

**PUBLIC COMPANY** means a Company which is not a private company,

**Provided** that a company which is a subsidiary of a company, not being a private company, shall be deemed to be public company for the purposes of this Act even where such subsidiary company continues to be a private company in its articles .

By Jyoti Jhamb  
(CS Management Trainee)

# ***COMPLIANCES FOR PUBLIC COMPANY***

**UNDER**

**1.**

- COMPANIES ACT, 2013

**2.**

- FOREIGN EXCHANGE MANAGEMENT ACT (FEMA)

**3.**

- GOODS AND SERVICES ACT, 2017

**4.**

- INCOME TAX ACT, 1961

# COMPANIES ACT, 2013

## *Annual Compliance*

<b>Compliance</b>	<b>Form</b>	<b>Due Date</b>	<b>Remarks</b>
KYC of Directors	DIR-3 KYC/ DIR-3 KYCWEB	On or before 30th September Immediate Financial Year	Pursuant to Rule 12A of the Companies (Appointment and Qualification of Directors) Rules, 2014. Any person holding DIN as on 31st March.
Return of Deposit	DPT-3	On or before 30th June of Every Year	Pursuant to Rule 16 and 16A of the Companies (Acceptance of Deposits) Rules, 2014
Notice of Interest by Directors	MBP-1	On or before the date of first Board Meeting of the Financial Year	Pursuant to Section 184(1) and Rule 9(1)
Intimation of Disqualification by Director	DIR-8	On or before the date of first Board Meeting of the Financial Year	Pursuant to Section 164(1) or 164(2) and rule 14(1) of the Companies (Appointment and Qualification of Directors) Rules, 2014
Holding of Annual General Meeting (AGM)	-	Within 6 Months from closing of Financial Year	Pursuant to Section 96 (1) of Companies Act, 2013

Filing of financial statement and other documents with the Registrar	AOC-4	Within 30 Days from Holding Annual General Meeting (AGM)	Pursuant to Section 137 of Companies Act, 2013 and Rule 12(1) of the Companies (Accounts) Rules, 2014
Filing of Annual return of the Company	MGT-7	Within 60 Days from the date of Holding Annual General Meeting(AGM)	Pursuant to Section 92(1) of the Companies Act, 2013 and rule 11(1) of the Companies (Management and Administration) Rules, 2014
Filing of Resolutions and agreements to the Registrar	MGT-14	Within 30 days of passing Board Resolution in Board meeting	Pursuant to Section 117 & 179 of Companies Act, 2013

## ***Half Yearly Compliance***

<b>Compliance</b>	<b>Form</b>	<b>Due Date</b>	<b>Remarks</b>
Reconciliation of Share Capital Audit Report	PAS-6	30th May (for 1 <sup>st</sup> half Financial Year) 29th November (for 2 <sup>nd</sup> half Financial Year)	Pursuant to Sub Rule 8 of Rule 9A of The Companies (Prospectus and Allotment of Securities) Rules, 2014.
Filing in respect of outstanding payments to Micro or Small Enterprises	MSME-1	30th April (for 1 <sup>st</sup> half Financial Year) 20th October (for 2 <sup>nd</sup> half Financial Year)	Pursuant to order dated 22 January 2019 issued under section 405 of the Companies Act, 2013.



# FOREIGN EXCHANGE MANAGEMENT ACT (FEMA)

## *Annual Compliance*

<b>Compliance</b>	<b>Form</b>	<b>Due Date</b>	<b>Remarks</b>
Annual return on Foreign Liabilities and Assets	FLA Return	On or before 15th July of each year and Revised Return by 30th September of same F. Y.	Circular No. 45 dated March 15, 2011)

# GOODS AND SERVICES ACT, 2017

## *Annual Compliance*

<b>Compliance</b>	<b>Form</b>	<b>Due Date</b>	<b>Remarks</b>
GST Annual Return (aggregate annual turnover Exceed ₹ 2 Crore)	GSTR-9	31st December of every year	-

## *Monthly Compliance*

<b>Compliance</b>	<b>Form</b>	<b>Due Date</b>	<b>Remarks</b>
Statement of Outward Supply	GSTR-1	By 11th of the following month	<b>Quarterly filing</b> of Form GSTR-1 and GSTR-3B under following condition:
Payment of tax and filing of return having summary of outwards supplies, tax credits	GSTR-3B	By 20th of the following month	If your turnover during the preceding financial year was up to Rs. 5 Crore or  If you are registered during the current financial year and expect your aggregate turnover to be up to Rs. 5 Crores

# INCOME TAX ACT, 1961

## *Annual Compliance*

<b>Compliance</b>	<b>Form</b>	<b>Due Date</b>	<b>Remarks</b>
Return of Income	Form ITR-7 & Form ITR-6	31st October	
Tax Audit (applicable in case of turnover INR 1 crore)	Form 3CD accompanied by tax auditor Certificate in Form 3CB	30th September	* If transfer Pricing applicable then there is variable in Due Date*
*Transfer pricing (applicable in case of foreign related party transactions)	Form No. 3CEB	30th November	
Specified Financial transaction	Form 61A	31st May	-

## *Quarterly Compliance*

<b>Compliance</b>	<b>Form</b>	<b>Due Date</b>	<b>Remarks</b>
Corporate Income Tax	Advance tax payment	<ul style="list-style-type: none"><li>• 15th June</li><li>• 15th September</li><li>• 15th December</li><li>• 15th March</li></ul>	-

## DISCLAIMER:

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