1. Compliance requirement under Income Tax act, 1961

Income Tax Act, 1961	02.03.2020	Due date for furnishing of challan- cum- statement in respect of tax deducted under section 194- IA in the month of January, 2020	Tax deducted under section 194- IA
Income Tax Act, 1961	02.03.2020	'Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194- IB in the month of January, 2020	Tax deducted under section 194- IB
Income Tax Act, 1961	02.03.2020	'Due date for furnishing of challan- cum- statement in respect of tax deducted under section 194M in the month of January, 2020	Tax deducted under section 194M
Income Tax Act, 1961	07.03.2020	Due date for deposit of tax deducted/collected for the month of February, 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	15.03.2020	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of February, 2020 has been paid without the production of a challan	Form 24G
Income Tax Act, 1961	15.03.2020	'Fourth instalment of advance tax for the assessment year 2020- 21	advance tax
Income Tax Act, 1961	15.03.2020	'Due date for payment of whole amount of advance tax in respect of assessment year 2020- 21 for assessee covered under presumptive scheme of Section 44AD/ 44ADA	advance tax under presumptive scheme of Section 44AD/ 44ADA
Income Tax Act, 1961	17.03.2020	Due date for issue of TDS Certificate for tax deducted under section 194- IA in the month of January, 2020	TDS Certificate u/s 194- IA
Income Tax Act, 1961	17.03.2020	Due date for issue of TDS Certificate for tax deducted under section 194- IB in the month of January, 2020	TDS Certificate u/s 194- IB
Income Tax Act, 1961	17.03.2020	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of January, 2020	TDS Certificate u/s 194M
Income Tax Act, 1961	30.03.2020	'Due date for furnishing of challan- cum- statement in respect of tax deducted under section 194- IA in the month of February, 2020	challan- cum- statement _ Tax deducted under section 194- IA
Income Tax Act,	30.03.2020	'Due date for furnishing of challan- cum- statement in respect of tax deducted under section 194- IB in	challan- cum- statement _ Tax

1961		the month of February, 2020	deducted under section 194- IB
Income Tax Act, 1961	30.03.2020	'Due date for furnishing of challan- cum- statement in respect of tax deducted under section 194M in the month of February, 2020	challan- cum- statement _ Tax deducted under section 194M
Income Tax Act, 1961	31.03.2020	'Due date for linking of Aadhaar number 'Country- By- Country Report in Form No. 3CEAD for the previous year 2018- 19 by a parent entity or the alternate reporting entity, resident in India, in respect of the international group of which it is a constituent of such group with PAN	Form No. 3CEAD
Income Tax Act, 1961	31.03.2020	'Country- By- Country Report in Form No. 3CEAD for a reporting accounting year (assuming reporting accounting year is April 1, 2018 to March 31, 2019) by a constituent entity, resident in India, in respect of the international group of which it is a constituent if the parent entity is not obliged to file report u/s 286(2) or the parent entity is resident of a country with which India does not have an agreement for exchange of the report etc.	

Importatnt updates:

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. Condonation of delay under section 119(2)(b) of the Income- tax Act, 1961 in filing of Return of Income for A.Y 2016- 17,2017- 18, and 2018- 19 and Form No.9A and Form No. 10.- Reg.

CBDT has decided that where the application for condonation of delay in filing Form 9A and Form 10 has been filed , and the Return of Income has been fi led on or before 31st March of the respective assessment years i.e. Assessment Years 20 16- 17, 20 17- 18 and 2018- 19, the Commissioners of Income- tax (Exemptions) arc authorised u/s 119(2)(b) of the Act, to admit such belated applications for condonation of delay in filing Return of Income and decide on merit.

Source:

https://www.incometaxindia.gov.in/communications/circular/circular_no_6_2020.pdf

Important Notifications:

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Sl. No.	Particulars of the Notification(s)	Notification Link(s)
1.	In exercise of	http://egazette.nic.in/WriteReadData/2020/216442.pdf

	the powers conferred by sub section 1 of section 280A of the Income tax Act	
2.	Notification No. 11/2020 : 'Procedure of PAN allotment through Common Application Form (CAF) along with registration of Foreign Portfolio Investors (FPIs) with SEBI under Department of Economic Affairs and KYC for opening Bank and Demat Account	https://www.incometaxindia.gov.in/communications/notification/notification_11_2020.pdf
3.	Notification No. 09/2020 [F. No. 285/41/2019- IT (Inv.V) CBDT] / SO 664(E) : Notification No. 09/2020 [F. No. 285/41/2019- IT (Inv.V) CBDT] / SO 664(E)	https://www.incometaxindia.gov.in/communications/notification/notification_09_2020.pdf
4.	Notification No. 10/2020 [F. No. 370142/34/2019 - TPL] / GSR 110(E) : Notification No. 10/2020 [F. No. 370142/34/2019 - TPL] / GSR 110(E)	https://www.incometaxindia.gov.in/communications/notification/notification_10_2020.pdf
5.	Notification No.	https://www.incometaxindia.gov.in/communications/notification/notific

	11/2020 [F.No. 370149/166/2019- TPL] / GSR 112(E) : Notification No. 11/2020 [F.No. 370149/166/2019- TPL] / GSR 112(E)	ation_11_2020_new.pdf
6.	Notification No. 12/2020 [F.No.370142/29/2019- TPL] / GSR 124(E) : Income- tax (6th Amendment) Rules, 2020	https://www.incometaxindia.gov.in/communications/notification/notification_12_2020.pdf
7.	Notification No. 13/2020 [F.No.285/33/2019- IT (Inv. V) CBDT] / SO 862(E) : Notification No. 13/2020 [F.No.285/33/2019- IT (Inv. V) CBDT] / SO 862(E) !New	https://www.incometaxindia.gov.in/communications/notification/notification_13_2020.pdf

2. Compliance Requirementunder Goods & Services Tax Act, (GST) 2017

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Applicable Laws/Acts	**Due Dates**	**Compliance Particulars**	**Forms/ (Filing mode)**
GST, Act, 2017	10.03.2020	Form GSTR- 7 {TDS Deductor)	GSTR- 7
GST, Act, 2017	10.03.2020	Form GSTR- 8 (for the month of February 2020) - TCS Collector (Summary of Tax Collected at Source (TCS) and deposited by E- commerce operators under GST laws)	GSTR - 8
GST, Act, 2017	11.03.2020	Return of outward supplies of taxable goods and/or services for the Month of February 2020 (for Assesses having	GSTR - 1

		turnover exceeding 1.5 Cr.) Monthly Return.	
GST, Act, 2017	13.02.2020	Due date for Furnishing return of February 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	20.03.2020	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	20.03.2020* 22.03.2020* 24.03.2020*	Simple GSTR return for the month of February, 2020	GSTR - 3B
GST, Act, 2017	18.04.2020	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. (January 2020 to March 2020)	CMP - 08
GST, Act, 2017	31.03.2020	Annual Returns for FY 2018- 19	GSTR- 9, GSTR - 9A & 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	28thof 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.

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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)

Key UPDATE(s):

1. GST Helpdesk has become multi- lingual, supporting 12 languages at Toll Free number - 1800 103 4786 (from 9AM to 9PM, 7 days a week). Existing contact number will no longer be available to connect with GST Helpdesk.

2. Accounting and Billing Software Providers can enrol with GSTN to receive regular updates on e-invoice

Being key players in Indian business eco- system, the role and support of Accounting and Billing Software Providers is crucial for successful implementation of GST e- invoice System.

Read more at: https://www.gst.gov.in/newsandupdates/read/354

3. Advisory on Opting- in Composition Scheme for 2020- 21 by filing FORM GST CMP- 02

A. How to opt- in Composition Scheme:
B. Return /Payment
C. Who are eligible taxpayers for opting- in for Composition Scheme:
D. Taxpayers, who are not eligible for opting in composition scheme:

Read full at : https://www.gst.gov.in/newsandupdates/read/356

4. A webinar has been scheduled on 28th February 2020 at 2.30pm IST on the topic GST New Returns: Concept and Live Demonstration in Marathi

Content Coverage:

· New GST Returns: Concept, Business Process and Benefits
· Live Demonstration of New Returns

Read more at : https://www.gst.gov.in/newsandupdates/read/358

5. The due date to submit TRAN- 01 for carrying forward the transitional credit is extended to 31st March 2020 for those taxpayers who could not file earlier due to technical glitches.

GST UPDATES AS ON 29.02.2020:

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Sl. No.	Notification(s)	Notification No.	Link(s)
1.	Seeks to extend the last date for furnishing of annual return/reconciliation statement in FORM GSTR-9/FORM GSTR- 9C for the period from 01.07.2017 to 31.03.2018.	06/2020-Central Tax ,dt. 03- 02-2020	http://www.cbic.gov.in/htdocs- cbec/gst/notfctn- 06- central-tax- english- 2020.pdf http://www.cbic.gov.in/resources//htdocs- cbec/gst/notfctn-05- central- tax- english- 2020-corrigendum.pdf;jsessionid=F9B712C17BB80CFCFE5E280591FABA4F
2.	Notification issued to prescribe due dates for filing of return in FORM GSTR-3B in a staggered manner.	07/2020-Central Tax ,dt. 03- 02-2020	http://www.cbic.gov.in/htdocs- cbec/gst/notfctn- 07- central-tax- english- 2020.pdf
3.	Seeks to amend notification No. 1/2017- Central Tax (Rate) dated 28.06.2017 so as to notify rate of GST on supply of lottery.	01/2020-Central Tax (Rate) , dt. 21-02- 2020	http://www.cbic.gov.in/htdocs- cbec/gst/notfctn- 01- 2020-cgst- rate- english.pdf
4.	Seeks to amend notification No. 1/2017- Integrated Tax (Rate) dated 28.06.2017 so as to notify rate of GST on supply of lottery.	01/2020-Integrated Tax (Rate) , dt. 21-02- 2020	http://www.cbic.gov.in/htdocs- cbec/gst/notfctn- 01- 2020-igst- rate- english.pdf
5.	Seeks to amend notification No. 1/2017- Union Territory Tax	01/2020-Union Territory tax(rate),	http://www.cbic.gov.in/htdocs- cbec/gst/notfctn- 01- 2020-utgst- rate- english.pdf

	(Rate) dated 28.06.2017 so as to notify rate of GST on supply of lottery.	dt. 21- 02- 2020	

Important Circulars:

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Sl. No.	Circular (s)	File No.	Link(s)
1.	amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.1/2017- Central Tax (Rate), dated the 28th June, 2017,	G.S.R. 134(E) Gazette ID: CG- DL- E- 24022020- 216342	http://egazette.nic.in/WriteReadData/2020/216342.pdf

3. Compliance under Other Statutory Laws

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Applicable Laws/Acts	**Due Dates**	**Compliance Particulars**	**Forms / (Filing mode)**
EPF(The Employees' Provident Funds And Miscellaneous Provisions Act, 1952)	15.03.2020	PF Payment for February, 2020	ECR
ESIC(Employees' State Insurance Act, 1948)	15.03.2020	ESIC Payment for February, 2020	ESI Challan
Shops And Establishments Act	31.03.2020	Annual Return Under Shops and Establishments Act - Jharkhand	
Maharashtra Professional Tax Act	31.03.2020	Monthly Return for February Under Maharashtra Profession Tax, Trade and Ceilings	

Quick Updates under Labour LAws:

1. Employees' Pension (Amendment) Scheme, 2020

MINISTRY OF LABOUR AND EMPLOYMENT vide notification / Gazette id No. CG- DL- E- 20022020- 216288 issued and published dated 20TH February 2020, has published Employees' Pension (Amendment) Scheme, 2020 in exercise of the powers conferred by section 6A read with sub- section (1) of section 7 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952) to amend the Employees' Pension Scheme, 1995

Link: https://enlightengovernance.blogspot.com/2020/02/employees- pension- amendment- scheme-2020.html

2. Employees' State Insurance (General) Amendment Regulations, 2020.

Employees State Insurance Corporation vide notification / Gazette id No. CG- DL- E- 13022020-216121 issued dated 11.02.2020, has published the draft regulation on Employees' State Insurance (General) Amendment Regulations, 2020 on 13.02.2020 further Employees' State Insurance (General) Regulation, 1950

Link: https://enlightengovernance.blogspot.com/2020/02/employees- state- insurance- general.html

Quick REVIEW on compliance particulars:

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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

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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:

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Sl. No.	Date	Particulars of the Circulars	Link
1	04.02.2020	Deposit Insurance and Credit Guarantee Corporation (DICGC) increases the insurance coverage for depositors in	https://www.rbi.org.in/Scripts/BS_PressReleaseDisplay.aspx?prid=49330

		all insured banks to â‚¹ 5 lakh	
2	06.02.2020	Statement on Developmental and Regulatory Policies	https://www.rbi.org.in/Scripts/BS_PressReleaseDisplay.aspx?prid=49343
3	10.02.2020	Incentivising Bank Credit to Specific Sectors - Exemption from CRR Maintenance	https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11807&Mode=0
4	11.02.2020	Micro, Small and Medium Enterprises (MSME) sector - Restructuring of Advances	https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11808&Mode=0
5	20.02.2020	Implementation of Section 51A of UAPA, 1967 - Removal of two entries from 1267 List	https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11811&Mode=0
6	26.02.2020	External Benchmark Based Lending - Medium Enterprises	https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11815&Mode=0
7	26.02.2020	Investment in Certificates of Deposit (CDs) - Reporting in Form 'A' Return	https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11813&Mode=0

Important Updates:

1. Loan Facility for Setting up of New Industry in MSME Sector

The Ministry of MSME implements credit linked subsidy scheme namely Prime Minister's Employment Generation Programme (PMEGP) to promote self- employment opportunities through establishment of micro- enterprises in non- agriculture sector and also added that Government of India also implements Pradhan Mantri MUDRA Yojana (PMMY) to provide collateral free loans upto Rs 10 lakh.

Link: https://enlightengovernance.blogspot.com/2020/02/loan- facility- for- setting- up- of- new.html

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

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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 https://www.nseindia.com/content/equities/NSE_Circular_011119.pdf	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
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

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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. Reg. 39(2): 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 INFORMATION: SPECIFIED SECURITIES	Events which shall be disclosed without any application of the guidelines for materiality as specified in sub- regulation (4) of regulation (30)	(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 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	24 hours of Occurrence of event

		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	
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	7 working days (excluding the date of intimation and the record

		of intimation and the record date) to stock exchange(s) of record date specifying the purpose of the record date. (Refer 42(1) Record date)	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 of non convertible debt securities or non convertible redeemable preference shares is proposed to be considered.	at least 2 working days in advance, excluding the date of the intimation and date of the meeting
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	7 working days of FR

		contents.	
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	At least 2 working days in advance

		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	
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 Its Security Receipts)	The listed entity shall first disclose to stock exchange(s) of all events or information, as specified in Part E of Schedule III, as soon as reasonably possible but not later than twenty four hours from occurrence of the event	24 hours of 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 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

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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](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

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Sl. No.	**Regulation No.**	**Compliance Particular**	**Compliance Period (Due Date)**
1	Regulation	Every promoter, employee and director of every company shall disclose to the company	Every company shall notify; within two

	7(2) “Continual Disclosures”	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;	trading days of receipt of the disclosure or from becoming aware of such information

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

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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 maybe specified by the Board from time to time, toone or more recognized stock exchange(s)”. In regard to above, it is specified that Issuer shallmake an application to the exchange/s for listingin case of further issue of equity shares from the date of allotment within 20 days (unlessotherwise specified).	Within 20 days from the date of allotment
2	Regulation 162	The tenure of the convertiblesecurities 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-	Application for trading approval to the stock exchangeListed entities shall make an application for trading approval to the stock exchange/s within 7 working days from the	Within 7 working days from grant of date of listing approval

	disclosure- requirements- regulations- 2018- icdr- regulations- _43941.html	date of grant of listing approval by the stock exchange/s.	
4	Regulation 295(1)	Completion of Bonus Issue: Within 15 days from the date of approval of the issue by its board of directors - incases where shareholders' approval for capitalization of profits or reserves for making the bonus issue is not requiredWithin 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 15 days from Board Approval (where shareholder approval is not required) Within 2 months from Board Approval (where shareholder approval is required)

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

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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. SEBI DEVELOPS AN ONLINE SYSTEM FOR DETECTING MISUSE OF CLIENTS' SECURITIES BY BROKERS

SEBI has developed the in - house capabilities to online track the movement of client securities collected by broker as collateral and raise alerts with Exchanges if diversion of clients' securities is noticed.

Link:https://enlightengovernance.blogspot.com/2020/02/sebi- digital- system- to- detect- misuse-of.html

2. Auditors Details on BSE Website _ Welcome Move by BSE

SEBI vide Circular no. LIST/COMP/57/2019- 20 dated 27.01.2020 has issued Clarification Regarding updation of Information on BSE Website.

Information regarding Statutory Auditor and Secretarial Auditor is to be mandatorily updated in the Management Details section (Tab 3 and 4) under BSE Listing Centre as a one- time exercise and should be updated as and when there are any changes.

Link : https://enlightengovernance.blogspot.com/2020/02/auditors- details- on- bse- website-welcome.html

3. SEBI (DEPOSITORIES AND PARTICIPANTS) (AMENDMENT) REGULATIONS, 2020

Securities and Exchange Board of India vide notification / Gazette id No. CG- MH- E- 24022020-216336 issued dated 21st February, 2020 and published dated 24TH February 2020, has published Securities and Exchange Board of India (Depositories and Participants) (Amendment) Regulations, 2020. á¹… In exercise of the powers conferred by Section 30 of the Securities and Exchange Board of India Act, 1992 read with Section 25 of the Depositories Act, 1996 to amend the Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018.

Link: https://enlightengovernance.blogspot.com/2020/02/sebi- depositories- and- participants.html

4. Securities and Exchange Board of India (Issuing Observations on Draft Offer Documents Pending Regulatory Actions) Order, 2020

SEBI Board hereby issues the above General Order to formalize the issuance of observations on draft offer documents filed with the Board, where an investigation, enquiry, adjudication, prosecution, disgorgement, recovery or other regulatory action is pending against the issuer or its promoter(s)/director(s)/group companies.

Link: https://www.bseindia.com/corporates/Displaydata.aspx?Id=9380d1d2- d18c- 47af- bcca-0a2a258bc999&Page=cir

SEBI Circulars / Regulations- FEBRUARY, 2020

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Sl. No.	Date& Circular / Regulation No.	Particulars of the Circulars	Link
1.	Feb 04, 2020 Circular No.: IMD/FPI&C/CIR/P/2020/022	Common Application Form for Foreign Portfolio Investors	https://www.sebi.gov.in/legal/circulars/feb- 2020/common- application- form-for- foreign- portfolio-investors_45899.html
2.	Feb 05, 2020 General Orders	SEBI (Issuing Observations On Draft	https://www.sebi.gov.in/legal/general-orders/feb- 2020/sebi- issuing-observations- on- draft- offer-documents- pending- regulatory-

		Offer Documents Pending Regulatory Actions) Order, 2020	actions- order- 2020_45903.html
3.	Feb 06, 2020 Circular No.: SEBI/HO/IMD/DF6/CIR/P/2020/24	Disclosure Standards for Alternative Investment Funds (AIFs)	https://www.sebi.gov.in/legal/circulars/feb- 2020/disclosure- standards- for- alternative- investment- funds- aifs- _45919.html
4.	Feb 21, 2020 Regulations	Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 [Last amended on 21.02.2020]	https://www.sebi.gov.in/legal/regulations/feb- 2020/securities- and- exchange- board- of- india- depositories- and- participants- regulations- 2018- last- amended- on- february- 21- 2020- _40622.html
5.	Feb 21, 2020 Regulations	SEBI (Depositories and Participants) (Amendment) Regulations, 2020	https://www.sebi.gov.in/legal/regulations/feb- 2020/sebi- depositories- and- participants- amendment- regulations- 2020_46094.html
6.	Feb 27, 2020 Circular No.: SEBI/HO/MRD1/DSAP/CIR/P/2020/30	Securities and Exchange Board of India (International Financial Services Centres) Guidelines, 2015-	https://www.sebi.gov.in/legal/circulars/feb- 2020/securities- and- exchange- board- of- india- international- financial- services- centres- guidelines- 2015- amendments_46099.html

		Amendments	

10. Compliance Requirement UNDER Companies Act, 2013 and Rules made thereunder;

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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 thereina 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	Filing of form BEN- 2 under the Companies (Significant Beneficial Owners) Rules, 2018. (Within 30 days from deployment of the E -	Form BEN - 2 (e- form deployed by Ministry (ROC)) on

	Date Extended From 30.09.2019 to 31.12.2019 and further extended to 31.03.2020	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	01.07.2019
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/DIR3KYC	E- Form DIR - 3 KYC (Web Based and E- form)

		completeMessage_13042019.pdf Penalty after due date is Rs. 5000/- (one time)	
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 Extension Notification: http://www.mca.gov.in/Ministry/pdf/FormPAS6_28112019.pdf	E- Form PAS - 6 (E- Form, Not yet deployed)
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

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Sl.	Particulars	Due Date	E-

No.			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.O2.2O2O. (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

MCA - ROC Updates:

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.'

2. 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

3. Central Government hereby appoints 03rd day of February,202O as the date on which the provisions of sub- sections (11) and (12) of section 230 of the said Act shall come into force.-

Link :http://www.mca.gov.in/Ministry/pdf/Notification_04022020.pdf

4. COMPANIES ACCOUNTS) AMENDMENT RULES, 2020.

MINISTRY OF CORPORATE AFFAIRS (MCA) vide notification / Gazette id No. CG- DL- E- 05022020- 215932 and G.S.R. 60(E) issued dated 30th January, 2020 and publish dated 05th February 2020, has published Companies (Accounts) Amendment Rules, 2020. to amend the Companies (Accounts) Rules, 2014.

Link: http://egazette.nic.in/WriteReadData/2020/215932.pdf

5. MCA Updates !! NIDHI Co's and NBFC's !! Dt. 10.02.2020

Nidhi Company related forms NDH- 1, NDH- 2 and NDH- 3 shall have to be filed only as e- forms, with effect from 11th February, 2020 onwards available on the MCA- 21 portal on 11th February, 2020 and any such Nidhi forms filed on or after 11th February, 2020 as attachments to GNL- 2 e- form and RD- 1 e- form shall not be processed by ROCs and RDs and shall be rejected.

Link: https://enlightengovernance.blogspot.com/2020/02/mca- updates- nidhi- cos- and- nbfcs- dt.html

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.

Ø LLP Law Updates

Central Government hereby directs that the provisions of section 460 of the Companies Act, 2013 (18 of 2013) shall apply to a limited liability partnership from the date of publication of this notification in the official Gazette.

Link: http://www.mca.gov.in/Ministry/pdf/NotificationLLP_31012020.pdf

• MCA Monthly Update Calendar:

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Sl. No.	Particulars of the Circulars	Link
1	Nidhi (Amendment) Rules, 2020	http://www.mca.gov.in/Ministry/pdf/Rules2_04022020.pdf

	come into force on 10th February, 2020	
2	National Company Law Tribunal (Amendment) Rules, 2020.	http://www.mca.gov.in/Ministry/pdf/Rules3_04022020.pdf
3	Companies (Compromises, Arrangements and Amalgamations) Amendment Rules, 2020	http://www.mca.gov.in/Ministry/pdf/Rules1_04022020.pdf
4	Form AOC- 4 NBFC(Ind AS) shall be available for filing as eForm w.e.f 11th February 2020. Stakeholders may please take note and plan accordingly.	http://www.mca.gov.in/MinistryV2/
5.	Stakeholders are hereby informed that Nidhi Company related forms NDH- 1, NDH- 2 and NDH- 3 shall have to be filed only as e- forms, with effect from 11th February, 2020 onwards. Accordingly, the e- forms shall be available on the MCA- 21 portal on 11th February, 2020. Stakeholders are also advised to please note that any such Nidhi forms filed on or after 11th February, 2020 as attachments to GNL- 2 e- form and RD- 1 e- form shall not be processed by ROCs and RDs and shall be rejected.	http://www.mca.gov.in/MinistryV2/
6	Companies (Issue of Global Depository Receipts) Amendment Rules, 2020.	http://www.mca.gov.in/Ministry/pdf/notices_13022020.pdf
7	Filing of forms ln the Registry IMCA- 211 by the Insolvency Professional (Interim Resolution	http://www.mca.gov.in/Ministry/pdf/Circular_17022020.pdf

	Professional (IRP) or Resolution Professional (RP) or Liquidator appointed under Insolvency Bankruptcy Code, 2016 (IBC,2016.	
8	Nidhi (Second Amendment) Rules, 2020.	http://www.mca.gov.in/Ministry/pdf/rule_14022020.pdf
9.	Companies (Registration Offices and Fees) Amendment Rules,2020.	http://www.mca.gov.in/Ministry/pdf/rule_19022020.pdf
10	Companies (Incorporation) Amendment Rules, 2020. Applicable with effect from the 23rd February, 2020	http://www.mca.gov.in/Ministry/pdf/rule_22022020.pdf
11	Companies (Auditor's Report) Order, 2020	http://www.mca.gov.in/Ministry/pdf/Orders_25022020.pdf
12	In response to requests received from various quarters and stakeholders, the Ministry has decided to extend the last date for submission of public comments on the "consultation paper on enhancement of Audit Independence and Accountability" upto 15th March, 2020	
13.	Companies (Appointment and qualification of Directors) Amendment Rules, 2020	http://www.mca.gov.in/Ministry/pdf/rule_28022020.pdf

Clarification On EPFO/ESI Returns

New companies incorporated through SPICe+ and thereby have obtained EPFO/ESI numbers will have to file statutory returns only when they cross thresholds prescribed under the relevant Acts.

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, Transferand 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:

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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

12. 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 31st March, 2020, if not generated, kindly generate.

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

2. ICSI (Employee Company Secretaries Identification Number (eCSIN) Guidelines), 2019

2.https://ecsin.icsi.edu/PDF/eCSIN- Guidlines.pdf

3. FAQ's on eCSIN

https://ecsin.icsi.edu/PDF/UserManual_eCSIN_FAQ.pdf

4. Uniform Dress Code for Members

https://www.icsi.edu/media/webmodules/Uniform_Dress_Code_for_Members_12122019.pdf

5. Company Secretaries (Amendment) Regulations, 2020

MINISTRY OF CORPORATE AFFAIRS (MCA) vide notification / Gazette id No. CG- DL- E-04022020- 215883 dated 03rd February 2020, has published the Company Secretaries (Amendment) Regulations, 2020 to amend the Company Secretaries Regulations, 1982.

Read full Company Secretaries (Amendment) Regulations, 2020 at:

http://egazette.nic.in/WriteReadData/2020/215883.pdf

13. Ministry of Labour & Employment Update

ONLINE REGISTRATION AND LICENSING FACILITY UNDER LABOUR LAWS

Registration of new Public, Private Limited Companies and One Person Company has been stopped on Shram Suvidha Portal (SSP) from 15.02.2020. These companies may visit the website of MCA (www.mca.qov.in) for registration under EPFO/ESIC through Spice+ and AGILE- PRO eforms. (www.mca.qov.in) for registration under EPFO/ESIC through Spice+ and AGILE- PRO eforms.

14. IBBI Updates {Insolvency and Bankruptcy Board of India}

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Sl. No.	Notification(s)	Notification No.	Link(s)
1.	Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) (Amendment) Regulations, 2020..	No. IBBI/2019-20/GN/REG 055 Dated 13.02.2020	https://www.ibbi.gov.in/uploads/whatsnew/120f9315d9a1349bb5b4732f7b1ca3b6.pdf
2.	IBBI invites Public comments on Discussion Paper on Corporate Insolvency Resolutio	Discussion Paper Dated 14.02.2020	https://www.ibbi.gov.in/webadmin/pdf/whatsnew/2020/Feb/Discussion%20Paper- 14FEb20- R_2020- 02- 14%2022:21:13.pdf

	n Process		
3	MCA Circular for filing of various forms in the Registry (MCA-21) by IPs appointed under IBC, 2016	General Circular No. O4/2O2O Dated 17.02.2020	https://www.ibbi.gov.in/uploads/legalframwork/15bd03848aa2b32cc151fca08d878503.pdf
4	Guidelines for Appointment of Insolvency Professionals as Administrators under the Securities and Exchange Board of India (Appointment of Administrator and Procedure for Refunding to the Investors) Regulations, 2018	Circular dated 27.02.2020	https://www.ibbi.gov.in/uploads/whatsnew/b170e0eac8657f5ee91d3557eaacd848.pdf
5	IBBI publishes syllabus, format, frequency and other details of	No. IBBI/PR/2020/03 Dt. 28th February 2020	https://ibbi.gov.in//uploads/press/90d73a46108c521b5efac8322098385f.pdf

	valuation examinations		

This article is updated till 29th February, 2020 with all Laws / Regulations and their respective amendments.