



COMPLIANCE CALENDAR

From

SAMISTI
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Advocates & Legal Advisors

SAMISTI LEGAL LLP

Advocates & Legal Advisors

Compliance Calendar

A. Introduction:

1. We present to you this compliance calendar (“**Calendar**”) detailing the compliances to be complied with by ‘**start-ups**’ / **other entities** of India. The concept of startups was introduced, after the launch of ‘Start-up India Initiative’ in January 2016, to boost entrepreneurship and encourage job creation. Start-ups are regulated by the Department for Promotion of Industry and Internal Trade (DPIIT), Ministry of Commerce and Industry. DPIIT was initially established in the year 1995 as the ‘Department of Industrial Policy & Promotion (DIPP)’ and thereafter renamed in 2019.
2. A start-up is an entity:
 - i) if it is incorporated as a **private limited company** or registered as a **partnership firm** or a **limited liability partnership** in India,
 - ii) up to a period of ten (10) years from the date of incorporation or registration,
 - iii) turnover of the entity for any of the financial years since incorporation or registration has not exceeded one hundred (100) crore rupees.
 - iv) the entity is working towards innovation, development or improvement of products or processes or services, or if it is a scalable business model with a high potential of employment generation or wealth creation.

For the sake of clarity, an entity formed by splitting up or reconstruction of an existing business shall not be considered as a ‘start-up’. Further, start-ups that are valued at USD 1 Billion and are privately owned and not listed on the share market are termed as ‘unicorns’.

The following are the critical guidelines that have been issued by DPIIT in order to determine whether an entity will be considered as a start-up or not:

- i) Resultant entity or entities formed due to merger, demerger, acquisition, amalgamation, absorption will not be recognised as start-ups. However, merger or amalgamation under Section 233 of the Companies Act, 2013 between any of the following class of companies shall be allowed subject to the fulfilment of norms of DPIIT Notification by the resultant company:
 - (a) Two or more start-up companies, or
 - (b) One or more start-up company with one or more small company.
- ii) Entities formed due to compromise or arrangement as provided under the Companies Act, 2013 shall not be recognized as a start-up,
- iii) Conversion of an entity from one form to another shall not be a bar for availing recognition subject to the fulfilment of condition provided in sub-section (3) of the Section 80-IAC of the Income Tax, 1961,
- iv) Holding and subsidiary companies shall not be permitted for recognition. Further, any start-up becoming a holding or subsidiary of any company after recognition shall be derecognised;
 - (a) Any entity formed by a joint venture shall not be recognised. Further, any start-up entering into any joint venture shall be derecognised,
 - (b) Entities incorporated outside India shall be ineligible for recognition, and

- (c) Shareholding by Indian promoters in the start-up shall be at least 51% as per Companies Act, 2013 and Securities Exchange Board of India (ICDR) Regulations, 2018.
- v) Recognition of an entity having common director or designated partner or partner with any other entity shall be allowed to the extent permissible under the provisions of the Companies Act, 2013. The related party transaction shall not be allowed except transactions on arm's length basis.
- vi) A sole proprietorship shall not be eligible to apply for recognition. If a sole proprietorship changes its type of entity into a type permissible for recognition, then the recognition shall be granted from the date of commencement of business of the sole proprietorship.

B. Coverage:

3. This Calendar is intended to cover compliances for the following categories of entities:
 - a. the companies registered under the Companies Act, 2013 (“**Companies Act**”);
 - b. limited liability partnerships registered under the Limited Liability Partnership Act, 2008 (“**LLP Act**”); and
 - c. partnership firms governed by the Indian Partnership Act, 1932 (“**Partnership Act**”)with respect to the following aspects of law: (a) compliances under the Companies Act, LLP Act and Partnership Act; (b) Compliances with respect to the direct and indirect taxation under the Indian Income Tax Act, 1961 and Central Goods and Service Tax Act, 2017; (c) municipal laws as applicable in the State of Gujarat; and (d) labour laws related compliances as applicable in Gujarat.
4. The object of this Calendar is to highlight the ongoing and/or time-based compliances and obligations of entities located in Gujarat in line with the aforementioned areas of law. The compliances and obligations covered under this Calendar are generally applicable to all entities, except as specifically mentioned under this Calendar.

C. Exceptions:

5. This Calendar does not cover the industry or sector specific compliances or compliances which are based on certain financial thresholds. Further, the compliances listed under applicable labour laws have been laid down irrespective of the number of employees of the entity. Further, the scope of this Calendar doesn't include any event-based compliances to be done by the companies, limited liability partnerships or partnership firms incorporated under the Companies Act, LLP Act and Partnership Act respectively. You are hereby advised to approach your legal advisor for any industry / sector specific/event based/threshold-based compliances.
6. In the event that the entity is a company, please refer to Section I (1), for a limited liability partnership (LLP), refer to Section I (2), and for a partnership firm, refer to Section III, in addition to the other relevant chapters.
7. All the information provided in this Calendar has been compiled based on the applicable laws as on August 24, 2024. This Calendar does not constitute any legal advice from Samisti Legal LLP.

8. All the information provided in this compliance Calendar has been compiled based on the applicable laws. Although reasonable care has been taken to ensure that the information in this compliance Calendar is true and accurate, however we do not guarantee the accuracy and completeness of any such information provided herein. This compliance Calendar does not constitute any legal advice from Samisti Legal LLP and we shall not be liable for any losses incurred by any person from any use of the contents of this compliance Calendar.
9. This Calendar is based and should be strictly construed in accordance with the laws of India and should be read with the Compliance Manual which is available at <https://samistilegal.in/compliance-calendars-manual/#>.
10. This Calendar is updated as of November 24, 2025.

Yours sincerely,
Samisti Legal LLP



I. COMPLIANCE CALENDAR UNDER COMPANIES ACT 2013 AND LIMITED LIABILITY PARTNERSHIP ACT, 2013

1.) COMPANIES:

S No.	Compliance	Applicability for Type of Company	Form	Provision	Due Date
1.	Disclosure of interest by a director in other entities	✓ One person company (“ OPC ”) ✓ Private company ✓ Public company	Form MBP-1	Every director of a company in each financial year will disclose his interest in other entities to the board of the company in which he/she is appointed as director, as a physical document.	In the first board meeting of the financial year or at first meeting after appointment in which he/she attends meeting as director and thereafter whenever there is a change in the last disclosure, then in the next meeting the disclosure of interest shall be given by the director as a physical document.
2.	Report by a director to the company for intimating the disqualification of the director	✓ OPC ✓ Private company ✓ Public company	Form DIR 8	Every director of a company, shall in each financial year, submit to the company, disclosure of his/her disqualification or non-disqualification, as a physical document.	This is to be obtained from the directors at the beginning of the financial year and should be placed before the board in the first meeting of the financial year as a physical document.
3.	Micro, Small and Medium Enterprises (“ MSME ”) Return	✓ OPC ✓ Private company ✓ Public company	Form MSME-1	Half yearly return to be submitted to registrar of companies (“ ROC ”) by a company stating the outstanding payments to MSME exceeding 45 days.	For October to March – on or before 30 th April. For April to September – on or before 31 st October.
4.	Return of Deposits	✓ OPC ✓ Private company ✓ Public company	Form DPT-3	Filing return of deposit or particulars of transaction not considered as deposit or both by every company with ROC.	On or before 30 th June

5.	Filing of Financial Statements	✓ OPC ✓ Private company ✓ Public company	Form AOC-4/ AOC-4 CFS/ AOC-4 XBRL	Every company shall file financial statements along with consolidated financial statements (if applicable) with ROC.	Within a period of 30 days from the date of annual general meeting (“AGM”) or due date of conducting AGM, if not held An OPC is required to file its balance sheet along with the statement of profit and loss account, directors report and auditors’ report in this form within 180 days from the closure of the financial year.
6.	Filing of Annual Return	✓ OPC ✓ Private company ✓ Public company	Form MGT-7/Form MGT 7A	Every company shall file copy of annual return with ROC.	Within a period of 60 days from the date of AGM or due date of conducting AGM, if not held An OPC will file its Annual Return within 60 days from the expiry of 180 days from the closure of the financial year.
7.	Appointment of Statutory Auditors	✓ OPC ✓ Private company ✓ Public company	Form ADT-1	Every company shall at its 1 st AGM appoint statutory auditors who shall hold office till the conclusion of 6 th AGM and thereafter till conclusion of every 6 th AGM and file Form ADT 1 with ROC.	Within 15 days from the date of appointment.
8.	Filing of resolution with MCA	✓ Public company	Form MGT-14	Filing of certain resolutions and agreements approved by the Board of Directors or Shareholders or Creditors of the Company.	Within 30 days from the date of approval of such resolutions or/and agreements after being passed by the Board of Directors or Shareholders or Creditors of the Company.
9.	Reconciliation of Share Capital Audit Report	✓ Public unlisted company	Form PAS-6	Every unlisted public company shall file a form with ROC laying down details and changes in the share capital of	Within a period of 60 days from the conclusion of each half year.

				companies on a half-yearly basis.	
10.	Director KYC	✓ OPC ✓ Private company ✓ Public company	DIR-3-KYC/ DIR-3 KYC WEB	Any director who is filing e-Form DIR-3 KYC for the first time after allotment of DIN or whose details are required to be updated/changed must file this form with ROC. Any director who has already filed the e-Form DIR-3 KYC/DIR-3 KYC (Web) in the previous year can file this form when there is no change in his/her KYC details.	Every individual who is allotted DIN on or before 31st March shall submit his KYC every year on or prior to the forthcoming 30 th September of the year.

OTHER MANDATORY COMPLIANCES BY COMPANIES:

Section 173 of the Companies Act, 2013 mandates that every company shall hold a minimum of Four (4) board meetings in a year with a gap of not more than 120 days between any two meetings. Further, a One Person Company, Small Company and Dormant Company are deemed to have complied with such provision if at least one meeting of the board of directors has been conducted in each half of a calendar year and the gap between the 2 meetings is not less than 90 days. Further the Companies are required to maintain Statutory registers as mandated by the Act, Notices, Minutes, proof of dispatch of Notices and circulation of Minutes.

2.) LIMITED LIABILITY PARTNERSHIPS:

S No.	Compliance	Form	Provision	Due Date
1.	Annual Return	Form LLP-11	Every limited liability partnership (“LLP”) would be required to file annual return in Form LLP 11 with ROC.	Within 60 days from the end of the financial year.
2.	Statement of Account & Solvency	Form LLP-8	Every LLP should submit the data of its profit or loss and balance sheet. The form should be filed annually with the ROC. It is also known as the statement of accounts and solvency.	Within 30 days from the end of 6 months of the financial year.

II. COMPLIANCES UNDER TAXATION LAWS

1.) GENERAL – CENTRAL APPLICABILITY:

S. No.	Compliance under:	Applicability:	Form	Description	Monthly / Quarterly / Yearly / Continuous / Event Based / Bimonthly	Due Date
1.	Central Goods and Services Tax Act, 2017 (“CGST Act”) read with Central Goods and Services Tax Rules, 2017 (“CGST Rules”)	All persons registered under the CGST Act.	GST INV-01	<u>Rule 48 (4) of CGST Rules:</u> Taxpayers with annual turnover (“AATO”) greater than or equal to 5 crores in any financial year from the financial year 2017-2018 have to prepare an e-invoice by uploading specified particulars of the invoice in Form GST INV-01 for obtaining an ‘Invoice Reference Number’.	Continuous (as the invoice is generated)	Within 30 days from the generation of the invoice.
2.		Registered persons who deduct tax.	GSTR-7	<u>Section 51 of the CGST Act read with Rule 66 of the CGST Rules:</u> Payment of tax deducted at source (“TDS”) to the Government.	Monthly	Payment of tax deducted at source to the government within 10 days after the end of the month in which such deduction is made. Further, furnish the return aforementioned in Form GSTR-7.
3.		Every e-commerce operator	GSTR-8	<u>Section 52 of CGST Act:</u> Payment of tax collected at source (“TCS”) and return of TCS.	Monthly	Payment of tax collected at source within 10 days after the end of the month in which such collection is made.

						Further, furnish the return aforementioned in Form GSTR-8.
4.		Taxpayers under Quarterly Return Filing and Monthly Payment of Taxes ("QRMP") scheme.	IFF	<u>Rule 59(2) of the CGST Rules:</u> A registered person required to furnish return for every quarter under proviso to sub-section (1) of section 39 of the CGST Act, may furnish the details of such outward supplies of goods or services or both to a registered person, as he may consider necessary, for the first and second months of a quarter, up to a cumulative value of fifty lakh rupees in each of the months, using invoice furnishing facility ("IFF").	Bimonthly	To be filed electronically from the 1 st day of the month succeeding such month till the 13 th day of the said month.
5.		All registered tax payers	GSTR-1	<u>Section 37 of CGST Act read with Rule 59 of CGST Rules:</u> Every registered person, to furnish summary of outward supplies.	Monthly	Furnish details on or before the 10 th day of the month succeeding the said tax period.
6.					Quarterly	Furnish details on or before the 13 th day of the month succeeding the said tax period by a registered person (having aggregate turnover up to Rs. 5 crores) under the QRMP scheme.
7.		All persons registered as non-resident taxpayers ("NRTP").	GSTR-5	<u>Rule 63 of CGST Rules:</u> Return by a non-resident taxable person.	Monthly	Within 20 days after the end of a tax period or within 7 days after the last day of the validity period of registration, whichever is earlier.
8.		Online information and database access or retrieval	GSTR-5A	<u>Rule 64 of CGST Rules:</u> Return by persons outside India providing online information and	Monthly	File a return on or before the 20 th day of the month succeeding the calendar month or part thereof.

		(“ OIDAR ”) services provider.		data base access or retrieval service.		
9.		OIDAR services provider.	GSTR-5A	<u>Rule 64 of CGST Rules:</u> Registered person providing online money gaming from a place outside India to a person in India.	Monthly	File a return on or before the 20 th day of the month succeeding the calendar month or part thereof.
10.		All the input service distributors (“ ISD ”).	GSTR-6	<u>Section 20 of the CGST Act read with Rule 65 of CGST Rules:</u> Furnish the return containing the details of tax invoices on which credit has been received and those issued under relevant laws by an ISD.	Monthly	Furnish details on or before the 13 th day of the succeeding month.
11.		All registered tax payers.	GSTR-3B	<u>Rule 61 of CGST Rules:</u> Summary return cum payment of tax by every person other than a person referred to in Section 14 of the Integrated Goods and Services Tax Act, 2017 (“ IGST Act ”) or an ISD or a non-resident taxable person or a person paying tax under Section 10 or Section 51 or Section 52 of CGST Act, as the case may be.	Monthly	Furnish details on or before the 20 th day of the succeeding month.
12.				<u>Rule 61(1)(ii) of CGST Rules:</u> Every registered person as specified under the proviso to Section 39(1) and having their principal place of business in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union Territories of	Quarterly	Furnish details on or before the 22 nd day of the month succeeding the quarter.

				Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands, or Lakshadweep, shall file their return in the aforementioned form.		
13.				<u>Rule 61(1)(ii) of CGST Rules:</u> Every registered person as specified under the proviso to Section 39(1) and having their principal place of business in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi, shall file their return in the aforementioned form.	Quarterly	Furnish details on or before the 24 th day of the month succeeding the quarter.
14.		A composition dealer.	GSTR-4	<u>Rule 62(1)(ii) of CGST Rules:</u> Every registered person paying tax under Section 10 of the CGST Act (composition scheme) shall furnish a return every financial year.	Annually	Furnish by the 30 th day of April following the end of such financial year.
15.		The registered person mentioning the tax paid under CGST, SGST, UTGST, IGST and cess.	GST – PMT-06	<u>Rule 61(3) of CGST Rules:</u> Deposit of Goods and Service Tax under QRMP scheme for each of the first 2 months of the quarter.	Bimonthly	Deposit applicable tax by the 25 th day of the month succeeding such month.

16.	All the tax payers who have opted to pay tax under the composition scheme.	GST CMP - 08	<u>Rule 62(1)(i) of CGST Rules:</u> Every registered person paying tax under Section 10 of CGST Act (composition scheme) shall furnish a statement every quarter containing the details of payment of the self-assessed tax.	Quarterly	Furnish the statement by the 18 th of the month succeeding such quarter.
17.	All registered tax payers under the GST Act.	GSTR-9	<u>Section 44 of the CGST Act read with Rule 80(1) of CGST Rules:</u> Every registered person, other than those referred to in the second proviso to Section 44 of the CGST Act, an ISD, a person paying tax under Section 51 or Section 52 of the CGST Act, a casual taxable person and a non-resident taxable person, shall furnish an annual return along with audited financial statements.	Annually	To furnish on or before the 31 st day of December following the end of such financial year.
18.	Every e-commerce operator.	GSTR-9B	<u>Section 52 of the CGST Act read with Rule 80(2) of CGST Rules:</u> Every electronic commerce operator required to collect tax at source under Section 52 of the CGST Act, shall furnish an annual statement.	Annually	
19.	Every registered tax payer whose turnover exceeds Rs. 5 crores during a financial year.	GSTR-9C	<u>Rule 80(3) of CGST Rules:</u> Every registered person, other than those referred to in the second proviso to Section 44, an ISD, a person paying tax under Section 51 or Section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees shall	Annually	

				furnish a self-certified reconciliation statement.		
		All businesses are required to generate e-invoices under the GST law.	-	E-invoices must be uploaded to the Invoice Registration Portal (IRP).	-	Within 30 days from the date of invoice generation.
20.	Income Tax Act, 1961 (“IT Act”) read with Income Tax Rules, 1962 (“IT Rules”)	Every employer	Challan No. ITNS – 281	Payment of TDS/TCS for the previous month.	Monthly	Furnish challan by the 7 th day of the month succeeding the previous month.
21.		Every Employer	-	<u>Section 200 of IT Act r/w Rule 30 of IT Rules:</u> The person responsible for deducting tax from the payment made to an employee is also required to deposit the tax so deducted in the Government account.	Monthly	To deposit within 7 days from the end of the month in which deduction is made or income-tax is due under Section 192-IA of IT Act, or on or before the 30 th day of April where the income or amount is credited or paid to the employee in the month of March.
22.		Every employer	Form No. 16	<u>Section 203 r/w Section 192 of IT Act and Rule 31(1)(a) of IT Rules:</u> Every person deducting tax in accordance with Section 192(1) or Section 192(1A) of the IT Act, as the case may be, within the aforementioned period, is required to furnish to the person to whose account such credit is given, a certificate to the effect that tax has been deducted, and specifying the amount so deducted, the rate at which the tax has been deducted and such other particulars as may be prescribed.	Annually	By the 15 th day of June of the financial year immediately following the financial year in which the income was paid and tax deducted.

23.	Every employer	Form No. 24Q	<u>Section 200 of IT Act r/w Rule 31A(1)(a) of IT Rules:</u> Every person responsible for deduction of tax in respect of salary paid to an employee shall deliver a statement of deduction of tax made under Section 192 of the IT Act.	Quarterly	By the 31 st of the month immediately preceding the end of the quarter.
24.	Financial institutions, entities or people.	Form No. 16A	<u>Section 203 r/w Section 192 of IT Act and Rule 31(1)(b) of IT Rules:</u> Every person deducting tax in accordance with Section 192(1) or Section 192(1A) of the IT Act, as the case may be, within the aforementioned period, furnish to the person to whose account such credit is given, a certificate to the effect that tax has been deducted, and specifying the amount so deducted, the rate at which the tax has been deducted and such other particulars as may be prescribed.	Quarterly	Within 15 days from the due date for furnishing the statement in Form No. 24Q.
25.	The persons who deduct tax	Form No. 26Q	<u>Section 200 of IT Act r/w Section 194 – IA of IT Act and Rule 31A(1)(b)(ii) of IT Rules:</u> Any person deducting any sum in accordance with Section 194 – IA of the IT Act, shall, after paying the tax deducted to the credit of the Central Government, prepare a statement for such period in accordance with Rule 31A(1)(b)(ii) of IT Rules, and deliver the same to the authority.	Quarterly	By the 31 st of the month immediately preceding the end of the quarter.

26.			-	<u>Section 206C of IT Act r/w Rule 37CA of IT Rules:</u> All sums collected in accordance with the provisions of Section 206C of IT Act by collectors other than an office of the Government shall be paid to the credit of the Central Government.	Monthly	Within 1 week from the last day of the month in which the collection is made.
27.	Corporate and government collectors and the persons who deduct tax.	Form No. 27EQ		<u>Section 206C of IT Act r/w Rule 31AA of IT Rules:</u> Every collector shall submit a quarterly statement of tax collected in accordance with the proviso to Section 206C (3) of IT Act.	Quarterly	Within 15 days from the end of the quarter.
28.	The TCS collector has to provide a TCS certificate in Form 27D to the purchaser of the goods.	Form No. 27D		<u>Section 206C (3) and Section 206C (5) of IT Act r/w Rule 31AA (2) and Rule 37D:</u> Every collector shall submit a certificate to the collectee for the tax collected at source in accordance with Section 206C (3) of IT Act.	Quarterly	Within 15 days from the due date for furnishing the statement of tax collected at source (such statement is to be submitted within 15 days from the end of a quarter).
29.	The persons who deduct tax.	Form No. 27A		The return or statement filed on computer media shall be accompanied by Form No. 27A furnishing the information specified therein.	Quarterly	Within timelines as may be applicable for Form No. 24Q, 26Q or 27EQ as the case may be.
30.	Every person, company or firm whose total income is exceeding the maximum amount which is not	ITR - 4 SUGAM		<u>Section 139 of the IT Act r/w Rule 12(1) (ca) of IT Rules:</u> Every person being an individual, Hindu undivided family, and a firm (other than LLP) and having total income up to Rs. 50 lakh and having income	Annually	By July 31 st of the year succeeding the financial year.

		chargeable to income tax.		from business and profession, which is computed under Sections 44AD, 44ADA or 44AE of the IT Act, shall furnish the return of income in the aforementioned form.		
		<i>Note: Subject to the fulfilment of the eligibility criteria and conditions as specified under Section 80-IAC of the IT Act, a start-up can avail a 100% tax exemption on the profits and gains earned from the eligible business for three (3) consecutive financial years out of its first seven (7) years from the date of its incorporation.</i>				
31.		Association of persons (AOPs), LLPs, firms, body of individuals (BOIs), estate of deceased, artificial juridical person (AJP), business trust, estate of insolvent, and investment fund.	ITR- 5	Section 139 of IT Act r/w Rule 12(1)(e) of IT Rules: Every person not being an individual or a Hindu undivided family or a company or a person to which Rule 12(1)(g) of the IT Rules applies, shall furnish the return of income in the aforementioned form.	Annually	By July 31 st of the year preceding the financial year.
		<i>Note: Subject to the fulfilment of the eligibility criteria and conditions as specified under Section 80-IAC of the IT Act, a start-up can avail a 100% tax exemption on the profits and gains earned from the eligible business for three (3) consecutive financial years out of its first seven (7) years from the date of its incorporation.</i>				
32.		All registered companies registered under the Companies Act, 2013 or the earlier Companies Act, 1956.	ITR - 6	Section 139 of IT Act r/w Rule 12(1)(f) of IT Rules: Every person in the case of a company not being a company to which Rule 12(1)(g) of the IT Rules applies, shall furnish the return of income in the aforementioned form.	Annually	By July 31 st of the year preceding the financial year.

33.	Every person carrying on business with turnover exceeding Rs. 1 crore.	Form No. 3CA	<u>Section 44AB of IT Act r/w Rule 6G(1)(a) of IT Rules:</u> Certain persons who carry on their business or profession and who are required by or under any other law to get their accounts audited shall furnish the report of such audit of accounts in the aforementioned form.	Annually	To be furnished 1 month before the due date for furnishing the return of income under Section 139(1) of the IT Act.
34.	Every taxpayer.	Form No. 3CB	<u>Section 44AB of IT Act r/w Rule 6G(1)(b) of IT Rules:</u> Certain persons who carry on their business or profession and who are not required by or under any other law to get their accounts audited shall furnish the report of such audit of accounts in the aforementioned form.	Annually	To be furnished 1 month before the due date for furnishing the return of income under Section 139(1) of the IT Act.
35.	Every taxpayer.	Form No. 3CD	<u>Section 44AB of IT Act r/w Rule 6G (2) of IT Rules:</u> Every person shall furnish the particulars as required to be furnished under Section 44AB of the IT Act in the aforementioned form and such statement of particulars annexed to Form No. 3CA or Form No. 3CB, as the case may be.	Annually	To be furnished 1 month before the due date for furnishing the return of income under Section 139(1) of the IT Act.
36.	All Indian residents and entities incorporated in India.	Form No. 49A	<u>Section 139A of IT Act r/w Rule 114 of IT Rules:</u> An application for allotment of PAN is to be made in a format as aforementioned by Indian citizens / Indian companies/entities incorporated in India / unincorporated entities formed in India.	One-time	-

37.	Non-citizens of India.	Form No. 49AA	<u>Section 139A of IT Act r/w Rule 114 of IT Rules:</u> An application for allotment of PAN is to be made in a format as aforementioned by a person not being an Indian citizen / Indian companies/entities incorporated in India / unincorporated entities formed in India.	One	-
38.	Every person deducting tax or collecting tax who has not been allotted a tax deduction number.	Form No. 49B	<u>Section 203A of IT Act r/w Rule 114A of IT Rules:</u> Every person deducting tax or collecting tax in accordance with the provisions of the IT Act shall apply to the assessing officer for the allotment of a “tax deduction and collection account number” in the aforementioned form.	One-time	

2.) GUJARAT GOODS AND SERVICES TAX ACT, 2017 THE GUJARAT PANCHAYATS, MUNICIPALITIES, MUNICIPAL CORPORATIONS AND STATE TAX ON PROFESSIONS, TRADERS, CALLINGS AND EMPLOYMENTS ACT, 1976 (“GUJARAT PT ACT”) READ WITH GUJARAT STATE TAX ON PROFESSIONS TRADERS, CALLINGS AND EMPLOYMENT RULES (“GUJARAT PT RULES”)

S. No.	Compliance under:	Applicability:	Form	Description	Monthly / Quarterly / Yearly / Continuous / Event Based / Bimonthly	Due Date

1.	Gujarat Goods and Services Tax Act, 2017 (“ GGST Act ”) read with Gujarat Goods and Services Tax Rules, 2017 (“ GGST Rules ”)	Every registered person.	GST INV-01	<u>Rule 48 (4) of GGST Rules r/w Rule 138A of GGST Rules:</u> Taxpayers with AATO greater than or equal to 5 crores in any financial year from financial year 2017- 2018 have to prepare e-invoice by uploading specified particulars of the invoice in Form GST INV-01 for obtaining an ‘Invoice Reference Number’.	Continuous (as and when the invoice is generated)	To report invoices on the e-invoice portal within 30 days from the generation of the invoice.
		Registered persons who deduct tax.	GSTR-7	<u>Section 51 of the GGST Act read with Rule 66 of the GGST Rules:</u> Payment of TDS to the Government.	Monthly	Payment of tax deducted at source to the government within 10 days after the end of the month in which such deduction is made. Further, furnish the return aforementioned in Form GSTR-7.
		Every registered e-commerce operator.	GSTR-8	<u>Section 52 of GGST Act:</u> Payment of TCS and return of TCS.	Monthly	Payment of tax collected at source within 10 days after the end of the month in which such collection is made. Further, furnish the return aforementioned in Form GSTR-8.

	A registered taxpayer under the QRMP scheme.	IFF	<u>Rule 59 (2) of the GGST Rules:</u> A registered person required to furnish a return for every quarter under proviso to sub-section (1) of Section 39 of the CGST Act may furnish the details of such outward supplies of goods or services or both to a registered person, as he may consider necessary, for the first and second months of a quarter, up to a cumulative value of fifty lakh rupees in each of the months, using IFF.	Bimonthly	To be filed electronically from the 1 st day of the month succeeding such month till the 13 th day of the said month.
	Every registered taxable person other than an ISD/	GSTR-1	<u>Section 37 of GGST Act read with Rule 59(1) of GGST Rules:</u> Every registered person to furnish a summary of outward supplies.	Monthly	Furnish details on or before the 10 th day of the month succeeding the said tax period.
				Quarterly	Furnish details on or before the 13 th day of the month succeeding the said
	composition taxpayer/ Person.				tax period by a registered person (having aggregate turnover up to Rs. 5 crores) under the QRMP scheme.
	All persons registered as NRTP.	GSTR-5	<u>Rule 63 of GGST Rules:</u> Return by non-resident taxable person.	Monthly	Within 20 days after the end of a tax period or within 7 days after the last day of the validity period of registration, whichever is earlier.
	OIDAR services provider.	GSTR-5A	<u>Rule 64 of GGST Rules:</u> Return by persons outside India providing online information and database access or retrieval service.	Monthly	File a return on or before the 20 th day of the month succeeding the calendar month or part thereof.

	All the ISDs.	GSTR-6	<u>Section 20 of the GGST Act read with Rule 65 of GGST Rules:</u> Furnish the return containing the details of tax invoices on which credit has been received and those issued under relevant laws by an ISD.	Monthly	Furnish details on or before the 13 th day of the succeeding month.
	All registered taxpayers.	GSTR-3B	<u>Rule 61 of GGST Rules:</u> Summary return cum payment of tax by every person other than a person referred to in Section 14 of the IGST Act or an ISD or a non-resident taxable person or a person paying tax under Section 10 or Section 51 or Section 52 of GGST Act, as the case may be.	Monthly	Furnish details on or before the 20 th day of the succeeding month.
			<u>Rule 61(1)(ii) of GGST Rules:</u> Every registered person, as specified under the proviso to Section 39(1) and having their principal place of business in Gujarat, shall file their return in the aforementioned form.	Quarterly	Furnish details on or before the 22 nd day of the month succeeding the quarter.
	Every taxpayer who has opted for the composition scheme under the GST regime.	GSTR-4	<u>Rule 62(1)(ii) of GGST Rules:</u> Every registered person paying tax under Section 10 of the GGST Act (composition scheme) shall furnish a return every financial year.	Annually	Furnish by the 13 th day of April following the end of such financial year.

	The registered person mentioning the tax paid under CGST, SGST, UTGST, IGST and cess.	GST – PMT-06	<u>Rule 61(3) of GGST Rules:</u> Deposit of GST under QRMP scheme for each of the first 2 months of the quarter.	Bimonthly	Deposit applicable tax by the 25 th day of the month succeeding such month.
	Taxpayers who either have registered as composition taxable persons or taxpayers who have opted for composition.	GST – CMP - 08	<u>Rule 62(1)(i) of GGST Rules:</u> Every registered person paying tax under Section 10 of the GGST Act (Composition Scheme) shall furnish a statement every quarter containing the details of payment of the self-assessed tax.	Quarterly	Furnish the statement by the 18 th of the month succeeding such quarter.
	Every registered person whose aggregate turnover is above a certain threshold during the financial year.	GSTR-9	<u>Section 44 of the GGST Act read with Rule 80(1) of GGST Rules:</u> Every registered person, other than those referred to in the second proviso to Section 44 of the GGST Act, an ISD, a person paying tax under Section 51 or Section 52 of the GGST Act, a casual taxable person and a non-resident taxable person, shall furnish an annual return along with audited financial statements.	Annually	To furnish on or before the 31 st day of December following the end of such financial year.
	Every e-commerce operator.	GSTR-9B	<u>Section 52 of the GGST Act read with Rule 80(2) of GGST Rules:</u> Every electronic commerce operator required to collect tax at source under Section 52 of GGST Act shall furnish an annual statement.	Annually	

		Every registered taxpayer whose aggregate annual turnover during a financial year exceeds Rs. 5 crores.	GSTR-9C	<u>Rule 80(3) of GGST Rules:</u> Every registered person, other than those referred to in the second proviso to section 44, an ISD, a person paying tax under Section 51 or Section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees shall furnish a self-certified reconciliation statement.	Annually	
2.	Gujarat Panchayats, Municipalities, Municipal Corporations and State Tax on Professions, Traders, Callings and Employments Act, 1976 ("Gujarat Act") read with Gujarat State Tax on Professions Traders,	Employer or an applicant having place of work within jurisdiction of authorities	Form 1	<u>Section 5 of Gujarat Act r/w Rule 3 of PT Rules:</u> Application for obtaining registration under the Gujarat PT Act by various eligible persons.	-	Within 60 days from: (i) the commencement of his profession, trade, calling or employment; (ii) a person becoming liable to pay tax at any time after the commencement of the Gujarat PT Act; and (iii) the date of commencement of his becoming liable to pay tax commencement of the Gujarat PT Act, as the case may be.
	Callings and Employments Rules,1976 ("PT Rules")	Every registered employer under the Gujarat PT Act	Form 5	<u>Section 6(1) of Gujarat Act r/w Rule 11(1) of PT Rules:</u> Every employer registered under Section 5(1) of the Gujarat PT Act shall furnish a return in a format as aforementioned, other than an employer covered by Rule 11- A of Gujarat PT Rules.	Monthly	Furnish return under 15 days of the expiry of a previous month.

		Every registered employer.	Form 5-A	<u>Section 6(1) of Gujarat Act r/w Rule 11(2)(a):</u> Annual return to be furnished by the employer showing the salaries or wages paid by the employer in respect of the year.	Annually	Furnished before the last day of the month following the year to which the return relates.
		Every registered employer.	Form 5B	<u>Section 6(1) of Gujarat Act r/w Rule 11(2) of PT Rules:</u> Permission shall be requested in the aforementioned form subjected to conditions laid down under Gujarat PT Rules 11(2) for enabling the employer to furnish annual return under Form 5A.	-	No specific timeline is prescribed under the Gujarat PT Act or the Gujarat PT Rules.
		Every registered employer.	Form 5-C	<u>Section 6(1) of Gujarat Act r/w Rule 11(4) of PT Rules:</u> An employer having more than one place of work and registered under Section 5(1) of Gujarat PT Act with more than one prescribed authority to furnish a consolidated return relating to all or any of the place of work of the employer with any one of the prescribed authorities.	Annually	No specific timeline is prescribed under the Gujarat PT Act or the Gujarat PT Rules.
		Every registered employer.	Form 5-AA	<u>Section 6(1) of Gujarat Act r/w Rule 11A (1) of PT Rules:</u> Every employer registered under the Gujarat Act in whose case the number of employees in the immediately preceding year does not exceed twenty shall furnish the annual return in the aforementioned form.	Annually	To furnish within 15 days of the expiry of the preceding year.

	Every registered employer.	Form 5-CC	Section 6(1) of Gujarat Act r/w Rule 11A (3) of PT Rules: An employer having more than one place of work and in whose case the number of employees in the immediately preceding year does not exceed twenty and is also registered under Section 5(1) of Gujarat Act with more than one prescribed authority shall furnish a consolidated return relating to all or any of the place of work of the employer with any one of the prescribed authorities.	Annually	No specific timeline is prescribed under the Gujarat Act or the PT Rules.
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SAMTIP

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III. COMPLIANCES UNDER INDIAN PARTNERSHIP ACT, 1932 R/W STATE SPECIFIC PARTNERSHIP RULES

S. NO.	Compliance under:	Applicability:	Form	Description	Monthly/ Quarterly/ Yearly/ Continuous/ Event Based/ Bimonthly	Due Date
1.	Indian Partnership Act, 1932 (“ Partnership Act ”) read with respective State rules.	The Partnership Act is applicable to any partnership firm with 2 or more individuals or entities.	NA	<u>Section 58 of Partnership Act:</u> A firm shall register by sending a statement in the form as mentioned under respective state rules along with a true copy of the partnership deed.	NA	Within a period of 1 year from the date of constitution of the firm.
2.	Partnership Act for the State of Gujarat		Registration through the online portal – (Link given Below) https://ifp.gujarat.gov.in/DIGIGOV/index.jsp	NA	NA	NA

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IV. COMPLIANCES UNDER MUNICIPAL LAWS

S. NO.	Compliance under:	Applicability:	Form	Description	Monthly/ Quarterly/ Yearly/ Continuous/ Event Based/ Bimonthly	Due Date
1.	Gujarat Provisional Municipal Corporation Act, 1949 (“ Municipal Act ”)	Any person who stores certain items or carries out trade or operations mentioned within the State of Gujarat.	Trade license	<u>Section 376 of Municipal Act:</u> Certain things not to be kept, and certain trades and operations (as mentioned under Chapter XVIII of the Municipal Act) not to be carried on without a license.	One-time	License or written permission shall specify the period for which the same is granted. The date by which the application for renewal of license shall be given under the signature of the commissioner or municipal officer.

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V. COMPLIANCES UNDER LABOUR LAWS

1.) GENERAL- CENTRAL APPLICABILITY:

Sl. No :	Compliance under:	Applicability:	Description:	Compliance by:	Monthly/Quarterly/ Yearly:	Due Date:
1.	The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (“POSH Act”)	Every workplace.	Constitute Internal Complaints Committee and 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 (“EPF Act”)	a.) Every establishment with 20 or more persons employed.	Employer and employee shall contribute 12% to the employee provident fund.	Employer	Monthly	15 th of next month.
		b.) Deduction of employee provident fund contribution is applicable to establishments in which employees draw wages up to Rs. 15,000/- per month.	Return in Form 5 along with Declaration in Form 2: a) qualifies for becoming a member of the fund for the first time during	Employer	NA	15 th of next month.

			the preceding month; and/or b) leaves service in the preceding month. If this is not applicable, then the employer is required to send a 'NIL' return.			
			Maintenance of inspection notebook to record commissioner's observations on his visit.	Employer	NA	NA
			Maintenance of accounts in relation to amounts contributed to the fund by employer and employee.	Employer	NA	NA

			Submission of Form 5A to the commissioner in case of any change in the details of the branches, departments, directors, managers or any person having ultimate control over the affairs of the employer.	Employer	NA	15 days from a change in the particulars of Form 5A.	
			Submission of annual statement of contribution in Form 6A to commissioner.	Employer	Yearly	Within 1 month of the closing period.	
			<i>Note: Start-ups are required to self-certify its compliance under the EPF Act and EPF Rules on the Shram Suvidha Portal. Further, for the first year from the date of commencement of the start-up, there will be no inspection by the concerned authority under the EPF Act. From the second year onwards till the completion of the 5th year from the date of commencement of the start-up, there may be an inspection upon receipt of a written credible and verifiable complaint of violation and an approval for such inspection has been obtained from at least one level senior to the inspecting officer.</i>				
3.	Employee Insurance Act, 1948 (“ESI Act”)	State	a.) Establishments with 10 or more employees employed.	Monthly payment and return.	Employer	Monthly	15 th of next month.
			b.) Deduction of employee state insurance contribution is applicable to	Preparation of Declaration Form and Temporary Identification Certificate in Form 1 for each	Employer	NA	On appointment day.

establishments in which employees draw up to Rs. 21,000/- per month.	Submission of Declaration Forms (Including Temporary Identification Certificate) along with a copy of the return in Form 3 to the appropriate office.	Employer	NA	Within 10 days from the date on which the particulars for Declaration Forms were furnished.
	Contribution towards employees and submission of Form 5-A for a six-monthly statement of contributions payable and paid in advance, if applicable.	Employer	NA	Within 21 days of the last day of the calendar month in which contributions fall due.
	Submission of return of contribution in Form 5 along with copies of challans for amounts deposited with a bank.	Employer	NA	a) within 42 days of the termination of the contribution period to which it relates; b) within 21 days of the date of permanent closure of establishment; and/or c) within 7 days of the date of receipt of requisition on that behalf from the appropriate office.

		Maintenance of register of employees in Form 6.	Employer	NA	NA
		Submission of information of abstention of an employee for which sickness benefit, disablement benefit or maternity benefit has been claimed in Form 10.	Employer	NA	Within such time as the said office may require.
		Maintenance of accident book in Form 11.	Employer	NA	NA
		Submission of report of accident in Form 12.	Employer	NA	a) immediately if the injury is likely to cause death or permanent disablement or loss; b) within 48 hours, in any other case.
		Every employer is required to make a contribution of 3.25% to the employee state insurance corporation. Every employee is required to	Employer	Monthly	Within 15 days of the next month.

			make a contribution of 0.75% to the employee state insurance corporation. No employee's contribution shall be payable on behalf of the employer or employer whose average daily wage is below the wages prescribed by the Central Government.			
			<i>Note: Start-ups are required to self-certify its compliance under the ESI Act and ESI Rules on the Shram Suvidha Portal. Further, for the first year from the date of commencement of the start-up, there will be no inspection by the concerned authority under the ESI Act. From the second year onwards till the completion of the 5th year from the date of commencement of the start-up, there may be an inspection upon receipt of a written credible and verifiable complaint of violation and an approval for such inspection has been obtained from at least one level senior to the inspecting officer.</i>			
4.	Payment of Gratuity Act, 1972 (“ Gratuity Act ”) and Payment of Gratuity Rules, 1972 (“ Gratuity Rules ”)	Every shop or establishment and such other establishments or class of establishments in which 10 or more persons	Issuance of notice in Form L / Form M to employees, as applicable.	Employer	NA	For Form ‘L’ - Within 13 days from receipt of an application for payment of gratuity. For Form ‘M’ – Within 15 days from receipt of such application.

		are employed.	Notice of opening of the establishment in Form A.	Employer	NA	Within 30 days from the date of Gratuity Rules becoming applicable.
5.	Payment of Bonus Act, 1965 (“ Bonus Act ”)	Every establishment in which 20 or more workmen are employed.	Maintenance of registers in Form A, Form B and Form C.	Employer	Yearly	NA
			An annual return shall be uploaded on the portal of the Ministry of Labour and Employment, Government of India, in Form D.	Employer	Yearly	On or before February 1 st every year.
			Payment of Bonus to all the employees.	Employer	NA	Within 8 months from the close of the accounting year. In case of a dispute regarding payment of bonus, within a month from the date on which the award becomes enforceable.

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6.	Equal Remuneration Act, 1976 (“ ER Act ”) and Equal Remuneration Rules, 1976 (“ ER Rules ”)	Every establishment.	Maintenance of registers in Form D.	Employer	NA	NA
8.	Apprentices Act, 1961 (“ Apprentices Act ”) and Apprenticeship Rules, 1992 (“ Apprentices Rules ”)	Every establishment.	Forwarding contract of apprenticeship in Format-I of Schedule III as entered between an apprentice and the employer on the portal.	Employer	NA	NA

			Maintenance of register of attendance of apprentices.	Employer	Monthly	By the end of each month.
			Maintenance of register of work done and training undertaken and submission of report in Form Apprenticeship of Schedule III to director, regional board of apprenticeship training.	Employer	Quarterly	By the end of each quarter.

9.	Rights of Persons with Disabilities Act, 2016 (“RPDA”)	Every establishment.	Register a copy of the equal opportunity policy with the chief commissioner or the state commissioner , as the case may be.	Employer	NA	NA
			Maintenance of records of persons with disabilities and facilities provided at the establishment.	Employer	NA	NA
10.	The Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959 R/W The Employment Exchanges (Compulsory Notification of Vacancies) Rules, 1960 (“ Employment Exchange Rules ”)	Every establishment	Furnish quarterly returns to the local employment exchange in Form ER-I.	Employer	Quarterly	By March 31, June 30, September 30 and December 31.
			Furnish Biennial returns to the local employment exchange in Form ER-II.	Employer	Biennially	Within thirty (30) days from the duty date.
11.	Industrial Employment (Standing Orders) Act, 1946 R/W	Every establishment	Furnish the certification of standing orders in Form I.	Employer	NA	NA

	Industrial Employment (Standing Orders) Central Rules, 1946 (“Employment Standing Order Rules”)		<u>If trade union exists:</u> Forward a copy of the standing orders to the trade union in the Form II; <u>If no trade union exists:</u> call for a meeting of the workmen to elect three (3) representatives along with forwarding a copy of the standing order in the Form II.	Employer	NA	NA
			Maintain a service card of each workmen in the Form V	Employer	NA	Within thirty (30) days.
12.	The Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) R/W The Inter-State Migrant Workmen (Regulation Of Employment and Conditions of Service) Central Rules, 1980 (“Inter-State Migrant	Every establishment	Furnish an application for registration of an establishment in Form I.	Employer	NA	NA

	Workmen Rules”)				
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2.) STATE SPECIFIC LABOUR LAWS:

Sl. No :	Compliance under:	Applicability:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:
1.	PW Act and Gujarat Payment of Wages Rules, 1963 (“ PWR Gujarat ”)	Every establishment within the State of Gujarat.	Maintenance of registers in Form I, Form II and Form III.	Employer	NA	NA
			Annual Return in Form IV shall be filed with the appropriate authority.	Employer	Yearly	On or before 15 th February every year.
			Abstract of the PW Act and PWR Gujarat to be displayed in Form V.	Employer	NA	NA
2.	CLRA Act and the Contract Labour (Regulation and Abolition) (Gujarat) Rules, 1972 (“ CLR Gujarat ”)	Every establishment in which 20 or more persons are employed within the State of Gujarat.	Maintenance of register of contractors in Form XII.	Employer	NA	NA

			Annual Return to be filed in Form XXV with the registering officer.	Employer	Yearly	On or before 15 th February every year.
			<i>Note: Start-ups are required to self-certify its compliance under the CLRA and CLR Gujarat on the Shram Suvidha Portal. Further, for the first year from the date of commencement of the start-up, there will be no inspection by the concerned authority under the CLRA. From the second year onwards till the completion of the 5th year from the date of commencement of the start-up, there may be an inspection upon receipt of a written credible and verifiable complaint of violation and an approval for such inspection has been obtained from at least one level senior to the inspecting officer</i>			
3.	Bombay Labour Welfare Fund Act, 1953 (“BLWF Act”) and The Labour Welfare Fund (Gujarat) Rules, 1962 (“GLWF Rules”)	Every establishment in which 10 or more persons are employed within the State of Gujarat.	A statement of employer contributions and employee’s contributions shall be submitted to the welfare commissioner Form A-1.	Employer	Half yearly	On or before 31 st July and 31 st January.
			Employee’s and employer’s contribution to be paid to the board.	Employer	Half yearly	On or before 15 th July and 15 th January.
			A contribution of 25 paise in case of an employee and 50 paise in case of an employer to be made.	Employer	Half yearly	On or before 15 th July and 15 th January.

		Maintenance of register of wages in Form A, consolidated register of unclaimed wages and fines in Form B and register of particulars of employees of whom the unpaid accumulations are held in Form C. A copy of the register of wages to be submitted to the welfare commissioner	Employer	Yearly	On or before 31 st January.
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4.	MW Act and Minimum Wages (Gujarat) rules, 1961 (“ Gujrat MW Rules ”)	Every establishment in which there are less than a 1000 people employed within the State of Gujarat.	Maintenance of registers in Form IV, Form IV-A, Form IV-B and muster roll in Form V.	Employer	NA	NA
			Abstract of the provisions of the MW Act to be displayed at the establishment in Form III-A.	Employer	NA	NA
			Return in Form III shall be filed with the appropriate authority.	Employer	Yearly	On or before 1 st February every year.

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5.	Gujarat Shops and Establishments Act, 2019 (“ Gujarat S&E Act ”) and the Gujarat Shops and Establishments (Regulation of Employment and Conditions of Service) Rules, 2020 (“ Gujarat S&E Rules ”)	Every establishment in which 10 or more workers are employed within the State of Gujarat.	Maintenance of muster roll in Form P.	Employer	NA	NA
			Annual Return to be submitted to the inspector online in Form-Q.	Employer	Yearly	Within 1 month from 31 st December every year.
			Display of a Notice at the establishment in Form ‘K’	Employer	NA	NA
6.	Gratuity Act and the Payment of Gratuity (Gujarat) Rules, 1973 (“ Gujarat Gratuity Rules ”)	Every establishment in which 10 or more persons are employed within the State of Gujarat.	Issuance of notice in Form L / Form M to an employee, as applicable.	Employer	NA	For Form ‘L’ – Within 13 days from receipt of application for payment of gratuity.
						For Form ‘M’ – Within 15 days from receipt of such application.
			Abstract of the provisions of the Gratuity Act to be displayed at the establishment.	Employer	NA	NA
			Notice of opening of the establishment in Form A.	Employer	NA	Within 30 days from the date of Gujarat Gratuity Rules becoming applicable
			<i>Note: Start-ups are required to self-certify its compliance under the Gratuity Act and Gujarat Gratuity Rules on the Shram Suvidha Portal. Further, for the first year from the date of commencement of the start-up, there will be no inspection by the concerned authority under the Gratuity Act. From the second year onwards till the completion of the 5th year from the date of commencement of the start-up, there may be an inspection upon receipt of a written credible and verifiable complaint of violation and an approval</i>			

			<i>for such inspection has been obtained from at least one level senior to the inspecting officer.</i>			
7.	MB Act and the Maternity Benefit (Gujarat) Rules, 1964 (“ MBR Gujarat ”)	Every establishment in which 10 or more persons are employed within the State of Gujarat.	Maintenance of muster roll in Form A	Employer	NA	NA
			Maintenance of records in Form K, Form L, Form M and Form N.	Employer	Yearly	NA
			Payment of gratuity or any other payment to be made to in Form B.	Employer	NA	NA

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