

Compliance Calendar for the Private Companies for the financial year 2020-2021
(April 01, 2020- March 31, 2021)

S. No.	Period	Section	Compliance	Type	Particular	Due Date*
1	Event Based	90	BEN-2	E-form	Company shall file BEN-2 within 30 days of receipt of BEN-1 from shareholder Note:- On regular basis Company have to check whether there is any SBO in Company due to change in its shareholding or due to change in shareholding of body corporate members	March 31, 2020 (for old SBOs)
2	Annual	164(2) & 143(3)(g)	DIR-8	Physical	Every Director of the Company in each financial year will file with the company disclosure of non-disqualification	March 31, 2020
3	Annual	184(1)	MBP-1	Physical	Every Director of the Company in first Meeting of the Board of Directors in each financial year shall disclose his interest in other entities	April 01, 2020
4	Event Based	184(1)	MBP-1	Physical	Every Director is required to submit with the Company a fresh MBP-1, whenever there is change in his interest from the earlier given MBP-1	Whenever there is change in interest

5	Annual	73 and rule 16	DPT-3 (Return of Deposit)	E-form	Company is required to file this form every year on or before 30 th June in respect of Return of deposit and Particulars not considered as Deposit as on 31 st March	June 30, 2020
6	Annual Form	Rule 12A	DIR-3 Kyc (KYC of Directors)	E-form and web based	All the directors of the Company shall file this form on or before 30 th September every year for all the directors of the Company	September 30, 2020
7	Half yearly Return	405	MSME-1 (Delay in payment of MSME Vendor)	E-form	Company have to file this return half yearly in respect of pending payments to MSME Vendors as at end of half year:	April to September - 30th October October to March- 30th April
8	Appoin tment of Auditor	139	ADT-1	E-form	Auditors will be appointed for five years and Form ADT-1 will be filed for five-year appointment within 15 days of Annual General meeting	October 15, 2020 (If AGM will be held on September 30, 2020)
9	Annual	137	AOC-4 (Financial Statement)	E-form	Every Company is required to file AOC-4 within 30 days of holding of Annual General meeting	October 30, 2020 (If AGM will be held on September 30, 2020)
10	Annual	204	MR. 3 (Secretarial Audit Report and forms an part of Director's Report)	Physical	Secretarial Audit applicable on following companies with below mentioned conditions: - #Every public company having a paid-up share capital of fifty crore rupees or more; #Every public company having a turnover of two	-

					hundred fifty crore rupees or more; #Every company having outstanding loans or borrowings from banks or public financial institutions of one hundred crore rupees or more (this condition also covers private companies)	
11	Annual	92	MGT-7 (Annual return)	E-form	Every Company shall file its Annual Return within 60 days of holding of Annual General Meeting	November 30, 2020 (If AGM will be held on September 30, 2020)
12	Annual	92	MGT-8 (to be filed as an attachment of E-form MGT-7)	Physical	The annual return, filed by a listed company or a company having paid-up share capital of ten crore rupees or more or turnover of fifty crore rupees or more, shall be certified by a Company Secretary in practice and the certificate shall be in Form No. MGT.8.	-
13	Event Based	117	MGT-14	E-form	A copy of every resolution or any agreement required to be filed, together with the explanatory statement under section 102, if any, shall be filed with the Registrar mentioned under Section 117	-

*If a Company file any form after due date but up to September 30, 2020. There is no issue due to CFSS Company can file such form up to September 30, 2020 without any additional fee. In such situation that company needs to file E-form CFSS within 6 months period i.e. October 01, 2020 to March 31, 2021 to take immunity from penalty or adjudication.

Note:-

Every company shall have at least one director who stays in India for a total period of not less than one hundred and eighty-two days during the financial year.

Every private company which has a paid up share capital of ten crore rupees or more shall have a whole -time company secretary

The following class of companies shall be required to appoint an **internal auditor** [which may be either an individual or a partnership firm or a body corporate], namely:-

(a) every **listed company**;

(b) every **unlisted public company** having-

- (i) paid up share capital of fifty crore rupees or more during the preceding financial year; or
- (ii) turnover of two hundred crore rupees or more during the preceding financial year; or
- (iii) outstanding loans or borrowings from banks or public financial institutions exceeding one hundred crore rupees or more at any point of time during the preceding financial year; or
- (iv) outstanding deposits of twenty five crore rupees or more at any point of time during the preceding financial year; and

(c) every **private company** having-

- (i) turnover of two hundred crore rupees or more during the preceding financial year; or
- (ii) outstanding loans or borrowings from banks or public financial institutions exceeding one hundred crore rupees or more at any point of time during the preceding financial year:

Hope the information will assist you in your Professional endeavours. In case of any query / information, please do not hesitate to write back to us at E: pcschinki@gmail.com and M: 9050320565.