



**COMPLIANCE CALENDAR**

**From**



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## 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 Karnataka; and (d) labour laws related compliances as applicable in Karnataka.
- 4. The object of this Calendar is to highlight the ongoing and/or time-based compliances and obligations of entities located in Karnataka 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 March 09, 2026.

Yours sincerely,  
**Samisti Legal LLP**

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**I. COMPLIANCES 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	<ul style="list-style-type: none"> <li>✓ One person company (“OPC”)</li> <li>✓ Private company</li> <li>✓ Public company</li> </ul>	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	<ul style="list-style-type: none"> <li>✓ OPC</li> <li>✓ Private company</li> <li>✓ Public company</li> </ul>	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	<ul style="list-style-type: none"> <li>✓ OPC</li> <li>✓ Private company</li> <li>✓ Public company</li> </ul>	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 <sup>th</sup> April. For April to September – on or before 31 <sup>st</sup> October.
4.	Return of Deposits	<ul style="list-style-type: none"> <li>✓ OPC</li> <li>✓ Private company</li> <li>✓ Public company</li> </ul>	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 <sup>th</sup> June

5.	Filing of Financial Statements	<ul style="list-style-type: none"> <li>✓ OPC</li> <li>✓ Private company</li> <li>✓ Public company</li> </ul>	Form AOC-4/ AOC-4 CFS/ AOC-4 XBRL	Every company shall file financial statements along with consolidated financial statements (if applicable) with ROC.	<p>Within a period of 30 days from the date of annual general meeting (“AGM”) or due date of conducting AGM, if not held</p> <p>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.</p>
6.	Filing of Annual Return	<ul style="list-style-type: none"> <li>✓ OPC</li> <li>✓ Private company</li> <li>✓ Public company</li> </ul>	Form MGT-7/ Form MGT 7A	Every company shall file copy of annual return with ROC.	<p>Within a period of 60 days from the date of AGM or due date of conducting AGM, if not held</p> <p><b>An OPC</b> will file its Annual Return within 60 days from the expiry of 180 days from the closure of the financial year.</p>
7.	Appointment of Statutory Auditors	<ul style="list-style-type: none"> <li>✓ OPC</li> <li>✓ Private company</li> <li>✓ Public company</li> </ul>	Form ADT-1	Every company shall at its 1 <sup>st</sup> AGM appoint statutory auditors who shall hold office till the conclusion of 6 <sup>th</sup> AGM and thereafter till conclusion of every 6 <sup>th</sup> AGM and file Form ADT 1 with ROC.	Within 15 days from the date of appointment.
8.	Filing of resolution with MCA	<ul style="list-style-type: none"> <li>✓ Public company</li> </ul>	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	<ul style="list-style-type: none"> <li>✓ Public unlisted company</li> </ul>	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	<ul style="list-style-type: none"> <li>✓ OPC</li> <li>✓ Private company</li> <li>✓ Public company</li> </ul>	DIR-3-KYC/ DIR-3 KYC WEB	<p>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.</p> <p>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.</p>	Every individual who is allotted DIN on or before 31st March shall submit his KYC every year on or prior to the forthcoming 30 <sup>th</sup> 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:**

<b>S No.</b>	<b>Compliance</b>	<b>Form</b>	<b>Provision</b>	<b>Due Date</b>
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.

## I. COMPLIANCES UNDER TAXATION LAW

### 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 and when 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 <sup>st</sup> day of the month succeeding such month till the 13 <sup>th</sup> 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 <sup>th</sup> day of the month succeeding the said tax period.
6.				Quarterly	Furnish details on or before the 13 <sup>th</sup> 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 (“OIDAR”) services provider.	GSTR-5A	<u>Rule 64 of CGST Rules:</u> Return by persons outside India providing online information and data base access or retrieval service.	Monthly	File a return on or before the 20 <sup>th</sup> day of the month succeeding the calendar month or part thereof.

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 <sup>th</sup> 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 <sup>th</sup> 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 (“ <b>IGST Act</b> ”) 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 <sup>th</sup> 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 Daman and Diu and Dadra and Nagar Haveli, Puducherry,	Quarterly	Furnish details on or before the 22 <sup>nd</sup> day of the month succeeding the quarter.

			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 <sup>th</sup> 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 <sup>th</sup> 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 <sup>th</sup> day of the month succeeding such month.
16.	All the tax payers who have opted to	GST – CMP - 08	<u>Rule 62(1)(i) of CGST Rules:</u> Every registered person paying tax under Section 10 of CGST	Quarterly	Furnish the statement by the 18 <sup>th</sup> of the month succeeding such quarter.

		pay tax under the composition scheme.		Act (composition scheme) shall furnish a statement every quarter containing the details of payment of the self-assessed tax.		
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 <sup>st</sup> 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 <sup>th</sup> 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 <sup>th</sup> 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 <sup>th</sup> 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 <sup>st</sup> 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 <sup>st</sup> of the month immediately preceding the end of the quarter.

26.		-	<u>Section 206C of IT Act r/w Rule 37CA of IT Rules: 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.</u>	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: Every collector shall submit a quarterly statement of tax collected in accordance with the proviso to Section 206C (3) of IT Act.</u>	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: Every collector shall submit a certificate to the collectee for the tax collected at source in accordance with Section 206C (3) of IT Act.</u>	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 themaximum amountwhich is not chargeable to income tax.	ITR - 4 SUGAM	<u>Section 139 of the IT Act r/w Rule 12(1) (ca) of IT Rules: 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 from business and profession, which is computed underSections 44AD, 44ADA or 44AE of the IT Act, shall furnish the return of</u>	Annually	By July 31 <sup>st</sup> of the year succeeding the financial year.

				income in the aforementioned form.		
	<b><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></b>					
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		<u>Section 139 of IT Act r/w Rule 12(1)(e) of IT Rules:</u> 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 <sup>st</sup> of the year preceding the financial year.
	<b><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></b>					
32.	All registered companies registered under the Companies Act, 2013 or the earlier Companies Act, 1956.	ITR - 6		<u>Section 139 of IT Act r/w Rule 12(1)(f) of IT Rules:</u> 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 <sup>st</sup> 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 <b>and</b> 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	Annually	To be furnished 1 month before the due date for furnishing the return of income under Section 139(1) of

				their business or profession and who are <b>not</b> 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.		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 <b>not</b> 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	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	One-time	-

		allotted a tax deduction number.		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.		
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2.) **THE KARNATAKA TAX ON PROFESSION, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1976 (“KARNATAKA PT ACT”) READ WITH THE KARNATAKA TAX ON PROFESSION, TRADES, CALLINGS AND EMPLOYMENTS RULES, 1976 (“KARNATAKA PT RULES”):**

S. No.	Compliance under:	Applicability:	Form	Description	Monthly / Quarterly / Yearly / Continuous / Event Based / Bimonthly	Due Date
1.	Karnataka Goods and Services Tax Act, 2017 (“ <b>KGST Act</b> ”) read with Karnataka Goods and Services Tax Rules, 2017 (“ <b>KGST Rules</b> ”)	Registered individuals who deduct tax at source or TDS under the GST.	GSTR-7	<u>Section 51(2) of the KGST Act read with Rule 66 of the KGST Rules:</u> Payment of TDS to the Government.	Monthly	Payment of TDS 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.
		E-commerce operators.	GSTR-8	<u>Section 52 of the KGST Act read with Rule 67 of the KGST Rules:</u> Payment of TCS and filing the return for TCS.	Monthly	Payment of TCS within 10 days after the end of the month in which such collection is made. Further, furnish the return aforementioned in Form GSTR-8.
		Every registered person.	GSTR-1	<u>Section 37 of the KGST Act read with Rule 59 of KGST Rules:</u> Every registered person	Monthly	Furnish details on or before the 10 <sup>th</sup> day of the month succeeding the said tax period.

				to furnish a summary of outward supplies.		
	All registered NRTP.	GSTR-5		<u>Rule 63 of KGST 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 KGST Rules</u> : Return by persons outside India, other than a registered person, providing online information and database access or retrieval service.	Monthly	File a return on or before the 20 <sup>th</sup> day of the month succeeding the calendar month or part thereof.
	All the ISD.	GSTR-6		<u>Section 20 of the KGST Act read with Rule 65 of KGST 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 <sup>th</sup> day of the succeeding month.
	All registered taxpayers.	GSTR-9		<u>Section 44 of the KGST Act read with Rule 80(1) of KGST Rules</u> : Every registered person, other than those referred to in the second proviso to Section 44 of the KGST Act, an ISD, a person paying tax under Section 51 or Section 52 of the KGST 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 <sup>st</sup> day of December following the end of such financial year.
	E-commerce operators.	GSTR-9B		<u>Section 52 of the KGST Act read with Rule 80(2) of KGST</u>	Annually	

				Rules: Every electronic commerce operator required to collect tax at source under Section 52 of the KGST Act, shall furnish an annual statement.		
2.	Karnataka Tax on Professions, Traders, Callings and Employments Act, 1976 (“Karnataka Act”) read with Karnataka Tax on Professions Traders, Callings and Employments Rules, 1976 (“PT Rules”)	An employer having places of work within the jurisdiction of different assessing authorities.	Form 1	<u>Section 5(1) of Karnataka Act r/w Rule 3(1) of PT Rules:</u> Application for obtaining registration under the Karnataka PT Act by various eligible persons.	-	Within 90 days from: (i) from the date of commencement of the Karnataka PT Act; (ii) 30 days from the commencement of his profession, trade, calling or employment; and (iii) 30 days from the date of commencement of his becoming liable to pay tax commencement of the Karnataka Act, as the case may be.
		Every registered employer under the Karnataka Act.	Form 5	<u>Section 6(1) of Karnataka Act r/w Rule 11(1) of PT Rules:</u> Every employer registered under Section 5(1) of the Karnataka PT Act shall furnish an annual return in a format as aforementioned.	Annual	Furnish return within 60 days of the expiry of the year.
		Every registered employer under the Karnataka Act.	Form 5-A	<u>Section 6A (1) of Karnataka Act r/w Rule 11A of PT Rules:</u> Every employer shall furnish a statement in the aforementioned form showing the salary and wages paid by the employer and the amount of tax deducted by the employer in respect thereof during the month immediately preceding that month.	Monthly	Furnish the statement within 20 days of the expiry of a month.

## II. COMPLIANCES UNDER INDIAN PARTNERSHIP ACT R/W KARNATAKA (PARTNERSHIP OF FIRMS) RULES, 1954

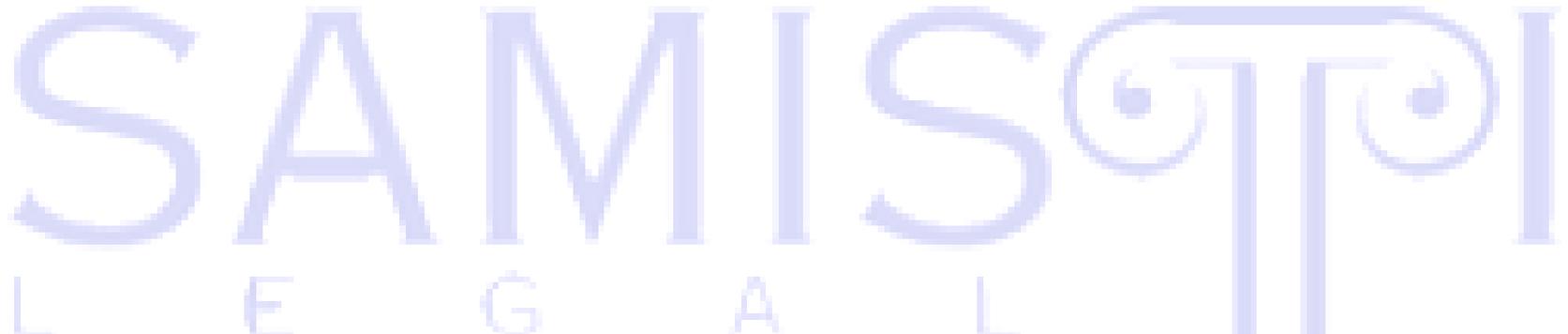
S. NO.	Compliance under:	Applicability:	Form	Description	Monthly/ Quarterly/ Yearly/ Continuous/ Event Based/ Bimonthly	Due Date
1.	Indian Partnership Act, 1932 (“ <b>Partnership Act</b> ”) read with respective State rules.	The Partnership Act is applicable to any partnership firm with 2 or more individuals 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 read with the Karnataka Partnership (Registration of Firms) Rules, 1954 (“ <b>Karnataka Partnership Rules</b> ”).	The Partnership Act is applicable to any partnership firm with 2 or more individuals or entities.	Form I	<u>Section 58 of Partnership Act r/w Rule 3 of the Karnataka Partnership Rules:</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.

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### III. COMPLIANCES UNDER MUNICIPAL LAWS

S. NO.	Compliance under:	Applicability:	Form	Description	Monthly/ Quarterly/ Yearly/ Continuous/ Event Based/ Bimonthly	Due Date
1.	Karnataka Municipal Corporation Act, 1976 (“ <b>Karnataka Municipal Act</b> ”)	Only municipal corporations (urban local bodies in developed urban areas) within the State of Karnataka.	Trade license	<u>Section 353 of Karnataka Municipal Act</u> : No place within the limits of the city shall be used for any of the purposes mentioned in Schedule X of the Karnataka Municipal Act without a licence obtained from the commissioner.	One-time	Application for license to be made not less than 30 days before the place is used for such purpose or within 30 days of publication of publication of the notification.  Applications for renewal of such licences to be done not less than 30 days before the expiry of the period of licence.
2.	Karnataka Municipalities Act, 1964 (“ <b>Karnataka Municipalities Act</b> ”)	All the municipalities other than the municipal corporations. Applicability extends to town municipalities, city municipalities and town panchayats within the	Trade License	<u>Section 256 of Karnataka Municipal Act</u> : No place within the limits of the city shall be used for any of the purposes mentioned in Part I and II of Schedule XIII of the Karnataka Municipal Act without a licence obtained from the commissioner.	NA	NA

		State of Karnataka.				
3.	The Bruhat Bengaluru Mahanagara Palike Act, 2020 (“ <b>Bengaluru Municipalities Act</b> ”)	Applicable to all the municipalities within the city of Bengaluru.	Trade License	<u>Section 307 of the Bengaluru Municipal Act:</u> Whenever it is provided that a license is provided for any purpose, such license shall specify the period and the license is subject to payment of fee.	One-time	License or written permission shall specify the period for which it is granted for.


  
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#### IV. COMPLIANCES UNDER LABOUR LAWS

##### 1.) GENERAL- CENTRAL APPLICABILITY:

##### 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 <sup>st</sup> January, every year.
<b>CODE ON WAGES, 2019</b>						
2.	Minimum Wages & Payment of Wages	All establishment	Employers must pay wages not less than the minimum wages fixed by the appropriate government for each category of employees. Wages must be paid on time	Employer	Daily, Weekly, Fortnightly Monthly (based on employee category)	Daily basis employee- at the end of shift  Weekly basis employee- on the last working day of the week (before the weekly holiday)  Fortnightly basis employee- before the end of the second day after the end of fortnight  Monthly- Within 7th day of the following month for establishments

			(daily, weekly, fortnightly or monthly, or as notified by state government rules)			
3.	Deductions	All establishment	Employer must issue wage slips containing details of wages earned, deductions made, and net wages paid, for every wage period.	Employer	Daily, Weekly, Fortnightly Monthly (based on employee category)	At the time of wage payment
4.	Registers & Records	All establishment	Maintain registers of employees, wages, attendance, overtime, deductions, in physical or electronic form as prescribed.	Employer	Daily, Weekly, Fortnightly Monthly (based on employee category)/ Ongoing	Continuous; must be made available during inspections
5.	Compliance of Overtime & Hours of Work	All Establishment	Employer must ensure compliance with maximum working hours (8 hours/day, 48 hours/week) and pay	Employer	Daily, Weekly, Fortnightly Monthly (based on employee category)/ Ongoing	Along with payment of wages for the period

			overtime at twice the ordinary rate for extra hours worked.			
6.	Inspection & Compliance	All Establishment	Government inspectors may conduct inspections and examine records, wage slips, registers, and deductions; employers must provide full access.	Employer	As and when inspection is conducted	N/A
7.	Penalties	All establishments	Non-payment of minimum wages, late payment, or unauthorized deductions attracts fines up to ₹50,000 for first offence; repeated offences attract higher fines and/or imprisonment.	Employer	N/A	N/A
8.	Grievance / Complaints	All Establishment	Employees can lodge complaints regarding wages, deductions, or	Employer	Ongoing	N/A

			non-payment with inspectors or authorities; employers must cooperate.			
9.	Employee Provident Funds	a.) Every establishment with 20 or more persons employed. b.) Deduction of employee provident fund contribution is applicable to establishments in which employees draw wages up to Rs. 15,000/- per month.	Employer and employee shall contribute 12% to the employee provident fund.	Employer	Monthly	15 <sup>th</sup> of next 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 <sup>th</sup> of next month.

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

			by employer and employee.			
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		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.
<p><b>Note:</b> 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 5<sup>th</sup> 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.</p>					

10.	Employee State Insurance	<p>a.) Establishments with 10 or more employees employed.</p> <p>b.) Deduction of employee state insurance contribution is applicable to the establishments in which employees draw up to Rs. 21,000/- per month.</p>	Monthly payment and return.	Employer	Monthly	15 <sup>th</sup> of next month.
			Preparation of Declaration Form and Temporary Identification Certificate in Form 1 for each employee.	Employer	NA	On appointment day.

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<p>Submission of Declaration Forms (including Temporary Identification Certificate) along with</p> <p>a copy of the return in Form 3 to the appropriate office.</p>	<p>Employer</p>	<p>NA</p>	<p>Within 10 days from the date on which the particulars for Declaration Forms were furnished.</p>
<p>Contribution towards employees and submission of Form 5-A for a six-monthly statement of contributions payable and paid in advance, if applicable.</p>	<p>Employer</p>	<p>NA</p>	<p>Within 21 days of the last day of the calendar month in which contributions fall due.</p>

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.
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			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	<ul style="list-style-type: none"> <li>a) immediately if the injury is likely to cause death or permanent disablement or loss;</li> <li>b) within 48 hours, in any other case.</li> </ul>

			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.
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		<p>make a contribution of 0.75% to the employee state insurance corporation. No employee's contribution shall be payable on behalf of the employer</p> <p>or employer whose average daily wage is below the wages prescribed</p> <p>by the Central Government.</p>				
<p><b><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 Wages Code, 2019. From the second year onwards till the completion of the 5<sup>th</sup> 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></b></p>						
11.	Gratuity	Every shop or establishment and such other establishments	Issuance of notice in Form L / Form M to employees, as	Employer	NA	For Form 'L' - Within 13 days from receipt of an application for payment of gratuity.

		or class of establishments in which 10 or more persons are employed.	applicable.			For Form 'M' – Within 15 days from receipt of such application.
			Notice of opening of the establishment in Form A.	Employer	NA	Within 30 days from the date of Gratuity Rules becoming applicable.
12.	Payment of Bonus	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 <sup>st</sup> 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.

13.	Equal Remuneration	Every establishment.	Maintenance of registers in Form D.	Employer	NA	NA
14.	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.

			<p>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.</p>	Employer	Quarterly	By the end of each quarter.
15.	Rights of Persons with Disabilities Act, 2016 (“RPDA”)	Every establishment.	<p>Register a copy of the equal opportunity policy with the chief commissioner or the state commissioner, as the case may be.</p>	Employer	NA	NA

			Maintenance of records of persons with disabilities and facilities provided at the establishment.	Employer	NA	NA
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**SOCIAL SECURITY CODE, 2020**

16.	Registration of Establishment	All establishments employing 1 or more employees (depending on schemes as notified by respective state government)	Employer must register the establishment on the Social Security portal to obtain an Employer ID.	Employer	One-time	Within 30 days of commencement of business / applicability
17.	Employee Registration	All employees eligible for coverage under schemes	Employer must require employees to submit Declaration Form (Form 1) with photographs and family details. Temporary ID is issued.	Employer	One-time per employee	Within 10 days of employee's joining date

21.	Contributions to Social Security Schemes	As notified by the respective state government	Employer & employee must contribute to applicable schemes:	Employer and Employee	N/A	N/A
<b>INDUSTRIAL RELATIONS CODE, 2020</b>						
22.	<b>Standing Orders – Preparation &amp; Certification</b>	Industrial establishments employing <b>300 or more workers</b> (or lower threshold as notified by State)	Employer shall prepare Draft Standing Orders covering classification of workers, working hours, attendance, leave, misconduct, disciplinary action, termination, grievance redressal, etc., and submit the same for certification to the Certifying Officer.	Employer	One-time (revision as required)	Within prescribed period from applicability / commencement
23.	<b>Model Standing Orders (Automatic Applicability)</b>	Establishments required to have standing orders but not yet certified	Where no certified standing orders exist, the <b>Model Standing Orders</b> as notified by the Central	Employer	Continuous	Immediate applicability

			Government shall automatically apply.			
24.	<b>Modification of Standing Orders</b>	Establishments with certified standing orders	Employer or workers may seek modification of certified standing orders due to change in service conditions, law, or organisational structure.	Employer / Workers	As required	As per prescribed procedure
25.	<b>Maintenance of Standing Orders Register</b>	Establishments covered under Standing Orders	Certified standing orders and modifications shall be maintained and made accessible to workers.	Employer	Continuous	NA
26.	<b>Notice of Change in Service Conditions</b>	Industrial establishments	Employer shall give prior notice of change in conditions of service relating to wages, working hours, leave, shift timings, etc., as prescribed	Employer	As required	As per prescribed notice period

			under the Code.			
27.	<b>Recognition of Trade Union</b>	Establishments where one or more trade unions exist	Employer shall recognize the negotiating union or negotiating council where trade union membership criteria is fulfilled.	Employer	Continuous	As prescribed
28.	<b>Submission of Trade Union Details</b>	Registered Trade Unions	Trade unions must submit updated details of office bearers, membership strength, and changes therein to the Registrar.	Trade Union	As required	As prescribed
29.	<b>Maintenance of Trade Union Registers</b>	Registered Trade Unions	Maintenance of membership registers, accounts, minutes of meetings, and other statutory records.	Trade Union	Continuous	NA
30.	<b>Constitution of Grievance Redressal Committee (GRC)</b>	Establishments employing <b>20 or more workers</b>	Employer shall constitute a Grievance Redressal Committee with equal representation	Employer	Continuous	Immediately upon applicability

			of employer and workers to resolve individual grievances.			
31.	<b>Dispute Resolution – Conciliation Proceedings</b>	Industrial disputes	Employer shall participate in conciliation proceedings before the Conciliation Officer in case of industrial disputes.	Employer	As required	As notified by authority
32.	<b>Notice of Strike (Workers)</b>	Industrial establishments	Workers shall give prior notice of strike as prescribed; employer must acknowledge and respond.	Workers / Employer	As required	As per prescribed notice period
33.	<b>Notice of Lockout (Employer)</b>	Industrial establishments	Employer shall give prior notice before declaring lockout and comply with procedural requirements.	Employer	As required	As per prescribed notice period
34.	<b>Lay-off Compensation</b>	Establishments employing <b>300 or more workers</b>	Payment of lay-off compensation to workers at prescribed rate when workers are laid off for reasons beyond	Employer	As required	As per Code provisions

			employer's control.			
35.	<b>Retrenchment Compliance</b>	Establishments employing <b>300 or more workers</b>	Prior government permission required before retrenchment; payment of retrenchment compensation and notice pay.	Employer	As required	Prior approval + immediate compliance
36.	<b>Closure of Establishment</b>	Establishments employing <b>300 or more workers</b>	Prior government permission for closure; notice to workers; payment of closure compensation.	Employer	One-time	Prior approval mandatory
37.	<b>Maintenance of Registers &amp; Records</b>	All establishments covered under IRC	Maintenance of worker registers, attendance, wages, disciplinary records, standing orders, trade union recognition records.	Employer	Continuous	NA
38.	<b>Electronic Filing &amp; Returns</b>	Establishments as notified	Filing of prescribed returns electronically on <b>Shram</b>	Employer	Periodic	As prescribed

			<b>Suvidha Portal</b> or other notified portals.			
39.	<b>Inspection &amp; Facilitation</b>	All covered establishments	Employer shall cooperate with Inspectors-cum-Facilitators, produce records, and comply with inspection directions.	Employer	As required	Immediate
40.	<b>Adjudication Proceedings</b>	Industrial disputes / violations	Appearance before Industrial Tribunal or National Industrial Tribunal and compliance with awards.	Employer	As required	As directed
41.	<b>Penalties for Non-Compliance</b>	All covered establishments	Non-compliance may attract monetary penalties for contraventions relating to standing orders, retrenchment, closure, unfair labour practices, etc.	Employer	As applicable	As per adjudication

**OCCUPATIONAL SAFETY, HEALTH AND WORKING CONDITIONS CODE, 2020 (OSHWC)**

42.	<b>Registration of Establishment</b>	Every establishment employing 10 or more workers, or as notified	Employer shall obtain registration under OSHWC by submitting application electronically to the registering officer. A single registration shall suffice for all applicable labour laws under OSHWC.	Employer	One-time	Within prescribed period from commencement / applicability
43.	<b>Amendment of Registration Details</b>	Registered establishments	Any change in ownership, nature of work, number of workers, or other particulars must be intimated to the registering officer.	Employer	As required	Within prescribed time from change
44.	<b>Display of Registration Certificate</b>	Registered establishments	Registration certificate shall be displayed prominently at	Employer	Continuous	NA

			the workplace in physical or electronic form.			
45.	<b>Health &amp; Safety Policy</b>	Establishments employing 50 or more workers	Employer shall prepare and display a written occupational safety and health policy, including risk prevention and safety measures.	Employer	Continuous	Upon applicability
46.	<b>Appointment of Safety Officer</b>	Factories / establishments as notified	Appointment of qualified Safety Officer to oversee occupational safety, health and compliance.	Employer	Continuous	As prescribed
47.	<b>Working Hours Compliance</b>	All covered establishments	Working hours shall not exceed <b>8 hours per day</b> and <b>48 hours per week</b> , including provisions for rest intervals and weekly holidays.	Employer	Continuous	Daily / Weekly
48.	<b>Overtime Wages</b>	Establishments requiring overtime	Overtime wages shall be paid at <b>twice the normal</b>	Employer	Monthly	With wage payment

			<b>rate</b> for work beyond prescribed hours.			
49.	<b>Weekly &amp; Annual Leave</b>	All covered establishments	Grant of weekly holidays and annual leave with wages as prescribed under OSHWC.	Employer	Yearly	As accrued
50.	<b>Maintenance of Registers &amp; Records</b>	All covered establishments	Employer shall maintain registers of workers, attendance, working hours, wages, overtime, accidents, and health records (electronically or physically).	Employer	Continuous	NA
51.	<b>Issue of Appointment Letter</b>	All workers	Employer shall issue appointment letter to every worker containing prescribed particulars.	Employer	One-time	At time of engagement
52.	<b>Free Annual Health Check-ups</b>	Workers in notified establishments	Employer shall arrange free annual health check-ups for workers exposed to	Employer	Yearly	As prescribed

			occupational hazards.			
53.	<b>Safety Committees</b>	Establishments with hazardous processes or as notified	Constitution of Safety Committee with equal representation of employer and workers.	Employer	Continuous	Upon applicability
54.	<b>Notice of Accident / Dangerous Occurrence</b>	All establishments	Employer shall notify prescribed authority of any accident causing death, serious injury or dangerous occurrence.	Employer	Event-based	Immediately / within prescribed hours
55.	<b>Welfare Facilities</b>	Establishments employing prescribed number of workers	Provision of welfare facilities such as drinking water, washing facilities, rest rooms, canteens, crèches, first aid, etc.	Employer	Continuous	NA
56.	<b>Contract Labour Compliance</b>	Establishments engaging contract labour	Registration of principal employer and licensing of contractors; ensuring wage, safety and welfare compliance for	Employer / Contractor	Continuous	As prescribed

			contract workers.			
57.	<b>Inter-State Migrant Worker Compliance</b>	Establishments engaging inter-state migrant workers	Maintenance of records, provision of journey allowance, accommodation, medical facilities and other benefits.	Employer	Continuous	As prescribed
58.	<b>Women Worker Safety &amp; Night Shifts</b>	Establishments employing women	Compliance with conditions for women working night shifts, including consent, transport, security and safety measures.	Employer	Continuous	As prescribed
59.	<b>Electronic Returns Filing</b>	Establishments as notified	Filing of combined returns electronically on <b>Shram Suvidha Portal</b> or other notified portal.	Employer	Periodic	As prescribed
60.	<b>Inspection &amp; Facilitation</b>	All covered establishments	Employer shall produce records and extend cooperation to Inspectors-	Employer	As required	Immediate

			cum-Facilitators during inspections conducted under risk-based inspection scheme.			
61.	<b>Adjudication Proceedings</b>	Violations / disputes	Appearance before adjudicating authority for violations and compliance with directions or orders passed.	Employer	As required	As directed
62.	<b>Penalties for Non-Compliance</b>	All covered establishments	Non-compliance may attract monetary penalties for failure to register, unsafe conditions, non-maintenance of records, violation of working hours, etc.	Employer	As applicable	As adjudicated

**2.) STATE SEPCIFIC LABOUR LAWS**

Sl. No :	Compliance under:	Applicability:	Description:	Compliance by:	Monthly/Quarterly/Yearly:	Due Date:
1.	Maternity Benefit Act, 1961 (“ <b>MB Act</b> ”) and Maternity Benefit	Every establishment in which 10 or	Maintenance of muster roll in Form A.	Employer	NA	NA

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	(Karnataka) Rules, 1966 (“ <b>MBR Karnataka</b> ”)	more persons are employed.	Abstract of provisions of MB Act to be exhibited as per the requirement of the competent authority in Form J.	Employer	NA	NA
			Combined Annual Return in Form U in lieu of Forms K, L, and M shall be filed with the competent authority.	Employer	Yearly	On or before February 1 <sup>st</sup> every year.
2.	Payment of Wages Act, 1936 (“ <b>PW Act</b> ”) and Karnataka Payment of Wages Rules, 1963 (“ <b>PW Karnataka Rules</b> ”)	Every establishment.	Maintenance of register of fines and deductions in Form I and combines muster roll-cum-register of wages in Form T.	Employer	NA	NA
			A combined annual return in Form U shall be filed with the appropriate authority.	Employer	Yearly	On or before 1 <sup>st</sup> February every year.

			Abstract of provisions of PW Karnataka Rules to be displayed at establishment in Form V.	Employer	NA	NA
3.	Contract Labour (Regulation & Abolition) Act, 1970 (“CLRA Act”) and Contract Labour (Regulation & Abolition) Karnataka Rules, 1974 (“CLR Karnataka”)	Every establishment in which 20 or more persons are employed.	Maintenance of register of contractors in Form XII.	Employer	NA	NA
			An annual return shall be sent to the registering officer in Form XXV.	Employer	Yearly	On or before 15 <sup>th</sup> February every year.
			Return to be submitted to inspector in Form XXVI.	Employer	NA	Within 15 days from the commencement or completion of each contract work under each contractor.
<p><b>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 5<sup>th</sup> 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</b></p>						

4.	Karnataka Labour Welfare Fund Act 1965 (“ <b>Karnataka LWF Act</b> ”) and Karnataka Welfare Fund Rules, 1968 (“ <b>KWF Rules</b> ”)	Every establishment in which more than 50 persons are employed. However, the establishments of Central or any State Government	Maintenance of register of wages in Form A and consolidated register of unclaimed wages and fines in Form B. Copy of an extract of Form B shall be forwarded	Employer	Yearly	On or before 31 <sup>st</sup> January every year.
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		are not included.	to the welfare commissioner.			
			Statement of contributions in Form D to be submitted to the welfare commissioner	Employer	Yearly	On or before 15 <sup>th</sup> January of every year.
			A contribution of Rs. 50, Rs. 100 and Rs. 50 to be made by the concerned employee, the employer and the State Government.	Employer	Yearly	On or before 15 <sup>th</sup> January of every year.
5.	The Minimum Wages Act, 1948 (“MW Act”) and Karnataka Minimum Wages Rules, 1958 (“MWR Karnataka”)	Every establishment in which there are less than 1,000 people employed in the same industry in the State of Karnataka.	Maintenance of registers in Form I, Form II, Form III, Form IV, Form V, Form VI, and Form VII-A.	Employer	NA	NA
			Annual Return in Form III shall be filed with the inspector.	Employer	Yearly	On or before 1 <sup>st</sup> February every year.
			Abstract of provisions of MW Act to be	Employer	NA	NA

			exhibited in Form X.			
6.	Karnataka Shops and Commercial Establishments Act, 1961 (“Karnataka S&E Act”) and Karnataka Shops and Commercial Establishment Rules, 1963 (“Karnataka S&E Rules”)	All establishments with more than 10 (ten) employees in the State of Karnataka.	Maintenance of register and muster roll in Form F and Form T and exhibit notice in Form P.	Employer	NA	NA
			Annual return shall be filed in Form U to the inspector.	Employer	Yearly	On or before 31 <sup>st</sup> January every year
			Appointment order of employee to be issued in Form Q.	Employer	NA	Within 30 days from the appointment date of the employee
7.	Gratuity Act and the Karnataka Payment of Gratuity Rules, 1973 (“Karnataka Gratuity Rules”)	Every shop or establishment and such other establishments or class of establishments in which 10 or more persons are employed.	Issuance of notice in Form L / Form M to employee, 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.
			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 Karnataka Gratuity Rules becoming applicable.

			<b>Note: Start-ups are required to self-certify its compliance under the Gratuity Act and Karnataka 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 5<sup>th</sup> 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.</b>			
8.	Gratuity Act and the Karnataka Payment of Gratuity Rules, 1973 (“Karnataka Compulsory Gratuity Insurance Rules”)	Every shop or establishment and such other establishments or class of establishments in which 10 or more persons are employed.	Application for the registration of the establishment in Form-I.	Employer	NA	Within 30 days from the date of obtaining insurance.
			Submit an application in Form-II to opt or adopt the arrangement of continuing an approved gratuity fund.	Employer	NA	NA
			Furnish details of the employees insured to the controlling authority at the time of the registration of the establishment in Form-III.	Employer	NA	NA
			<b>Note: Start-ups are required to self-certify its compliance under the Gratuity Act and Karnataka Compulsory Gratuity Insurance 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 5<sup>th</sup> 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.</b>			