

COMPLIANCE CALENDAR FOR THE FINANCIAL YEAR 2020-2021

INTRODUCTION:

As the regulatory environment is always prone to changes, it is usually more challenging to comply with the regulations to proactively protect the organizations. This compliance calendar sets forth the monthly, quarterly, half yearly and annual compliances under the Companies Act, 2013, FEMA, SEBI and general Labour Laws for the ease of understanding in a simplified manner. However, this compliance calendar does not cover the compliances under the fiscal and industry specific laws.

COMPLIANCE CALENDAR UNDER COMPANIES ACT, 2013.

Sl. No	COMPLIANCE	FORM	PROVISION	DUE DATE
1.	Board Meetings	--	At least four meetings in every year with a maximum gap of 120 days between two consecutive meetings. Notice of meeting shall be sent at least seven days' in advance to every director either by hand delivery or by post or by electronic means.	4 Meetings in a Calendar year such that the gap between two Board Meetings should not exceed 120 days. However, it has been extended to 180 days till 30 th September, 2020 due to COVID-19.
2.	Disclosure of Interest in other entities	MBP-1	Every Director of the Company in each Financial Year will disclose his interest in other entities.	In first Board meeting of the financial year or at first meeting after appointment in which he/she attends meeting as director or whenever change in last disclosure then in the next meeting.
3.	Disclosure of disqualification or non-disqualification.	DIR-8	Every Director of the Company in each Financial Year will file with the Company disclosure of disqualification or non-disqualification.	Obtained from Directors at the beginning of the financial year and intimated to the Board in their first meeting of the financial year.
4.	Return of Deposits	DPT-3	Filing return of deposit or particulars of transaction not considered as deposit or	On or before 30 th June, 2020.

			both by every company	
5.	Reconciliation of Share Capital Audit Report	PAS-6	Every Unlisted Public Company to file a form duly certified by Company Secretary in Practice or Chartered Accountant in Practice.	Within 60 days from deployment of Form.
6.	MSME Return	MSME-1	Half yearly return to be submitted to ROC stating the outstanding payments to MSME exceeding 45 days.	By 30 th April, 2020 for the period October to March and by 31 th October, 2020 for the period April to September, 2020.
7.	Directors KYC	DIR-3-KYC/ DIR-3 KYC WEB	Every Individual holding a valid DIN as on 31 st March, 2020 to file its KYC.	On or before 30 th September, 2020
8.	Annual General Meeting (AGM)	--	Every Company to hold an Annual General Meeting within 6 months from the closure of financial year. In case of 1 st AGM within 9 months from the closure of Financial Year.	On or before 30 th September, 2020 considering the closure of financial year as on 30 th March, 2020. Companies whose financial year ended on 31 st December, 2019 can conduct AGM within a period of nine months i.e., by 30 th September, 2020 due to COVID-19.
9.	Appointment of Statutory Auditors	ADT-1	Every Company shall at its 1 st AGM appoint statutory auditors who shall hold office till the conclusion of sixth AGM and thereafter till conclusion of every sixth AGM	On or before 15 days from the date of appointment.
10.	Filing of Financial Statements	AOC-4/ AOC-4 CFS/ AOC-4 XBRL	Every Company shall file financial statements along with consolidated financial statements (if applicable) with Registrar of Companies.	Within 30 days from the date of AGM or due date of conducting AGM, if not held.
11.	Report on AGM	MGT-15	Every Listed Company to file a report on AGM.	Within 30 days from the conclusion of AGM.
12.	Filing of Annual Return	MGT-7	Every Company shall file copy of Annual Return with Registrar of Companies.	Within 30 days from the date of AGM or due date of conducting AGM, if not held.

13.	Filing of resolutions	MGT-14	Every Public Company to file Board's approval of Director's Report and Financial Statements with Registrar of Companies.	Within 30 days from the date of approval by the Board of Directors.
14.	Appointment of Secretarial Auditors	MGT-14	Every Listed Company and prescribed Companies under Rule 9 of Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014 to file a copy of Board Resolution for appointment of Secretarial Auditor with Registrar of Companies.	Within 30 days from the date of approval by the Board of Directors.
15.	Appointment of Internal Auditors	MGT-14	Every Listed Company and prescribed Public Companies to file a copy of Board Resolution for appointment of Internal Auditor with Registrar of Companies.	Within 30 days from the date of approval by the Board of Directors.
16.	Audit Committee Meetings	--	Every Listed and Companies covered under Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 shall constitute Audit Committee.	Listed companies to hold 4 meetings in a calendar year and the gap between two meetings shall not exceed 120 days.
17.	Nomination & Remuneration Committee Meetings	--	Every Listed and Companies covered under Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 shall constitute Nomination and Remuneration Committee.	Listed companies to hold at-least 1 meetings in a calendar year.
18.	Stake holder Relationship Committee Meetings	--	Every company having 1000 Shareholders/ debenture-holders/ deposit-holders any other security t any time during the financial year shall constitute Committee	Listed companies to hold at-least 1 meetings in a calendar year.

- The above-mentioned compliances relating to filing of forms with Statutory Authorities are to be done by the authorized person appointed by the Board on behalf of the Company.

COMPLIANCE CALENDAR UNDER FEMA

Sl. No:	Forms/Return:	Description:	Compliance by:	Monthly/Quarterly/ Yearly:	Due Date:
1.	Annual Return on Foreign Assets and Liabilities- (FLA)	An Indian company which received foreign direct investment or LLP which has received investment by way of capital contribution in the previous year including the current year should submit FLA to Reserve Bank of India.	Indian company or Limited Liability Partnership.	Yearly	On or before 15 th July, 2020.
2.	Annual Performance Report (APR)- Form ODI- Part II	Annual performance report shall be submitted to Reserve Bank of India through the Authorised Dealer Category-1 Bank, when overseas direct investment has been made.	An Indian Party or Resident Individual which has made an overseas direct investment.	Yearly	On or before 31 st December, 2020.
3.	External Commercial Borrowings- ECB-2 Return	External Commercial Borrowing transactions shall be reported to Reserve Bank of India through Authorised Dealer Category-1 Bank in the form of ECB-2 Return.	The borrowers shall be required to file this return.	Monthly	Shall reach DSIM within 7 working days from the close of the month.
4.	Single Master Form- (SMF)	This form integrates and brings together the reporting of FDI in India through any instrument through which investment is made in India. FC-GPR, FC-TRS, LLP (I), LLP (II), CN, ESOP, DI, DRR are brought under SMF.	An Indian company which issues the equity instruments.	-	Within 30 days from the date of issue equity instruments.
	Form Foreign Currency- Gross Provisional	The issue of equity instruments to person resident outside India shall be reported to Reserve Bank of			

	Return (FC-GPR)	India in Form FC-GPR.			
	Form Foreign Currency-Transfer of Shares (FC-TRS)	The transfer of equity instruments between person resident outside India holding equity instruments in an Indian company on a repatriable basis and person resident outside India holding equity instruments on a non-repatriable basis; and a person resident outside India holding equity instruments in an Indian company on a repatriable basis and a person resident in India. The same shall be reported to Reserve Bank of India in Form FC-TRS.	The resident transferor or transferee or the person resident outside India which is holding equity instruments on a non-repatriable basis.	-	Within 60 days from the date of transfer of equity instruments or the receipt or remittance of funds, whichever is earlier.
	Form Employee Stock Option-(ESOP)	Where an Indian company issues employees stock option to the persons resident outside India who are its employees/directors or employees/directors of its holding company/ joint venture/ wholly-owned overseas subsidiary/ subsidiaries, the same shall be reported to Reserve Bank of India in form ESOP.	The Indian company issuing the employee stock options.	-	Within 30 days from the date of issue of employee stock options.
	Form Depository Receipt Return-(DRR)	When there is an issue or transfer of depository receipts, the same shall be reported in form DRR to Reserve Bank of India.	Domestic Custodian	-	Within 30 days from the date of issue or transfer of depository receipts.
	Downstream Investment-Form DI	When an investment is made by an Indian company or investment vehicle in another Indian entity, which is considered as indirect	Indian Company or Investment vehicle which makes investment in another Indian entity.	-	Within 30 days from the date of allotment of equity instruments.

	foreign investment for the investee Indian entity. This shall be reported to Reserve Bank of India in Form DI.			
	Form LLP (I) and Form LLP (II)	A Limited Liability Partnerships (LLP) receiving amount of consideration for capital contribution and acquisition of profit shares shall file Form LLP (I) with Reserve Bank of India. The disinvestment / transfer of capital contribution or profit share between a resident and a non-resident (or vice versa) shall be filed in Form LLP(II) with Reserve Bank of India.	LLPs	- LLP (I): Within 30 days of receipt of amount of consideration. LLP (II): Within 60 days from the date of receipt of funds.
	Convertible Note- Form CN	The issue or transfer of convertible notes shall be reported to the Reserve Bank of India in Form CN.	Indian Start-up Company	- Within 30 days from the date of issue or transfer of convertible notes.
	Investment Vehicle: Form InVi	An Investment vehicle which has issued its units to a person resident outside India shall file Form InVi with the Reserve Bank of India.	Investment Vehicle	- Within 30 days from the date of issue of units.

COMPLIANCE CALENDAR UNDER SEBI

Sl. No	COMPLIANCE	FORM	PROVISION	DUE DATE	
Quarterly/ Half Yearly/ Annual Compliances under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015					
1.	Regulation 7(3)	Compliance Certificate certifying maintaining physical & electronic transfer facility.	Half yearly	Within one month from the end of each half of the financial year.	Further period of one month i.e., 31.05.2020
2.	Regulation 13(3)	Statement of Investor Complaints	Quarterly	Within 21 days from the end of each quarter.	Further period of 3 weeks i.e., 15.05.2020
3.	Regulation 24A	Secretarial Compliance Report	Yearly	Within 60 days from the end of financial year.	Further period of one Month i.e., 31.06.2020
4.	Regulation 27(2)	Corporate Governance	Quarterly	Within 15 days from the end of each quarter.	Further period of one month i.e., 15.05.2020
5.	Regulation 31	Shareholding pattern	Quarterly	Within 21 days from the end of each quarter.	Further period of 3 weeks i.e., 15.05.2020
6.	Regulation 33	Financial Results	Quarterly/ Annually	Within 60 days from the end of Financial year and within 45 days from the end of each quarter	Further period of one month i.e., 30.06.2020
7.	Regulation 40(9)	Certificate from a practicing Company Secretary certifying all certificates has	Half -yearly	Within one month from the end of each half of the financial year.	Further period of one month i.e., 31.05.2020

		been issued within 30 days of date of lodgement.			
8.	Regulation 47	Publication of Newspaper Advertisements	Event Based	--	Exemption from publication for all events scheduled till May 15, 2020.
9.	Regulation 55A of SEBI-DP	Reconciliation of Share Capital Audit	Quarterly	Within 30 days from the end of each quarter	Further period of one month i.e., 30.05.2020
10.	Regulation 34	Annual Report	Annually	Within twenty one working days of it being approved and adopted in the annual general meeting.	--
11.	Regulation 30	Outcome of Board Meeting	Event based	Within 30 Minutes of the closure of the meeting	--
12.	Regulation 42	Notice of Record Date	Event based	Advance notice of atleast 7 working days from the record date	--
13.	Regulation 44	Voting Results	Event based	Within 48 hours of conclusion of its General Meeting.	--

Quarterly/ Half Yearly/ Annual Compliances under SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011

14.	Regulation 30(1) and 30(2)	Disclosure of aggregate Shareholding and voting rights.	Annually	Within 7 working days from the end of financial year	Extension upto 01 st June, 2020
15.	Regulation 31(4)	Disclosure of encumbered shares by promoters	Annually	Within 7 working days from the end of financial year	Extension upto 01 st June, 2020

- The above-mentioned compliances are to be done by the Company Secretary/Compliance Officer/Designated Officer as authorized by the Board.

COMPLIANCE CALENDAR UNDER VARIOUS LABOUR LAWS

General- Central Applicability:

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013	Annual report with the number of cases shall be filed with the District Officer.	Employer	Yearly	31 st January, every year.	--
2.	Employee Provident Funds & Miscellaneous Act, 1952	Employer and employee shall contribute 12% to the employee provident fund.	Employer	Monthly	15 th of next month	The due date for payment of contributions and other charges for March, 2020 has been extended from 15.04.2020 to 15.05.2020.
		Return in Form 5	Employer	Monthly	15 th of next month	
3.	Employee State Insurance	Monthly payment and return	Employer	Monthly	15 th of next month	For the period October, 2019 to March 2020, employer can file returns and contributions up to 11.06.2020.

4.	Payment of Bonus Act, 1965.	An annual return shall be submitted to the inspector in Form D.	Employer	Yearly	Within 30 days from the date of payment of bonus.	--
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STATE SPECIFIC LABOUR COMPLIANCE:

State of Karnataka

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	Maternity Benefit Act, 1961 and Maternity Benefit (Karnataka) Rules, 1966.	Return in Form K, L, M shall be filed with the Competent Authority.	Employer	Yearly	On or before January 31 st every year.	--
2.	Payment of Wages Act, 1936 and Karnataka Payment of Wages Rules, 1963.	An annual return in Form IV shall be filed with the appropriate authority.	Employer	Yearly	End of calendar year.	--
3.	Contract Labour (Regulation & Abolition) Act, 1970 and Contract Labour (Regulation & Abolition) Karnataka Rules, 1974.	Return in Form XXIV shall be sent to the Licensing Officer.	Contractor	Half Yearly	Within 30 days from the date of close of the half year.	--
		An annual return shall be sent to the Registering Officer in Form XXV.	Principal Employer	Yearly	15 th February, every year.	--

4.	Labour Welfare Fund.	An employer shall maintain a register of wages and fines in Form B. Copy of an extract of Form B shall be forwarded to the Welfare Commissioner.	Employer	Yearly	31 st January, every year.	--
5.	The Karnataka Minimum Wages Rules, 1958.	Return in Form III shall be filed with Inspector.	Employer	Yearly	1 st February, every year.	--
6.	Karnataka Shops and Commercial Establishments Act, 1961 and Karnataka Shops and Commercial Establishment Rules, 1963.	Annual return shall be filed in Form U to the Inspector.	Employer	Yearly	31 st January, every year	--

State of Kerala:

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	Maternity Benefit Act, 1961 and Kerala Maternity Benefit Rules, 1964.	Annual return in Form L and M shall be filed with Competent Authority	Employer	Yearly	31 st January, every year.	--
2.	Contract Labour (Regulation & Abolition) Act, 1970 and the Kerala Contract Labour (Regulation and	Return in Form XXIV shall be filed with the Licensing Officer. Half year shall mean 6 months from 1 st January to 1 st July.	Contractor	Half yearly	Within 30 days from the close of half year.	--

	Abolition) Rules, 1974.	Return in Form XXV shall be filed with Registering Officer.	Principal Employer	Yearly	15 th February, each year.	--
3.	Kerala Labour Welfare Fund Act, 1975 and Kerala Labour Welfare Fund Rules, 1977.	The contributions made towards the welfare fund shall be filed in Form A to the Commissioner.	Employer	Yearly	15 th February, each year.	--
		Return to be sent to the Commissioner.	Employer	Yearly	31 st January, every year.	--
4.	Kerala Minimum Wages Rules, 1958.	Return in Form III shall be filed with the Assistant Labour Officer.	Employer	Yearly	1 st February, every year.	--

State of Maharashtra:

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	Maternity Benefit Act, 1961 and Maharashtra Maternity Benefit Rules, 1965	Return shall be filed in Form 11.	Employer	Yearly	15 th January, every year.	--
2.	Contract Labour (Regulation & Abolition) Act, 1970 and Contract Labour (Regulation & Abolition) Rules, 1971	Return shall be filed in Form XXIV with the licensing officer.	Contractor	Half-yearly	Not later than 30 days from the close of the year.	--
		Return shall be filed in Form XXV with the Registering Officer.	Principal Employer	Yearly	15 th February, every year.	--
3.	The Maharashtra Labour Welfare Fund Rules, 1953	A statement of employer contributions and employee's contributions shall be submitted to the	Employer		31 st July and 31 st January.	--

		Welfare Commissioner in Form A-1.				
4.	Maharashtra Shops & Establishment Act, 1948 and Maharashtra Shops & Establishment Rules, 2018	Return shall be filed.	Employer	Yearly	Within 2 months from the closing of the financial year.	The date for filing of Annual returns have been extended to 31 st July.

State of Uttar Pradesh:

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	Contract Labour (Regulation & Abolition) Act, 1970 and The U.P Contract Labour (Regulation & Abolition) Rules, 1975.	Return shall be filed in Form XXIV with the licensing officer.	Contractor	Half-yearly	Not later than 20 days from the close of the year.	--
		Return shall be filed in Form XXV with the Registering Officer.	Principal Employer	Yearly	15 th February, every year.	--
2.	The Uttar Pradesh Labour Welfare Fund Rules, 1972	A consolidated register of unclaimed wages and fines in Annexure II shall be filed with the Labour Welfare Commissioner.	Employer	Yearly	31 st January.	--
3.	The Uttar Pradesh Minimum Wages Rules, 1952.	Return in Form III shall be submitted.	Employer	Yearly	Not mentioned.	--

State of Tamil Nadu:

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	Maternity Benefit Act, 1961 and Tamil Nadu Maternity Benefit Rules, 1967.	Return in Form K shall be filed with the Deputy Director/Joint Director of Industrial Safety and Health.	Employer	Yearly	-Not Found	--
2.	Payment of Wages Act, 1936 and The Tamil Nadu Payment of Wages Rules, 1937.	Return shall be filed with the Inspector in Form IV.	Employer	Yearly	31 st January, every year.	--
3.	Contract Labour (Regulation & Abolition) Act, 1970 and The Tamil Nadu Contract Labour (Regulation & Abolition) Rules, 1975.	Return shall be filed in Form XXIV with the licensing officer.	Contractor	Half-yearly	Not later than 20 days from the close of the year.	--
		Return shall be filed in Form XXV with the Registering Officer.	Principal Employer	Yearly	15 th February, every year.	--
4.	Tamil Nadu Labour Welfare Fund Act, 1972 and Tamil Nadu Labour Welfare Fund Rules, 1973.	A copy of the extract of Form B i.e. the Register of Wages shall be sent to the Secretary.	Employer	Yearly	31 st January, every year.	--
		The employer's contribution and employee contribution shall be paid along with a statement in Form A shall be submitted to the Welfare Commissioner.	Employer		Before 31 st January every year.	
5.	The Minimum Wages (Tamil Nadu) Rules,	Return in Form III shall be filed with the Inspector.	Employer	Yearly	31 st December, every year.	--

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State of Rajasthan:

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	Maternity Benefit Act, 1961 and Rajasthan Maternity Benefit Rules, 1967.	Return in Form L, M, N, O shall be filed with the Competent Authority.	Employer	Yearly	21 st January, every year.	--
2.	Payment of Wages Act, 1936 and The Rajasthan Payment of Wages Rules, 1961.	Return shall be filed in Form IV with the Chief Inspector.	Employer	Yearly	15 th February, every year	--
3.	Contract Labour (Regulation & Abolition) Act, 1970 and The Rajasthan Contract Labour (Regulation & Abolition) Rules, 1971.	Return in Form XX shall be filed with the Licensing Officer.	Contractor	Half Yearly	Within 30 days from the close of quarter	--
		Return in Form XXI shall be filed with the Registering Officer.	Principal Employer	Yearly	15 th February, every year	--
4.	Rajasthan Minimum Wages Rules, 1959.	Return in Form III shall be submitted to the inspector.	Employer	Yearly	15 th February, every year	--

State of West Bengal:

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	Maternity Benefit Act, 1961 and West Bengal Maternity Benefit Rules, 1965.	Return in Form L, M, N shall be filed with the Competent Authority.	Employer	Yearly	21 st January, every year.	--
2.	Payment of Wages Act, 1936 and West Bengal Payment of Wages Rules, 1958.	Return shall be filed in Form IV with the Chief Inspector.	Employer	Yearly	31 st January, every year.	--
3.	Contract Labour (Regulation & Abolition) Act, 1970 and West Bengal Contract Labour (Regulation & Abolition) Rules, 1972.	Return in Form XXIV shall be filed with the Licensing Officer.	Contractor	Half Yearly	Not later than 30 days from the close of the half year.	--
		Return in Form XXV shall be filed with the Registering Officer.	Principal Employer	Yearly	15 th February, every year.	--
4.	West Bengal Labour Welfare Fund Act, 1974 and West Bengal Welfare Fund Rules, 1976.	A copy of the extract of Form G i.e. the register of wages shall be submitted to the Welfare Commissioner. Employer's contributions and employee contributions along with a statement in Form D shall be submitted to the Welfare Commissioner.	Employer Employer	Yearly Yearly	31 st January, every year. 15 th January and 15 th July every year,	--

5.	West Bengal Minimum Wages Rules, 1951.	Return in Form III shall be sent to the Labour Commissioner of West Bengal and the Inspector of the concerned area.	Employer	Yearly	1 st February every year.	--
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State of Madhya Pradesh:

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	Maternity Benefit Act, 1961 and Madhya Pradesh Maternity Benefit Rules, 1965.	Return in Form K, L, M shall be filed with the Competent Authority.	Employer	Yearly	21 st January, every year	--
2.	Payment of Wages Act, 1936 and The M.P. Payment of Wages Rules, 1962.	Return shall be filed in Form IV with the Chief Inspector.	Employer	Yearly	15 th February, every year.	--
3.	Contract Labour (Regulation & Abolition) Act, 1970 and Contract Labour (Regulation & Abolition) (Madhya Pradesh) Rules, 1973.	Return in Form XXIV shall be filed with the Licensing Officer.	Contractor	Half Yearly	Not later than 30 days from the close of the half year.	--
		Return in Form XXV shall be filed with the Registering Officer.	Principal Employer	Yearly	15 th February, every year.	--
4.	The Madhya Pradesh Shram Kalyan Nidhi Rules, 1984.	A statement of employer's contribution and employees' contribution.	Employer		30 th June and 31 st December.	--
5.	Minimum Wages (Madhya Pradesh) Rules, 1958.	Return in Form III shall be filed with the Inspector.	Employer	Yearly	31 st January, every year.	--

State of Odisha:

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	Maternity Benefit Act, 1961 and Orissa Maternity Benefit Rules, 1965.	Return shall be filed in Form L, M, N, O with the Competent Authority.	Employer	Yearly	21 st January, every year	--
2.	Payment of Wages Act, 1936 and The Orissa Payment of Wages Rules, 1936.	Return shall be sent to the Inspector in Form IV.	Employer	Yearly	31 st March every year	--
3.	Contract Labour (Regulation & Abolition) Act, 1970 and Orissa Contract Labour (Regulation & Abolition) Rules, 1975.	Return in Form XX shall be sent to the Licensing Officer.	Contractor	Half Yearly	Within 30 days from close of the half year.	--
		Return in Form XXI shall be sent to the Registering Officer.	Principal Employer	Yearly	15 th February every year	--
4.	The Orissa Minimum Wages Rules, 1954.	Return in Form III showing the deductions from wages shall be sent to the Inspector.	Employer	Yearly	1 st February.	--
5.	The Odisha Labour Welfare Fund Rules, 2015	Every employer shall pay to the employer's contribution and employee contribution along with Form F to the Welfare Commissioner.	Employer		15 th January and 15 th July every year.	--
6.	The Orissa Shops & Establishments Act, 1956 and The Orissa Shops & Establishment Rules, 1958.	Return in Form 14 shall be sent to the Inspector.	Employer	Yearly	31 st March every year	--

State of Haryana:

Sl. N o:	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	Maternity Benefit Act, 1961 and The Haryana Maternity Benefit Rules, 1967.	Return to be filed in Form L, M, N, O with the Competent Authority.	Employer	Yearly	21 st January every year	--
2.	Contract Labour (Regulation & Abolition) Act, 1970 and Orissa Contract Labour (Regulation & Abolition) Rules, 1975.	Return to be filed with the Licensing Officer in Form 20.	Contractor	Half Yearly	Within 30 days from the close of the half year.	--
		Return to be filed in Form 21 with the Registering Officer in Form 21.	Principal Employer	Yearly	15 th February, every year.	--
3.	The Punjab Labour Welfare Fund Rules, 1966	Copy of Form B shall be sent to the Commissioner.	Employer	Yearly	31 st January, every year.	Last date for Depositing Labour Welfare Fund (Contributions Only) for the year 2019 has been extended till 30.06.2020.
4.	The Minimum Wages (Central) Rules, 1950.	Return shall be filed in Form III showing the deductions from the wages to the Inspector.	Employer	Yearly	1 st February, every year.	--

State of Assam:

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	Maternity Benefit Act, 1961 and The Assam Maternity Benefit Rules, 1967.	Returns shall be filed in Form H with the Competent Authority and the Inspector of the locality.	Employer	Yearly	21 st January every year.	--
2.	Payment of Wages Act, 1936 and Assam Payment of Wages Rules, 1937.	Return in respect of persons employed in Factories the employer shall furnish to the Chief Inspectors of Factories and in respect of persons employed in industrial establishment to the Labour Commissioner or Senior Assistant Labour Commissioner or Assistant Labour Commissioner of the area.	Employer	Yearly	15 th February, every year	--
3.	Contract Labour (Regulation & Abolition) Act, 1970 and The Contract Labour (Regulation & Abolition) Assam Rules, 1971.	Return in Form XXIV shall be filed with the Licensing Officer.	Contractor	Half Yearly	Not later than 30 days from the close of the half year.	--
		Return in Form XXV shall be filed with the Registering Officer.	Principal Employer	Yearly	15 th February, every year.	--
4.	The Assam Minimum Wages Rules, 1952.	Return in Form III shall be sent to the Inspector.	Employer	Yearly	1 st February every year.	--

State of Goa:

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	Payment of Wages Act, 1936 and Goa, Daman and Diu Payment of Wages Rules, 1964	Return in Form IV shall be sent to the Labour Commissioner.	Paymaster	Yearly	15 th February, every year.	--
2.	Contract Labour (Regulation & Abolition) Act, 1970 and Goa, Daman and Diu Contract Labour (Regulation & Abolition) Rules, 1972.	Return shall be filed with the Licensing Officer in Form XX.	Contractor	Half Yearly	Within 30 days from the date of close of quarter.	--
		Return to be filed in Form XXI to the Registering Officer.	Principal Employer	Yearly	15 th February, every year.	--
3.	The Goa Labour Welfare Fund Act, 1986 and The Goa Labour Welfare Fund Rules, 1990	Extract of Form B register shall be forwarded to the Secretary.	Employer	Yearly	31 st January, every year	--
4.	Goa, Daman and Diu Minimum Wages Rules, 1974.	Return in Form III shall be filed with the Commissioner and a copy of the same to be sent to the Inspector having jurisdiction.	Employer	Yearly	1 st February, every year.	--
5.	The Goa, Daman and Diu Shops & Establishments Act, 1973 and The Goa, Daman and Diu Shops	Periodical returns shall be filed in Form XXIX with the Inspector for month ending 31 st March, 30 th June, 30 th September and 31 st	Employer	Quarterly	10 th of the following month.	--

	& Establishment Rules, 1975.	December.				
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State of Mizoram:

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	Maternity Benefit Act, 1961 and The Mizoram Maternity Benefit Rules, 2014.	Return in Form L, M, N, O shall be filed with the Competent Authority.	Employer	Yearly	21 st January, every year.	--
2.	Payment of Wages Act, 1936 and Mizoram Payment of Wages Rules, 1992.	Return in Form IV shall be filed with respect to any deductions or fines imposed on the employee with the Chief Inspector or any other officer appointed by the State Government.	Employer	Yearly	15 th February, every year	--
3.	Contract Labour (Regulation & Abolition) Act, 1970 and The Mizoram Contract Labour (Regulation & Abolition) Rules, 2004.	Return in Form XXIV shall be filed with the Licensing Officer.	Contractor	Half Yearly	Not later than 30 days from the close of the half year.	--
		Return in Form XXV shall be filed with the Registering Officer.	Principal Employer	Yearly	15 th February, every year.	--
4.	Mizoram Minimum Wages Rules, 1992.	Return in Form III shall be sent to the Inspector.	Employer	Yearly	1 st February, every year.	--

State of Tripura:

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	Maternity Benefit Act, 1961.	Return shall be filed in Form L, M, N, O with the Competent Authority.	Employer	Yearly	21 st January, every year.	--
2.	Contract Labour (Regulation & Abolition) Act, 1970 and The Tripura Contract Labour (Regulation & Abolition) Rules, 1978.	Return in Form XXIV shall be sent to the Licensing Officer.	Contractor	Half Yearly	Within 30 days from close of half year.	--
		Return in Form XXV shall be sent to the Registering Officer.	Principal Employer	Yearly	15 th February, every year.	--
3.	Tripura Minimum Wages Rules, 1952.	Return in Form III shall be sent to the Inspector.	Employer	Yearly	1 st February, every year.	--

State of Sikkim:

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	Payment of Wages Act, 1936 and The Sikkim Payment of Wages (Procedure) Rules, 1992.	Return in Form IV shall be filed the Labour Commissioner.	Employer	Yearly	10 th February, every year.	--

2.	Contract Labour (Regulation & Abolition) Act, 1970 & The Contract Labour (Regulation and Abolition) Central Rules, 1971.	Unified Annual Return in Form XIV shall be annexed to the Rationalisation of Forms and Reports under Certain Labour Laws Rules,2017, on the Shram Suvidha Portal of the Central Government in the Ministry of Labour and Employment.	Principal Employer	Yearly	1 st February, every year.	--
3.	Sikkim Minimum Wages Rules, 2004.	Return in Form III shall be filed with the Labour Commissioner and the respective Inspector of the state.	Employer	Yearly	1 st February, every year.	--

State of Manipur:

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	Maternity Benefit Act, 1961	Return shall be filed in Form L, M, N, O with the Competent Authority.	Employer	Yearly	21 st January, every year.	--
2.	Contract Labour (Regulation & Abolition) Act, 1970 & The Contract Labour (Regulation and Abolition) Central Rules, 1971.	Unified Annual Return in Form XIV shall be annexed to the Rationalisation of Forms and Reports under Certain Labour Laws Rules,2017, on the Shram Suvidha Portal of the Central Government in the Ministry	Principal Employer	Yearly	1 st February, every year.	--

		of Labour and Employment.				
3.	Minimum Wages.	Return shall be filed in Form III showing the deductions from the wages to the Inspector.	Employer	Yearly	1 st February, every year.	--

State of Meghalaya:

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	Maternity Benefit Act, 1961.	Return shall be filed in Form L, M, N, O with the Competent Authority.	Employer	Yearly	21 st January, every year.	--
2.	Payment of Wages Act, 1936 & The Meghalaya Payment of wages Rules, 1937.	Annual Return in Form IV shall be filed with the Chief Inspector of Factories.	Employer	Yearly	15 th February, every year.	--
3.	Contract Labour (Regulation & Abolition) Act, 1970 & The Contract Labour (Regulation and Abolition) Meghalaya Rules, 1971	Half-yearly return in Form XXIV shall be filed with the appropriate authority. Annual return in form XXV shall be filed with the appropriate authority.	Contractor Contractor	Half yearly Yearly	Not later than 30 days from the close of half year. 15 th February	--
4.	The Minimum Wages Act, 1948 and The Meghalaya Minimum Wages Rules, 1952	Annual Return in Form III	Employer	Yearly	End of each year.	--

State of Chhattisgarh

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	Maternity Benefit Act, 1961 and The Chhattisgarh Maternity Benefit Rules, 1965.	Annual return in Form K, L and M shall be filed with Competent Authority	Employer	Yearly	21 st January	--
2.	Payment of Wages Act, 1936 and The Chhattisgarh Payment of wages rules, 1962.	Annual return in Form IV shall be filed with appropriate authority.		Yearly	15 th February	--
3.	Contract Labour (Regulation & Abolition) Act, 1970 and The Contract Labour (Regulation & Abolition) Chhattisgarh Rules, 1973.	Half-yearly return in Form XXIV shall be filed with the appropriate authority. Annual return in form XXV shall be filed with the appropriate authority.	Contractor Contractor	Half yearly Yearly	Not later than 30 days from the close of half year. 15 th February	--
4.	The Chhattisgarh Shram Kalyan Nidhi Adhiniyam, 1982.	Payment of employer's contribution and the employee's contribution shall be made to the respective authority.	Employer		15 th July and 15 th January.	--
5.	Minimum Wages (Chhattisgarh) Rules, 1958	Returns in Form III shall be filed with the inspector.	Employer	Yearly	31 st January	--

State of Gujarat:

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID1-9
1.	Payment of Wages Act, 1936 and Gujarat Payment of Wages Rules, 1963.	Annual Report in Form IV shall be filed with the appropriate authority.	Paymaster	Annually	15 th February.	--
2.	Contract Labour (Regulation & Abolition) Act, 1970 and the Contract Labour (Regulation and Abolition) Gujarat Rules, 1972.	Half yearly return in Form XXIV shall be filed with the appropriate authority. Annual return in Form XXV and Annexure V under Combined Annual returns shall be filed with the appropriate authority.	Employer	Half yearly. Annually.	Within 30 days from the end of half year. 15 th February.	--
3.	Labour Welfare Fund Act, 1975 and The Labour Welfare Fund (Gujarat) Rules, 1962.	Registers in Form B and Form C shall be maintained and filed with Welfare Commissioner. Form A-1 shall be filed with the Welfare Commissioner.	Employer Employer	Quarterly Yearly	Within 15 days from the end of every quarter. Before 31 st day of July and 31 st day of January.	--
4.	The Minimum Wages Act, 1948 and Gujarat Minimum Wages rules, 1961.	Return in Form III shall be filed with the appropriate authority.	Employer	Yearly	On or before 1 st February.	--

State of Bihar:

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	Maternity Benefit Act, 1961 and Bihar Maternity Benefit Rules, 1964.	Annual return in Form K, L, M and O shall be filed with Competent Authority.	Employer	Yearly	21 st January	--
2.	Payment of Wages Act, 1936 and Bihar Payment of Wages Rules, 1937	Annual return in Form IV shall be filed with the Chief Inspector of Factories.	Employer	Yearly	15 th February	--
3.	Contract Labour (Regulation & Abolition) Act, 1970 and The Bihar Contract Labour (Regulation & Abolition) Rules, 1972	Half Yearly return in Form XXIV shall be filed with the Licensing officer. Annual Return in Form XXV shall be filed with the Registering officer.	Contractor Principal Employer	Half-yearly Annually	Not later than 30 days form the close of the half year. 15 th February.	--
4.	Bihar Minimum Wages Rules, 1951.	Return in Form III shall be filed with the Labour officer.	Employer	Annually	30 th June.	--
5.	Bihar Shops & Establishment Act, 1953 and Bihar Shops & Establishment Rules, 1955	Annual Return shall be filed with the Inspecting officer. Quarterly return in Form XIX shall be filed with the Inspecting officer.	Employer Employer	Annually Quarterly	31 st March. 31 st March, 30 th June, 30 th September, 31 st December.	--

State of Himachal Pradesh:

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	Maternity Benefit Act, 1961.	Return shall be filed in Form L, M, N, O with the Competent Authority.	Employer	Yearly	21 st January, every year.	--
2.	Payment of Wages Act, 1936 and The Himachal Pradesh Payment of Wages Rules, 1979.	Annual return in Form IV shall be filed with the Inspector.	Employer	Yearly	1 st February.	--
3.	Contract Labour (Regulation & Abolition) Act, 1970 and The Contract Labour (Regulation & Abolition) Central Rules, 1971.	Unified Annual return in Form XIV shall be filed on the Suvidha Portal of the Central Government in the Ministry of Labour and Employment.	Principal Employer and Contractor.	Yearly	1 st February.	--
4.	The Minimum wages Act, 1948 & The Himachal Pradesh Minimum Wages Rules, 1978	Annual Return in Form III shall be filed with the Inspector.	Employer	Annually	1 st February	--

State of Andhra Pradesh & Telangana:

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	Maternity Benefit Act	Return shall be filed in Form	Employer	Yearly	21 st January, every	--

	1961.	L, M, N, O with the Competent Authority.			year.	
2.	Payment of Wages Act, 1936 and The Andhra Pradesh Payment of Wages Rules, 1937.	Annual return in Form IV shall be filed with the Inspector.	Employer	Yearly	31 st January, every year.	--
3.	Contract Labour (Regulation & Abolition) Act, 1970 and The Andhra Pradesh Contract Labour (Regulation & Abolition) Rules, 1971.	Half Yearly return in Form XXIV shall be filed with the Licensing officer. Annual Return in Form XXV shall be filed with the Registering officer.	Contractor Principal Employer	Half-yearly Yearly	Not later than 20 days from the close of the year. 15 th February, every year.	--
4.	Andhra Pradesh Labour Welfare Fund Act, 1987 and Andhra Pradesh Welfare Fund Rules, 1988.	The returns & registers are to be maintained under these rules are to be duly maintained and sent to the appropriate authority.	-	-	-	--
5.	The Minimum Wages (Tamil Nadu) Rules, 1953	Return in Form III shall be filed with the Inspector.	Employer	Yearly	31 st January	--
6.	Andhra Pradesh Shops & Establishments Act, 1988 and Andhra Pradesh Shops & Establishment Rules, 1988.	Periodic returns in Form XXVII for months ending March, June, September, December shall be filed with the Inspector.	Employer	Quarterly	10 th day of the month following the month to which the return relates.	--

State of Arunachal Pradesh:

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	Maternity Benefit Act, 1961	Return shall be filed in Form L, M, N, O with the Competent Authority.	Employer	Yearly	21 st January, every year.	--
2.	Contract Labour (Regulation & Abolition) Act, 1970 and The Contract Labour (Regulation & Abolition) Rules, 1971.	Unified Annual Return in Form XIV shall be filed with the Licensing Officer.	Principal Employer	Yearly	1 st February, every year	--
3.	The Minimum Wages (Central) Rules, 1950.	Return in Form III shall be sent to the Labour Commissioner of West Bengal and the Inspector of the concerned area.	Employer	Yearly	1 st February, every year	--

State of Nagaland:

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	Maternity Benefit Act, 1961	Return shall be filed in Form L, M, N, O with the Competent Authority.	Employer	Yearly	21 st January, every year.	--
2.	Contract Labour (Regulation & Abolition) Act, 1970 and Nagaland Contract	Return in Form XXIV shall be filed with the Licensing Officer.	Contractor	Half Yearly	Not later than 30 days from the close of the half year.	--

	Labour (Regulation & Abolition) Rules, 1972.	Return in Form XXV shall be filed with the Registering Officer.	Principal Employer	Yearly	10 th February, every year.	--
3.	The Minimum Wages (Central) Rules, 1950.	Return in Form III shall be sent to the Labour Commissioner of West Bengal and the Inspector of the concerned area.	Employer	Yearly	1 st February every year.	--

State of Delhi:

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	Maternity Benefit Act, 1961.	Return shall be filed in Form L, M, N, O with the Competent Authority.	Employer	Yearly	21 st January, every year.	--
2.	Contract Labour (Regulation & Abolition) Act, 1970 and Delhi Contract Labour (Regulation & Abolition) Rules, 1972.	Return in Form XXIV shall be filed with the Licensing Officer.	Contractor	Half Yearly	Not later than 30 days from the close of the half year.	--
		Return in Form XXV shall be filed with the Registering Officer.	Principal Employer	Yearly	15 th February, every year.	--
3.	Delhi Labour Welfare Fund Act, 1953 and Delhi Labour Welfare Fund Rules, 1997	Copy of the extracts from the register in Form D shall be filed with the Welfare Commissioner.	Employer	Yearly	31 st January, every year.	--
4.	The Minimum Wages (Central) Rules, 1950.	Return in Form III shall be sent to the Labour Commissioner and the Inspector of the concerned	Employer	Yearly	1 st February every year.	--

		area.				
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State of Punjab:

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	Maternity Benefit Act, 1961 and Punjab Maternity Benefit Rules, 1967.	Return shall be filed in Form L, M, N, O with the Competent Authority.	Employer	Yearly	21 st January, every year	--
2.	Payment of Wages Act, 1936 and The Orissa Payment of Wages Rules, 1936.	Return shall be sent to the Inspector in Form IV.	Employer	Yearly	31 st March every year	--
3.	Contract Labour (Regulation & Abolition) Act, 1970 and Punjab Contract Labour (Regulation & Abolition) Rules, 1975.	Return in Form XXIV shall be sent to the Licensing Officer.	Contractor	Half Yearly	Within 30 days from close of the half year.	--
		Return in Form XXV shall be sent to the Registering Officer.	Principal Employer	Yearly	15 th February every year	--
4.	Punjab Labour Welfare Fund Act, 1965 and Punjab Labour Welfare Fund Rules, 1966	Consolidated register of unclaimed wages and fines in Form B shall be filed with welfare commissioner.	Employer	Yearly	31 st January	--
5.	The Punjab Minimum Wages Rules, 1950.	Return in Form III showing the deductions from wages shall be sent to the Inspector.	Employer	Yearly	1 st February.	--

State of Uttarakhand:

Sl. No :	Compliance under:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:	Relaxations due to COVID-19
1.	Maternity Benefit Act, 1961.	Return shall be filed in Form L, M, N, O with the Competent Authority.	Employer	Yearly	21 st January, every year	--
2.	Payment of Wages Act, 1936 and Uttarakhand Payment of Wages Rules, 1936.	Return shall be sent to the Inspector in Form IV.	Employer	Yearly	15 th February every year	--
3.	Contract Labour (Regulation & Abolition) Act, 1970 and The Contract Labour (Regulation & Abolition) Central Rules, 1971.	Unified Annual Return in Form XIV shall be filed online.	Principal Employer	Yearly	1 st February every year.	--
4.	The Uttarakhand Minimum Wages Rules, 1952.	Return in Form III showing the deductions from wages shall be sent to the Inspector.	Employer	Yearly	1 st February.	--

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