



## COMPLIANCE CALENDAR

**From**

**SAMISTI**  
LEGAL  
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 Tamil Nadu; and (d) labour laws related compliances as applicable in Tamil Nadu.
- 4. The object of this Calendar is to highlight the ongoing and/or time-based compliances and obligations of entities located in Tamil Nadu 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.                                                 | <p>For October to March – on or before 30<sup>th</sup> April.</p> <p>For April to September – on or before 31<sup>st</sup> October.</p>                                                                                                                                                                         |
| 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                                                                                                                                                                                                                                                                              |

|    |                                              |                                                                                                              |                                         |                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                         |
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| 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/<br>AOC-4 CFS/<br>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 (“<b>AGM</b>”) 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.                                                                                                                                                                                                                                                                                       |

|     |              |                                                |                                |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                     |
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|     |              |                                                |                                | companies on a half-yearly basis.                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                     |
| 10. | Director KYC | ✓ OPC<br>✓ Private company<br>✓ Public company | DIR-3-KYC/<br>DIR-3<br>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:**

| 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. |

## I. 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 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.                 |

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| 4. | Taxpayers under Quarterly Return Filing and Monthly Payment of Taxes (“QRMP”) scheme. | IFF     | Rule 59(2) of the CGST Rules: 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  | Section 37 of CGST Act read with Rule 59 of CGST Rules: 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  | Rule 63 of CGST Rules: 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 | Rule 64 of CGST Rules: 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.                                                                                |

|     |  |                                             |         |                                                                                                                                                                                                                                                                                                                                                                              |           |                                                                                                                 |
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| 9.  |  | OIDAR services provider.                    | GSTR-5A | Rule 64 of CGST Rules: 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.                      |

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|     |  |                                                                                       |                | Andaman and Nicobar Islands, or Lakshadweep, shall file their return in the aforementioned form.                                                                                                                                                                                                                                                                                                                                                                                                                |           |                                                                                            |
| 13. |  |                                                                                       |                | <u>Rule 61(1)(ii) of CGST Rules:</u><br>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><br>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><br>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><br>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.        |

|     |  |                                                                                         |         |                                                                                                                                                                                                                                                                                                                                                                                                 |          |                                                                                                        |
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|     |  | 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 |                                                                                                        |

|     |                                                                               |                |                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |           |                                                                                                                                                                                                                                                                            |
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|     |                                                                               |                |                        | furnish a self-certified reconciliation statement.                                                                                                                                                                                                                                                                                                                                                                                                                                                       |           |                                                                                                                                                                                                                                                                            |
| 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                                                                                                                                                                                                                                                                                                        | Quarterly | By the 31 <sup>st</sup> of the month immediately preceding the end of the quarter.                                                                                                                                                                                         |

|     |  |                                             |              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |           |                                                                                    |
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|     |  |                                             |              | made under Section 192 of the IT Act.                                                                                                                                                                                                                                                                                                                                                                                                                                                     |           |                                                                                    |
| 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:</u> All sums collected in accordance with the                                                                                                                                                                                                                                                                                                                                                                                        | Monthly   | Within 1 week from the last day of the month in which the collection is made.      |

|     |  |                                                                                                                         |               |                                                                                                                                                                                                                                                                                                        |           |                                                                                                                                                                        |
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|     |  |                                                                                                                         |               | 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.                                                                                                                                                       |           |                                                                                                                                                                        |
| 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 chargeable to income tax. | 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 from business and profession, which is computed under Sections 44AD, 44ADA or 44AE | Annually  | By July 31 <sup>st</sup> of the year succeeding the financial year.                                                                                                    |

|     |  |                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                      |          |                                                                    |
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|     |  |                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                               | of the IT Act, shall furnish the return of 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 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. | 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 | -                                                                                                                   |

|     |                                                                                                |               |                                                                                                                                                                                                                                                                                             |          |   |
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| 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 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.) TAMIL NADU GOODS AND SERVICES TAX ACT, 2017 (“TNGST ACT”) READ WITH TAMIL NADU GOODS AND SERVICES TAX RULES, 2017 (“TNGST RULES”)**

| S. No. | Compliance under:                                                                                            | Applicability:                     | Form   | Description                                                                                                   | Monthly / Quarterly / Yearly / Continuous / Event Based / Bimonthly | Due Date                                                                                                                                                                                     |
|--------|--------------------------------------------------------------------------------------------------------------|------------------------------------|--------|---------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.     | Tamil Nadu Goods and Services Tax Act, 2017 (“TNGST Act”) read with Tamil Nadu Goods and Services Tax Rules, | Registered persons who deduct tax. | GSTR-7 | <u>Section 51(2) of the TNGST Act read with Rule 66 of the TNGST 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.<br>Further, furnish the return aforementioned in Form GSTR-7. |

|  |                      |                                 |         |                                                                                                                                                                                                                  |         |                                                                                                                                                                              |
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|  | 2017 (“TNGST Rules”) | Every e-commerce Operator.      | GSTR-8  | <u>Section 52 of TNGST Act R/w Rule 67 of the TNGST Rules:</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.<br>Further, furnish the return aforementioned in Form GSTR-8. |
|  |                      | Every registered person.        | GSTR-1  | <u>Section 37 of the TNGST Act read with Rule 59 of TNGST Rules:</u> Every registered person to furnish a summary of outward supplies.                                                                           | Monthly | Furnish details on or before the 10 <sup>th</sup> day of the month succeeding the said tax period.                                                                           |
|  |                      | All persons registered as NRTP. | GSTR-5  | <u>Rule 63 of TNGST 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.                               |
|  |                      | OIDAR services provider.        | GSTR-5A | <u>Rule 64 of TNGST 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 ISDs.                       | GSTR-6  | <u>Section 20 of the TNGST Act read with Rule 65 of TNGST 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.                                                                                               |

|  |  |                                                                       |         |                                                                                                                                                                                                                                                                                                                                                                                                     |          |                                                                                                        |
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|  |  | All registered taxpayers.                                             | GSTR-9  | <u>Section 44 of the TNGST Act read with Rule 80(1) of TNGST Rules:</u> Every registered person, other than those referred to in the second proviso to Section 44 of the TNGST Act, an ISD, a person paying tax under Section 51 or Section 52 of the TNGST 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. |
|  |  | Every electronic commerce operator.                                   | GSTR-9B | <u>Section 52 of the TNGST Act read with Rule 80(2) of TNGST Rules:</u> Every electronic commerce operator required to collect tax at source under Section 52 of the TNGST Act shall furnish an annual statement.                                                                                                                                                                                   | Annually |                                                                                                        |
|  |  | 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.                                                    |

|    |                                                                                                                                                                                                                                                                                   |                               |        |                                                                                                                                                    |   |   |
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| 2. | Tamil Nadu Tax on Professions, Traders, Callings and Employments Act, 1992 (“TN Act”) read with The Tamil Nadu Town Panchayats, Municipalities and Municipal Corporations (Collection of Arrears of Tax on Profession, Trades, Calling and Employment's) Rules, 1998 (“PT Rules”) | Every trader or professional. | Form 1 | <u>Section 5 of TN Act r/w Rule 2 of PT Rules:</u> Application for obtaining registration under the Tamil Nadu PT Act by various eligible persons. | - | - |
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## II. COMPLIANCES UNDER INDIAN PARTNERSHIP ACT, 1932 R/W STATE SPECIFIC PARTNERSHIP RULES:

| S. NO. | Compliance under:                                                                           | Applicability:                                       | Form                                                                                                                                                   | Description                                                                                                                                                                                 | Monthly/<br>Quarterly/<br>Yearly/<br>Continuous/<br>Event Based/<br>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 | NA                                                                                                                                                     | <u>Section 58 of Partnership Act:</u><br>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 Tamil Nadu                                                 | firm with 2 or more individuals or entities.         | Registration through the Online portal- (Link given below)<br><b><a href="https://tnregi.net.gov.in/portal/">https://tnregi.net.gov.in/portal/</a></b> | NA                                                                                                                                                                                          | NA                                                                            | NA                                                                   |

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### III. MUNICIPAL LAWS

| S. NO. | Compliance under:                                                               | Applicability:                                                                                                   | Form          | Description                                                                                                                                                                                                                               | Monthly/<br>Quarterly/<br>Yearly/<br>Continuous/<br>Event Based/<br>Bimonthly | Due Date                                                                                                                                                                                                                                                                                                                                                                           |
|--------|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.     | Tamil Nadu District Municipalities Act, 1920 ( <b>“TN Municipal Act”</b> )      | Any person who stores certain items or carries out trade or operations mentioned within the State of Tamil Nadu. | Trade license | <u>Section 249 of TN Municipal Act</u> : Certain things not to be kept, and certain trades and operations (as mentioned under Schedule V of the TN Municipal Act) not to be carried on without a licence.                                 | One-time                                                                      | The validity of license is for 1 year. The employer of the premises must apply for a license within 30 days from the date of the publication of such notification.<br><br>The application for renewal of license shall be made within 30 – 90 days before the commencement of the year.                                                                                            |
| 2.     | Chennai City Municipal Corporation Act, 1919 ( <b>“Chennai Municipal Act”</b> ) | Any person who stores certain items or carries out trade or operations mentioned within the city of Chennai.     | Trade license | <u>Section 287 of Chennai Municipal Act</u> : No person shall use any place within the limits of the city for any of the purposes mentioned in Schedule VI of the Chennai Municipal Act without a licence obtained from the commissioner. | One-time                                                                      | The validity of license is for 1 year. The employer of the premises must apply to the commissioner for a license within 45 – 90 days before the place is used for such purpose or within 30 days from the date of the publication of such notification.<br><br>The application for renewal of license is to be made within 45-90 days before the date of commencement of the year. |
| 3.     | Madurai City Municipal Corporation Act, 1971 ( <b>“Madurai Municipal Act”</b> ) | Any person who stores certain items or carries out                                                               | Trade license | <u>Section 360 of Madurai Municipal Act</u> : No person shall use any place within the limits of the city for any of the                                                                                                                  | One-time                                                                      | The validity of license is for 1 year. The employer of the premises must apply to the Commissioner for a                                                                                                                                                                                                                                                                           |

|    |                                                                                       |                                                                                                                 |               |                                                                                                                                                                                                                                                 |          |                                                                                                                                                                                                                                                                                                                   |
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|    |                                                                                       | trade or operations mentioned within the city of Madurai.                                                       |               | purposes mentioned in Schedule IV of the Madurai Municipal Act without a licence obtained from the commissioner.                                                                                                                                |          | <p>license within 45 – 90 days before the place is used for such purpose.</p> <p>The application for renewal of license is to be made within 45-90 days before the date of commencement of the year.</p>                                                                                                          |
| 4. | Coimbatore City Municipal Corporation Act, 1981 (“ <b>Coimbatore Municipal Act</b> ”) | Any person who stores certain items or carries out trade or operations mentioned within the city of Coimbatore. | Trade license | Section 360 of Coimbatore <u>Municipal Act</u> : No person shall use any place within the limits of the city for any of the purposes mentioned in Schedule IV of the Coimbatore Municipal Act without a licence obtained from the commissioner. | One-time | <p>The validity of license is for 1 year. The employer of the premises must apply to the Commissioner for a license within 45 – 90 days before the place is used for such purpose.</p> <p>The application for renewal of license is to be made within 45-90 days before the date of commencement of the year.</p> |

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#### IV. LABOUR LAWS

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

##### GENERAL- CENTRAL APPLICABILITY:

| Sl. No<br>:                | Compliance under:                                                                                          | Applicability:    | Description:                                                                                                                                            | Compliance by: | Monthly/Quarterly/<br>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) | <p>Daily basis employee- at the end of shift</p> <p>Weekly basis employee- on the last working day of the week (before the weekly holiday)</p> <p>Fortnightly basis employee- before the end of the second day after the end of fortnight</p> <p>Monthly- Within 7th day of the following month for establishments</p> |

|    |                                        |                   |                                                                                                                                |          |                                                                          |                                                       |
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|    |                                        |                   | (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            |

|    |                         |                    |                                                                                                                                                                                    |          |                                     |     |
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|    |                         |                    | 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 |

|    |                          |                                                                                                                                                                                                                |                                                                                                                                                                                                                  |                                              |                                       |                                                                                            |
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|    |                          |                                                                                                                                                                                                                | non-payment with inspectors or authorities; employers must cooperate.                                                                                                                                            |                                              |                                       |                                                                                            |
| 9. | Employee Provident Funds | a.) Every establishment with 20 or more persons employed.<br>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.<br><br>Return in Form 5 along with Declaration in Form 2:<br>a) qualifies for becoming a member of the fund for the first time during | Employer<br><br><br><br><br><br><br>Employer | Monthly<br><br><br><br><br><br><br>NA | 15 <sup>th</sup> of next month.<br><br><br><br><br><br><br>15 <sup>th</sup> of next month. |

|  |  |  |                                                                                                                                                                          |          |    |    |
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|  |  |  | <p>the preceding month; and/or<br/>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 |

|  |  |  |                                    |  |  |  |
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|  |  |  | by<br>employer<br>and<br>employee. |  |  |  |
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|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                          |          |        |                                                      |
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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><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 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> |                                                                                                                                                                                                          |          |        |                                                      |

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

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|                                                                                                                                                              |          |    |                                                                                             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----|---------------------------------------------------------------------------------------------|
| Submission of Declaration Forms (including Temporary Identification Certificate) along with<br><br>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 | <ul style="list-style-type: none"> <li>a) within 42 days of the termination of the contribution period to which it relates;</li> <li>b) within 21 days of the date of permanent closure of establishment; and/or</li> <li>c) within 7 days of the date of receipt of requisition on that behalf from the appropriate office.</li> </ul> |
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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 | a) immediately if the injury is likely to cause death or permanent disablement or loss;<br>b) within 48 hours, in any other case. |

|  |  |  |                                                                                                                                       |          |         |                                   |
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|  |  |  | 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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|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|----------|----|---------------------------------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |          | 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.                                                   |                                                        |          |    |                                                                                       |
| <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> |          |                                                                                                                                                 |                                                        |          |    |                                                                                       |
| 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. |

|     |                                                                                                                  |                      |                                                                                                                                              |          |         |                           |
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| 13. | Equal Remuneration                                                                                               | Every establishment. | Maintenance of registers in Form D.                                                                                                          | Employer | NA      | NA                        |
| 14. | Apprentices Act, 1961 (“ <b>Apprentices Act</b> ”) and Apprenticeship Rules, 1992 (“ <b>Apprentices Rules</b> ”) | Every establishment. | Forwarding contract of apprenticeship in Format-I of Sched<br>ule III as entered between<br>an apprentice and<br>the employer on the portal. | Employer | NA      | NA                        |
|     |                                                                                                                  |                      | Maintenance of register of attendance of apprentices.                                                                                        | Employer | Monthly | By the end of each month. |

|     |                                                        |                      |                                                                                                                                                                                             |          |           |                             |
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|     |                                                        |                      | <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                          |

|                                   |                               |                                                                                                                    |                                                                                                                                  |          |                       |                                                            |
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|                                   |                               |                                                                                                                    | Maintenance of records of persons with disabilities and facilities provided at the establishment.                                | Employer | NA                    | NA                                                         |
| <b>SOCIAL SECURITY CODE, 2020</b> |                               |                                                                                                                    |                                                                                                                                  |          |                       |                                                            |
| 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                  |

|                                        |                                                          |                                                                                                          |                                                                                                                                                                                                                                                              |                       |                                 |                                                            |
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| 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                                                                                                                                                                | Employer              | Continuous                      | Immediate applicability                                    |

|     |                                                |                                               |                                                                                                                                               |                    |             |                                 |
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|     |                                                |                                               | Central 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                            | Employer           | As required | As per prescribed notice period |

|     |                                                            |                                                     |                                                                                                                           |             |             |                                |
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|     |                                                            |                                                     | timings, etc., as prescribed 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                                                                 | Employer    | Continuous  | Immediately upon applicability |

|     |                                                      |                                                     |                                                                                                                        |                    |             |                                 |
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|     |                                                      |                                                     | with equal representation 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                                             | Employer           | As required | As per Code provisions          |

|     |                                               |                                                     |                                                                                                                             |          |             |                                       |
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|     |                                               |                                                     | are laid off for reasons beyond 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 Suvidha Portal</b> or other notified portals.              | Employer | Periodic      | As prescribed       |
| 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,                      | Employer | As applicable | As per adjudication |

|                                                                             |                                          |                                                                  |                                                                                                                                                                                                     |          |             |                                                            |
|-----------------------------------------------------------------------------|------------------------------------------|------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------------|------------------------------------------------------------|
|                                                                             |                                          |                                                                  | retrenchment, closure, unfair labour practices, etc.                                                                                                                                                |          |             |                                                            |
| <b>OCCUPATIONAL SAFETY, HEALTH AND WORKING CONDITIONS CODE, 2020 (OSHC)</b> |                                          |                                                                  |                                                                                                                                                                                                     |          |             |                                                            |
| 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 the workplace in physical or electronic form.                           | Employer | Continuous | NA                 |
| 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       | Employer | Continuous | Daily / Weekly     |

|     |                                               |                                   |                                                                                                                                                         |          |            |                       |
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|     |                                               |                                   | and weekly holidays.                                                                                                                                    |          |            |                       |
| 48. | <b>Overtime Wages</b>                         | Establishments requiring overtime | Overtime wages shall be paid at <b>twice the normal rate</b> for work beyond prescribed hours.                                                          | Employer | Monthly    | With wage payment     |
| 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                                                                                      | Employer | One-time   | At time of engagement |

|     |                                                  |                                                        |                                                                                                                            |          |             |                                       |
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|     |                                                  |                                                        | prescribed particulars.                                                                                                    |          |             |                                       |
| 52. | <b>Free Annual Health Check-ups</b>              | Workers in notified establishments                     | Employer shall arrange free annual health check-ups for workers exposed to occupational hazards.                           | Employer | Yearly      | As prescribed                         |
| 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 contract workers. | Employer / Contractor | Continuous | As prescribed |
| 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</b>                                                                           | Employer              | Periodic   | As prescribed |

|     |                                      |                            |                                                                                                                                                       |          |               |                |
|-----|--------------------------------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------|----------------|
|     |                                      |                            | <b>Suvidha Portal</b> or other notified portal.                                                                                                       |          |               |                |
| 60. | <b>Inspection &amp; Facilitation</b> | All covered establishments | Employer shall produce records and extend cooperation to Inspectors-cum-Facilitators during inspections conducted under risk-based inspection scheme. | Employer | As required   | Immediate      |
| 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                                             | Employer | As applicable | As adjudicated |

|  |  |  |                                                       |  |  |  |
|--|--|--|-------------------------------------------------------|--|--|--|
|  |  |  | of records,<br>violation of<br>working hours,<br>etc. |  |  |  |
|--|--|--|-------------------------------------------------------|--|--|--|

## 1.) STATE SPECIFIC LABOUR LAWS

| Sl. No : | Compliance under:                                                                                | Applicability:                                                                               | Description:                                                                             | Compliance by: | Monthly/Quarterly/ Yearly: | Due Date:                                         |
|----------|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|----------------|----------------------------|---------------------------------------------------|
| 1.       | MB Act and the Maternity Benefit (Tamil Nadu) Rules, 1967 (“ <b>MBR TN</b> ”)                    | Every establishment in which 10 or more persons are employed within the State of Tamil Nadu  | Maintenance of muster roll in Form A.                                                    | Employer       | NA                         | NA                                                |
|          |                                                                                                  |                                                                                              | Abstract of the provisions of the MB Act to be displayed at the establishment in Form J. | Employer       | NA                         | NA                                                |
|          |                                                                                                  |                                                                                              | Annual Return shall be filed in Form K with the competent authority.                     | Employer       | Yearly                     | On or before 31 <sup>st</sup> January every year. |
| 2.       | CLRA Act and Contract Labour (Regulation & Abolition) Tamil Nadu Rules, 1975 (“ <b>CLR TN</b> ”) | Every establishment in which 20 or more persons are employed within the State of Tamil Nadu. | Maintenance of register of contractor in Form XII.                                       | Employer       | NA                         | NA                                                |

|    |                                                                                                                         |                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |          |             |                                                                             |
|----|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------------|-----------------------------------------------------------------------------|
|    |                                                                                                                         |                                                                                             | Return in Form XXV shall be filed with the registering officer.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Employer | Yearly      | 15 <sup>th</sup> February, every year.                                      |
|    |                                                                                                                         |                                                                                             | <b><i>Note: Start-ups are required to self-certify its compliance under the CLRA and CLR TN 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</i></b> |          |             |                                                                             |
| 3. | Tamil Nadu Labour Welfare Fund Act, 1972 (“TNLWF Act”) and Labour Welfare Fund (Tamil Nadu) Rules, 1973 (“TNLWF Rules”) | Every establishment in which 5 or more persons are employed within the State of Tamil Nadu. | Statement of contribution in Form A to be submitted to secretary.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Employer | Half-yearly | On or before 31 <sup>st</sup> July and 31 <sup>st</sup> January every year. |
|    |                                                                                                                         |                                                                                             | A contribution of Rs. 20/- in case of an employee and Rs. 40/- in case of an employer to be made and the Government shall, in respect of each such employee, contribute a sum not exceeding Rs. 60/-.                                                                                                                                                                                                                                                                                                                                                                                                                            | Employer | Half yearly | On or before 31 <sup>st</sup> July and 31 <sup>st</sup> January every year. |

|    |                                                                           |                                                                                                         |                                                                                                      |          |    |                                                                                                              |
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|    |                                                                           |                                                                                                         | Maintenance of registers in Form B, Form C and a visit book for the inspector to record his remarks. | Employer | NA | The register in Form B shall be forwarded to the Secretary on or before 31 <sup>st</sup> January every year. |
| 4. | MW Act and the Minimum Wages (Tamil Nadu) Rules, 1953 (“ <b>MWR TN</b> ”) | Every establishment in which there are less than a 1000 people employed within the State of Tamil Nadu. | Maintenance of register in Form I, Form II, Form III, Form IV, Form V and register of wages.         | Employer | NA | NA                                                                                                           |

|    |                                                                                                                                                           |                                                                                             |                                                                                             |          |         |                                                                                   |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|----------|---------|-----------------------------------------------------------------------------------|
|    |                                                                                                                                                           |                                                                                             | Return in Form III shall be sent to the inspector.                                          | Employer | Yearly  | Yearly                                                                            |
|    |                                                                                                                                                           |                                                                                             | Abstract of the provisions of the MW Act to be displayed at the establishment in Form X.    | Employer | NA      | NA                                                                                |
|    |                                                                                                                                                           |                                                                                             | Register of employees to be maintained in Form XI.                                          | Employer | NA      | NA                                                                                |
|    |                                                                                                                                                           |                                                                                             |                                                                                             |          |         |                                                                                   |
| 5. | Tamil Nadu Shops and Establishment Act, 1947 (“ <b>TN S&amp;E Act</b> ”) and Tamil Nadu Shops and Establishment Rules, 1948 (“ <b>TN S&amp;E Rules</b> ”) | Every establishment in which 5 or more persons are employed within the State of Tamil Nadu. | Maintenance of registers in Form P, Form Q and Form R.                                      | Employer | NA      | NA                                                                                |
|    |                                                                                                                                                           |                                                                                             | Issuance of wage slip in Form T.                                                            | Employer | Monthly | A day prior to the disbursement of wages or at least on the date of disbursement. |
|    |                                                                                                                                                           |                                                                                             | Exhibit a notice in Form S and submission of the same to the assistant inspector of labour. | Employer | NA      | NA                                                                                |
|    |                                                                                                                                                           |                                                                                             | Maintenance of a visit book                                                                 | Employer | NA      | NA                                                                                |

|    |                                                                                     |                                                                                              |                                                                                                |          |        |                                                                                       |
|----|-------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|----------|--------|---------------------------------------------------------------------------------------|
|    |                                                                                     |                                                                                              | in which the Inspector may record remarks.                                                     |          |        |                                                                                       |
|    |                                                                                     |                                                                                              | Application for registration of an establishment in Form Y.                                    | Employer | NA     | NA                                                                                    |
|    |                                                                                     |                                                                                              | Furnish details of the establishment online through the designated web portal in Form ZB.      | Employer | NA     | NA                                                                                    |
|    |                                                                                     |                                                                                              | Furnish a combined annual report through the designated web portal in Form ZC                  | Employer | yearly | On or before 31 <sup>st</sup> January every year.                                     |
| 6. | Gratuity Act and Payment of Gratuity (Tamil Nadu) Rules, 1973 (“TN Gratuity Rules”) | Every establishment in which 10 or more workmen are employed within the State of Tamil Nadu. | Issuance of notice in Form L / Form M to an employee, as applicable.                           | Employer | NA     | For Form ‘L’ - Within 13 days from receipt of an application for payment of gratuity. |
|    |                                                                                     |                                                                                              | Abstract of the provisions of the Gratuity Act to be displayed at the establishment in Form U. | Employer | NA     | For Form ‘M’ – Within 15 days from receipt of such application.<br>NA                 |

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |          |    |                                                                          |
|--|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----|--------------------------------------------------------------------------|
|  |  | Notice of opening of the establishment in Form A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Employer | NA | Within 30 days from the date of the Tamil Nadu Rules becoming applicable |
|  |  | <p><b><i>Note: Start-ups are required to self-certify its compliance under the Gratuity Act and TN 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.</i></b></p> |          |    |                                                                          |

**SAMIS** 

L E G A L

Advocates & Legal Advisors