We trust that you will find this calendar helpful and timely as you manage the various due dates across different statutes. Also, you may access the [Knowledge Bulletin](#) that outlines the procedures for the closure of Books of Accounts and financial year-end processes.

JHS Knowledge desk regularly publishes white papers, regulatory updates and you can access our knowledge library at [JHS Knowledge Desk](#).

Disclaimer

This publication has been carefully developed for general informational purposes only. It provides broad compliance-related guidance and should not be relied upon for specific circumstances. We recommend seeking professional advice before acting on or refraining from action based on the information presented in this publication.

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Income Tax

Monthly Compliances		
Sr. No	Compliances	Due Date
1	Form-10DB :- Payment of STT	7 th of every month
2	Payment of Commodities Transaction Tax	7 th of every month
3	Form 27C :- Declaration under section 206C(1A) to be made by a buyer for obtaining goods without collection of tax for declarations received	7 th of every month
4	TDS/TCS Payment	7 th of every month
5	Equalization levy @ 6% in respect of online advertisement services availed from Non-residents for an amount exceeding Rs. 1,00,000.	7 th of every month
6	Equalization levy @ 2% in respect of payment to foreign E-commerce operators for an amount exceeding Rs. 2,00,00,000.	7 th of every month
7	Form 16B/16C/16D/16E :- Due date for issue of TDS Certificate for tax deducted under section 194-IA/194-IB/194-M/194-S respectively	14 th of every month
8	Form-3BB :- Furnished by stock exchange for transactions in which client codes being modified after registering in the system	15 th of every month
9	Form-3BC :- Furnished by recognized association for transactions in which client codes being modified after registering in the system	15 th of every month
10	Form 26QB/26QC/26QD/26QE :- Challan-cum-statement in respect of tax deducted under section 194-IA/194-IB/194-M/194-S respectively.	30 th of every month
11	Deposit of TDS/TCS by an assessee other than office of the Government	30 th of every month
12	Form 24G :- Details of TDS/TCS deductions filed by government entities.	30 th April Thereafter 15 th of every month

Quarterly Compliances

Sr. No	Compliances	Due Date
1	Form-15CC:- Quarterly statement for remittances made to non-residents (by Authorized Dealers).	15 th April, 15 th July, 15 th October, 15 th January
2	Form 49BA:- Furnishing of statement under Rule 114AAB (by specified fund)	15 th April, 15 th July, 15 th October, 15 th January
3	Form 15CD:- Units of IFSCs to report their remittances	15 th April, 15 th July, 15 th October, 15 th January
4	Uploading declarations received from Recipients in Form. 15G/15H	30 th April, 15 th July, 15 th October, 15 th January
5	Form II SWF:- Intimation by Sovereign Wealth Fund in respect of investment made in India	30 th April, 31 st July, 31 st October, 31 st January
6	Form 10BBB:- Intimation by Pension Fund of Investment	30 th April, 31 st July, 31 st October, 31 st January
7	Due date for deposit of TDS when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H	30 th April, 7 th July, 7 th October, 7 th January
8	Form 27EQ:- Quarterly statement of TCS deposited	15 th May, 15 th July, 15 th October, 15 th January
9	Form 27D:- Quarterly TCS Certificate	30 th May, 30 th July, 30 th October, 30 th January
10	Form 24Q/26Q/27Q:- Statement of TDS deposited	31 st May, 31 st July, 31 st October, 31 st January
11	Form 26QF:- Quarterly statement of tax deposited in relation to transfer of virtual digital asset under section 194S to be furnished by an exchange	31 st May, 31 st July, 31 st October, 31 st January
12	Instalments of Advance income-tax for the assessment year 2025-26 (for any assessee other than the person who is covered by section 44AD or 44ADA)	15 th June, 15 th September, 15 th December, 15 th March
13	Form 16A:- Certificate of TDS to other than Salaried Persons	15 th June, 15 th August, 15 th November, 15 th February
14	Form 26QAA:- Quarterly Return by Banking/ Co-operative/ Public Company for payment of interest.	30 th June, 31 st July, 31 st October, 31 st January
15	Collection and recovery of equalization levy on e-commerce supply or services	7 th July, 7 th October, 7 th January, 31 st March

Semi-Annual Compliances

Sr. No	Compliances	Due Date
1	Form 61 :- Filed by individuals, particularly agriculturists or others with no taxable income, who are not required to hold a PAN but make certain transactions.	30 th April, 30 th October

Annual Compliances

Sr. No	Compliances	Due Date
1	Form 52A :- Individuals or entities engaged in business of film production to report the details of payments or income	30 th May
2	Form 49C :- Filed by Liaison office of a foreign company to furnish details of its activities in India.	30 th May
3	Link Aadhar with PAN to avail normal TDS/TCS rates upto 31st March,2024	31 st May
4	TDS Return from contribution paid by the trustees of an Approved Superannuation Fund	31 st May
5	Form-61A :- Statement of Specified Financial Transactions (SFT) as per section 285BA(1) for FY 23-24	31 st May
6	Form-61B :- Annual statement of reportable account u/s 285A(1)(k)	31 st May
7	Form 10 :- Charitable Institutions registered under section 12AA of Income Tax Act to retain income for future activities. (Due dates shall be subject to 2 months prior to the person's respective dates of filing ITR)	31 st May, 31 st August, 30 th September
8	Form 10BD :- Charitable institutions registered u/s 80G to report the donations received	31 st May
9	Form 9A :- Application to exercise the option available under section 11(1) to apply income of previous year in the next year or in future (Due dates shall be subject to 2 months prior to the person's respective dates of filing ITR)	31 st May, 31 st August, 30 th September
10	Form-49A :- For residents other than Individuals entering into transaction of Rs. 2,50,000 or more during FY 23-34	31 st May
11	Form-49AA :- For MD/Director/Partner/Trustee/Author/Founder/Karta/CEO as mentioned under rule 114(3)(v)	31 st May
12	Form 64F Furnishing annual statement pertaining to income distributed during FY 2023-24	30 th June

13	Form 3CA-CD/3CB-CD:- Audit Report u/s 44AB for corporate & non-corporate assessee (who is required to file ITR on 31/10/2024) (Due dates shall be subject to 1 month prior to the person's respective dates of filing ITR)	30 th September, 31 st October
14	Form 66: Audit report under clause (ii) of Section 115VW (Due dates shall be subject to 1 month prior to the person's respective dates of filing ITR)	30 th September, 31 st October
15	Form 10B/10BB:- Audit Report for funds/trusts/university/medical institution/educational institutions (Due dates shall be subject to 1 month prior to the person's respective dates of filing ITR)	30 th September, 31 st October
16	Form 10DA:- Report under section 80JJAA (Due dates shall be subject to 1 month prior to the person's respective dates of filing ITR)	30 th September, 31 st October
17	Form 10CCB:- Audit report under sections 80-IA(7)/80-I(7)/80-IB/80-IC/80-IAC/80-IE (Due dates shall be subject to 1 month prior to the person's respective dates of filing ITR)	30 th September, 31 st October
18	Form 29B:- Report u/s 115JB for computing book profits of company (Due dates shall be subject to 1 month prior to the person's respective dates of filing ITR)	30 th September, 31 st October
19	Form 29C:- Report u/s 115JC for computing Adjusted Total Income for Alternate Minimum Tax of persons other than a company (Due dates shall be subject to 1 month prior to the person's respective dates of filing ITR)	30 th September, 31 st October
20	Form 3AC:- Audit Report u/s 33AB(2) (Due dates shall be subject to 1 month prior to the person's respective dates of filing ITR)	30 th September, 31 st October
21	Form 3AD:- Audit Report u/s 33ABA(2) (Due dates shall be subject to 1 month prior to the person's respective dates of filing ITR)	30 th September, 31 st October
22	Form 3AE:- Audit Report u/s 35D(4)/35E(6) (Due dates shall be subject to 1 month prior to the person's respective dates of filing ITR)	30 th September, 31 st October
23	Form 3CE:- Audit Report u/s 44DA(2) (Due dates shall be subject to 1 month prior to the person's respective dates of filing ITR)	30 th September, 31 st October
24	Audit Report SWF:- Audit report to be filed by Sovereign Wealth Fund for claiming exemption u/s 10(23FE) (Due dates shall be subject to 1 month prior to the person's respective dates of filing ITR)	30 th September, 31 st October
25	Form 3CEA:- Person whose total income includes any profit and gains from 'slump sale' during the previous year (Due dates shall be subject to 1 month prior to the person's respective dates of filing ITR)	30 th September, 31 st October

26	Form 56F :- Report of Accountant by Newly established undertakings in SEZ (Due dates shall be subject to 1 month prior to the person's respective dates of filing ITR)	30 th September, 31 st October
27	Form-3CEAA :-by a constituent entity of an international group for the accounting year 2023-24	30 th November
28	Form-64 :-Statement of income distribution by Venture Capital Company / fund in respect of income distributed during previous Year 2023-24	30 th November
29	Form-3CLA :- Submission of audited accounts to the Secretary, Department of Scientific and Industrial Research in case company is eligible for deduction under Section 35(2AB) (Due dates shall be subject to the person's respective dates of filing ITR)	31 st July, 31 st October, 30 th November
30	Statement by scientific research association, university, college or other association or Indian scientific research company as required by rules 5D, 5E and 5F (Due dates shall be subject to the person's respective dates of filing ITR)	31 st July, 31 st October, 30 th November
31	Form-64E :- Filing of annual statement by a securitisation trust in respect of income distributed during 2023-24 to investors	30 th November
32	Form-3CEF :- Annual Compliance Report on Advance Pricing Agreement (Due dates shall be subject to within 30 days from the person's respective dates of filing ITR)	30 th August, 30 th November, 30 th December
33	Form-3CEFA :- to exercise option of safe harbour rules for international transaction	30 th November
34	Form-3CEFB :- to exercise option of safe harbour rules for specified domestic transaction (Due dates shall be subject to the person's respective dates of filing ITR)	31 st October, 30 th November
35	Form-64A :- Statement of income distributed by business trust to unit holders	30 th November
36	Form-10BC :- Audit report of electoral trust (Due dates shall be subject to the person's respective dates of filing ITR)	31 st October, 30 th November
37	Form-10-IB :- Application to exercise option of paying tax u/s 115BA(4) (Due dates shall be subject to the person's respective dates of filing ITR)	31 st October, 30 th November
38	Form-10-IC :- Application to exercise option of paying tax u/s 115BAA(5) (Due dates shall be subject to the person's respective dates of filing ITR)	31 st October, 30 th November
39	Form-10-ID :- Application to exercise option of paying tax u/s 115BAB(7) (Due dates shall be subject to the person's respective dates of filing ITR)	31 st October, 30 th November
40	Form-10-IK :- Annual Statement of Exempt Income under sub-rule (2) of rule 21AJA and taxable income under sub-rule (2) of rule 21AJAA (Due dates shall be subject to the person's respective dates of filing ITR)	31 st July, 31 st October, 30 th November

41	Form-10CCF:- Report by offshore banking units and IFSCs under section 80LA(3) (Due dates shall be subject to the person's respective dates of filing ITR)	31 st October, 30 th November
42	Form-10-EE:- Furnishing of statement for exercising the option to claim relief under section 89A for income arising from retirement benefit account maintained in a notified country at the time of withdrawal or redemption (Due dates shall be subject to the person's respective dates of filing ITR)	31 st July, 31 st October, 30 th November
43	Form-10IF:- Application to pay tax u/s 115BAD(4) (Due dates shall be subject to the person's respective dates of filing ITR)	31 st July, 31 st October, 30 th November
44	Form-10II:- Statement of exempt income under clause (23FF) of section 10 (Due dates shall be subject to the person's respective dates of filing ITR)	31 st July, 31 st October, 30 th November
45	Form 3CFA:- Form for opting for taxation of income by way of royalty in respect of Patent (Due dates shall be subject to the person's respective dates of filing ITR)	31 st July, 31 st October, 30 th November
46	Form 56FF:- Particulars to be furnished u/s 10A(1B)(b) (Details of amount deposited & withdrawn from SEZ Reinvestment Allowance reserve) (Due dates shall be subject to the person's respective dates of filing ITR)	31 st July, 31 st October, 30 th November
47	Form 5C:- Furnishing of details of attribution of capital gain taxable under section 45(4) to the capital asset remaining with the firm, AOP or BOI after reconstitution (Due dates shall be subject to the person's respective dates of filing ITR)	31 st July, 31 st October, 30 th November
48	Form-10IEA:- Application for exercise of option under clause (i) of sub-section (6) of section 115BAC or withdrawal of option under the proviso to sub-section (6) of section 115BAC (Due dates shall be subject to the person's respective dates of filing ITR)	31 st July, 31 st October, 30 th November
49	Form-10IFA:- Exercising the option to opt for alternative tax regime under Section 115BAE by co-operative society (Due dates shall be subject to the person's respective dates of filing ITR)	31 st July, 31 st October, 30 th November
50	Form-3CEAD:- Transfer Pricing Report u/s 286(4) [if parent entity is outside India] (Due dates shall be subject to the accounting year followed by the entity)	31 st December, 31 st March
51	Form 3AF:- For claiming of certain preliminary expenses u/s 35D(2)(a) (Due dates shall be subject to 1 month prior to person's respective dates of filing ITR)	30 th June, 30 th September, 31 st October
52	Payment of Self-Assessment Tax	31 st July, 31 st October, 30 th November

53	Belated and Revised returns (For AY: 24-25)	31 st December
54	Form 3CEAC:- Intimation by a resident constituent entity of an international group whose parent entity is outside India	31 st January
55	Form 16:- Certificate of TDS to Salaried Persons	15 th June
56	Form 3CEK:- Annual statement by Investment Fund	29 th June
57	Form 64B:- An income statement provided by a business trust to a unit holder	30 th June
58	Form 64C:- Statement of income distributed by an investment fund to be provided to the unitholder	30 th June
59	Form 64D:- For income paid or credited by an investment fund to its unit holders for the PY2023-24	15 th June
60	Return in respect of STT for the FY 2023-24	30 th June
61	Commodities Transaction Tax - Return of taxable commodities transactions for Financial Year 2023-24	30 th June
62	Form 1:- Furnishing of Equalisation levy statement on foreign E-commerce operators for FY 2023-24	30 th June
63	All Returns except ITR-6:- Return for the AY 2024-25 for all assessee other than (a) corporate assessee or (b) non-corporate assessee (whose books of account are required to be audited) or (c) working partner of a firm whose accounts are required to be audited or the spouse of such partner if the provisions of section 5A applies to such spouse or (d) an assessee who is required to furnish a report under section 92E.	31 st July
64	All Returns except ITR-1, ITR-2 and ITR-4:- Return of income for the AY 2024 -25 if the assessee (not having any international or specified domestic transaction) is (a) corporate assessee or (b) non corporate assessee (whose books of account are required to be audited) or (c) partner of a firm whose accounts are required to be audited) or the spouse of such partner if the provisions of section 5A applies to such spouse	31 st October
65	All Returns except ITR-1, ITR-2 and ITR-4:- Return of income for the Assessment Year 2024 -25 in the case of an assessee that is required to submit a report under section 92E pertaining to international or specified domestic transaction(s)	30 th November
66	Instalment of Advance Tax for assessee covered under presumptive income scheme of Section 44AD/44ADA	15 th March
67	Form 13:- application to apply for Lower deduction/collection of TDS/TCS or Nil deduction/collection of TDS/TCS.	15 th March
68	Form 67:- For claiming foreign tax credit, upload statement of foreign income offered for tax for the Previous Year 2023-24 and of foreign tax deducted or paid on such income	31 st March
69	Updated return to be filed for FY 2021-22 (AY 2022-23)	31 st March
70	Due date for furnishing annual audited accounts for each approved programmes u/s 35(2AA)	31 st March

Insights about JHS



Our Vision

To be a globally respected premier assurance & accounting firm that is most preferred in locations we serve.



Our Mission

To nurture people and enable them to offer value to our clients through innovation, technology & responsiveness.

GST

Monthly Compliances

Sr. No	Compliances	Due Date
1	Form GSTR-7:- TDS return for March	10 th of every month
2	Form SRM-II:- Filed by manufacturers of specified goods and containing details of inputs used and final goods produced.	10 th of every month
3	Form GSTR-8:- TCS return by E-commerce operator for March.	10 th of every month
4	Form GSTR-1:- Outward supplies by regular taxpayer under Non-QRMP scheme for March	11 th of every month
5	Form GSTR 1-IFF:- B2B invoices filed by taxpayer under QRMP scheme.	13 th of every month
6	Form GSTR-6:- Input Service Distributor to distribute ITC to its branches for March.	13 th of every month
7	Form GSTR-5:- Filed by Non-Resident Foreign Taxpayer for the month of March.	13 th of every month
8	Form GSTR-5A:- Filed by Non-resident OIDAR service providers	20 th of every month
9	Form GSTR-3B:- Summary of Inward and Outward supplies for regular taxpayers for March	20 th of every month
10	PMT-06:- Tax Payment for month of March under QRMP Scheme	25 th of every month

Quarterly Compliances

Sr. No	Compliances	Due Date
1	GST CMP-08:- Tax payment under Composition Scheme for quarter ending March 2024	18 th April, 18 th July, 18 th October, 18 th January
2	Form GSTR-3B:- Summary Return of Inward and Outward supplies for taxpayers under QRMP scheme (State A)	22 nd April, 22 nd July, 22 nd October, 22 nd January
3	Form GSTR-3B:- Summary Return of Inward and Outward supplies for taxpayers under QRMP scheme (State B)	24 th April, 24 th July, 24 th October, 24 th January

4	Form GST ITC-04:- Input/Capital goods sent/received to/from a job worker.	25 th April, 25 th July, 25 th October, 25 th January
5	Form GSTR-04:- Quarterly return for composition taxpayers	30 th April, 30 th July, 30 th October, 30 th January
6	GST Challan Payment if no sufficient ITC	25 th June, 25 th September, 25 th December, 25 th March
7	Form GSTR 1:- Filed by taxpayer under QRMP scheme for outward supplies for quarter ending June 2024	13 th April, 13 th July, 13 th October, 13 th January

Annual Compliance

Sr. No	Compliances	Due Date
1	GST CMP-02:- Opting for Composition scheme	1 st April
2	Time limit for rectifying the errors or omissions in Form GSTR 1 for the supplies pertaining to FY 2023-24	30 th November
3	Time limit for rectifying the omission or incorrect particulars in Form GSTR 3B pertaining to F.Y. 2023-24	30 th November
4	Time limit for rectification of any omission or incorrect particulars in Form GSTR 8 pertaining to F.Y. 2023-24	30 th November
5	Form GSTR 1:- Time limit to declare the details of credit notes pertaining to F.Y. 2023-24	30 th November
6	GSTR-9:- Annual Returns for FY 23-24	31 st December
7	GSTR-9A:- Annual Returns for FY 23-24 for composition taxpayers	31 st December
8	GSTR-9C:- Reconciliation Statement of Annual returns for regular taxpayers	31 st December

Insights about JHS

JHS Gold Standards:



Company Law

Semi-Annual Compliances

Sr. No	Compliances	Due Date
1	MSME-1:- Half yearly return about outstanding payments to MSMEs for more than 45 days.	30 th April, 31 st October

Annual Compliances

Sr. No	Compliances	Due Date
1	Form DIR-8:- Intimation by director about their disqualification	1 st April
2	Form MBP-1:- Director's interest in the Companies, Firms, Body Corporates and Association of Individuals.	1 st April
3	MSC-3:- Annual Return of dormant company	30 th April
4	Board Resolution for Non-Acceptance of Public Deposits	30 th April
5	Form FC-4:- Annual Return for Foreign companies	30 th May
6	Form-11:- Annual Return for LLP	30 th May
7	Filing of Annual Accounts for One Person Company	27 th September
8	Due Date for private companies Applying for ISIN	30 th September
9	CRA-4:- Filing of Cost Audit Report to Central Government within 30 days of the receipt of the cost audit report(i.e. 30 th September)	30 th October
10	Form FC-3:- Annual Accounts of Foreign Companies	30 th September
11	Form DIR-3:- KYC/Web - KYC for Directors	30 th September
12	Section 96 Convening the Annual General Meeting (AGM) of a Company	30 th September
13	Form MGT-8:- Certification of Annual Returns by practicing CS (For companies having paid up share capital of Rs.10 Crore or more or turnover of Rs.50 Crore or more)	29 th November
14	Form MGT-7:- Filing of Annual Return with ROC	29 th November

15	Form MGT-7A:- Filing of Abridged Annual Return by One Person and Small companies with ROC	29 th November
16	Form NFRA-2:- Annual return filed by auditor covered under NFRA	30 th November
17	Form ODI Part-III:- Reporting of disinvestment by way of sale/transfer of shares or closure/voluntary liquidation or winding up or merger/amalgamation of JV/WOS	31 st December
18	CSR-2:- Filing of report on Corporate Social Responsibility after filing Form AOC-4	31 st December
19	Form DPT-3:- Annual Return of Deposits outstanding as on 31st March, 2024.	30 th June
20	Form AOC-4:- Filing of annual financial statements with ROC	29 th October
21	Form-8:- Statement of Account and Solvency for LLP	30 th October

Event-Based Compliances

Sr. No	Compliances	Due Date
1	MGT-14:- To file all the resolutions and agreements filed by the company	Within 30 days from board meeting
2	ADT-1:- Appointment or Re-appointment of Auditors	Within 15 days of Appointment/Re-appointment
3	NFRA-1:- Appointment or Re-appointment of Auditors	Within 15 days of Appointment/Re-appointment
4	DIR-12:- Appointment of CEO or CFO or CS	Within 30 days of appointment
5	CRA-4:- Filing of Cost Audit Report	within 30 days of the receipt of the cost audit report
6	CSR-1:- Registration of Entities for undertaking CSR activities	Any time during the year
7	MR-1:- Return of appointment and re-appointment of Managing Director or Whole Time Director or Manager	Within 60 days of Appointment
8	MGT-15:- Every Public Listed Company shall file Report on AGM	Within 30 days of conclusion of AGM
9	CRA-2:- Intimation of Appointment of Cost Auditor	Within 30 days of Board Meeting or 28 th September Whichever is Earlier
10	MGT-10:- Listed Company shall file a return if there's a change in number of shares held by promoters or top ten shareholders	Within 15 days of such change

11	MR-3 :- A Listed Company is required to get Secretarial Audit of the Company	Along with Annual Return
12	MGT-6 :- Intimation about the persons whose name are in the register but not holding beneficial interest in shares	Within 30 days of declaration
13	PAS-3 :- Filing return of allotment with the registrar (in case of other than private placement)	Within 30 days of allotment
14	PAS-3 :- Filing return of allotment with the registrar (in case of private placement)	Within 15 days of allotment
15	IEPF-1 :- Statements of amount credited to Investor Education and Protection Fund	Within 30 days of such amount becoming due to be credited to the fund.
16	IEPF-4 :- Statement of shares transferred to the Investor Education and Protection Fund.	Within 30 days from the Corporate Action
17	FC-2 :- Return for details of alterations made in the documents delivered to the registrar while establishing place of business by Foreign companies	Within 30 days of such alteration.
18	MGT-3 :- Intimation of opening of a foreign register or change of any situation of such office where foreign register is maintained	Within 30 days

Insights about JHS

At a Glance:



1000+ Happy Clients



600+ Team Members



12+ Offices



28 leaders



600+ Engagements



ICAI FRN No.
133288W/W100099 MCA Regn.
No. AAE-6757
PeerReview Validity-
31/12/2024

RBI

Monthly Compliances

Sr. No	Compliances	Due Date
1	Form ECB-2:- Reporting details of ECB transactions with the Authorized dealer banks for March	7 th of every month
2	Form DNBS-04B:- Structural Liquidity and Interest Rate Sensitivity for NBFC- NDSI and NBFC- D	10 th of every month
3	Form DNBS-08:- Credit information on total exposure of more than Rs.5 crore to a single borrower.	21 st of every month

Quarterly Compliances

Sr. No	Compliances	Due Date
1	Form DNBS-01:- Financial details like components of assets/liabilities, P&L A/C, etc. for NBFC-D and NBFC- NDSI	15 th April, 15 th July, 15 th October, 15 th January
2	Form DNBS-03:- Adherence to prudential standards, including Capital Adequacy, Asset Classification, Provisioning, NOF, and others for NBFC-D, NBFC- NDSI and NBFC- Non NDSI have more than 100 crore assets	15 th April, 15 th July, 15 th October, 15 th January
3	Form DNBS-04A:- Short Term Dynamic Liquidity for NBFC-D, NBFC- NDSI and NBFC- Non NDSI have more than 100 crore assets	15 th April, 15 th July, 15 th October, 15 th January
4	Form DNBS-05:- Return for NBFCs whose CoR has been rejected	15 th April, 15 th July, 15 th October, 15 th January
5	Form DNBS-06:- Financial information as well as compliance with several prudential standards for RNBCs.	15 th April, 15 th July, 15 th October, 15 th January
6	Form DNBS-07:- Record of Financial metrics and various operational information for ARCs.	15 th April, 15 th July, 15 th October, 15 th January
7	Form DNBS-11:- Return for CICs - Balance sheet parameters Data for NBFC-CICs	15 th April, 15 th July, 15 th October, 15 th January

8	Form DNBS-12:- Return for CICs - Prudential parameters Data for NBFC-CICs	15 th April, 15 th July, 15 th October, 15 th January
9	Form DNBS-14:- Financial information as well as compliance with several prudential standards for P2P lending platforms for NBFC-P2Ps	15 th April, 15 th July, 15 th October, 15 th January
10	Form DNBS-13:- Verification of Overseas Investments for all NBFCs	15 th April, 15 th July, 15 th October, 15 th January

Annual Compliances

Sr. No	Compliances	Due Date
1	Form DNBS-10:- Statutory Auditor's Certificate Return for every NBFCs and ARCs	within 1 month of finalizing balance sheet
2	Form DNBS-02:- Financial details like components of assets/liabilities, P&L A/C, etc. for non-deposit NBFC- and non-NDSI-NBFC	30 th May

Insights about JHS

Key Differentiators:



Full array of services
under one roof



Proximity to
client locations



Partner driven engagement
model with highly
customised approach



Quick response
to client needs



Client centric approach
by finding solutions to
problems



Delivering
through dashboards
and insights

SEBI

(Listing Obligations and Disclosure Requirements)

Quarterly Compliances

Sr. No	Compliances	Due Date
1	Reg 27 (2)(a) :- Corporate Governance Report	21 st April, 21 st July, 21 st October, 21 st January
2	Reg 31(1)(b) :- Disclosure of Shareholding Pattern	21 st April, 21 st July, 21 st October, 21 st January
3	Reg 13(3) :- Statement of Grievance Redressal Mechanism.	21 st April, 21 st July, 21 st October, 21 st January
4	Reg 32(1) :- Statement of Deviations and variations in use of proceeds from objects stated in the offer document	15 th May, 14 th August, 14 th November, 14 th February
5	Reg 33(3)(a) :- The listed entity shall submit quarterly and year-to-date standalone financial results to the stock exchange	15 th May, 15 th August, 15 th November, 15 th February

Annual Compliances

Sr. No	Compliances	Due Date
1	Reg 14 :- Annual Payment of Listing Fees & Other Charges	30 th April
2	Reg 7(3) :-Certificate to stock exchanges certifying that activities relating to Share Transfer facility are maintained either in house or by Registrar to an issue and share transfer agent registered with the Board.	30 th April
3	Reg 40(10) :- Share Transfer Agent produces a certificate from a practicing CS that all certificates have been issued within 30 days from date of lodgement of transfer, sub-division, consolidation, renewal, exchange/endorsement of call/allotment monies.	30 th April

4	Reg 23(9) :- Disclosures of Related Party Transactions	Within 30 days from the date of publication of its standalone and consolidated Financial Results
5	Reg 26(3) :- Annual affirmations for compliance with code of conduct	At 1 st Board Meeting in every financial year
6	Reg 24A :-Secretarial Compliance Report	30 th May
7	Reg 33(3)(d) :- Financial Results along with Limited review report/Auditor's report	30 th May
8	Reg 34(1) :-Annual Report	Not less than 21 days before AGM

Event-Based Compliances

Sr. No	Compliances	Due Date
1	Reg 47(1)(b) and 47(3)&(4) :- Newspaper publication of financial results	Within 48 hours of conclusion of board meeting in which the financial results were approved
2	Reg 29(1) :- Advance notice to stock exchange	2 days advance notice for Board meeting in which financial results are to be considered.
3	Reg 44(3) :- The listed entity shall submit details regarding voting results of its General Meeting to the stock exchange	Within 48 hours of conclusion of its General meeting
4	Listing of NBFC-Upper Layer	Within 3 years of identification as NBFC Upper Layer
5	Reg 7(5) :- Intimation of Appointment of Share Transfer Agent	Within 7 days of agreement with RTA
6	Reg 31(1)(a) :- Shareholding pattern prior to listing of securities	One day prior to listing of securities
7	Reg 31(1)(c) :-Shareholding pattern in case of Capital Re-structuring	Within 10 days of any change in Capital

Insights about JHS

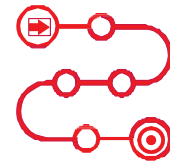
Value Proposition:



Effective risk and cost management



Safeguarding reputation through assurance services



Process efficiency and digital transformation



Simplifying compliance complexities



Deep knowledge insights

Labour Laws

(Due dates are subject to applicability in different states)

Monthly Compliances

Sr. No	Compliances	Due Date
1	ESIC (Employee State Insurance Act, 1948):- Payment for March 2024	15 th of every month
2	EPF (Employee Provident Fund and Miscellaneous Provisions Act , 1952):- Payment for March 2024	15 th of every month
3	The Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975:- Professional Tax	30 th of every month

Quarterly Compliances

Sr. No	Compliances	Due Date
1	The Employment Exchange Act,1959:- Form ER-1 Quarterly Return	30 th April, 30 th July, 30 th October, 30 th January

Semi-Annual Compliances

Sr. No	Compliances	Due Date
1	The Apprentice Act,1961:- Form APP-2 Half yearly return in relation to apprentices	15 th April, 15 th October
2	ESIC (Employee State Insurance Act, 1948) :- Half Yearly Return	12 th May, 12 th November
3	LWF (Labour Welfare Act , 1953) :- Returns to be filed to the Maharashtra Labour Welfare Board	15 th July, 15 th January

Annual Compliances

Sr. No	Compliances	Due Date
1	Trade Union Act,1926:- Form 1 Annual return	30 th April
2	The Maturity Benefits Act,1961:- Form 11 Annual Return	15 th January
3	The Industrial Dispute Act:- Form XV Annual Return	21 st January
4	Sexual Harassment of Women at Workplace Act,2013:- Annual Report	31 st January
5	The Employees State Insurance Corporation, 1948:- Form 01-A Annual Information of Factory/Establishment	31 st January
6	The Contract Labour Act,1970:- Form XXIV Unified Return by the Contractor	30 th January
7	The Industrial Dispute Act, 1947:- Form G-1 Unified Annual Return	1 st February
8	The Factories Act, 1948:- Form 27 Annual Return	1 st February
9	Minimum Wages Act:- Form III Unified annual Returns	1 st February
10	Building & other Construction Act,1966:- Form XXV Unified annual Returns	1 st February
11	The Payment of Bonus Act:- FORM D filing of returns for bonus payment to employees	1 st February
12	The Contract Labour Act, 1970:- FORM XXI Annual return by employer	1 st February
13	The National & Festive Holidays Act, 1963:- Form V Annual Return	1 st February
14	The Contract Labour Act,1970:- Form XXI Annual Return	15 th February
15	The Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 Professional Tax – Annual Return	30 th April

Event-Based Compliances

Sr. No	Compliances	Due Date
1	The Employees Provident Fund Act, 1952:- Form 5A For intimating the changes, if any to the concerned Regional PF office	Within 15 days of any such changes
2	Payment of Gratuity Act, 1972:- Form MR Payment of gratuity amount by employer	Within 30 days of receipt of application

Insights about JHS

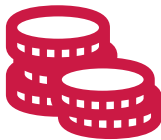
Our Services:



Assurance



Consulting



Taxation



Outsourcing

JHS's
array of solutions
provide you ideas that
are rooted in simplicity
and sharply focused on
value generating
outcomes

Other Laws

Monthly Compliances		
Sr. No	Compliances	Due Date
1	SEZ (Special Economic Zones Act, 2005):- Monthly Progress Report	5 th April
2	STPI (Software Technology Parks of India under MeitY):- Monthly Progress Report filed by STP units and Non-STP units (engaged in export of software)	7 th April
3	SEZ (Special Economic Zones Act, 2005):- Form SERF	10 th April
4	STPI (Software Technology Parks of India under MeitY):- Form SERF	10 th April
5	STPI (SOFTWARE TECHNOLOGY PARKS OF INDIA UNDER MEITY):- SOFTEX 30 days from the date of last invoice.	30 th June
6	SEZ (SPECIAL ECONOMIC ZONES ACT, 2005):- SOFTEX 30 days from the date of last invoice.	30 th June

Annual Compliances		
Sr. No	Compliances	Due Date
1	SEZ (SPECIAL ECONOMIC ZONES ACT, 2005):- Annual Performance Report	30 th June
2	STPI (SOFTWARE TECHNOLOGY PARKS OF INDIA UNDER MEITY):- Annual Performance Report	30 th June
3	FEMA (Foreign Exchange Management Act,1999):- Form FLA Annual Return to report FDI and ODI details	15 th July
4	RERA Act,2016:- Form 5 Annual report	Within 6 months from the end of the financial year
5	RERA Act,2016:- Form 2A Engineer's Certificate on Quality Assurance	Annually

Event-Based Compliances

Sr. No	Compliances	Due Date
1	RERA Act,2016:- Form 1 Architect's certificate	At every withdrawal of funds from the RERA Designated bank account
2	RERA Act,2016:- Form 2 Structural Engineer's Certificate	At every withdrawal of funds from the RERA Designated bank account
3	RERA Act,2016:- Form 3 CA Certificate	At every withdrawal of funds from the RERA Designated bank account
4	RERA Act,2016:- Form 4 Architect's certificate	On completion of Registered project

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