

Compliance Certificate

Date : 20-04-2020

To

Board of Directors

Dear Sir/Madam,

Subject : Compliance Certificate for the period 01-02-2020 to 20-04-2020.

I, lexcare user do hereby confirm and certify that all below mentioned Applicable Legislations (mentioned in Annexure 1) have been complied addressed for the above mentioned period and necessary forms have been filed by the Department within the stipulated time period (except which has been mentioned specially mentioned in Annexure 2).

Please find enclosed annexures pertaining to the same.

Annexure 1 contains applicable Legislations and Rules.

Annexure 2 contains the reason of non-compliance and the action taken for all non-complied activities.

Annexure 3 contains details of show-cause notices received during this period.

Thanking You,

Your's Sincerely
lexcare user

Annexure 1		
Category Law Name	Name Of Legislation	Rule
Taxation- Direct & Indirect	The Central Goods and Services Tax Act, 2017	The Central Goods and Services Tax Rules, 2017

Labour Laws	The Chennai City Municipal Corporation Act, 1919	The Town Panchayats, Municipalities and Municipal Corporations (Collection of Tax on Professions, Trades, Callings and Employments) Rules, 1999
Labour Laws	The Child and Adolescent Labour (Prohibition and Regulation) Act, 1986	The Child Labour (Prohibition and Regulation) Rules, 1988
Environment Laws	The Cigarette and Other Tobacco Products (Prohibition of Advertisement and the Regulation of Trade and commerce, Production, Supply and Distribution) Act, 2003	The Prohibition of Smoking in Public Places Rules, 2008
Commercial	The Collection of Statistics Act, 2008	The Collection of Statistics Rules, 2011
Corporate	The Companies Act, 2013	The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014
Regulatory	The Depositories Act, 1996	The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018
Labour Laws	The Employees Compensation Act, 1923	The Workmen's Compensation Rules, 1924
Labour Laws	The Employees Provident Funds and Miscellaneous Provisions Act, 1952	(i) The Employees Deposit-Linked Insurance Scheme, 1976; (ii) The Employees' Pension Scheme, 1995 and (iii) The Employees' Provident Fund Scheme, 1952
Labour Laws	The Employees' State Insurance Act, 1948	The Employees State Insurance (General) Regulations, 1950
Labour Laws	The Employment Exchange (Compulsory Notification of Vacancies) Act, 1959	The Employment Exchange (Compulsory Notification of Vacancies) Rules, 1960
Environment Laws	The Environment (Protection) Act, 1986	The E-Waste (Management) Rules, 2016
Labour Laws	The Equal Remuneration Act, 1976	The Equal Remuneration Rules, 1976
Regulatory	The Food Safety and Standards Act, 2006	The Food Safety and Standards (Licensing and Registration of Food Businesses) Regulations, 2011
Regulatory	The Foreign Exchange Management Act, 1999	The Foreign Exchange Management (Transfer or Issue of Security by a Person Resident outside India) Regulations, 2017 and Master Direction - Foreign Investment in India (Updated as on March 08, 2019)
Taxation- Direct & Indirect	The Income Tax Act, 1961	The Income Tax Rules, 1962

Environment Laws	The Indian Standard Code of Practice for Selection, Installation and Maintenance of Portable First Aid Fire Extinguishers	NA
Information Technology	The Information Technology Act, 2000	The Information Technology (Procedure and safeguard for Monitoring and Collecting Traffic Data or Information) Rules, 2009
Labour Laws	The Maharashtra Labour Welfare Fund Act, 1953	The Maharashtra Labour Welfare Fund Rules, 1953
Labour Laws	The Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017	The Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Rules, 2018
Labour Laws	The Maharashtra State Tax on Professions , Trades, Callings and Employments Act, 1975	The Maharashtra State Tax on Profession, Trades, Callings and Employments Rules, 1975
Labour Laws	The Maharashtra Workmen's Minimum House-Rent Allowance Act, 1983	The Maharashtra Workmen's Minimum House-Rent Allowance Rules, 1990
Labour Laws	The Maternity Benefit Act, 1961	The Maharashtra Maternity Benefit Rules, 1965
Labour Laws	The Minimum Wages Act, 1948	The Maharashtra Minimum Wages Rules, 1963
Environment Laws	The National Building Code- Part 4-Fire and Life Safety 2005	NA
Labour Laws	The Payment of Bonus Act, 1965	The Payment of Bonus Rules, 1975
Labour Laws	The Payment of Gratuity Act, 1972	The Payment of Gratuity (Central) Rules, 1972
Regulatory	The Prevention of Money Laundering Act, 2002	Master Circular Guidelines on Anti-Money Laundering (AML) Standards and Combating the Financing of Terrorism (CFT) /Obligations of Securities Market Intermediaries under the Prevention of Money Laundering Act, 2002 and Rules framed there under [SEBI/ HO/ MIRSD/ DOS3/ CIR/ P/ 2018/ 104] [Updated as on July 04, 2018]
Labour Laws	The Representation of the People Act, 1951	NA
Regulatory	The Reserve Bank of India Act, 1934	Master Directions - Information Technology Framework for the NBFC Sector dated June 08, 2017
Labour Laws	The Rights of Persons with Disabilities Act, 2016	The Rights of Persons with Disabilities Rules, 2017
Regulatory	The Securities and Exchange Board of India Act, 1992	Redressal of investor grievances through SEBI Complaints Redress System (SCORES) platform -SEBI Circular dated December 18, 2014

Regulatory	The Securities Contract (Regulation) Act, 1956	The Securities Contracts (Regulation) Rules, 1957
Regulatory	The Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002	CERSAI Notification - Central Registry under the SARFAESI Act 2002 - Instructions to Institutions for registration with CERSAI, Dated: April 11, 2011
Labour Laws	The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013	The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Rules, 2013
Labour Laws	The Tamil Nadu Industrial Establishments (Conferment of Permanent Status to Workmen) Act, 1981	The Tamil Nadu Industrial Establishments (Conferment of Permanent Status to Workmen) Rules, 1981
Labour Laws	The Tamil Nadu Labour Welfare Fund Act, 1972	The Tamil Nadu Labour Welfare Fund Rules, 1973
Labour Laws	The Tamil Nadu Payment of Subsistence Allowance Act, 1981	The Tamil Nadu Payment of Subsistence Allowance Rules, 1981
Labour Laws	The Tamil Nadu Shops and Establishments Act, 1947	The Tamil Nadu Shops and Establishments Rules, 1948

Annexure 2								
Task Id	Who	When	Activity	Executor	Evaluator	Function Head	Impact	Legal Due Date
D02010000199	Employer	On the day of poll	Grant a paid holiday to the employees, entitled to vote at an election to the House of the People or the Legislative Assembly of a State	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020

D02010000200	Employer	In case paying wages to employees for the holiday granted on the day of poll	Ensure that no wages are deducted from any person on account of holiday being granted on the day of poll	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D02010000201	Head of the Government establishment or a private establishment	On engaging 20 or more person and where it receives a complaint from an aggrieved person regarding discrimination on the ground of disability	(a) Initiate action in accordance with the provisions of the Act; or (b) inform the aggrieved person in writing as to how the impugned act or omission is a proportionate means of achieving a legitimate aim	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020
D02010000196	Employer	On applicability of the Act	Maintain an inspection note-book in such form as may be specified by the Commissioner	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020

D020100 00207	Establishment	On applicability of the Act	Maintain records of the persons with disabilities in relation to the matter of employment, facilities provided and other necessary information	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020
D020100 00208	Employer	On the Applicability of this Act	Maintain a notice-book in the form required by the Government	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020
D020100 00210	Employer	On applicability of the Act	Maintain register in relation to worker employed in the establishment in Form B as specified in the Schedule of the Ease of Compliance to Maintain Registers under various Labour Laws Rules, 2017 either electronically or physically	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020

D020300 00493	Person	After installation of fire extinguishers	Maintain records of maintenance, inspection and testing of all fire extinguishers including its operational history in a register in Annex G	Facility VCPL	Facility VCPL	Deepak Kumar Sahoo	Major	15-03-2020
D020300 00500	Bulk Consumer	On using any electrical or electronic equipment listed in Schedule I	Maintain records of e-waste generated by them in Form-2 and make such records available for scrutiny by the concerned State Pollution Control Board	Facility VCPL	Facility VCPL	Deepak Kumar Sahoo	Severe	15-03-2020
D020300 00505	Sender	On using any electrical or electronic equipment listed in Schedule I	Prepare a manifest in Form 6 (three copies) and hand it over to the transporter	Facility VCPL	Facility VCPL	Deepak Kumar Sahoo	Severe	15-03-2020

D020100 00281	Employer	On the applicability of the act	Inform to the Facilitator in Form T the names and designations and brief nature of duties of such persons, who are discharging managerial function	Ramya S	Ramya S	Rupini Raman	Moderate	29-02-2020
D020100 00282	Employer	On the applicability of the act	Inform in Form U the names of such persons, who are occupying position of confidential character in an establishment	Ramya S	Ramya S	Rupini Raman	Moderate	29-02-2020
D020100 00284	Employer	On applicability of the Act	Upload online the Annual Return online in Form R on the website within two months for the year ending on 31st December	Ramya S	Ramya S	Rupini Raman	Major	29-02-2020

D020100 00218	Employer	In case any person is terminated	Pay wages before the expiry of the second working day after his termination of the employment	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D020100 00238	Employer	In case a notice for the non-payment of unpaid accumulation has been served	Pay the unpaid accumulation to the Maharashtra Labour Welfare Board (MLWB) within the period specified in the notice	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D020100 00243	Holder of the Certificate of Registration	Desiring to amend the certificate of registration	Apply to the Registering Authority specifying reasons for such amendment	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D020100 00245	Holder of the Certificate of Registration or Enrolment	In case the Certificate is lost, destroyed, defaced or becomes illegible	Apply for a duplicate copy of the Certificate within a reasonable period of time	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020

D020100 00249	Holder of the Certificate of Registration	Desiring to shift his place of work	Give notice to the Commissioner from whose office the certificate was issued and send a copy of the notice to the Commissioner of the place where you are shifting to within 15 days of shifting	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D020100 00255	Employer	On making any change in any of the particulars contained in the registration certificate	Notify such change online to the Facilitator, in Form I along with the prescribed fees and the required documents as specified in Part D of the Schedule, within thirty days from the date the change took place	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020

D020100 00259	Employer	In case of a sexual harassment at the instance of a third party, either by an act or commission	Take all necessary and reasonable steps to assist the affected women workers in terms of support and preventive action	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020
D020100 00271	Employer	Where a worker has worked for a period of two hundred and forty days or more in an establishment during a calendar year	Provide to the worker, in the subsequent calendar year, leave with wages for a number of days calculated at the rate of one day for every twenty days of work performed by him during the previous calendar year	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020
D020100 00273	Employer or Manager	In the case of a worker, whose leave, which has been carried forward has reached the maximum limit	Communicate in Form P to the concerned worker, as soon as possible in the first quarter of each calendar year	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020

D020100 00279	Employer	On engaging part-time worker	Ensure that such part-time worker is not allowed to work more than five hours in a day	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020
D020300 00472	Employer	On employment of 50 or more workers	Provide and maintain a suitable room or rooms as creche for the use of children of such workers	Facility VCPL	Facility VCPL	Deepak Kumar Sahoo	Moderate	15-03-2020
D020100 00214	Employer	Wherein any woman are employees	Prepare and maintain up to date a maternity benefit register in Form 10 and enter such particulars of all women workers in such establishment	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D020100 00224	Employer	On applicability of the Act	Maintain a Muster-roll-cum wages Register in Form II	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D020100 00225	Employer	On applicability of the Act	Preserve Muster-roll-cum wage register for a period of three years after the last entry is made therein	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D020100 00226	Employer	On applicability of the Act	Maintain a bound inspection book	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020

D020100 00227	Employer	On applicability of the Act	Prohibit to maintain false registers and records	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D020100 00234	Employer	On applicability of the act	Maintain the register of wages in Form B	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D020100 00236	Employer	On applicability of the act	Maintain the register of unclaimed wages and fine in Form C	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D020100 00237	Employer	On maintaining the register of wages and the register of unclaimed wages	Preserve the register of wages and the register of unclaimed wages and fine for 10 years	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D020100 00247	Employer	On applicability of the act	Maintain a register for the amount of salary/wages paid to each employee and amount deducted for tax thereon	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D020100 00248	Employer	On maintaining the registers and accounts	Preserve books of accounts, registers etc. relating to the activity of professions, trades, callings or employment for a period of 6 years	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020

D020100 00251	Employer	On applicability of the act	Maintain register of house-rent allowance in Form A	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D020100 00252	Employer	On applicability of the act	Maintain a register of workmen in Form I showing therein the names of all workmen and the days of the month in which they were in service	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D020100 00253	Employer	On applicability of the act	Maintain a visit book in which an Inspector may record his remarks regarding any defect that may come to his notice regarding any documents required to be maintained	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D020100 00276	Employer	On applicability of the Act	Maintain a Muster-Roll cum Wages Register in Form Q	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020

D020100 00278	Employer or Manager	On applicability of the Act	Preserve the inspection records of the Facilitator for a period of three years and produce the same whenever demanded by the Facilitator	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020
D020100 00277	Employer or Manager or any person authorised by him	On applicability of the Act	Authenticate, digitally or manually, every entry in the register or records required to be maintained under the rules	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020
D020100 00280	Employer	On applicability of the Act	Provide to each worker with a book called Leave Book in Form O	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020

D010100 00001	Informant	In case asked to furnish any information	Produce or give a copy of any books of accounts, vouchers, documents, or other business records or personal records or documents in his possession relevant to collection of statistics under the Act to any statistics officer or any person authorised by him in writing and carrying a photo-identity card issued by him, and the statistics officer or the authorised person, as the case may be, may take a copy or extract of such record or document	Ramya S	Ramya S	Rupini Raman	Major	31-03-2020
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D020300 00519	Person	After installation of fire extinguishers	Maintain records of maintenance, inspection and testing of all fire extinguishers including its operational history in a register in Annex G	Facility VCPL	Facility VCPL	Deepak Kumar Sahoo	Major	15-03-2020
D020100 00535	Employer	On applicability of the act	Maintain a bound Inspection Book and preserve it for a period of 5 years from last entry	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D020100 00538	Employer	On applicability of the Act	Maintain register in relation to worker employed in the establishment in Form B as specified in the Schedule of the Ease of Compliance to Maintain Registers under various Labour Laws Rules, 2017 either electronically or physically	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020

D010100 00008	Employer	On applicability of the Act	Upload annual returns in the Form D by the 1st of February in each year on the web portal of the Ministry of Labour and Employment giving information as to the particulars specified in respect of the preceding year	Ramya S	Ramya S	Rupini Raman	Major	01-02-2020
D020100 00578	Employer	In case paying wages to employees for the holiday granted on the day of poll	Ensure that no wages are deducted from any person on account of holiday being granted on the day of poll	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D020100 00577	Employer	On the day of poll	Grant a paid holiday to the employees, entitled to vote at an election to the House of the People or the Legislative Assembly of a State	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020

D010100 00005	Employer	In cases where establishments are newly set up then in the first five years	Pay bonus only in the year he earns profit	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00006	Employer	In case has paid any puja bonus or other customary bonus to an employee then	Deduct the amount of bonus so paid from the amount of bonus payable by him to the employee and the employee shall be entitled to receive only the balance	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00007	Employer	In case finds an employee guilty of misconduct causing financial loss to the him	Deduct the amount of loss from the amount of bonus payable by him to the employee and he shall receive the balance, if any.	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00015	Employer of a workplace	In the case where a woman employee chooses to file a complaint for an offence under Indian penal code, 1860	Provide assistance to such woman employee	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020

D010100 00017	Immediate employer	After maintaining the register in Form 6	Submit the same register to the principal employer before the settlement of due contribution amount	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00021	Employer	In case of any change occurs in particulars submitted in Form-01	Intimate such changes in respect of the factory or the establishment to the appropriate Regional Office, Sub-Regional Office, Divisional Office or Branch Office within two weeks of such changes	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020

D010100 00022	Employer	On applicability of the act	Submit the declaration forms enclosed with temporary identification certificate and a return in Form 3 within 10 days of obtaining the particulars from the employee to the appropriate office of the Employees State Insurance Corporation	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00023	Employer	In case of an accident of the employee	Provide first aid ,medical care or transport for obtaining such aid to the employee	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00024	Employer	In case of an accident of the employee	Submit further information and the particulars of an accident in writing to the appropriate office	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020

D010100 00025	Employer	In case of death of an employee as a result of an employment injury	Report the death of an insured employee to the nearest Branch Office and to the nearest dispensary, hospital, clinic or other institution where medical benefit under the Act is available	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00026	Employer	In case of death of an employee as a result of an employment injury	Ensure that the body of deceased employee is not disposed until it has been examined by an Insurance Medical Officer	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00027	Employer	In case if the death of the insured employee is caused at the place of employment	Report the death to the local officer immediately	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020

D010100 00031	Employer	On the termination, superannuation, or retirement or resignation, death or disablement due to accident or disease of any Employee who has rendered continuous service for not less than five years	(i) Pay gratuity at rate of 15 days wages based on the rate of wages last drawn by the employee, for every completed year of service or part thereof in excess of 6 months; (ii) Pay gratuity for a monthly rated employee, the 15 days wages shall be calculated by dividing monthly salary last drawn by him by 26 days and multiplying the quotient by 15;	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00032	Employer	On applicability of the act	Obtain compulsory insurance from the Life Insurance Corporation of India or any other prescribed insurer	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020

D010100 00034	Employer	In case of any change in name, address, employer or nature of business	Submit Form B within thirty days of occurrence of changes to the controlling authority	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00035	Employer	In case of closure of the establishment	Submit Form C to the controlling authority before sixty days of the intended closure	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00037	Employer	On receipt of nomination in Form F (in duplicate) from employee in employment for a year or more or an employee who completes one year of service	Verify the service particulars of the employee in the nomination Form with reference to the records of the establishment and return to the employee within thirty days of receipt of nomination a duly attested copy of the nomination Form	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020

D010100 00038	Employer	On receipt of the application from the employee for payment of gratuity and in case the claim is found admissible	Issue a notice in Form L within 15 days to specifying the amount of gratuity payable and fixing a date not being later than 30th day after the date of the receipt of application	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00039	Employer	On receipt of the application by employee for payment of gratuity and in case the claim is found inadmissible	Issue a notice in Form M within 15 days from the date of receipt of application to the applicant or employee or nominee or legal heir, specifying the reason why the claim for gratuity is not found admissible	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00040	Employer	On applicability of the act	Arrange the amount of gratuity payable to the employee within 30 days from the date it becomes payable	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020

D010100 00042	Employer	In case of other vacancies	Notify the Local Employment Exchange , at least 15 days before the date of interview or test	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00048	Employer	Before taking any person into employment	Obtain declaration and nomination in Form 2 for unexempted / exempted establishments	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00051	Employer	In case of any change in the structure of ownership for exempted /unexempted establishments	Furnish Form 5-A intimating the changes within 15 days of such change to the Regional Commissioner	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00055	Employer	In case of personal injury and death caused to a employee by accident arising out of and in the course of employment	Pay compensation in accordance with the provisions of this Chapter	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020
D010100 00056	Employer	In case of fatal accident which resulted in death or serious bodily injury	Deposit compensation to the commissioner accompanied with a statement in Form A	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020

D010100 00057	Employer	In case of non-fatal accident of an employee or person under legal disability	Deposit compensation to the commissioner accompanied with a statement in Form AA	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020
D010100 00058	Employer	In case of non-fatal accident	Deposit compensation to the commissioner accompanied with a statement in Form D	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020
D010100 00059	Employer	In case of fatal accidents which results in death or serious bodily injury	Send a report in Form EE to the Commissioner within seven days of the death or serious bodily injury	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020

D010100 00060	Employer	In case of Termination of service of an Employee for any of the following reasons:- (a) On superannuation; (b) On retirement ; (c) Resignation; (d) On death or disablement due to accident or disease the employer	Pay gratuity in cash as per act on receipt of application for payment of gratuity from the ex-employee in (Form I) or Nominee (Form J) or Legal Heir (Form K) within thirty days from the date of gratuity became payable	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00062	Employer	On the day of poll	Grant a paid holiday to the employees, entitled to vote at an election to the House of the People or the Legislative Assembly of a State	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00063	Employer	In case paying wages to employees for the holiday granted on the day of poll	Ensure that no wages are deducted from any person on account of holiday being granted on the day of poll	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020

D010100 00064	Employer	On the employment of an employee	Inform the employee , immediately at the time of employment, of his rights to compensation under this Act, in writing as well as through electronic means, in English or Hindi or in the official language of the area of employment, as may be understood by the employee	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020
D010100 00066	Head of the Government establishment or a private establishment	On engaging 20 or more person and where it receives a complaint from an aggrieved person regarding discrimination on the ground of disability	(a) Initiate action in accordance with the provisions of the Act; or (b) inform the aggrieved person in writing as to how the impugned act or omission is a proportionate means of achieving a legitimate aim	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020

D010100 00081	Employer	Before or on taking the person into employment in the factory or the establishment	Obtain correct particulars of the employee in Form 1	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00082	Employer	After taking the person into employment in the factory or the establishment after the appointed day	Obtain correct particulars of the employee in Form-1	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00083	Employer	In case any change occurs in the membership employee's family	Obtain correct particulars of such changes within seven days of occurring from the employee and enter the same in Form 2 and shall forward it to the appropriate Office within ten days of the date on which the particulars of the changes were furnished	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020

D020100 00801	Employer	On applicability of the Act	Maintain an inspection note-book in such form as may be specified by the Commissioner	Ramya S	Rupini Raman	Rupini Raman	Major	15-03-2020
D010100 00018	Employer	On applicability of the act	Preserve every register maintained after it is filled, for a period of 5 years from the date of last entry therein	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00028	Employer	On applicability of the act	Maintain a bound Inspection Book and preserve it for a period of 5 years from last entry	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00049	Employer	On applicability of the Act	Maintain an inspection note-book in such form as may be specified by the Commissioner	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020

D010100 00072	Establish ment	On applicability of the Act	Maintain records of the persons with disabilities in relation to the matter of employment, facilities provided and other necessary information	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020
D010100 00073	Employer	On the Applicability of this Act	Maintain a notice-book in the form required by the Government	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020
D010100 00077	Employer	On applicability of the Act	Prepare and maintain a register in Form A showing the computation of the allocable surplus	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00078	Employer	On applicability of the Act	Prepare and maintain a register in Form B showing the set-on and set-off of allocable surplus	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020

D010100 00079	Employer	On applicability of the Act	Prepare and maintain a register in Form C showing the details of bonus due to each employee along with and deductions or adjustments, if any	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00080	Employer	On applicability of the act	Maintain a register in Form-6 in respect of every employee employed by him	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00084	Employer	On applicability of the Act	Maintain register in relation to worker employed in the establishment in Form B as specified in the Schedule of the Ease of Compliance to Maintain Registers under various Labour Laws Rules, 2017 either electronically or physically	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020

D020300 00528	Person	On applicability of this Standard	Follow for quarterly maintenance the following procedure : (a) Clean the exterior of the extinguisher, polish the painted portion with wax polish, the brass/gun metal parts with metal polish, chromium plated parts with silver polish and plastic components to be thoroughly washed with soap solution and sun dried; (b) Check the nozzle outlet and vent holes as well as the threaded portion of the cap for clogging, and check that plunger is clean and moving freely; (c) Ensure that the cap washer is	Facility VCPL	Facility VCPL	Deepak Kumar Sahoo	Major	15-03-2020
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			<p>intact and also grease the threadsoft he cap, plunger, etc, and wipe clean;</p> <p>(d) Make sure that the extinguish er is in proper condition and is not accidental ly discharge d. In case of stored pressure extinguish er, pressure gauge is to be checked for correct pressure;</p> <p>(e) Check all the compone nts of the extinguish er as per the maintena nce check list given for each type of extinguish er under Annex C;</p> <p>(f) Maintena nce shall be carried out by the manufact urers or his authorise d agent or professio nal firemen</p>					
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D01010000113	Employer	On termination of the service of an employed person	Pay wages on termination within 2nd working day	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D01010000114	Employer	On paying wages to the employed person	Ensure that the wages are being paid without any deductions except as specified in Section 34 (2)	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D01010000116	Employer	On dismissing the services of an employed person who is in continuous service for at least 6 months	Provide 1 month's dismissal notice to the employed person	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D01010000117	Employer	In case the notice of dismissal is not being provided to the employed person who is employed for not less than six months	Give one month notice or pay wages in lieu of notice of dismissal	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020

D010100 00127	Employer	During the period of one month immediately preceding the period of six weeks, before the date of a pregnant women employee's delivery or Any period during the period of 6 weeks for which the pregnant woman does not avail of leave of absence	Do not make the woman employee do any work which is of an arduous nature or which involves long hours of standing or which in any way is likely to interfere with her pregnancy or the normal development of the foetus, or is likely to cause her miscarriage or otherwise to adversely affect her health	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00128	Employer	On receipt of notice from any women employee and who has worked for 80 days in the last 12 months immediately preceding the date of her expected delivery	Pay the maternity benefit at the rate of the average daily wage for the period of her actual absence	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020

D010100 00129	Employer	On receipt of notice by a woman employee in Form 1	Provide maternity benefit for a period of twenty-six weeks of which not more than eight weeks should precede the date of her expected delivery	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00130	Employer	On receipt of notice from any women employee who is pregnant	Pay first installment of maternity benefit in advance at the rate of the average daily wage for the period of absence for 6 weeks before her delivery	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00131	Employer	On receipt of proof of delivery from any woman employee	Pay the second installment within 48 hours of production of proof of delivery	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020

D010100 00132	Employer	In case any woman entitled to maternity benefit dies before receiving it	Pay the sum payable to the person nominated by the woman or in case there is no such nominee, to her legal representative within two months from the date of the death of the woman	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00134	Employer	In case of a miscarriage or medical termination of pregnancy of any woman employee	Allow leave with wages at the rate of maternity benefit, for a period of six weeks, immediately following the day of her miscarriage or medical termination of pregnancy within 48 hours of production of proof of such miscarriage	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00135	Employer	In case of a miscarriage or medical termination of pregnancy of any woman employee	Pay wages payable to the women within 48 hours on production of certificate in Form B	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020

D010100 00136	Employer	In the case of a tubectomy operation of any woman employee	Allow leave with wages at the rate of maternity benefit for a period of two weeks, immediately following the day of her operation	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00137	Employer	In case of illness of any women employee arising out of :- (i) pregnancy; (ii) delivery; (iii) premature birth of child; (iv) miscarriage; (v) medical termination of pregnancy; (vi) tubectomy operation	Provide leave with wages at the rate of maternity benefit for maximum of one month within 48 hours of production of proof of such miscarriage	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00138	Employer	Once the woman employee returns to duty after delivery	Provide nursing breaks of 15 minutes as and when required by women in a day , till the child attains the age of 15 months	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020

D010100 00139	Employer	When a woman employee is absent from work due to pregnancy	Do not dismiss or discharge the women employee on account of absence during maternity period, neither serve notice of discharge or dismissal on such a day that the notice will expire during such absence, nor vary to her disadvantage any of the conditions of her service	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00145	Employer	In case the workman is in continuous service for a period of 480 in a period of 24 calendar months in an industrial establishment	Ensure to make such a workman permanent	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020

D010100 00146	Employer	After receiving an order from the Inspector for rectification of the register or issuing of permanent status to the workman on grounds of, not : (a) correctly entering or attesting the entries in the register; (b) issuing permanent status to the workman	Ensure to rectify the register in Form 1 or issue permanent status to the workman	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00148	Employer	On receipt of notice by a woman employee in Form 1 who has adopted a child below the age of three months or is a commissioning mother	Provide twelve weeks of maternity benefit for a period from the date the child is handed over to the adopting mother or the commissioning mother	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020

D010100 00149	Employer	In case the nature of work assigned to a woman is of such type that she may work from home	May allow such woman employee to work from home after availing of the maternity benefit for such period and on such conditions as mutually agreed	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00155	Employer	In case of any changes in submitted application	Intimate to the inspector within a period of thirty days of such change	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00157	Employer	In case any employee is terminated	Pay wages before the expiry of the second working day after the day on which his employment is terminated	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00158	Employer	Before making any deductions	Pay wages without any kind of deductions except those authorised under the rule	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020

D010100 00166	Employer	In case employee works more than 9 hours in a day or more than 48 hours in a week or more than hours of work	Pay wages at double the ordinary rate of wages	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00168	Employer	In case an employee whose minimum rate of wages has been fixed by the day, works on any day for a period less than the requisite number of hours constituting a normal working day	Pay wages in respect of work done by him on that day as if he had worked for a full normal working day	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00176	Employer	On receiving application from any women employee	Provide her copies of Forms B , C, D , E, E , F, G, H, and I	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00178	Person who is a trader or a professional or an employer and having an average half-yearly income of Rs. 21,001 and above	In case of change in the average half-yearly income or if there is a change in the place of business	File a fresh return	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020

D010100 00143	Employer	On applicability of the Act	Compile an up-to-date list in Form 1 except Colum (9) thereof at the end of each year and exhibit the list prominently at any part of the industrial establishment for perusal of the list by the workmen during working hours on any day	Ramya S	Ramya S	Rupini Raman	Low	15-02-2020
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D010100 00144	Employer	On compiling an up-to-date list in Form 1	Send the below to the Inspector: a) a copy of the up-to-date list so complied to the Inspector concerned within a fortnight from the expiry of every year (ii) a declaration that the list has been exhibited for the perusal of the workmen of the industrial establishment; (iii) particulars for the year in Form 2 along with the particulars in Form 1 to the Inspector concerned	Ramya S	Ramya S	Rupini Raman	Low	15-02-2020
D010100 00162	Employer	On applicability of the Act	Submit the annual return in Form III to the Inspector with all the columns duly filled in and with the correct particulars	Ramya S	Ramya S	Rupini Raman	Low	15-02-2020

D010100 00179	Person who is a trader or a professional or an employer and having an average half-yearly income of Rs. 21,001 and above	On the applicability of the Act	Pay half-yearly tax before 30th September for the first half-year and before the 31st March for the second half-year respectively	Ramya S	Ramya S	Rupini Raman	Low	31-03-2020
D020100 00555	Employer	On applicability of the Act	Maintain a Muster-Roll cum Wages Register in Form Q	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020
D020100 00556	Employer or Manager or any person authorised by him	On applicability of the Act	Authenticate, digitally or manually, every entry in the register or records required to be maintained under the rules	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020
D020100 00562	Employer	On applicability of the act	Maintain register of house-rent allowance in Form A	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D020100 00563	Employer	On applicability of the act	Maintain a register of workmen in Form I showing therein the names of all workmen and the days of the month in which they were in service	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020

D020100 00564	Employer	On applicability of the act	Maintain a visit book in which an Inspector may record his remarks regarding any defect that may come to his notice regarding any documents required to be maintained	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D020100 00571	Employer	On applicability of the Act	Maintain a Muster-roll-cum wages Register in Form II	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D020100 00573	Employer	On applicability of the Act	Maintain a bound inspection book	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D020100 00574	Employer	On applicability of the Act	Prohibit to maintain false registers and records	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D020100 00570	Employer	In case employee works more than 9 hours in a day or more than 48 hours in a week or more than hours of work	Pay wages at double the ordinary rate of wages	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D020100 00567	Employer	Before making any deductions	Pay wages without any kind of deductions except those authorised under the rule	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020

D020100 00552	Employer or Manager	In the case of a worker, whose leave, which has been carried forward has reached the maximum limit	Communi cate in Form P to the concerne d worker, as soon as possible in the first quarter of each calendar year	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020
D020100 00546	Employer	Where a worker is required to work on a day of his rest	Pay wages at a rate which is twice his ordinary rate of wages	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020
D020100 00544	Employer	In case a worker is denied weekly holiday	Provide compens atory leave in lieu thereof within two months of such weekly holiday	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020
D020100 00543	Employer	Where a worker in any establish ment is required to work beyond nine hours a day or forty-eight hours a week	Pay overtime wages at the rate of twice the ordinary rate of wages	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020

D020100 00540	Employer	On making any change in any of the particulars contained in the registration certificate	Notify such change online to the Facilitator , in Form I along with the prescribed fees and the required documents as specified in Part D of the Schedule, within thirty days from the date the change took place	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020
D020300 00484	Employer	On employment of 50 or more workers	Provide and maintain a suitable room or rooms as creche for the use of children of such workers	Facility VCPL	Facility VCPL	Deepak Kumar Sahoo	Moderate	15-03-2020
D020300 00473	Employer	In the case of an establishment employing not less than 10 women workers	Engage a sufficient number of woman security guard in the establishment and ensure the Police verification of such women security guard which is mandatory	Facility VCPL	Facility VCPL	Deepak Kumar Sahoo	Moderate	15-03-2020

D010100 00096	Employer	On applicability of the Act	Maintain the register of wages in Form B for a period of ten years	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00097	Employer	On applicability of the Act	Maintain the register of unpaid accumulation, fines and deductions in Form C for a period of ten years	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00098	Employer	On applicability of the Act	Maintain a visit book in which the remarks regarding any defects of Inspector visiting the establishment may be recorded	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00115	Employer	On the applicability of the Act	Maintain a Register of Fines, Deductions for Damages or Loss and Advances in Form P	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00118	Employer	On the applicability of the Act	Maintain a register of wages in Form R in his establishment	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00121	Employer	On employing persons in an establishment	Maintain a register of employment in Form Q	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020

D010100 00124	Employer	On the applicability of the Act	Preserve all registers, records and notices relating to any calendar year till the end of the next calendar year	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00125	Employer of an establishment	On the applicability of the Act	Maintain Visit book wherein the inspector records any defects at the time of inspection	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00140	Employer	On employing any women	Prepare and maintain a muster roll in Form A and shall enter therein particulars of all women workers in such establishment	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00142	Employer	On applicability of the Act	Maintain a register of workman in Form 1 in English or Tamil	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020

D010100 00151	Employer	In case of suspended employees	Maintain a register of employees placed under suspension in Form 1, containing the signature of the employee or the postal receipt (if allowance is sent by postal money order)	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00152	Employer	On the Applicability of this Act	Preserve the register and Forms for a period of 5 years after the completion of final payment of money due to the employee	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00160	Employer	Desiring to impose fine	Maintain a fine register in form I	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00161	Employer	Desiring to impose deduction	Maintain a deduction register for damage or loss in Form II	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00167	Employer	On applicability of the Act	Maintain overtime register in Form IV	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00169	Employer	On applicability of the Act	Maintain register of wages	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020

D010100 00170	Employer	On applicability of the Act	Maintain wage slip at least a day prior to the disbursement of wages or atleast on the date of disbursement of wages or if the wages are paid daily, along with the wages	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00171	Employer	On applicability of the Act	Maintain a muster roll in Form V	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00172	Employer	On applicability of the Act	Maintain a register of employees in Form XI at the workspot or principal office	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00173	Employer	On applicability of the Act	Preserve registers, records and notices for a period of 12 months from the date of the last entry noted on them	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00175	Employer	On applicability of the Act	Preserve all records for a period of two years from the date of their preparation	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020

D010400 00693	Person	On intending to claim refund of any tax, interest, penalty, fees or any other amount paid by him	File an applicatio n in FORM GST RFD-01 electronic ally through the Common Portal either directly or through a Facilitatio n Centre notified by the Commissi oner	Shruti Shah	Abhishek Agarwal	Sudha Rangaraj an	Low	15-03- 2020
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D010400 00694	Banking company or a Financial Institution , including a non-banking financial company	On availing an amount equal to fifty percent of the eligible input tax credit on inputs capital goods and input services in the month	Follow the procedure specified below: (a) the said company or institution shall not avail the credit of tax paid on inputs and input services that are used for non-business purposes and the credit attributable to supplies specified in sub-section (5) of section 17, in FORM GSTR-2; (b) the said company or institution shall avail the credit of tax paid on inputs and input services referred to in the second proviso to sub-section (4) of section 16 and not covered under clause (a); (c) fifty per cent.	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Low	15-03-2020
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			of the remaining input tax shall be the input tax credit admissibl e to the company or the institution and shall be furnished in FORM GSTR-2; (d) the amount referred to in clauses (b) and (c) shall, subject to the provisions of sections 41, 42 and 43, be credited to the electronic credit ledger of the said company or the institution					
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D01040000695	Registered Person	In case of sale, merger, de-merger, amalgamation, lease or transfer or change in ownership of business for any reason	Furnish the details of sale, merger, de-merger, amalgamation, lease or transfer of business, in FORM GST ITC-02 electronically on the Common Portal along with a request to transfer the unutilized input tax credit lying in his electronic credit ledger to the transferee	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Low	15-03-2020
D01040000696	Registered Person	In case notices any discrepancy in his electronic credit ledger	Inform the same to the officer exercising jurisdiction in the matter, through the Common Portal in FORM GST PMT-04	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020

D010400 00699	Registered Person	On receipt of advance payment with respect to any supply of goods or services or both	Issue a receipt voucher containing the following particulars:- (a) name, address and GSTIN of the supplier; (b) a consecutive serial number containing alphabets or numerals or special characters -hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year (c) date of its issue; (d) name, address and GSTIN or UIN, if registered, of the recipient; (e) description of goods or services; (f) amount of advance taken; (g) rate of tax (central tax, State	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Low	15-03-2020
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			tax, integrated tax, Union territory tax or cess); (h) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess); (i) place of supply along with the name of State and its code, in case of a supply in the course of inter- State trade or commerc e; (j) whether the tax is payable on reverse charge basis; and (k) signature or digital signature of the supplier or his authorize d represent ative					
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D010400 00700	Registered Person	In case is paying tax on reverse charge basis	Issue an invoice in respect of goods or services or both received by him from the supplier who is not registered on the date of receipt of goods or services or both	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Low	15-03-2020
D010400 00701	Registered Person	In case is paying tax on reverse charge basis	Issue a payment voucher at the time of making payment to the supplier	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Low	15-03-2020

D010400 00702	Registered Person	In case a tax invoice has been issued for supply of any goods or services or both and:- (i) the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or (ii) where the goods supplied are returned by the recipient, or where goods or services or both supplied are found to be deficient	Issue a credit note containing the following particulars:- (a) name, address and Goods and Services Tax Identification Number of the supplier; (b) nature of the document ; (c) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as 'â' and 'â' respectively, and any combination thereof, unique for a financial year; (d) date of issue of the document ;	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Low	15-03-2020
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			(e) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient; (f) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered ; (g) serial number(s) and date(s) of the corresponding tax invoice(s) or, as the case may be, bill(s) of supply; (h) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to					
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			the recipient; and (i) signature or digital signature of the supplier or his authorise d represent ative					
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D010400 00703	Registered Person	In case tax invoice has been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to be less than the taxable value or tax payable in respect of such supply	Issue a debit note containing the following particulars:- (a) name, address and Goods and Services Tax Identification Number of the supplier; (b) nature of the document ; (c) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as â-â and â/â respectively, and any combination thereof, unique for a financial year; (d) date of issue of the document ; (e) name,	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Low	15-03-2020
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			address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient; (f) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered ; (g) serial number(s) and date(s) of the corresponding tax invoice(s) or, as the case may be, bill(s) of supply; (h) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the					
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			recipient; and (i) signature or digital signature of the supplier or his authorise d represent ative					
D010400 00707	Registere d Person	In case of change in any of the particular s furnished in the applicatio n for registratio n	Submit an applicatio n duly signed, electronic ally in FORM GST REG-14 within fifteen days of such change	Shruti Shah	Abhishek Agarwal	Sudha Rangaraj an	Moderate	15-03- 2020
D010400 00708	Registere d Person	On seeking cancellati on for registratio n	Submit an applicatio n in FORM GST REG-16 within thirty days of occurrenc e of the event warrantin g cancellati on	Shruti Shah	Abhishek Agarwal	Sudha Rangaraj an	Moderate	15-03- 2020

D010400 00709	Registered Person	In case registration is cancelled by the proper officer on his own motion	Submit an application for revocation of cancellation of registration in FORM GST REG-21 to such proper officer, within thirty days from the date of service of the order of cancellation of registration	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020
D010400 00712	Registered Person	In case of requesting for payment of tax on a provisional basis	Furnish an application along with the documents in support of his request, electronically in Form GST ASMT-01 on the common portal, either directly or through a Facilitation Centre notified by the Commissioner	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020

D01040000713	Registered Person	On the applicability of the Act	Execute a bond in accordance with the provisions of subsection (2) of section 60 in Form GST ASMT-05 along with a security in the form of a bank guarantee	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020
D01040000714	Registered Person	On the applicability of the Act	File an application in Form GST ASMT- 08 for the release of the security furnished under sub-rule (4) after issue of the order under sub-rule (5)	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020
D01040000715	Registered Person	In case accept the discrepancy mentioned in the notice issued under Rule 99(1)	Pay the tax, interest and any other amount arising from such discrepancy and inform the same or furnish an explanation for the discrepancy in Form GST ASMT- 11	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020

D01040000716	Registered Person	On desiring to withdraw the summary assessment given by the proper officer	File an application for withdrawal of the summary assessment order in Form GST ASMT-17	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020
D01040000720	Registered Person	In case the registration is cancelled	Furnish a final return in FORM GSTR-10 within three months of the date of cancellation or date of order of cancellation, whichever is later	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020
D01040000770	Person	On intending to claim refund of any tax, interest, penalty, fees or any other amount paid by him	File an application in FORM GST RFD-01 electronically through the Common Portal either directly or through a Facilitation Centre notified by the Commissioner	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Low	15-03-2020

D010400 00771	Banking company or a Financial Institution , including a non-banking financial company	On availing an amount equal to fifty percent of the eligible input tax credit on inputs capital goods and input services in the month	Follow the procedure specified below: (a) the said company or institution shall not avail the credit of tax paid on inputs and input services that are used for non-business purposes and the credit attributable to supplies specified in sub-section (5) of section 17, in FORM GSTR-2; (b) the said company or institution shall avail the credit of tax paid on inputs and input services referred to in the second proviso to sub-section (4) of section 16 and not covered under clause (a); (c) fifty per cent.	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Low	15-03-2020
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			of the remaining input tax shall be the input tax credit admissibl e to the company or the institution and shall be furnished in FORM GSTR-2; (d) the amount referred to in clauses (b) and (c) shall, subject to the provisions of sections 41, 42 and 43, be credited to the electronic credit ledger of the said company or the institution					
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D010400 00772	Registered Person	In case of sale, merger, de-merger, amalgamation, lease or transfer or change in ownership of business for any reason	Furnish the details of sale, merger, de-merger, amalgamation, lease or transfer of business, in FORM GST ITC-02 electronically on the Common Portal along with a request to transfer the unutilized input tax credit lying in his electronic credit ledger to the transferee	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Low	15-03-2020
D010400 00773	Registered Person	In case notices any discrepancy in his electronic credit ledger	Inform the same to the officer exercising jurisdiction in the matter, through the Common Portal in FORM GST PMT-04	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020

D010400 00776	Registered Person	On receipt of advance payment with respect to any supply of goods or services or both	Issue a receipt voucher containing the following particulars:- (a) name, address and GSTIN of the supplier; (b) a consecutive serial number containing alphabets or numerals or special characters -hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year (c) date of its issue; (d) name, address and GSTIN or UIN, if registered, of the recipient; (e) description of goods or services; (f) amount of advance taken; (g) rate of tax (central tax, State	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Low	15-03-2020
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			tax, integrated tax, Union territory tax or cess); (h) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess); (i) place of supply along with the name of State and its code, in case of a supply in the course of inter- State trade or commerc e; (j) whether the tax is payable on reverse charge basis; and (k) signature or digital signature of the supplier or his authorize d represent ative					
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D010400 00777	Registered Person	In case is paying tax on reverse charge basis	Issue an invoice in respect of goods or services or both received by him from the supplier who is not registered on the date of receipt of goods or services or both	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Low	15-03-2020
D010400 00778	Registered Person	In case is paying tax on reverse charge basis	Issue a payment voucher at the time of making payment to the supplier	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Low	15-03-2020

D010400 00779	Registered Person	In case a tax invoice has been issued for supply of any goods or services or both and:- (i) the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or (ii) where the goods supplied are returned by the recipient, or where goods or services or both supplied are found to be deficient	Issue a credit note containing the following particulars:- (a) name, address and Goods and Services Tax Identification Number of the supplier; (b) nature of the document ; (c) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as 'â' and 'â' respectively, and any combination thereof, unique for a financial year; (d) date of issue of the document ;	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Low	15-03-2020
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			(e) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient; (f) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered ; (g) serial number(s) and date(s) of the corresponding tax invoice(s) or, as the case may be, bill(s) of supply; (h) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to					
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			the recipient; and (i) signature or digital signature of the supplier or his authorise d represent ative					
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D010400 00780	Registered Person	In case tax invoice has been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to be less than the taxable value or tax payable in respect of such supply	Issue a debit note containing the following particulars:- (a) name, address and Goods and Services Tax Identification Number of the supplier; (b) nature of the document ; (c) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as â-â and â/â respectively, and any combination thereof, unique for a financial year; (d) date of issue of the document ; (e) name,	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Low	15-03-2020
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			address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient; (f) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered ; (g) serial number(s) and date(s) of the corresponding tax invoice(s) or, as the case may be, bill(s) of supply; (h) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the					
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			recipient; and (i) signature or digital signature of the supplier or his authorise d represent ative					
D010400 00784	Registere d Person	In case of change in any of the particular s furnished in the applicatio n for registratio n	Submit an applicatio n duly signed, electronic ally in FORM GST REG-14 within fifteen days of such change	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangaraj an	Moderate	15-03- 2020
D010400 00785	Registere d Person	On seeking cancellati on for registratio n	Submit an applicatio n in FORM GST REG-16 within thirty days of occurrenc e of the event warrantin g cancellati on	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangaraj an	Moderate	15-03- 2020

D010400 00786	Registered Person	In case registration is cancelled by the proper officer on his own motion	Submit an application for revocation of cancellation of registration in FORM GST REG-21 to such proper officer, within thirty days from the date of service of the order of cancellation of registration	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020
D010400 00789	Registered Person	In case of requesting for payment of tax on a provisional basis	Furnish an application along with the documents in support of his request, electronically in Form GST ASMT-01 on the common portal, either directly or through a Facilitation Centre notified by the Commissioner	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020

D010400 00790	Registered Person	On the applicability of the Act	Execute a bond in accordance with the provisions of subsection (2) of section 60 in Form GST ASMT-05 along with a security in the form of a bank guarantee	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020
D010400 00791	Registered Person	On the applicability of the Act	File an application in Form GST ASMT- 08 for the release of the security furnished under sub-rule (4) after issue of the order under sub-rule (5)	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020
D010400 00792	Registered Person	In case accept the discrepancy mentioned in the notice issued under Rule 99(1)	Pay the tax, interest and any other amount arising from such discrepancy and inform the same or furnish an explanation for the discrepancy in Form GST ASMT- 11	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020

D010400 00793	Registered Person	On desiring to withdraw the summary assessment given by the proper officer	File an application for withdrawal of the summary assessment order in Form GST ASMT-17	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020
D010400 00797	Registered Person	In case the registration is cancelled	Furnish a final return in FORM GSTR-10 within three months of the date of cancellation or date of order of cancellation, whichever is later	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020
D020100 00566	Employer	In case any person is terminated	Pay wages before the expiry of the second working day after his termination of the employment	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D020100 00803	Employer	In case employee works on a day of rest	Pay wages at double the ordinary rate of wages	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020

D01040000689	Registered Person	On applicability of the Act	Maintain a true and correct account of - (a) production or manufacture of goods; (b) inward and outward supply of goods or services or both; (c) stock of goods; (d) input tax credit availed; (e) output tax payable and paid; and (f) such other particulars as may be prescribed	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Low	15-03-2020
D01040000690	Registered Person	On supplying services	Maintain the accounts showing quantitative details of goods used in the provision of services, details of input services utilised and the services supplied	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Low	15-03-2020

D010400 00766	Registered Person	On applicability of the Act	Maintain a true and correct account of - (a) production or manufacture of goods; (b) inward and outward supply of goods or services or both; (c) stock of goods; (d) input tax credit availed; (e) output tax payable and paid; and (f) such other particulars as may be prescribed	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Low	15-03-2020
D010400 00767	Registered Person	On supplying services	Maintain the accounts showing quantitative details of goods used in the provision of services, details of input services utilised and the services supplied	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Low	15-03-2020

D010400 00769	Registered Person	On maintaining the books of accounts	Retain them until the expiry of seventy-two months from the due date of furnishing of annual return for the year pertaining to such accounts and records	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Low	15-03-2020
D010400 00692	Registered Person	On maintaining the books of accounts	Retain them until the expiry of seventy-two months from the due date of furnishing of annual return for the year pertaining to such accounts and records	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Low	15-03-2020
D010400 00655	Company	In case of not furnishing a return within the time allowed to him under sub-section (1)	Furnish the return for any previous year at any time before the end of the relevant assessment year or before the completion of the assessment, whichever is earlier.	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020

D010400 00656	Assessee	In case of receiving an intimation from the Assessing Officer about the defect in return of income furnished	Rectify the defect within 15 days from the receipt of an intimation	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Major	15-03-2020
D010400 00657	Person	On being allotted a PAN under the Act	Ensure to: (a) quote the number in all his returns to, or correspondence with, any income-tax authority; (b) quote the number in all challans for the payment of any sum due under this Act; (c) quote such number in all documents pertaining to such transactions as may be prescribed by the Board in the interests of the revenue, and entered into by him	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020

D010400 00658	Assessee	In case of discontinuing any business or profession	Give to the Assessing Officer notice of such discontinuance within 15 days	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Low	15-03-2020
D010400 00659	Company	After receiving Form 15G/15H	Submit Form 15G/15H within 7 days from the end of the month on which such Forms are received to Principal Chief Commissioner or Principal Commissioner	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Major	15-03-2020
D010400 00662	Assessee	In case paid excess of tax payable, for the purpose of refund of excess tax paid	Apply in Form 30 for the refund of excess tax paid	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Major	15-03-2020
D010400 00666	Person	On making payment to a non-resident, not being a company or to a foreign company any sum whether or not chargeable under the provisions of this Act	Furnish the information of such payment to the Assessing Officer in Form 15CA and 15CB	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Major	15-03-2020

D010400 00667	Person	On making all payment other than salary	Submit a quaterly statement of the tax deducted at source in Form 26Q to the Director General of Income-tax (Systems) or the person authorised by the Director General of Income-tax (Systems)	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Major	15-03-2020
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D010400 00669	Financial Institution	In case an entity has one or more controlling persons that are reportable persons	Maintain and report the following information: (i) the name and address of the entity, TIN assigned to the entity by the country of its residence ; (ii) the name, address, DOB, POB of each such controlling person and TIN assigned to such controlling person by the country of his residence ;	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020
D010400 00674	Financial Institution	In case person is a resident of more than one country or territory outside India under the tax laws of such country or territory	Maintain the taxpayer identification number in respect of each such country or territory	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020

D010400 00675	Financial Institution	(i) If the reportable account is a pre-existing account; (ii) if such taxpayer identification number or date of birth is not in the records of the reporting financial institution	Obtain the taxpayer identification number (TIN) and date of birth (DOB) with respect to pre-existing accounts by the 31st December and shall report it with by end of the sequent calendar year	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020
D010400 00676	Financial Institution	(i) In case reportable account is a pre-existing account; (ii) if such taxpayer identification number or date of birth is not in the records of the reporting financial institution	Do not report the TIN and DOB	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020

D010400 00677	Financial Institution	If in case :- (i) a taxpayer identification number (including its functional equivalent) is not issued by the relevant country or territory outside India in which the person is resident for tax purposes or; (ii) the domestic law of the relevant country or territory outside India does not require the collection of the taxpayer identification number issued by such country or territory.	Do not report taxpayer identification number (TIN)	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020
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D010400 00678	Financial Institution	On the applicabili ty of the act	Do not report POB (Place of birth) unless it is available in the electronic searchabl e data maintaine d by RFI (Reportin g Financial Institution)	Shruti Shah	Abhishek Agarwal	Sudha Rangaraj an	Moderate	15-03- 2020
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D010400 00683	Financial Institution	In case of a U.S. reportable account opened on or after the 1st July, 2014 but before the date of entry into force of FATCA agreement	Apply the following alternative procedure s, namely:- (a) within one year after the date of entry into force of the FATCA agreement, reporting financial institution s shall,- (i) with respect to a new individual account opened on or after the 1st July, 2014 but before the date of entry into force of FATCA agreement, request the self- certification specified in sub- rule (4) and confirm the reasonableness of such self- certification consistent with the procedures specified in sub- rule (4); and (ii) with respect to a new	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03- 2020
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			entity account opened on or after the 1st July, 2014 but before the date of entry into force of FATCA agreement, perform the due diligence procedures specified in sub-rule (6) and request for information as necessary to document the account, including any self-certification, required under sub-rule (6); (b) the reporting financial institution shall report on any new account which is identified pursuant to clause (a) of this sub-rule as a U.S. reportable account or as an account held by a non-participating financial					
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			<p>institution, as applicable , by the date which is the later of,-</p> <p>(i) the 31st of May next following the date on which the account is identified as a U.S. reportable account or as an account held by a non-participating financial institution, as applicable ; and</p> <p>(ii) forty-five days after the account is identified as a U.S. reportable account or as an account held by a non-participating financial institution, as applicable :</p> <p>Provided that the information required to be reported with respect to such a new account shall be informatio</p>					
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			<p>n which would have been reportable had the new account been identified as a U.S. reportable account or as an account held by a non-participating financial institution, as applicable , as of the date the account was opened;</p> <p>(c) by the date that is one year after the date of entry into force of the FATCA agreement.</p> <p>reporting financial institutions shall close any new account described in clause (a) for which it was unable to collect the required self-certification or other documentation in accordance with the</p>					
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			<p>procedure specified in clause (b):</p> <p>Provided that in addition, by such date, the reporting financial institutions shall-</p> <p>(i) with respect to such closed accounts which prior to such closure were new individual accounts (without regard to whether such accounts were high value accounts) , perform the due diligence procedure specified in clause (c) of sub-rule (3), or</p> <p>(ii) with respect to such c</p>					
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D010400 00684	Assessee	In case of any change in his address or in the name and nature of his business on the basis of which the permanent account number was allotted to him	Intimate the Assessing Officer any change	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020
D010400 00687	Assessee being an Indian Company	In case of having income by way of dividends declared, distributed or paid by a specified foreign company	Pay the income tax which shall be the aggregate of:- (a) the amount of income-tax calculated on the income by way of such dividends, at the rate of fifteen per cent; and (b) the amount of income-tax with which the assessee would have been chargeable had its total income been reduced by the aforesaid income by way of dividends.	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020

D010400 00688	Company	On declaring, distributing or paying dividend	Pay the tax on distributed profits to the credit of the Central Government within 14 days from the date of? (a) declaration of any dividend; or (b) distribution of any dividend; or (c) payment of any dividend, whichever is earlier.	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Major	15-03-2020
D010400 00734	Company	In case of not furnishing a return within the time allowed to him under sub-section (1)	Furnish the return for any previous year at any time before the end of the relevant assessment year or before the completion of the assessment, whichever is earlier.	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020
D010400 00735	Assessee	In case of receiving an intimation from the Assessing Officer about the defect in return of income furnished	Rectify the defect within 15 days from the receipt of an intimation	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	15-03-2020

D010400 00736	Person	On being allotted a PAN under the Act	Ensure to: (a) quote the number in all his returns to, or correspondence with, any income-tax authority; (b) quote the number in all challans for the payment of any sum due under this Act; (c) quote such number in all documents pertaining to such transactions as may be prescribed by the Board in the interests of the revenue, and entered into by him	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020
D010400 00737	Assessee	In case of discontinuing any business or profession	Give to the Assessing Officer notice of such discontinuance within 15 days	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Low	15-03-2020

D010400 00738	Company	After receiving Form 15G/15H	Submit Form 15G/15H within 7 days from the end of the month on which such Forms are received to Principal Chief Commissioner or Principal Commissioner	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	15-03-2020
D010400 00741	Assessee	In case paid excess of tax payable, for the purpose of refund of excess tax paid	Apply in Form 30 for the refund of excess tax paid	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	15-03-2020
D010400 00745	Person	On making payment to a non-resident, not being a company or to a foreign company any sum whether or not chargeable under the provisions of this Act	Furnish the information of such payment to the Assessing Officer in Form 15CA and 15CB	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	15-03-2020

D010400 00746	Person	On making all payment other than salary	Submit a quaterly statement of the tax deducted at source in Form 26Q to the Director General of Income-tax (Systems) or the person authorised by the Director General of Income-tax (Systems)	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	15-03-2020
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D010400 00748	Financial Institution	In case an entity has one or more controllin g persons that are reportable persons	Maintain and report the following informatio n: (i) the name and address of the entity, TIN assigned to the entity by the country of its residence ; (ii) the name, address, DOB, POB of each such controllin g person and TIN assigned to such controllin g person by the country of his residence ;	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangaraj an	Moderate	15-03- 2020
D010400 00753	Financial Institution	In case person is a resident of more than one country or territory outside India under the tax laws of such country or territory	Maintain the taxpayer identificati on number in respect of each such country or territory	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangaraj an	Moderate	15-03- 2020

D010400 00754	Financial Institution	(i) If the reportable account is a pre-existing account; (ii) if such taxpayer identification number or date of birth is not in the records of the reporting financial institution	Obtain the taxpayer identification number (TIN) and date of birth (DOB) with respect to pre-existing accounts by the 31st December and shall report it with by end of the sequent calendar year	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020
D010400 00755	Financial Institution	(i) In case reportable account is a pre-existing account; (ii) if such taxpayer identification number or date of birth is not in the records of the reporting financial institution	Do not report the TIN and DOB	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020

D010400 00756	Financial Institution	If in case :- (i) a taxpayer identification number (including its functional equivalent) is not issued by the relevant country or territory outside India in which the person is resident for tax purposes or; (ii) the domestic law of the relevant country or territory outside India does not require the collection of the taxpayer identification number issued by such country or territory.	Do not report taxpayer identification number (TIN)	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020
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D010400 00757	Financial Institution	On the applicabili ty of the act	Do not report POB (Place of birth) unless it is available in the electronic searchabl e data maintaine d by RFI (Reportin g Financial Institution)	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangaraj an	Moderate	15-03- 2020
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D010400 00762	Financial Institution	In case of a U.S. reportable account opened on or after the 1st July, 2014 but before the date of entry into force of FATCA agreement	Apply the following alternative procedure s, namely:- (a) within one year after the date of entry into force of the FATCA agreement, reporting financial institution s shall,- (i) with respect to a new individual account opened on or after the 1st July, 2014 but before the date of entry into force of FATCA agreement, request the self- certification specified in sub- rule (4) and confirm the reasonableness of such self- certification consistent with the procedure s specified in sub- rule (4); and (ii) with respect to a new	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03- 2020
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			entity account opened on or after the 1st July, 2014 but before the date of entry into force of FATCA agreement, perform the due diligence procedures specified in sub-rule (6) and request for information as necessary to document the account, including any self-certification, required under sub-rule (6); (b) the reporting financial institution shall report on any new account which is identified pursuant to clause (a) of this sub-rule as a U.S. reportable account or as an account held by a non-participating financial					
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			<p>institution, as applicable , by the date which is the later of,-</p> <p>(i) the 31st of May next following the date on which the account is identified as a U.S. reportable account or as an account held by a non-participating financial institution, as applicable ; and</p> <p>(ii) forty-five days after the account is identified as a U.S. reportable account or as an account held by a non-participating financial institution, as applicable :</p> <p>Provided that the information required to be reported with respect to such a new account shall be informatio</p>					
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			<p>n which would have been reportable had the new account been identified as a U.S. reportable account or as an account held by a non-participating financial institution, as applicable , as of the date the account was opened;</p> <p>(c) by the date that is one year after the date of entry into force of the FATCA agreement.</p> <p>reporting financial institutions shall close any new account described in clause (a) for which it was unable to collect the required self-certification or other documentation in accordance with the</p>					
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			<p>procedure specified in clause (b):</p> <p>Provided that in addition, by such date, the reporting financial institutions shall-</p> <p>(i) with respect to such closed accounts which prior to such closure were new individual accounts (without regard to whether such accounts were high value accounts) , perform the due diligence procedure specified in clause (c) of sub-rule (3), or</p> <p>(ii) with respect to such c</p>					
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D010400 00763	Assessee	In case of any change in his address or in the name and nature of his business on the basis of which the permanent account number was allotted to him	Intimate the Assessing Officer any change	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020
D020100 00550	Employer	On the applicability of the act	Provide eight days casual leave with wages in every calendar year which shall be credited into the account of the worker on a quarterly basis, but shall lapse if unavailed at the end of the year	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020

D010400 00660	Person	On deducting tax at source for making payments other than salary	Furnish the certificate of deduction to the person in Form 16A on quarterly basis within 15 days from the due date for furnishing the statement of tax deducted at source under rule 31A	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-02-2020
D010400 00739	Person	On deducting tax at source for making payments other than salary	Furnish the certificate of deduction to the person in Form 16A on quarterly basis within 15 days from the due date for furnishing the statement of tax deducted at source under rule 31A	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-02-2020

D010400 00651	Person	In case carrying on business or profession not being a profession referred to in sub-section (1) shall,? (i) if his income from business or profession exceeds one lakh twenty thousand rupees or his total sales, turnover or gross receipts, as the case may be, in business or profession exceed or exceeds ten lakh rupees in any one of the three years immediately preceding the previous year; or (ii) where the business or profession is newly set up in any previous year, if his income	Keep and maintain such books of account and other documents as may enable the Assessing Officer to compute his total income	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020
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		<p>from business or profession is likely to exceed one lakh twenty thousand rupees or his total sales, turnover or gross receipts, as the case may be, in business or profession are or is likely to exceed ten lakh rupees, during such previous year; or (iii) where the profits and gains from the business are deemed to be the profits and gains of the assessee under section 44AE or section 44BB or section 44BBB, as the case may be, and the assessee has claimed his income to be lower than the profits or gains so de</p>						
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D010400 00682	Financial Institution	On the applicability of the Rule	Maintain information in respect of financial accounts in accordance with the procedure and manner as may be specified by its regulator from time to time so as to enable reporting of information prescribed under this rule and perform due diligence procedure specified under rule 114H	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03- 2020
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D010400 00730	Person	In case carrying on business or profession not being a profession referred to in sub-section (1) shall,? (i) if his income from business or profession exceeds one lakh twenty thousand rupees or his total sales, turnover or gross receipts, as the case may be, in business or profession exceed or exceeds ten lakh rupees in any one of the three years immediately preceding the previous year; or (ii) where the business or profession is newly set up in any previous year, if his income	Keep and maintain such books of account and other documents as may enable the Assessing Officer to compute his total income	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03-2020
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		<p>from business or profession is likely to exceed one lakh twenty thousand rupees or his total sales, turnover or gross receipts, as the case may be, in business or profession are or is likely to exceed ten lakh rupees, during such previous year; or (iii) where the profits and gains from the business are deemed to be the profits and gains of the assessee under section 44AE or section 44BB or section 44BBB, as the case may be, and the assessee has claimed his income to be lower than the profits or gains so de</p>						
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D010400 00761	Financial Institution	On the applicability of the Rule	Maintain information in respect of financial accounts in accordance with the procedure and manner as may be specified by its regulator from time to time so as to enable reporting of information prescribed under this rule and perform due diligence procedure specified under rule 114H	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Moderate	15-03- 2020
D010100 00806	Person who is a trader or a professional or an employer and having an average half-yearly income of Rs. 21,001 and above	On the applicability of the Act	Pay half-yearly tax before 30th September for the first half-year and before the 31st March for the second half-year respectively	Ramya S	Ramya S	Rupini Raman	Low	31-03- 2020

D010100 00805	Person who is a trader or a professional or an employer and having an average half-yearly income of Rs. 21,001 and above	In case of change in the average half-yearly income or if there is a change in the place of business	File a fresh return	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00858	Employer	In case any employee is terminated	Pay wages before the expiry of the second working day after the day on which his employment is terminated	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00859	Employer	Before making any deductions	Pay wages without any kind of deductions except those authorised under the rule	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00867	Employer	In case employee works more than 9 hours in a day or more than 48 hours in a week or more than hours of work	Pay wages at double the ordinary rate of wages	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020

D010100 00869	Employer	In case an employee whose minimum rate of wages has been fixed by the day, works on any day for a period less than the requisite number of hours constituting a normal working day	Pay wages in respect of work done by him on that day as if he had worked for a full normal working day	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
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D010100 00849	Informant	In case asked to furnish any information	Produce or give a copy of any books of accounts, vouchers, documents, or other business records or personal records or documents in his possession relevant to collection of statistics under the Act to any statistics officer or any person authorised by him in writing and carrying a photo-identity card issued by him, and the statistics officer or the authorised person, as the case may be, may take a copy or extract of such record or document	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
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D010100 00851	Employer	In case of personal injury and death caused to a employee by accident arising out of and in the course of employment	Pay compensation in accordance with the provisions of this Chapter	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020
D010100 00877	Employer	On the day of poll	Grant a paid holiday to the employees, entitled to vote at an election to the House of the People or the Legislative Assembly of a State	Ramya S	Rupini Raman	Rupini Raman	Low	15-03-2020
D010100 00878	Employer	In case paying wages to employees for the holiday granted on the day of poll	Ensure that no wages are deducted from any person on account of holiday being granted on the day of poll	Ramya S	Rupini Raman	Rupini Raman	Low	15-03-2020

D010100 00854	Employer	On applicability of the Act	Maintain register in relation to worker employed in the establishment in Form B as specified in the Schedule of the Ease of Compliance to Maintain Registers under various Labour Laws Rules, 2017 either electronically or physically	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00533	Employer	On applicability of the Act	Maintain an inspection note-book in such form as may be specified by the Commissioner	Ramya S	Rupini Raman	Rupini Raman	Major	15-03-2020
D010100 00850	Employer	On the Applicability of this Act	Maintain a notice-book in the form required by the Government	Ramya S	Ramya S	Rupini Raman	Moderate	15-03-2020
D010100 00861	Employer	Desiring to impose fine	Maintain a fine register in form I	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00870	Employer	On applicability of the Act	Maintain register of wages	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00868	Employer	On applicability of the Act	Maintain overtime register in Form IV	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020

D010100 00872	Employer	On applicability of the Act	Maintain a register of employees in Form XI at the workspot or principal office	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00874	Employer	On applicability of the Act	Preserve registers, records and notices for a period of 12 months from the date of the last entry noted on them	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00880	Employer	On applicability of the Act	Maintain a register of workman in Form 1 in English or Tamil	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00886	Employer	In case of suspended employees	Maintain a register of employees placed under suspension in Form 1, containing the signature of the employee or the postal receipt (if allowance is sent by postal money order)	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020

D010100 00887	Employer	On the Applicability of this Act	Preserve the register and Forms for a period of 5 years after the completion of final payment of money due to the employee	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D010100 00873	Employer	On applicability of the Act	Maintain a muster roll in Form V	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00862	Employer	Desiring to impose deduction	Maintain a deduction register for damage or loss in Form II	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00883	Employer	In case the workman is in continuous service for a period of 480 in a period of 24 calendar months in an industrial establishment	Ensure to make such a workman permanent	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020

D010100 00884	Employer	After receiving an order from the Inspector for rectification of the register or issuing of permanent status to the workman on grounds of, not : (a) correctly entering or attesting the entries in the register; (b) issuing permanent status to the workman	Ensure to rectify the register in Form 1 or issue permanent status to the workman	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D010100 00804	Person who is a trader or a professional or an employer and having an average half-yearly income of Rs. 21,001 and above	Within thirty days from the date notified by the Commissioner	File a return in Form 2	Ramya S	Ramya S	Rupini Raman	Low	31-03-2020

D010100 00885	Employer	On paying subsistence allowance to a suspended employee	Send half yearly returns to the Deputy commissioner of Labor in Form 2, not later than 15 days from the close of the half year	Ramya S	Ramya S	Rupini Raman	Major	31-03-2020
D010100 00863	Employer	On applicability of the Act	Submit the annual return in Form III to the Inspector with all the columns duly filled in and with the correct particulars	Ramya S	Ramya S	Rupini Raman	Low	01-02-2020
D010100 00978	Intermediary	In case of non-compliance with rules and regulations, user agreement and privacy policy for access or usage of intermediary computer resource	Terminate the access or usage rights of the users to the computer resource of Intermediary and remove noncompliant information	Ramya S	Rupini Raman	Rupini Raman	Moderate	15-03-2020

D01010000984	Designated person by the Intermediary	On receipt of requisition conveying the direction issued by the competent authority regarding cyber security	Acknowledge the receipt of requisition by way of letter or fax or electronically signed email to the nodal officer within two months of the receipt of such requisition	Ramya S	Rupini Raman	Rupini Raman	Moderate	15-03-2020
D01010000992	Designated person by the Intermediary	On receipt of direction by the Authority	Send a acknowledgment of direction through a letter or fax or email with electronic signature within two hours of the receipt	Ramya S	Rupini Raman	Rupini Raman	Moderate	15-03-2020
D01010000999	Intermediary/ Person in charge of computer resource	After receiving instruction for monitoring, decryption or interception of information	Acknowledge the instruction through letter or fax or email to the nodal officer within two hours on receipt of such information	Ramya S	Rupini Raman	Rupini Raman	Moderate	15-03-2020

D01010001001	Decryption key holder	In case of receiving decryption direction or a copy thereof by the nodal officer	Disclose the decryption key or provide the decryption assistance within the period mentioned the decryption direction	Ramya S	Rupini Raman	Rupini Raman	Moderate	15-03-2020
D01010001002	Intermediary/ Person in charge of computer resource	On the applicability of the Act	Provide technical assistance and the equipment including hardware software firmware interface and access to the equipment wherever requested by the agency for performing decryption or interception	Ramya S	Rupini Raman	Rupini Raman	Moderate	15-03-2020
D01010001014	Body corporate or any person on its behalf	In case of any discrepancies or grievances arising in regard with Sensitive Personal Data or Information	Address the discrepancies and grievances of the provider of the information with respect to processing of information in a time bound manner	Ramya S	Rupini Raman	Rupini Raman	Moderate	15-03-2020

D01010001015	Body corporate or any person on its behalf	On intending to disclose sensitive personal data or information by body corporate to any third party	Obtain prior permission from the provider of such information to disclose such information	Ramya S	Rupini Raman	Rupini Raman	Major	15-03-2020
D01010001016	A body corporate or any person on its behalf	In case is required to transfer sensitive personal data or information to any other body corporate or a person in India or in any other country	Ensures that the same level of data protection is adhered to by the body corporate to whom such data has been transferred	Ramya S	Rupini Raman	Rupini Raman	Moderate	15-03-2020

D010500 01984	Systemic ally Important NBFC	On applicabili ty of the notificatio n	Report all types of unusual security incidents as specified in point No. 2 of Annex I which deals with Basic Informatio n including Cyber Security Incidents as specified in CSIR Form of Annex I (both the successfu l as well as the attempted incidents which did not fructify) and any other cyber security related incidents in electronic form only to a generic e- mail id cybersec uritynbfc @rbi.org.i n	Surendar B	TP Ramesh	TP Ramesh	Major	15-03- 2020
D010500 01997	Systemic ally Important NBFC	In case of inadequat e internal skills to conduct internal audit	Appoint an outside agency having enough expertise in area of IT/IS audit for the purpose	Surendar B	TP Ramesh	TP Ramesh	Major	15-03- 2020

D01050001998	Systemically Important NBFC	On conducting IS Audit	Prescribe the reporting framework, whether to the Board or a Committee of the Board viz. Audit Committee of the Board (ACB)	Surendar B	TP Ramesh	TP Ramesh	Major	15-03-2020
D01050001999	Systemically Important NBFC	On conducting IS Audit	Adopt a proper mix of manual techniques and Computer-Assisted Audit Techniques (CAATs) for conducting IS Audit	Surendar B	TP Ramesh	TP Ramesh	Major	15-03-2020
D01050002005	Systemically Important NBFC- IT Strategy committee	On outsourcing of IT related business process	Institute an effective governance mechanism and risk management process for all IT outsourced operations.	Surendar B	TP Ramesh	TP Ramesh	Major	15-03-2020

D010500 02007	Systemic ally Important NBFC	On outsourci ng of IT related business process	Ensure that their business continuity prepared ness is not adversely compromi sed on account of outsourci ng. NBFCs are expected to adopt sound business continuity managem ent practices as issued by RBI and seek proactive assuranc e that the outsourc ed service provider maintains readiness and prepared ness for business continuity on an ongoing basis	Surendar B	TP Ramesh	TP Ramesh	Major	15-03- 2020
D010200 01028	Listed Company	On preparing financial statement s	Place its financial statement s including consolidat ed financial statement s if any and all other document s required to be attached on website	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Moderate	20-04- 2020

D010200 01317	Companies which are required to comply with Companies (Indian Accounting standards) Rules, 2015	In the event of preparing the Financial Statements	Forward their statement in form AOC-3A in addition to the financial statement	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	20-04-2020
D010500 01969	Systemically Important NBFC	On formulating a Board approved IT policy	Formulate periodic assessment of the IT training requirements to ensure that sufficient, competent and capable human resources are available, to ensure technical competence at senior/middle level management of NBFC	Surendar B	TP Ramesh	TP Ramesh	Major	15-03-2020

D010500 02001	Systemic ally Important NBFC	On applicabili ty of the notificatio n	Ensure that the functionin g of BCP shall be monitored by the Board by way of periodic reports and the CIO should be responsib le for formulatio n, review and monitorin g of BCP to ensure continued effectiven ess	Surendar B	TP Ramesh	TP Ramesh	Major	15-03- 2020
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D010500 02006	Systemic ally Important NBFC- IT Strategy committe e	On outsourci ng of IT related business process	Ensure the Role of IT Strategy committe e in respect of outsourc ed operation s includes the following: a) Instituting an appropriat e governan ce mechanis m for outsourc ed processe s, comprisin g of risk based policies and procedure s, to effectively identify, measure, monitor and control risks associate d with outsourci ng in an end to end manner; b) Defining approval authoritie s for outsourci ng dependin g on nature of risks and materialit y of outsourci ng; c)	Surendar B	TP Ramesh	TP Ramesh	Major	15-03- 2020
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			<p>Developing sound and responsive outsourcing risk management policies and procedures commensurate with the nature, scope, and complexity of outsourcing arrangements;</p> <p>d) Undertaking a periodic review of outsourcing strategies and all existing material outsourcing arrangements;</p> <p>e) Evaluating the risks and materiality of all prospective outsourcing based on the framework developed by the Board;</p> <p>f) Periodically reviewing the effectiveness of</p>					
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			<p>policies and procedures;</p> <p>g) Communicating significant risks in outsourcing to the NBFC's Board on a periodic basis;</p> <p>h) Ensuring an independent review and audit in accordance with approved policies and procedures;</p> <p>i) Ensuring that contingency plans have been developed and tested adequately;</p> <p>j) NBFC should ensure that their business continuity preparedness is not adversely compromised on account of outsourcing.</p> <p>NBFCs are expected to adopt sound</p>					
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			business continuity management practices as issued by RBI and seek proactive assurance that the outsourced service provider maintains readiness and preparedness for business continuity on an ongoing basis.					
D01020000828	Company	In case the articles of a Company provide for the appointment of not less than 2/3rd of the total number of the Directors of a Company in accordance with the principle of proportional representation	Appoint such director once in 3 years	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	20-04-2020

D010200 00630	Company	After creation of debenture redemption reserve account	Invest or deposit on or before 30th April every year a sum of not less than 15% of the amount of the debentures maturing during the year ending on 31st March of the next year	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Moderate	20-04-2020
D010200 00903	(a) Listed Company (b) Public Company having: (i) Paid up capital of Rs.10 crore or more; (ii) Turnover of Rs.100 crore or more; (iii) Aggregate outstanding loans or borrowings or debentures or deposits exceeding Rs.50 crore or more	After constitution of Audit Committee	Disclosure in Boards Report about the composition of an Audit Committee	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	20-04-2020

D010200 00905	(a) Listed Company (b) Company : (i) Accepting deposits from the public; (ii) Borrowing money from banks and public financial institutions in excess of Rs. 50 crore	On applicability of the act	Establish a vigil mechanism for directors and employees to report genuine concerns or grievances	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	20-04-2020
D010200 00910	(a) Listed Company (b) Company : (i) Accepting deposits from the public; (ii) Borrowing money from banks and public financial institutions in excess of Rs. 50 crore	After establishment of vigil mechanism	Make a disclosure of the vigil mechanism in the Boards Report	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	20-04-2020

D01020000970	(a) Listed Company (b) Public company having: (i) Paid up capital of Rs.10 crore or more; (ii) Turnover of Rs. 100 crore or more; (iii) Aggregate outstanding loans or borrowings or debentures or deposits exceeding Rs. 50 crore or more	On completion of one year of taking the omnibus approval for related party transactions	Take fresh approval after the expiry of financial year from the Audit Committee	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	20-04-2020
D01020001328	(i) Company having net worth of Rs. 500 crore or more or (ii) Company having turnover of Rs. 1000 crore or more or (iii) Company having a net profit of Rs. 5 crore or more during the immediately preceding financial year	Financial year commencing on or after the 1st day of April, 2014	Include an annual report on CSR in the Boards Report containing particulars specified in Annexure	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Moderate	20-04-2020

D010200 00888	Company	On applicability of the act	Hold minimum 4 meetings of the Board of Directors every year	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Moderate	15-03-2020
D010200 01260	Company	On applicability of the Secretarial Standard	Hold at least four Board Meetings in each calendar year with a maximum interval of one hundred and twenty days between any two consecutive Meetings	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Moderate	15-03-2020
D010400 02010	Any Person	Before drawing foreign exchange for transactions prescribed in schedule-II	Take prior approval of respective Ministry or Department of Government of India as prescribed in schedule-II by making application in Form A2	Deepak Kumar Sahoo	Abhishek Agarwal	Amritha Paitenkar	Major	15-03-2020

D010400 02011	Any Person	In case the remittance exceeding USD 1000000 per project, for any consultancy service procured from outside India	Take prior approval of Reserve Bank of India by making application in Form A2	Deepak Kumar Sahoo	Abhishek Agarwal	Amritha Paitenkar	Major	15-03-2020
D010400 02012	Any Person	In case drawing foreign exchange for a transaction included in the Schedule III of these rules	Take prior approval of Reserve Bank of India by making application in Form A2	Deepak Kumar Sahoo	Abhishek Agarwal	Amritha Paitenkar	Major	15-03-2020

D010400 02013	Person resident in India or Indian Company	(i) On taking outside India (other than to Nepal and Bhutan) currency notes of Government of India and Reserve Bank of India notes up to an amount not exceeding Rs.25000 /- per person or such amount and subject to such conditions as notified by Reserve Bank of India from time to time (ii) On taking or sending outside India (other than to Nepal and Bhutan) commemorative coins not exceeding 2 coins each (iii) who had gone out of India on a temporary visit, may bring into	Make an application to Reserve Bank of India	Deepak Kumar Sahoo	Abhishek Agarwal	Amritha Paitenkar	Major	15-03-2020
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		India at the time of his return from any place outside India (other than from Nepal and Bhutan), currency notes of Government of India and Reserve Bank of India notes up to an amount not exceeding Rs.25,000/- per person or such amount and subject to such conditions as notified by Reserve Bank of India from time to time						
D01040002014	Person resident in India or Indian Company	On exporting or sending out of India, or importing or bringing into India, any foreign currency	Obtain general or special permission of the Reserve Bank	Deepak Kumar Sahoo	Abhishek Agarwal	Amritha Paitenkar	Major	15-03-2020

D010400 02015	Person resident in India or Indian Company	On desiring to :- (i) send into India without limit foreign exchange in any form other than currency notes, bank notes and travelers cheques; (b) bring into India from any place outside India without limit foreign exchange (other than unissued notes)	Makes a declaratio n on arrival in India to the Custom authoritie s in Currency Declaratio n Form (CDF) annexed to these Regulatio ns	Deepak Kumar Sahoo	Abhishek Agarwal	Amritha Paitenkar	Major	15-03- 2020
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D010400 02016	Person resident in India	In case any amount of foreign exchange is due or has accrued	Take all reasonabl e steps to realise and repatriate to India such foreign exchange and shall in no case do or refrain from doing anything, or take or refrain from taking any action, which has the effect of securing - (i) that the receipt by him of the whole or part of that foreign exchange is delayed; or (ii) that the foreign exchange ceases in whole or in part to be receivabl e by him	Deepak Kumar Sahoo	Abhishek Agarwal	Amritha Paitenkar	Major	15-03- 2020
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D010400 02017	Person resident in India	On realisatio n of foreign exchange due	Repatriat e by bringing into, or receiving in, India and (i) sell it to an authorise d person in India in exchange for rupees; or (ii) retain or hold it in account with an authorise d dealer in India to the extent specified by the Reserve Bank; or (iii) use it for discharge of a debt or liability denomina ted in foreign exchange to the extent and in the manner specified by the Reserve Bank	Deepak Kumar Sahoo	Abhishek Agarwal	Amritha Paitenkar	Major	15-03- 2020
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D010400 02018	Person not being an individual resident in India	On realisation of foreign exchange due	Sell the realised foreign exchange to an authorised person under Reg 4 (1)(a) within the period specified below:- (i) foreign exchange due or accrued as remuneration for services rendered, whether in or outside India, or in settlement of any lawful obligation, or an income on assets held outside India, or as inheritance, settlement or gift, within 7 days from the date of its receipt; (ii) in all other cases within a period of 90 days from the date of its receipt	Deepak Kumar Sahoo	Abhishek Agarwal	Amritha Paitenkar	Major	15-03-2020
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D010400 02019	Person not being an individual resident in India	On acquiring or purchasing foreign exchange for any purpose mentioned in the declaration made by him to an authorised person under Section 10 (5) of the Act and not using it for such purpose or for any other purpose for which purchase or acquisition of foreign exchange is permissible under the provisions of the Act or the rules or regulations or direction or order made thereunder	Surrender such foreign exchange or the unused portion thereof to an authorised person within a period of 60 days from the date of its acquisition or purchase by him	Deepak Kumar Sahoo	Abhishek Agarwal	Amritha Paitenkar	Major	15-03-2020
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D010400 02020	Person not being an individual resident in India	On acquiring or purchasing the foreign exchange from an authorised person for the purpose of foreign travel	Surrender the unspent balance of such foreign exchange to an authorised person:- (i) within 90 days from the date of return of the traveller to India, when the unspent foreign exchange is in the form of currency notes and coins; and (ii) within 180 days from the date of return of the traveller to India, when the unspent foreign exchange is in the form of travellers cheques	Deepak Kumar Sahoo	Abhishek Agarwal	Amritha Paitenkar	Major	15-03-2020
D010600 02021	Indian Company	On desiring to issue capital instruments to a person resident outside India	Comply with the entry routes, sectoral caps and attendant conditions specified in Regulation 16 and also para 4, 5 of the master direction	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-03-2020

D010600 02022	Transferee company or the new company because of merger or amalgamation of two or more Indian companies or a reconstruction by way of demerger or otherwise of an Indian company, has been approved by National Company Law Tribunal (NCLT)/ Competent Authority	On issuing capital instruments to the existing holders of the transferor company resident outside India	Comply with the following conditions :- (i) The transfer or issue is in compliance with the entry routes, sectoral caps or investment limits, as the case may be and the attendant conditions of investment by a person resident outside India; (ii) In case the foreign investment is likely to breach the Sectoral caps or the attendant conditions, obtain necessary Government approval and (iii) The transferor company or the transferee company or the new company should not be in a sector prohibited	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-03-2020
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			for foreign investme nt					
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D010600 02023	Indian Company	On intending to issue capital instrumen ts	Ensure that the price of capital instrumen ts issued shall not be less than:- (a) the price worked out in accordan ce with the relevant Securities and Exchange Board of India guidelines in case of a listed Indian company or in case of a company going through a delisting process as per the Securities and Exchange Board of India (Delisting of Equity Shares) Regulatio ns, 2009; (b) the valuation of capital instrumen ts done as per any internatio nally accepted pricing methodol ogy for valuation on an arms length basis duly	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-03- 2020
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			certified by a Chartered Accounta nt or a Securities and Exchange Board of India registered Merchant Banker or a practicing Cost Accounta nt, in case of an unlisted Indian Company					
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D010600 02024	Indian Company	In case capital instruments transferred by a person resident in India to a person resident outside India	Ensure that the price of capital instruments shall not be less than:- (a) the price worked out in accordance with the relevant Securities and Exchange Board of India guidelines in case of a listed Indian company; (b) the price at which a preferential allotment of shares can be made under the Securities and Exchange Board of India Guidelines, as applicable, in case of a listed Indian company or in case of a company going through a delisting process as per the Securities and Exchange Board of India (Delisting	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-03- 2020
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			of Equity Shares) regulations, 2009; (c) the valuation of capital instruments done as per any internationally accepted pricing methodology for valuation on an arm's length basis duly certified by a Chartered Accountant or a Securities and Exchange Board of India registered Merchant Banker or a practicing Cost Accountant, in case of an unlisted Indian Company					
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D010600 02025	Indian Company	In case capital instruments transferred by a person resident outside India to a person resident in India	Ensure that the price of capital instruments shall not exceed:- (a) the price worked out in accordance with the relevant Securities and Exchange Board of India guidelines in case of a listed Indian company; (b) the price at which a preferential allotment of shares can be made under the Securities and Exchange Board of India Guidelines, as applicable, in case of a listed Indian company or in case of a company going through a delisting process as per the Securities and Exchange Board of India (Delisting of Equity	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-03- 2020
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			<p>Shares) regulation s, 2009. The price is determine d for such duration as specified in the Securities and Exchange Board of India Guideline s, preceding the relevant date, which shall be the date of purchase or sale of shares;</p> <p>(c) the valuation of capital instrumen ts done as per any internatio nally accepted pricing methodol ogy for valuation on an arm's length basis duly certified by a Chartered Accounta nt or a Securities and Exchange Board of India registered Merchant Banker or a practicing Cost</p>					
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			Accountant, in case of an unlisted Indian Company					
D01060002026	Indian Company	On issuing capital instruments to a person resident outside India and where such issue is reckoned as Foreign Direct Investment, for the purpose of these regulations	Report such issue in Form FC-GPR to the Regional Office concerned of the Reserve Bank under whose jurisdiction the Registered office of the company operates, within 30 days from the date of issue of capital instruments	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-03-2020

D010600 02028	Indian Company	On transfer of capital instruments in accordance with these Regulations between:- (i) a person resident outside India holding capital instruments in an Indian company on a repatriable basis and person resident outside India holding capital instruments on a non-repatriable basis; and (ii) a person resident outside India holding capital instruments in an Indian company on a repatriable basis and a person resident in India	File Form FC-TRS with the Authorised Dealer bank within 60 days of transfer of capital instruments or receipt/ remittance of funds whichever is earlier	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-03- 2020
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D010600 02029	Indian Company or an Investme nt Vehicle	On making downstre am investme nt in another Indian entity which is considere d as indirect foreign investme nt for the investee Indian entity in terms of these regulation and Regulatio n 14 of these Regulatio ns	Notify the Secretari at for Industrial Assistanc e, DIPP within 30 days of such investme nt, even if capital instrumen ts have not been allotted, along with the modality of investme nt in new / existing ventures (with / without expansio n program me) and File Form DI (Downstr eam Investme nt) with the Reserve Bank within 30 days from the date of allotment of capital instrumen ts	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-03- 2020
D010600 02030	Investme nt Vehicle	On issuing units to a person resident outside India	File Form InVi with the Reserve Bank within 30 days from the date of issue of units	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-03- 2020

D010400 02031	Person resident in India	On holding foreign exchange in the form of currency notes, bank notes and foreign currency travellers' cheques acquired by him as under :- (i) acquired while on a visit to any place outside India by way of payment for services not arising from any business in or anything done in India; or (ii) acquired from any person not resident in India and who is on a visit to India, as honorarium or gift or for services rendered or in settlement of any lawful obligation ; or (iii) acquired by way of honorarium or gift	Ensure that the retention of such foreign exchange shall not exceed US\$ 2000 or its equivalent in aggregate	Deepak Kumar Sahoo	Abhishek Agarwal	Amritha Paitenkar	Major	15-03- 2020
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		while on a visit to any place outside India; or (iv) represents unspent amount of foreign exchange acquired by him from an authorised person for travel abroad.						
D01020002044	Person	On receiving any document from any place outside India	Ensure that the seal and signature affixed, impressed or submitted on such document is that of a person who is authorised to do any notarial acts by section 3 of the Diplomatic and Consular Officers (Oaths and Fees) Act, 1948 (41 of 1948)	Asish Ghosh	Asish Ghosh	Nihal Singh	Major	15-03-2020

D010400 02046	Any Person	Before drawing foreign exchange for transactio ns prescribe d in schedule- II	Take prior approval of respective Ministry or Departme nt of Governm ent of India as prescribe d in schedule- II by making applicatio n in Form A2	Deepak Kumar Sahoo	Abhishek Agarwal	Asish Ghosh	Major	15-03- 2020
D010400 02047	Any Person	In case the remittanc e exceedin g USD 1000000 per project, for any consultan cy service procured from outside India	Take prior approval of Reserve Bank of India by making applicatio n in Form A2	Deepak Kumar Sahoo	Abhishek Agarwal	Asish Ghosh	Major	15-03- 2020
D010400 02048	Any Person	In case drawing foreign exchange for a transactio n included in the Schedule III of these rules	Take prior approval of Reserve Bank of India by making applicatio n in Form A2	Deepak Kumar Sahoo	Abhishek Agarwal	Asish Ghosh	Major	15-03- 2020

D010400 02049	Person resident in India or Indian Company	(i) On taking outside India (other than to Nepal and Bhutan) currency notes of Government of India and Reserve Bank of India notes up to an amount not exceeding Rs.25000 /- per person or such amount and subject to such conditions as notified by Reserve Bank of India from time to time (ii) On taking or sending outside India (other than to Nepal and Bhutan) commemorative coins not exceeding 2 coins each (iii) who had gone out of India on a temporary visit, may bring into	Make an application to Reserve Bank of India	Deepak Kumar Sahoo	Abhishek Agarwal	Asish Ghosh	Major	15-03-2020
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		India at the time of his return from any place outside India (other than from Nepal and Bhutan), currency notes of Government of India and Reserve Bank of India notes up to an amount not exceeding Rs.25,000/- per person or such amount and subject to such conditions as notified by Reserve Bank of India from time to time						
D01040002050	Person resident in India or Indian Company	On exporting or sending out of India, or importing or bringing into India, any foreign currency	Obtain general or special permission of the Reserve Bank	Deepak Kumar Sahoo	Abhishek Agarwal	Asish Ghosh	Major	15-03-2020

D010400 02051	Person resident in India or Indian Company	On desiring to :- (i) send into India without limit foreign exchange in any form other than currency notes, bank notes and travelers cheques; (b) bring into India from any place outside India without limit foreign exchange (other than unissued notes)	Makes a declaration on arrival in India to the Custom authorities in Currency Declaration Form (CDF) annexed to these Regulations	Deepak Kumar Sahoo	Abhishek Agarwal	Asish Ghosh	Major	15-03-2020
D010200 02052	Person	On intending to enter into a foreign exchange derivative contract	Obtain prior permission of the Reserve Bank	Asish Ghosh	Asish Ghosh	Nihal Singh	Major	15-03-2020
D010200 02053	Person resident in India	On intending to enter into a contract in a commodity exchange or market outside India to hedge price risk in a commodity	Make an application in accordance with the procedure specified in Schedule III as detailed in the more information column	Asish Ghosh	Asish Ghosh	Nihal Singh	Major	15-03-2020

D010400 02054	Person resident in India	In case any amount of foreign exchange is due or has accrued	Take all reasonabl e steps to realise and repatriate to India such foreign exchange and shall in no case do or refrain from doing anything, or take or refrain from taking any action, which has the effect of securing - (i) that the receipt by him of the whole or part of that foreign exchange is delayed; or (ii) that the foreign exchange ceases in whole or in part to be receivabl e by him	Deepak Kumar Sahoo	Abhishek Agarwal	Amritha Paitenkar	Major	15-03- 2020
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D010400 02055	Person resident in India	On realisatio n of foreign exchange due	Repatriat e by bringing into, or receiving in, India and (i) sell it to an authorise d person in India in exchange for rupees; or (ii) retain or hold it in account with an authorise d dealer in India to the extent specified by the Reserve Bank; or (iii) use it for discharge of a debt or liability denomina ted in foreign exchange to the extent and in the manner specified by the Reserve Bank	Deepak Kumar Sahoo	Abhishek Agarwal	Amritha Paitenkar	Major	15-03- 2020
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D010400 02056	Person not being an individual resident in India	On realisation of foreign exchange due	Sell the realised foreign exchange to an authorised person under Reg 4 (1)(a) within the period specified below:- (i) foreign exchange due or accrued as remuneration for services rendered, whether in or outside India, or in settlement of any lawful obligation, or an income on assets held outside India, or as inheritance, settlement or gift, within 7 days from the date of its receipt; (ii) in all other cases within a period of 90 days from the date of its receipt	Deepak Kumar Sahoo	Abhishek Agarwal	Amritha Paitenkar	Major	15-03-2020
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D010400 02057	Person not being an individual resident in India	On acquiring or purchasing foreign exchange for any purpose mentioned in the declaration made by him to an authorised person under Section 10 (5) of the Act and not using it for such purpose or for any other purpose for which purchase or acquisition of foreign exchange is permissible under the provisions of the Act or the rules or regulations or direction or order made thereunder	Surrender such foreign exchange or the unused portion thereof to an authorised person within a period of 60 days from the date of its acquisition or purchase by him	Deepak Kumar Sahoo	Abhishek Agarwal	Amritha Paitenkar	Major	15-03-2020
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D010400 02058	Person not being an individual resident in India	On acquiring or purchasing the foreign exchange from an authorised person for the purpose of foreign travel	Surrender the unspent balance of such foreign exchange to an authorised person:- (i) within 90 days from the date of return of the traveller to India, when the unspent foreign exchange is in the form of currency notes and coins; and (ii) within 180 days from the date of return of the traveller to India, when the unspent foreign exchange is in the form of travellers cheques	Deepak Kumar Sahoo	Abhishek Agarwal	Amritha Paitenkar	Major	15-03-2020
D010200 02059	Indian Company	On desiring to issue capital instruments to a person resident outside India	Comply with the entry routes, sectoral caps and attendant conditions specified in Regulation 16 and also para 4, 5 of the master direction	Asish Ghosh	Asish Ghosh	Nihal Singh	Major	15-03-2020

D010200 02060	Transferee company or the new company because of merger or amalgamation of two or more Indian companies or a reconstruction by way of demerger or otherwise of an Indian company, has been approved by National Company Law Tribunal (NCLT)/ Competent Authority	On issuing capital instruments to the existing holders of the transferor company resident outside India	Comply with the following conditions :- (i) The transfer or issue is in compliance with the entry routes, sectoral caps or investment limits, as the case may be and the attendant conditions of investment by a person resident outside India; (ii) In case the foreign investment is likely to breach the Sectoral caps or the attendant conditions, obtain necessary Government approval and (iii) The transferor company or the transferee company or the new company should not be in a sector prohibited	Asish Ghosh	Asish Ghosh	Nihal Singh	Major	15-03-2020
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			for foreign investme nt					
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D010200 02061	Indian Company	On intending to issue capital instrumen ts	Ensure that the price of capital instrumen ts issued shall not be less than:- (a) the price worked out in accordan ce with the relevant Securities and Exchange Board of India guidelines in case of a listed Indian company or in case of a company going through a delisting process as per the Securities and Exchange Board of India (Delisting of Equity Shares) Regulatio ns, 2009; (b) the valuation of capital instrumen ts done as per any internatio nally accepted pricing methodol ogy for valuation on an arms length basis duly	Asish Ghosh	Asish Ghosh	Nihal Singh	Major	15-03- 2020
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			certified by a Chartered Accounta nt or a Securities and Exchange Board of India registered Merchant Banker or a practicing Cost Accounta nt, in case of an unlisted Indian Company					
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D010200 02062	Indian Company	In case capital instruments transferred by a person resident in India to a person resident outside India	Ensure that the price of capital instruments shall not be less than:- (a) the price worked out in accordance with the relevant Securities and Exchange Board of India guidelines in case of a listed Indian company; (b) the price at which a preferential allotment of shares can be made under the Securities and Exchange Board of India Guidelines, as applicable, in case of a listed Indian company or in case of a company going through a delisting process as per the Securities and Exchange Board of India (Delisting	Asish Ghosh	Asish Ghosh	Nihal Singh	Major	15-03- 2020
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			of Equity Shares) regulations, 2009; (c) the valuation of capital instruments done as per any internationally accepted pricing methodology for valuation on an arm's length basis duly certified by a Chartered Accountant or a Securities and Exchange Board of India registered Merchant Banker or a practicing Cost Accountant, in case of an unlisted Indian Company					
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D010200 02063	Indian Company	In case capital instruments transferred by a person resident outside India to a person resident in India	Ensure that the price of capital instruments shall not exceed:- (a) the price worked out in accordance with the relevant Securities and Exchange Board of India guidelines in case of a listed Indian company; (b) the price at which a preferential allotment of shares can be made under the Securities and Exchange Board of India Guidelines, as applicable, in case of a listed Indian company or in case of a company going through a delisting process as per the Securities and Exchange Board of India (Delisting of Equity	Asish Ghosh	Asish Ghosh	Nihal Singh	Major	15-03-2020
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			<p>Shares) regulation s, 2009. The price is determine d for such duration as specified in the Securities and Exchange Board of India Guideline s, preceding the relevant date, which shall be the date of purchase or sale of shares;</p> <p>(c) the valuation of capital instrumen ts done as per any internatio nally accepted pricing methodol ogy for valuation on an arm's length basis duly certified by a Chartered Accounta nt or a Securities and Exchange Board of India registered Merchant Banker or a practicing Cost</p>					
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			Accountant, in case of an unlisted Indian Company					
D01020002064	Indian Company	On issuing capital instruments to a person resident outside India and where such issue is reckoned as Foreign Direct Investment, for the purpose of these regulations	Report such issue in Form FC-GPR to the Regional Office concerned of the Reserve Bank under whose jurisdiction the Registered office of the company operates, within 30 days from the date of issue of capital instruments	Asish Ghosh	Asish Ghosh	Nihal Singh	Major	15-03-2020

D010200 02066	Indian Company	On transfer of capital instruments in accordance with these Regulations between:- (i) a person resident outside India holding capital instruments in an Indian company on a repatriable basis and person resident outside India holding capital instruments on a non-repatriable basis; and (ii) a person resident outside India holding capital instruments in an Indian company on a repatriable basis and a person resident in India	File Form FC-TRS with the Authorised Dealer bank within 60 days of transfer of capital instruments or receipt/ remittance of funds whichever is earlier	Asish Ghosh	Asish Ghosh	Nihal Singh	Major	15-03-2020
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D010200 02067	Indian Company or an Investme nt Vehicle	On making downstre am investme nt in another Indian entity which is considere d as indirect foreign investme nt for the investee Indian entity in terms of these regulation and Regulatio n 14 of these Regulatio ns	Notify the Secretari at for Industrial Assistanc e, DIPP within 30 days of such investme nt, even if capital instrumen ts have not been allotted, along with the modality of investme nt in new / existing ventures (with / without expansio n program me) and File Form DI (Downstr eam Investme nt) with the Reserve Bank within 30 days from the date of allotment of capital instrumen ts	Asish Ghosh	Asish Ghosh	Nihal Singh	Major	15-03- 2020
D010200 02068	Investme nt Vehicle	On issuing units to a person resident outside India	File Form InVi with the Reserve Bank within 30 days from the date of issue of units	Asish Ghosh	Asish Ghosh	Nihal Singh	Major	15-03- 2020

D010400 02069	Person resident in India	On holding foreign exchange in the form of currency notes, bank notes and foreign currency travellers' cheques acquired by him as under :- (i) acquired while on a visit to any place outside India by way of payment for services not arising from any business in or anything done in India; or (ii) acquired from any person not resident in India and who is on a visit to India, as honorarium or gift or for services rendered or in settlement of any lawful obligation ; or (iii) acquired by way of honorarium or gift	Ensure that the retention of such foreign exchange shall not exceed US\$ 2000 or its equivalent in aggregate	Deepak Kumar Sahoo	Abhishek Agarwal	Asish Ghosh	Major	15-03- 2020
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		while on a visit to any place outside India; or (iv) represents unspent amount of foreign exchange acquired by him from an authorised person for travel abroad.						
D01040002009	Any Person	On applicability of the Rules	Do not draw foreign exchange for the following purpose:- (a) A transaction specified in the Schedule I of the rules; (b) A travel to Nepal and/or Bhutan; (c) A transaction with a person resident in Nepal or Bhutan	Deepak Kumar Sahoo	Abhishek Agarwal	Amritha Paitenkar	Major	15-03-2020

D010400 02045	Any Person	On applicability of the Rules	Do not draw foreign exchange for the following purpose:- (a) A transactio n specified in the Schedule I of the rules; (b) A travel to Nepal and/or Bhutan; (c) A transactio n with a person resident in Nepal or Bhutan	Deepak Kumar Sahoo	Abhishek Agarwal	Asish Ghosh	Major	15-03- 2020
D010600 02032	Indian Company	On receiving amount of considera tion for issue of capital instrumen ts and such issue is reckoned as Foreign Direct Investme nt under FEMA 20(R)	Report such receipt (including each upfront/ call payment) in Advance Remittanc e Form (ARF) to the Regional Office concerne d of the Reserve Bank, within 30 days from the date of receipt	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-03- 2020

D010600 02033	Indian Company	On issuing capital instrumen ts to a person resident outside India and where such issue is reckoned as Foreign Direct Investme nt under FEMA 20(R)	Report such issue in Foreign Currency- Gross Provision al Return (Form FC-GPR) to the Regional Office concerne d of the Reserve Bank under whose jurisdictio n the Registere d office of the company operates, within 30 days from the date of issue of the capital instrumen ts. Issue of participati ng interest/ rights in oil fields to be reported in Form FC-GPR	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-03- 2020
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D010600 02034	Indian Company	On issuing shares to a person resident outside India other than to the person resident outside India from who the inward remittance has been received	File FC- GPR along with the following documents: (a) KYC reports of both the remitter and the beneficial owner; (b) A no- objection certificate (NOC) from the remitter for issuing capital instruments to the beneficial owner mentioning their relationship; (c) A letter from the beneficial owner explaining the reason for the remitter making remittance on its behalf; (d) A copy of agreement / board resolution from the investee company for issuing capital instruments to a person other than from who the remittance	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-03- 2020
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			e has been received					
D010600 02036	Indian Company	On transfer of capital instruments by way of sale in accordance with FEMA 20(R) between:- (i) a person resident outside India holding capital instruments in an Indian company on a repatriable basis and person resident outside India holding capital instruments on a non-repatriable basis; and (ii) a person resident outside India holding capital instruments in an Indian company on a repatriable basis and a person resident in India	Ensure that the resident transferor / transferee or the person resident outside India holding capital instruments on a non-repatriable basis, as the case may be report in Form FCTRS within 60 days of transfer of capital instruments or receipt/ remittance of funds whichever is earlier	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-03-2020

D010600 02037	Indian company	On issuing shares to FPIs under the FDI Scheme (for which the payment has been received directly into company's account) and the Portfolio Investment Scheme (for which the payment has been received from FPIs' account maintained with an AD bank in India)	Report these figures separately under item no. 5 of Form FC-GPR (Annex III) (Post-issue pattern of shareholding) so that the details could be suitably reconciled for statistical / monitoring purposes	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-03- 2020
D010600 02038	Indian Entity	On making downstream investment in another Indian company or an LLP which is considered as indirect foreign investment for the investee entity in terms of FEMA 20(R)	Notify to the Secretariat for Industrial Assistance, DIPP and file Form DI within 30 days of such investment	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-03- 2020

D010600 02039	Indian Company	In case Foreign Venture Capital Investor (FVCI) invest in capital instrumen ts in terms of Schedule 7 to FEMA 20(R)	Ensure that Foreign Venture Capital Investor report in Forms Advance Remittanc e Form (ARF) and FC- GPR and transfer of capital instrumen ts between an FVCI and a person resident in India in terms of the Schedule ibid is filed in Form FC- TRS	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-03- 2020
D010600 02040	Person/ Entity responsib le for filing the reports provided in Part IV of the Master Direction	In case of any delays in reporting provided in Part IV of this Master Direction	Pay late submissio n fee (LSF) for any delays in reporting	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-03- 2020
D010600 02041	Indian Party and a Resident Individual	On making an overseas investme nt	Submit Form ODI	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-03- 2020

D010600 02042	Indian Party	On intending to do direct investme nt in a Joint Venture / Wholly Owned Subsidiar y under automatic route / approval route	Make applicatio n for ODI in Form ODI - Part I (comprisi ng six sections)	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-03- 2020
D010600 02043	Indian Party	In case of remittanc es and other forms of financial commitm ent undertake n	Report such remittanc es in Form ODI Part II	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-03- 2020
D010200 02070	Indian Company	On receiving amount of considera tion for issue of capital instrumen ts and such issue is reckoned as Foreign Direct Investme nt under FEMA 20(R)	Report such receipt (including each upfront/ call payment) in Advance Remittanc e Form (ARF) to the Regional Office concerne d of the Reserve Bank, within 30 days from the date of receipt	Asish Ghosh	Asish Ghosh	Nihal Singh	Major	15-03- 2020

D010200 02071	Indian Company	On issuing capital instrumen ts to a person resident outside India and where such issue is reckoned as Foreign Direct Investme nt under FEMA 20(R)	Report such issue in Foreign Currency- Gross Provision al Return (Form FC-GPR) to the Regional Office concerne d of the Reserve Bank under whose jurisdictio n the Registere d office of the company operates, within 30 days from the date of issue of the capital instrumen ts. Issue of participati ng interest/ rights in oil fields to be reported in Form FC-GPR	Asish Ghosh	Asish Ghosh	Nihal Singh	Major	15-03- 2020
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D010200 02072	Indian Company	On issuing shares to a person resident outside India other than to the person resident outside India from who the inward remittanc e has been received	File FC- GPR along with the following document s: (a) KYC reports of both the remitter and the beneficial owner; (b) A no- objection certificate (NOC) from the remitter for issuing capital instrumen ts to the beneficial owner mentionin g their relationsh ip; (c) A letter from the beneficial owner explaining the reason for the remitter making remittanc e on its behalf; (d) A copy of agreemen t / board resolution from the investee company for issuing capital instrumen ts to a person other than from who the remittanc	Asish Ghosh	Asish Ghosh	Nihal Singh	Major	15-03- 2020
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			e has been received					
D01020002074	Indian Company	On transfer of capital instruments by way of sale in accordance with FEMA 20(R) between:- (i) a person resident outside India holding capital instruments in an Indian company on a repatriable basis and person resident outside India holding capital instruments on a non-repatriable basis; and (ii) a person resident outside India holding capital instruments in an Indian company on a repatriable basis and a person resident in India	Ensure that the resident transferor / transferee or the person resident outside India holding capital instruments on a non-repatriable basis, as the case may be report in Form FCTRS within 60 days of transfer of capital instruments or receipt/ remittance of funds whichever is earlier	Asish Ghosh	Asish Ghosh	Nihal Singh	Major	15-03-2020

D010200 02075	Indian company	On issuing shares to FPIs under the FDI Scheme (for which the payment has been received directly into company's account) and the Portfolio Investment Scheme (for which the payment has been received from FPIs' account maintained with an AD bank in India)	Report these figures separately under item no. 5 of Form FC-GPR (Annex III) (Post-issue pattern of shareholding) so that the details could be suitably reconciled for statistical / monitoring purposes	Asish Ghosh	Asish Ghosh	Nihal Singh	Major	15-03-2020
D010200 02076	Indian Entity	On making downstream investment in another Indian company or an LLP which is considered as indirect foreign investment for the investee entity in terms of FEMA 20(R)	Notify to the Secretariat for Industrial Assistance, DIPP and file Form DI within 30 days of such investment	Asish Ghosh	Asish Ghosh	Nihal Singh	Major	15-03-2020

D010200 02077	Indian Company	In case Foreign Venture Capital Investor (FVCI) invest in capital instrumen ts in terms of Schedule 7 to FEMA 20(R)	Ensure that Foreign Venture Capital Investor report in Forms Advance Remittanc e Form (ARF) and FC- GPR and transfer of capital instrumen ts between an FVCI and a person resident in India in terms of the Schedule ibid is filed in Form FC- TRS	Asish Ghosh	Asish Ghosh	Nihal Singh	Major	15-03- 2020
D010200 02078	Person/ Entity responsib le for filing the reports provided in Part IV of the Master Direction	In case of any delays in reporting provided in Part IV of this Master Direction	Pay late submissio n fee (LSF) for any delays in reporting	Asish Ghosh	Asish Ghosh	Nihal Singh	Major	15-03- 2020
D010200 02079	Indian Party and a Resident Individual	On making an overseas investme nt	Submit Form ODI	Asish Ghosh	Asish Ghosh	Nihal Singh	Major	15-03- 2020

D010200 02080	Indian Party	On intending to do direct investme nt in a Joint Venture / Wholly Owned Subsidiar y under automatic route / approval route	Make applicatio n for ODI in Form ODI - Part I (comprisi ng six sections)	Asish Ghosh	Asish Ghosh	Nihal Singh	Major	15-03- 2020
D010200 02081	Indian Party	In case of remittanc es and other forms of financial commitm ent undertake n	Report such remittanc es in Form ODI Part II	Asish Ghosh	Asish Ghosh	Nihal Singh	Major	15-03- 2020
D020100 00246	Registere d Employer	Whose tax liability during the previous year or a part thereof is above Rs. 1,00,000 or more	File a return in Form III / Form III-B (electroni cally), along with the details of the salaries, wages and arrears paid	Ramya S	Ramya S	Rupini Raman	Low	29-02- 2020

D010300 00446	Person	On applicability of this Standard	Follow for quarterly maintenance the following procedure : (a) Clean the exterior of the extinguisher, polish the painted portion with wax polish, the brass/gun metal parts with metal polish, chromium plated parts with silver polish and plastic components to be thoroughly washed with soap solution and sun dried; (b) Check the nozzle outlet and vent holes as well as the threaded portion of the cap for clogging, and check that plunger is clean and moving freely; (c) Ensure that the cap washer is	Facility VCPL	Facility VCPL	Deepak Kumar Sahoo	Major	31-03-2020
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			<p>intact and also grease the threadsoft he cap, plunger, etc, and wipe clean;</p> <p>(d) Make sure that the extinguish er is in proper condition and is not accidental ly discharge d. In case of stored pressure extinguish er, pressure gauge is to be checked for correct pressure;</p> <p>(e) Check all the compone nts of the extinguish er as per the maintena nce check list given for each type of extinguish er under Annex C;</p> <p>(f) Maintena nce shall be carried out by the manufact urers or his authorise d agent or professio nal firemen</p>					
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D010300 00458	Person	On applicability of this Standard	Follow for quarterly maintenance the following procedure : (a) Clean the exterior of the extinguisher, polish the painted portion with wax polish, the brass/gun metal parts with metal polish, chromium plated parts with silver polish and plastic components to be thoroughly washed with soap solution and sun dried; (b) Check the nozzle outlet and vent holes as well as the threaded portion of the cap for clogging, and check that plunger is clean and moving freely; (c) Ensure that the cap washer is	Facility VCPL	Facility VCPL	Deepak Kumar Sahoo	Major	31-03-2020
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			<p>intact and also grease the threadsoft he cap, plunger, etc, and wipe clean;</p> <p>(d) Make sure that the extinguish er is in proper condition and is not accidental ly discharge d. In case of stored pressure extinguish er, pressure gauge is to be checked for correct pressure;</p> <p>(e) Check all the compone nts of the extinguish er as per the maintena nce check list given for each type of extinguish er under Annex C;</p> <p>(f) Maintena nce shall be carried out by the manufact urers or his authorise d agent or professio nal firemen</p>					
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D010100 00089	Person	In case responsible for making payment under the head of salaries	Deduct income tax on the amount payable at the average rate of income tax computed on the rates in force for the financial year in which payment is made	Ramya S	Ramya S	Rupini Raman	Major	07-02-2020
D010100 00090	Assessee	On deducting sums in accordance with the provisions of Chapter XVII-B for salary	Pay to the credit of the Central Government: (a) on or before 30th day of April where the income or amount is credited or paid in the month of March; and (b) in any other case, on or before seven days from the end of the month in which: (i) the deduction is made; or (ii) income tax is due under sub-section (1A) of section 192	Ramya S	Ramya S	Rupini Raman	Major	07-02-2020

D010100 00091	Employer	On employin g less than 1000 employee s in establish ments in the Kanyaku mari District and the Shencotta h Taluk of the Tirunelvel i District	Pay wages on or before 7th day of every month	Ramya S	Ramya S	Rupini Raman	Low	07-02- 2020
D010100 00105	Employer of an establish ment	On applicabili ty of the Act	Ensure that no deduction s are made from the wages of an employed person in case of any authorise d closure & holiday in an eastablish ment under the Act	Ramya S	Ramya S	Rupini Raman	Low	07-02- 2020
D010100 00111	Employer	Where any person employed is required to work overtime	Pay the wages at twice the ordinary rate of wages	Ramya S	Ramya S	Rupini Raman	Low	07-02- 2020
D010100 00112	Employer	For the purpose of paying wages to the employed person	Pay wages by 5th of every month to the employed person	Ramya S	Ramya S	Rupini Raman	Low	07-02- 2020

D010100 00119	Employer	On the applicability of the Act	Issue Wages Slip in Form T to every employed person: i) a day prior to the disbursement of wages, or ii) on the date of the disbursement Produce copies of wage slip to the inspector on demand	Ramya S	Ramya S	Rupini Raman	Low	07-02-2020
D010100 00180	Employer	Before paying salary or wages to any employee	Deduct tax as prescribed on monthly basis before paying salaries or wages to employees	Ramya S	Ramya S	Rupini Raman	Low	07-02-2020
D020100 00217	Employer	On employing less than 1000 employees	Pay wages on or before 7th day of every month	Ramya S	Ramya S	Rupini Raman	Low	07-02-2020
D020100 00219	Employer	Before making any deductions	Pay wages without any kind of deductions except those authorised under the rule	Ramya S	Ramya S	Rupini Raman	Major	07-02-2020

D020100 00221	Employer	In case employee works on a day of rest	Pay wages at double the ordinary rate of wages	Ramya S	Ramya S	Rupini Raman	Major	07-02-2020
D020100 00223	Employer	In case employee works more than 9 hours in a day or more than 48 hours in a week or more than hours of work	Pay wages at double the ordinary rate of wages	Ramya S	Ramya S	Rupini Raman	Major	07-02-2020
D020100 00240	Employer	Before the salary or wage is paid to an employee	Deduct the amount of tax payable from the salary or wage	Ramya S	Ramya S	Rupini Raman	Low	07-02-2020
D020100 00250	Employer	On applicability of the act	Pay to every workman a house-rent allowance , not less than 5% of his wages payable during a month in cash along with his wages of the month	Ramya S	Ramya S	Rupini Raman	Moderate	07-02-2020
D020100 00262	Employer	Where a worker in any establishment is required to work beyond nine hours a day or forty-eight hours a week	Pay overtime wages at the rate of twice the ordinary rate of wages	Ramya S	Ramya S	Rupini Raman	Moderate	07-02-2020

D020100 00263	Employer	In case a worker is denied weekly holiday	Provide compensatory leave in lieu thereof within two months of such weekly holiday	Ramya S	Ramya S	Rupini Raman	Moderate	07-02-2020
D020100 00265	Employer	Where a worker is required to work on a day of his rest	Pay wages at a rate which is twice his ordinary rate of wages	Ramya S	Ramya S	Rupini Raman	Moderate	07-02-2020
D020100 00561	Employer	On applicability of the act	Pay to every workman a house-rent allowance , not less than 5% of his wages payable during a month in cash along with his wages of the month	Ramya S	Ramya S	Rupini Raman	Moderate	07-02-2020

D010400 00686	Assessee	On deducting sums in accordance with the provisions of Chapter XVII-B for other than salary	Submit within the first seven days of the following month all tax amounts withheld each month by them and all tax amounts paid each month by the taxpayers who file tax returns themselves shall be turned into the State treasury and tax returns to the tax authorities	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Major	07-02-2020
D010400 00728	Person	In case responsible for making payment under the head of salaries	Deduct income tax on the amount payable at the average rate of income tax computed on the rates in force for the financial year in which payment is made	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	07-02-2020

D010400 00729	Assessee	On deducting sums in accordance with the provisions of Chapter XVII-B for salary	Pay to the credit of the Central Government: (a) on or before 30th day of April where the income or amount is credited or paid in the month of March; and (b) in any other case, on or before seven days from the end of the month in which: (i) the deduction is made; or (ii) income tax is due under sub-section (1A) of section 192	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	07-02-2020
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D010400 00765	Assessee	On deducting sums in accordance with the provisions of Chapter XVII-B for other than salary	Submit within the first seven days of the following month all tax amounts withheld each month by them and all tax amounts paid each month by the taxpayers who file tax returns themselves shall be turned into the State treasury and tax returns to the tax authorities	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	07-02-2020
D020100 00802	Employer	On employing less than 1000 employees	Pay wages on or before 7th day of every month	Ramya S	Ramya S	Rupini Raman	Low	07-02-2020
D010100 00807	Employer	Before paying salary or wages to any employee	Deduct tax as prescribed on monthly basis before paying salaries or wages to employees	Ramya S	Ramya S	Rupini Raman	Low	07-02-2020

D010100 00855	Employer	On employin g less than 1000 employee s in establish ments in the Kanyaku mari District and the Shencotta h Taluk of the Tirunelvel i District	Pay wages on or before 7th day of every month	Ramya S	Ramya S	Rupini Raman	Low	07-02- 2020
D010100 00871	Employer	On applicabili ty of the Act	Maintain wage slip at least a day prior to the disburse ment of wages or atleast on the date of disburse ment of wages or if the wages are paid daily, along with the wages	Ramya S	Ramya S	Rupini Raman	Low	07-02- 2020
D010600 02083	Large Borrower s	On applicabili ty of the direction	Obtain LEI for their parent entity as well as all subsidiari es and associate s	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	29-02- 2020

D010600 02139	Registered Intermediaries	On applicability of the act	(i) Issue a statement of policies and procedures, on a group basis where applicable, for dealing with Money Laundering (ML) and Terrorist Financing (TF) reflecting the current statutory and regulatory requirements; (ii) adopt client acceptance policies and procedures which are sensitive to the risk of ML and TF; (iii) have in system a place for identifying, monitoring and reporting suspected ML or TF transactions to the law enforcement authorities	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	29-02-2020
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D010600 02150	Registered Intermediaries	On applicability of the act	Appoint Principal Officer to act as a central reference point in facilitating onward reporting of suspicious transactions and for playing an active role in the identification and assessment of potentially suspicious transactions	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	29-02-2020
D010600 02151	Registered Intermediaries	On applicability of the act	Intimate Names, designation and addresses (including email addresses) of Principal Officer to the Office of the Director-FIU	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	29-02-2020
D010600 02153	Registered Intermediaries	On applicability of the act	Designate a person as a Designated Director in terms of Rule 2(ba) of the PML Rules	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	29-02-2020

D010600 02154	Registered Intermediaries	On applicability of the act	Communicate the details of the Designated Director, such as, name designation and address to the Office of the Director, FIU-IND	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	29-02-2020
D010600 02144	Intermediaries	On maintaining Cash Transaction Report (CTR)	Submit the Cash Transaction Report (CTR) for each month to FIU-IND by 15th of the succeeding month	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-02-2020
D010600 02146	Intermediaries	On maintaining Non Profit Organization Transaction Reports (NTRs)	Submit the Non Profit Organization Transaction Reports (NTRs) for each month to FIU-IND by 15th of the succeeding month	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-02-2020

D011000 02479	Applicable NBFCs	On applicability of the direction	Ensure the following: (i) Maintain a minimum capital ratio consisting of Tier I and Tier II capital not be less than 15% of its aggregate risk weighted assets on-balance sheet and of risk adjusted value of off-balance sheet items; (ii) Maintain a minimum Tier I capital at any point of time 10% by March 31, 2017; (iii) maintain a minimum Tier I capital of 12 percent; (iv) Multiply value of each asset or item by the relevant risk weights to arrive at risk adjusted value of	Rashad Usmani	Sudha Rangarajan	Sudha Rangarajan	Major	17-04-2020
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			assets; (v) Calculate the total risk weighted off-balance sheet credit exposure as the sum of the risk-weighted amount of the market related and non-market related off-balance sheet items; (vi) Multiply the contracted amount of that particular transaction by the relevant credit conversion factor (CCF); (vii) Take into account all market related off-balance sheet items (OTC derivatives and Securities Financing Transactions such as repo or reverse repo or CBLO etc.)					
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D010700 02172	Intermediaries	On applicability of the act	Prepare specific literature/ pamphlets etc to educate the client of the objectives of the AML/CFT programme	Meenakshi G	Nihal Singh	Nihal Singh	Major	29-02-2020
D010400 02402	Applicable NBFCs	On applicability of the direction	Ensure that income recognition are based on recognised accounting principles	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	15-04-2020
D010800 02185	Registered Intermediaries	On applicability of the act	(i) Undertake client due diligence (CDD) measures to an extent that is sensitive to the risk of Money Laundering (ML) and Terrorist Financing (TF) depending on the type of client, business relationship or transaction; (ii) Develop staff members awareness and vigilance to guard against ML and TF	Arun Kumar	Amritha Paitenkar	Shankar K	Major	29-02-2020

D010800 02186	Registered Intermediary	On applicability of the act	Adopt written procedures to implement the anti-money laundering provisions as envisaged under the PMLA. Such procedures shall include inter alia, the following three specific parameters which are related to the overall Client Due Diligence Process:- (i) Policy for acceptance of clients (ii) Procedure for identifying the clients (iii) Transaction monitoring and reporting especially Suspicious Transactions Reporting (STR)	Arun Kumar	Amritha Paitenkar	Shankar K	Major	29-02-2020
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D010800 02187	Registered Intermediaries	On applicability of the act	Develop client acceptance policies and procedures that aim to identify the types of clients that are likely to pose a higher than average risk of Money Laundering (ML) or Terrorist Financing (TF)	Arun Kumar	Amritha Paitenkar	Shankar K	Major	29-02-2020
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D010800 02193	Registered Intermediaries	On applicability of the act	Frame the internal directives relating to KYC norms based on the experience in dealing with the clients and legal requirements as per the established practices, taking into account the basic principles laid down in the KYC norms which have already been prescribed or which may be prescribed by SEBI from time to time	Arun Kumar	Amritha Paitenkar	Shankar K	Major	29-02-2020
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D010800 02196	Intermediary	On applicability of the act	Formulate and implement a Client identification procedure (CIP) which shall incorporate the requirements of the PML Rules Notification No. 9/2005 dated July 01, 2005 (as amended from time to time)	Arun Kumar	Amritha Paitenkar	Shankar K	Major	29-02-2020
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D010800 02202	Intermediaries	On applicability of the act	Put in place a system of maintaining proper record of transactions prescribed under Rule 3 of PML Rules as mentioned below: (i) all cash transactions of the value of more than 10 lakh rupees or its equivalent in foreign currency; (ii) all series of cash transactions integrally connected to each other which have been individually valued below rupees ten lakh or its equivalent in foreign currency where such series of transactions have taken place within a month and the monthly aggregate exceeds	Arun Kumar	Amritha Paitenkar	Shankar K	Major	29-02-2020
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			<p>an amount of 10 lakh rupees or its equivalent in foreign currency;</p> <p>(iii) all cash transactions where forged or counterfeit currency notes or bank notes have been used as genuine or where any forgery of a valuable security or a document has taken place facilitating the transactions;</p> <p>(iv) all suspicious transactions whether or not made in cash and by way of as mentioned in the Rules</p>					
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D010800 02206	Intermediaries	On applicability of the act	Formulate and implement the Client Identification Procedure (CIP) containing the requirements as laid down in Rule 9 of the PML Rules and such other additional requirements that it considers appropriate	Arun Kumar	Amritha Paitenkar	Shankar K	Major	29-02-2020
D010400 02228	Banks/Regulated Entities	On undertaking transactions as per the provisions of Income Tax Rule 114B applicable to banks, as amended from time to time	Obtain Permanent account number (PAN) of customers and Form 60 to be obtained from persons who do not have PAN	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	15-04-2020
D010600 02231	Regulated Entities	On applicability of the Direction	Frame a Know your customer (KYC) policy duly approved by the Board of Directors or any committee of the Board to which power has been delegated	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	29-02-2020

D010600 02232	Regulate d Entities	On applicabili ty of the Direction	Nominate a Designate d Director duly approved by the Board and communi cate the name, designati on and address of the aforesaid Designate d Director to the FIU-IND	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	29-02- 2020
D010600 02233	Regulate d Entities	On applicabili ty of the Direction	Nominate a Principal Officer duly approved by the Board and communi cate the name, designati on and address of the aforesaid Principal Officer to the FIU- IND	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	29-02- 2020
D010600 02234	Regulate d Entities	On applicabili ty of the Direction	Constitute a Senior Managem ent for the purpose of KYC complianc e in order to ensure complianc e with KYC Policy	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	29-02- 2020

D010600 02242	Regulate d Entities	On applicabili ty of the direction	(i) Introduce a system of maintaini ng proper record of transactio ns prescribe d under Rule 3 of Preventio n of Money Launderin g (Maintena nce of Records) Rules, 2005 (PML Rules, 2005) and (ii) Evolve a system for proper maintena nce and preservati on of account informatio n in a manner that allows data to be retrieved easily and quickly whenever required or when requested by the competen t authoritie s	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	29-02- 2020
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D010600 02243	Regulate d Entities	On applicabili ty of the direction	Install Robust software, throwing alerts when the transactio ns are inconsiste nt with risk categoriz ation and updated profile of the customer s, to use as a part of effective identificati on and reporting of suspiciou s transactio ns	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	29-02- 2020
D010600 02237	Regulate d Entities	On applicabili ty of the Direction	Submit quarterly audit notes and complianc e to the Audit Committe e to ensure complianc e with KYC Policy	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	10-04- 2020

D010800 02272	Regulated Entities	On implementation of the KYC Policy	Put in place suitable system to ensure that the identity of the customer does not match with any person or entity, whose name appears in the sanctions lists circulated by Reserve Bank of India	Arun Kumar	Amritha Paitenkar	Shankar K	Major	29-02-2020
D010400 02404	Applicable NBFCs	In case of income from bonds and debentures of corporate bodies and from Government securities or bonds	Take such income into account on accrual basis	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	10-04-2020
D010400 02405	Applicable NBFCs	In case of income on securities of corporate bodies or public sector undertakings	Ensure that the payment of interest and repayment of principal of which have been guaranteed by Central Government or a State Government are taken into account on accrual basis	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	10-04-2020

D010400 02406	Applicable NBFCs	On applicability of the direction	Comply with the Accounting Standards and Guidance Notes issued by the Institute of Chartered Accountants of India insofar as they are not inconsistent with any of these Directions	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	10-04-2020
D010400 02407	Applicable NBFCs (except NBFC-MFIs)	After taking into account the degree of well-defined credit weaknesses and extent of dependence on collateral security for realisation	Classify the lease or hire purchase assets, loans and advances and any other forms of credit into the following classes, namely: (i) Standard assets; (ii) Sub-standard assets; (iii) Doubtful assets; and (iv) Loss assets	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	10-04-2020

D010400 02408	Applicable NBFCs (except NBFC-MFIs)	After taking into account the time lag between an account becoming non-performing, its recognition, as such the realisation of the security and the erosion over time in the value of security charged	Make provisions against sub-standard assets, doubtful assets and loss assets as provided	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	10-04-2020
D010400 02409	Applicable NBFCs	On applicability of the direction	Make provisions for standard assets at:- (i) 0.30 per cent by the end of March 2016; (ii) 0.35% by the end of March 2017; (iii) 0.40% by the end of March 2018 and thereafter, of the outstanding, which shall not be reckoned for arriving at net NPAs	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	10-04-2020

D01040002410	Applicable NBFCs	On applicability of the direction	Disclose separately in its balance sheet the provisions made as per the directions without netting them from the income or against the value of assets	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	10-04-2020
D01040002417	Applicable NBFCs	On applicability of the direction	Ensure not to lend against its own shares	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	10-04-2020

D010900 02461	Applicable NBFCs (except NBFC-MFIs with asset size of ₹ 500 crore and above)	On applicability of the direction	Ensure not to: (i) lend to- (a) any single borrower exceeding 15% of its owned fund; and (b) any single group of borrowers exceeding 25% of its owned fund; (ii) invest in (a) the shares of another company exceeding 15% of its owned fund; and (b) the shares of a single group of companies exceeding 25% of its owned fund; (iii) lend and invest (loans/investments taken together) exceeding (a) 25% of its owned fund to a single party; and (b) 40% of its owned fund to a single group of parties.	Abhishek Rungta	Vamshi Vasudevan	Vamshi Vasudevan	Major	10-04-2020
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D010600 02331	Applicable NBFCs	In case any changes occurs in:- (i) the complete postal address, telephone numbers and fax numbers of the registered or corporate office; (ii) the names and residential addresses of the directors of the company; (iii) the names and the official designations of its principal officers; (iv) the names and office address of the auditors of the company (v) the specimen signatures of the officers authorised to sign on behalf of the company	Communicate not later than 1 month from the occurrence of any change to the Regional Office of the Department of Non-Banking Supervision of the Bank under whose jurisdiction it is registered	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	10-04-2020
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D011200 02507	NBFCs	On applicability of the direction	Ensure that all communications to the borrower are in the vernacular language or a language as understood by the borrower	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	10-04-2020
D010900 02469	Applicable NBFCs	At the time of sanction or disbursement of loans	Convey in writing to the borrower in the vernacular language as understood by the borrower by means of sanction letter or otherwise, the amount of loan sanctioned along with the terms and conditions including annualised rate of interest and method of application thereof and keep the acceptance of these terms and conditions by the borrower on its record	Abhishek Rungta	Vamshi Vasudevan	Vamshi Vasudevan	Major	10-04-2020

D010800 02451	Applicable NBFCs	On the applicability of the Direction	Furnish a copy of the loan agreement along with a copy each of all enclosures quoted in the loan agreement to all the borrowers	Arun Kumar	Amritha Paitenkar	Shankar K	Major	10-04-2020
D010700 02448	Applicable NBFCs	On complaints received against NBFCs generally pertain to charging of high interest / penal interest	Mention the penal interest charged for late repayment in bold in the loan agreement	Meenakshi G	Nihal Singh	Nihal Singh	Major	10-04-2020
D010800 02452	Applicable NBFCs	In case any changes in the terms and conditions including disbursement schedule, interest rates, service charges, prepayment charges etc.	Give notice to the borrower in the vernacular language or a language as understood by the borrower of any change	Arun Kumar	Amritha Paitenkar	Shankar K	Major	10-04-2020
D011400 02510	Applicable NBFCs	On the applicability of the Direction	Ensure that changes in interest rates and charges are made effective only prospectively	Vallari Dubey	Amritha Paitenkar	Irfan Mohammed	Major	10-04-2020

D011100 02514	Applicable NBFCs	On the applicability of the Direction	Ensure that the decision to recall or accelerate payment or performance under the agreement are in consonance with the loan agreement	Irfan Mohammed	Abhishek Rungta	Vamshi Vasudevan	Major	10-04-2020
D011300 02511	Applicable NBFCs	On the applicability of the Direction	Release all securities on repayment of all dues or on realization of the outstanding amount of loan subject to any legitimate right or lien for any other claim they may have against borrower	Irfan Mohammed	Meenakshi G	Nihal Singh	Major	10-04-2020
D011100 02506	Applicable NBFCs	On applicability of the direction	Refrain from interference in the affairs of the borrower except for the purposes provided in the terms and conditions of the loan agreement	Irfan Mohammed	Abhishek Rungta	Vamshi Vasudevan	Major	10-04-2020

D010900 02470	Applicable NBFCs	On processing of recovery of loans	Ensure not to resort to undue harassment viz; persistently bothering the borrowers at odd hours, use muscle power for recovery of loans etc.	Abhishek Rungta	Vamshi Vasudevan	Vamshi Vasudevan	Major	10-04-2020
D010900 02471	Applicable NBFCs	In the event of receiving complaints from customers which also includes rude behaviour from the staff of the companies.	Ensure that the staff are adequately trained to deal with the customers in an appropriate manner	Abhishek Rungta	Vamshi Vasudevan	Vamshi Vasudevan	Major	10-04-2020
D011100 02513	Applicable NBFCs	In order to protect customer and bring in uniformity with regard to prepayment of various loans by borrowers of banks and NBFCs	Ensure not to charge foreclosure charges or pre-payment penalties on all floating rate term loans sanctioned for purposes other than business to individual borrowers, with or without co-obligant(s)	Irfan Mohammed	Abhishek Rungta	Vamshi Vasudevan	Major	10-04-2020

D010700 02449	Applicable NBFCs	At the time of sanction or disbursement of loans which forms a key component of such contracts/loan agreements	Furnish a copy of the loan agreement along with a copy each of all enclosures quoted in the loan agreement	Meenakshi G	Nihal Singh	Nihal Singh	Major	10-04-2020
D010600 02337	Applicable NBFCs	On applicability of the direction	Obtain a prior written permission of the Bank for the following provisions as specified in more information column	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	10-04-2020
D010600 02338	Applicable NBFCs	On applicability of the direction	Submit an application in the company letter head for obtaining prior approval of the Bank, along with the documents as specified in more information column	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	10-04-2020

D010600 02339	Applicable NBFCs	Before effecting the sale of, or transfer of the ownership by sale of shares, or transfer of control, whether with or without sale of shares	Give a public notice of at least 30 days before effecting the sale of, or transfer of the ownership by sale of shares, or transfer of control, whether with or without sale of shares and after obtaining the prior permission of the Bank	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	10-04-2020
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D010600 02345	Applicable NBFCs	In case of any change of directors	Ensure the following: (i) Furnish to the Bank a quarterly statement within 15 days of the close of the respective quarter to the Regional Office of the Department of Non-Banking Supervision of the Bank where the company is registered ; (ii) Submit a certificate from the Managing Director of the applicable NBFC that fit and proper criteria in selection of the directors has been followed to the Bank	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	10-04-2020
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D010600 02346	Applicable NBFCs	On applicability of the direction	Put up to the Board of Directors, at regular intervals, as may be prescribed by the Board in the regard as specified in more information	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	10-04-2020
D010600 02351	Applicable NBFCs	On intending to open branch or subsidiary or joint venture or representative office or undertaking investment abroad	Ensure not to permit (i) Investment in non-financial service sectors; (ii) Direct investment in activities prohibited under FEMA or in sectoral funds; (iii) Investments in entities other than those having their core activity regulated by a financial sector regulator in the host jurisdiction	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	10-04-2020

D010600 02362	Applicable NBFCs	On having customer interface	Follow the Know Your Customer (KYC) Direction, 2016, issued by the Department of Banking Regulation as amended from time to time	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	10-04-2020
D010400 02418	Applicable NBFCs	On the applicability of the Direction	Ensure not to treat Investments in fixed deposits as financial assets and receipt of interest income on fixed deposits with banks not be treated as income from financial assets as these are not covered under the activities mentioned in the definition of financial Institution in section 45I(c) of the Act	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	10-04-2020

D010400 02419	Applicable NBFCs	On dealing in Ready Forward Contracts, Settlement of Government Securities Transactions and Sale of securities allotted in Primary Issues	Follow the guidelines on transactions in Government Securities as given in the circular IDMD.PD RS.05/10.02.01/2003-04 dated March 29, 2004 and IDMD.PD RS.4777, 4779 & 4783/10.02.01/2004-05 all dated May 11, 2005 as amended from time to time	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	10-04-2020
D010400 02420	Applicable NBFCs	On applicability of the direction	Report the secondary market transactions in corporate bonds done in Over-the-counter (OTC) market on Fixed Income Money Market and Derivatives Association of India (FIMMDA's) reporting platform	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	10-04-2020

D010400 02421	Applicable NBFCs	On applicability of the direction	Ensure to comply with the provisions as specified in more information column	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	10-04-2020
D010400 02422	Applicable NBFC	In the event of arriving at the NOF	Ensure investment made in entities of the same group concerns shall be treated alike	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	10-04-2020
D010400 02423	Applicable NBFC	In the event of creation of DTA or DTL giving rise to certain issues impacting the balance sheet of the company	Ensure that the regulatory treatment to be given is as per the details in the more information column	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	10-04-2020
D010600 02367	Applicable NBFCs	On applicability of the direction	Ensure not to contribute to the capital of a partnership firm or become a partner of such firm	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	10-04-2020

D010800 02454	Applicable NBFCs	On applicability of the direction	File and register the records of equitable mortgages created in favour of the company on or after 31st March 2011 with the Central Registry of Securitization Asset Reconstruction and Security Interest of India (CERSAI) and also register the records with the Central Registry as and when equitable mortgages are created in the favour of the company	Arun Kumar	Amritha Paitenkar	Shankar K	Major	10-04-2020
D010600 02372	Managing Director of the applicable NBFC	After appointment of Directors	Furnish a quarterly statement on change of directors, and a certificate that fit and proper criteria in selection of the directors has been followed to the Bank	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	10-04-2020

D010600 02388	NBFCs with asset size of more than Rs.50 billion in categories - Investment and Credit Companies, Infrastructure Finance Companies, Micro Finance Institutions, Factors and Infrastructure Debt Funds	In case the CRO reports to the MD & CEO	Ensure that the RMC/ Board meet the CRO without the presence of the MD & CEO, at least on a quarterly basis	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	10-04-2020
D010800 02258	Regulated Entities	In case of divulging customer information for the purpose of cross selling or for any other purpose	Obtain express permission of the customer	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04-2020

D010800 02259	NBFC	In case a person who desires to open an account is not able to produce any of the OVDs	Open accounts at its discretion under the following conditions :- (a) Obtain a self-attested photograph from the customer; (b) The designated officer of the NBFC certifies under his signature that the person opening the account has affixed his signature or thumb impression in his presence. (c) The account shall remain operational initially for a period of twelve months, within which the customer has to furnish identification information as mentioned under Section 16. (d) The identification process as per Section	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04-2020
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			<p>15 is to be completed for all the existing accounts opened on the basis of introduction earlier, within a period of six months.</p> <p>(d) balances in all their accounts taken together shall not exceed Rupees One Lakh any point of time</p> <p>(e) the total credit in all the accounts taken together shall not exceed rupees one lakh in a year.</p> <p>(f) The customer shall be made aware that no further transactions will be permitted until the full KYC procedure is completed in case Directions (d) and (e) above are breached by him.</p> <p>(g) The</p>					
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			customer shall be notified when the balance reaches rupees forty thousand or the total credit in a year reaches rupees eighty thousand that appropriate documents for conducting the KYC must be submitted otherwise the operations in the account shall be stopped when the total balance in all the accounts taken together exceeds the limits prescribed in direction (d) and (e) above					
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D010800 02260	Regulated Entities	For opening an account in the name of a sole proprietary firm	(i) Obtain identification information as mentioned under Section 15 in respect of the individual (proprietor) and (ii) Obtain any two of the following documents as a proof of business/activity in the name of the proprietary firm:- (a) Registration certificate (b) Certificate/licence issued by the municipal authorities under Shop and Establishment Act. (c) Sales and income tax returns. (d) CST/VAT/GST certificate (provisional/final). (e) Certificate/registration document issued by Sales Tax/Service Tax/Professional Tax	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04-2020
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			<p>ssional Tax authoritie s. (f) IEC (Importer Exporter Code) issued to the proprietar y concern by the office of DGFT/ Licence/c ertificate of practice issued in the name of the proprietar y concern by any professio nal body incorporat ed under a statute. (g) Complete Income Tax Return (not just the acknowle dgement) in the name of the sole proprietor where the firm's income is reflected, duly authentic ated/ acknowle dged by the Income Tax authoritie s. (h) Utility bills such as electricity, water, and</p>					
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			landline telephone bills					
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D010800 02261	Regulated Entities	On opening an account of a company	Obtain certified copies of each of the following documents:- (a) Certificate of incorporation; (b) Memorandum and Articles of Association; (c) Permanent Account Number of the company; (d) A resolution from the Board of Directors and power of attorney granted to its managers, officers or employees to transact on its behalf; (e) Documents, as specified in Section 16, of the managers, officers or employees, as the case may be, holding an attorney to transact on the	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04-2020
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			company ?s behalf					
D010800 02262	Regulate d Entities	On opening an account of a partnershi p firm	Obtain certified copies of each of the following document s:- (a) Registrati on certificate ; (b) Partnersh ip deed; (c) Permane nt Account Number of the partnershi p firm (d) Documen ts, as specified in Section 16, of the person holding an attorney to transact on its behalf	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04- 2020

D010800 02263	Regulate d Entities	On opening an account of a trust	Obtain certified copies of each of the following document s:- (a) Registrati on certificate ; (b) Trust deed; (c) Permane nt Account Number or Form No.60 of the trust (d) Documen ts, as specified in Section 16, of the person holding an attorney to transact on its behalf	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04- 2020
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D010800 02264	Regulated Entities	On opening an account of an unincorporated association or a body of individuals	Obtain certified copies of each of the following documents:- (a) resolution of the managing body of such association or body of individuals; (b) Permanent Account Number or Form No. 60 of the unincorporated association or a body of individuals; (c) Power of attorney granted to transact on its behalf; (d) Documents, as specified in Section 16, of the person holding an attorney to transact on its behalf and; (e) such information as may be required by the RE to	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04-2020
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			collectivel y establish the legal existence of such an associatio n or body of individual s					
D010800 02265	Regulate d Entities	On opening accounts of juridical persons not specificall y covered in the earlier part, such as societies, universitie s and local bodies like village panchaya ts	Obtain certified copies of each of the following document s:- (a) Documen t showing name of the person authorise d to act on behalf of the entity; (b) Documen ts, as specified in Section 16, of the person holding an attorney to transact on its behalf and (c) Such document s as may be required by the RE to establish the legal existence of such an entity/juri dical person	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04- 2020

D010800 02266	Regulated Entities	On opening an account of a Legal Person who is not a natural person	Ensure to identify the beneficial owner(s) and all reasonable steps in terms of Rule 9(3) of the Rules to verify his/her identity to be undertaken keeping in view the following:- (a) Where the customer or the owner of the controlling interest is a company listed on a stock exchange, or is a subsidiary of such a company, it is not necessary to identify and verify the identity of any shareholder or beneficial owner of such companies; (b) In cases of trust/nominee or fiduciary accounts whether the customer is acting	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04-2020
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			on behalf of another person as trustee/nominee or any other intermediary is determined. In such cases, satisfactory evidence of the identity of the intermediaries and of the persons on whose behalf they are acting, as also details of the nature of the trust or other arrangements in place shall be obtained					
D01080002270	Banks/NBFCs	On applicability of the direction	Allot a Unique Customer Identification Code (UCIC) while entering into new relationships with individual customers as also the existing customers	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04-2020

D010800 02274	Regulated Entities	On opening Accounts using OTP based e-KYC, in non face to face mode	Ensure the following: 1. There must be a specific consent from the customer for authentication through OTP; 2. The aggregate balance of all the deposit accounts of the customer shall not exceed rupees one lakh. In case, the balance exceeds the threshold, the account shall cease to be operational, till CDD as mentioned at (v) below is complete; 3. The aggregate of all credits in a financial year, in all the deposit taken together, shall not exceed rupees two lakh; 4. As regards borrowal accounts, only term	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04-2020
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			<p>loans shall be sanctioned. The aggregate amount of term loans sanctioned shall not exceed rupees sixty thousand in a year;</p> <p>5. Accounts, both deposit and borrowal, opened using OTP based e-KYC shall not be allowed for more than one year within which Biometric based e-KYC authentication is to be completed;</p> <p>6. If the CDD procedure as mentioned above is not completed within a year, in respect of deposit accounts, the same shall be closed immediately. In respect of borrowal accounts</p>					
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			no further debits shall be allowed; 7. REs shall have strict monitoring procedures including systems to generate alerts in case of any non-compliance/ violation, to ensure compliance with the above mentioned conditions					
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D010800 02275	Regulated Entities/Banks	In case of opening Accounts of FPIs which are eligible/registered as per SEBI guidelines, for the purpose of investment under Portfolio Investment Scheme (PIS)	Ensure:- (i) Accept KYC documents as detailed in Annex II, subject to Income Tax (FATCA/CRS) Rules (ii) Banks shall obtain undertaking from FPIs or the Global Custodian acting on behalf of the FPI that as and when required, the exempted documents as detailed in Annex II will be submitted	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04-2020
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D010800 02283	Regulated Entities	On opening Accounts using OTP based e-KYC, in non face to face mode and uploading the KYC information to CKYCR	Obtain a declaration from the customer to the effect that no other account has been opened nor will be opened using OTP based KYC in non-face-to-face mode with any other RE and while uploading KYC information to CKYCR, indicate clearly that such accounts are opened using OTP based e-KYC and other REs shall not open accounts based on the KYC information of accounts opened with OTP based e-KYC procedure in non-face-to-face mode	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04-2020
D010900 02288	Regulated Entities	On the applicability of the Direction	Frame a Customer Acceptance Policy	Abhishek Rungta	Vamshi Vasudevan	Vamshi Vasudevan	Major	29-02-2020

D010900 02301	Regulate d Entities	On applicabili ty of the Direction	Allocate the responsib ility for effective implemen tation of policies and procedure s in order to ensure complianc e with KYC Policy	Abhishek Rungta	Vamshi Vasudeva n	Vamshi Vasudeva n	Major	29-02- 2020
D010600 02330	Applicabl e NBFCs	On lending against the collateral security of listed shares	Report on-line to stock exchange s on a quarterly basis informatio n on the shares pledged in their favour by borrowers for availing loans in format as given in Annex III	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04- 2020

D010900 02292	Regulated Entities	For the purpose of verifying the identity of customers at the time of commencement of an account-based relationship	Rely on customer due diligence done by a third party, subject to the following conditions :- (i) Obtain records or the information of the customer due diligence carried out by the third party within two days from the third party or from the Central KYC Records Registry; (ii) Take adequate steps to satisfy themselves that copies of identification data and other relevant documentation relating to the customer due diligence requirements are made available from the third party upon request without delay; (iii) The third party must be	Abhishek Rungta	Vamshi Vasudevan	Vamshi Vasudevan	Major	15-04-2020
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			regulated, supervised or monitored for, and has measures in place for, compliance with customer due diligence and record-keeping requirements in line with the requirements and obligations under the PML Act; (iv) The third party should not be based in a country or jurisdiction assessed as high risk;					
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D010900 02295	Regulate d Entities	In case of high risk customer s	Ensure that the extent of monitorin g shall be aligned with the risk category of the customer and high risk accounts are subjected to more intensified monitorin g:- (a) A system of periodic review of risk categoris ation of accounts, with such periodicity being at least once in six months, and the need for applying enhanced due diligence measures shall be put in place; (b) The transactio ns in accounts of marketing firms, especially accounts of Multi- level Marketing (MLM) Compani es shall be closely monitored	Abhishek Rungta	Vamshi Vasudeva n	Vamshi Vasudeva n	Major	15-04- 2020
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D010900 02297	Regulated Entities	On establishing a relationship with Politically Exposed Persons (PEPs)	Ensure the following: (a) sufficient information including information about the sources of funds accounts of family members and close relatives is gathered on the PEP; (b) the identity of the person shall have been verified before accepting the PEP as a customer; (c) the decision to open an account for a PEP is taken at a senior level in accordance with the REs Customer Acceptance Policy; (d) all such accounts are subjected to enhanced monitoring on an on-going basis; (e) in the event of	Abhishek Rungta	Vamshi Vasudevan	Vamshi Vasudevan	Major	15-04-2020
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			an existing customer or the beneficial owner of an existing account subsequently becoming a PEP, senior managements approval is obtained to continue the business relationship; (f) the CDD measures as applicable to PEPs including enhanced monitoring on an on-going basis are applicable					
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D010900 02298	Regulated Entities	On opening Client accounts through professional intermediaries	Ensure that the: (a) Clients shall be identified when client account is opened by a professional intermediary on behalf of a single client. (b) Have option to hold 'pooled' accounts managed by professional intermediaries on behalf of entities like mutual funds, pension funds or other types of funds. (c) Do not open accounts of such professional intermediaries who are bound by any client confidentiality that prohibits disclosure of the client details to the RE. (d) All the beneficial owners shall be identified	Abhishek Rungta	Vamshi Vasudevan	Vamshi Vasudevan	Major	15-04-2020
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			<p>where funds held by the intermediaries are not co-mingled at the level of RE, and there are 'sub-accounts', each of them attributable to a beneficial owner, or where such funds are co-mingled at the level of RE, the RE shall look for the beneficial owners.</p> <p>(e) REs shall, at their discretion, rely on the 'customer due diligence' (CDD) done by an intermediary, provided that the intermediary is a regulated and supervised entity and has adequate systems in place to comply with the KYC requirements</p>					
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			nts of the customer S. (f) The ultimate responsibility for knowing the customer lies with the RE					
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D010900 02300	Regulate d Entities	On applicabili ty of the direction	(i) Furnish to the Director, Financial Intelligenc e Unit- India (FIU- IND), informatio n referred to in Rule 3 of the PML (Maintena nce of Records) Rules, 2005 in terms of Rule 7 thereof; (ii) Take note of the reporting formats and comprehe nsive reporting format guide, prescribe d/ released by FIU- IND and Report Generatio n Utility and Report Validation Utility develope d to assist reporting entities in the preparatio n of prescribe d reports	Abhishek Rungta	Vamshi Vasudeva n	Vamshi Vasudeva n	Major	15-04- 2020
D010900 02303	Regulate d Entities	In case existing KYC compliant customer desires to open another account	Do not exercise fresh CDD (Custome r Due Diligence)	Abhishek Rungta	Vamshi Vasudeva n	Vamshi Vasudeva n	Major	15-04- 2020

D010900 02462	Applicable NBFCs (other than NBFC-D)	On applicability of the direction	Formulate a policy in respect of exposures to a single party or a single group of parties	Abhishek Rungta	Vamshi Vasudevan	Vamshi Vasudevan	Major	29-02-2020
D010800 02455	NBFC's granting loans against security of single product - gold jewellery	On applicability of the direction	Ensure to have an explicit policy duly approved by the Board in their overall loan policy	Arun Kumar	Amritha Paitenkar	Shankar K	Major	29-02-2020
D010600 02380	NBFCs - Investment and Credit Companies, Infrastructure Finance Companies, Micro Finance Institutions, Factors and Infrastructure Debt Funds	On having asset size of more than Rs.50 billion	Appoint a Chief Risk Officer (CRO) with clear specified role and responsibilities	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	29-02-2020
D010600 02394	Applicable NBFCs	On getting covered under Ombudsman Scheme for Non-Banking Financial Companies, 2018	Appoint Nodal Officer/ Principal Nodal Officer in accordance with directions as provided under Annex VII	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	29-02-2020

D010600 02395	Applicable NBFCs	On intending to open branch or subsidiary or joint venture or representative office or undertaking investment abroad	Ensure that the overseas investment shall not involve multi layered, cross jurisdictional structures and at most only a single intermediate holding entity shall be permitted	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	29-02-2020
D010600 02396	Applicable NBFCs	On intending to open branch or subsidiary or joint venture or representative office or undertaking investment abroad	Ensure that the earning profit for the last three years and its performance in general shall be satisfactory during the period of its existence	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	29-02-2020
D010600 02316	Principal Officer of the reporting entity	In case of specified cash transaction beyond 10 lacs in a month	Upload CTR report on Fingate portal by the 15th day of the succeeding month	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-02-2020

D010800 02453	Applicable NBFCs	On applicability of the direction	Ensure to become member of all Credit Information Companies (CICs) and submit data (including historical data) to CICs	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-02-2020
D010600 02392	Systemically Important Non-Deposit taking Investment and Credit Companies i.e. NBFC-ICC	On intending to become eligible for Authorized Dealer-Category II (AD-Cat II) licence and offer such services	Put in place a monitoring mechanism, at least at monthly intervals for such services	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-02-2020
D010800 02321	Reporting entity (Banking Companies, Financial Institutions and Intermediaries of securities market)	On the applicability of the Act	Implement an internal mechanism for maintaining specified transaction information	Arun Kumar	Amritha Paitenkar	Shankar K	Moderate	29-02-2020

D010800 02427	Company	In case of mortgage on immovable property other than mortgage by deposit of title deeds	File in Form I or Form II, particulars of creation, modification or satisfaction of security interest in immovable property by mortgage other than mortgage by deposit of title deeds, and should be authenticated by a person specified in the Form for such purpose by use of a valid digital signature	Arun Kumar	Amritha Paitenkar	Shankar K	Major	29-02-2020
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D010800 02428	Company	In case of hypothecation of plant and machinery, stocks, debt including book debt or receivables	File in Form I or Form II, particulars of creation, modification or satisfaction of security interest in hypothecation of plant and machinery, stocks, debt including book debt or receivables, whether existing or failure, and should be authenticated by a person specified in the Form for such purpose by use of a valid digital signature	Arun Kumar	Amritha Paitenkar	Shankar K	Major	29-02-2020
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D010800 02429	Company	In case of security interest in tangible assets, being knowhow, patent, copyright, trademark, franchise	File in Form I or Form II, particulars of creation, modification or satisfaction of security interest in tangible assets, being knowhow, patent, copyright, trademark, franchise or any other business or commercial right of similar nature and should be authenticated by a person specified in the Form for such purpose by use of a valid digital signature	Arun Kumar	Amritha Paitenkar	Shankar K	Major	29-02-2020
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D010800 02430	Company	In case of security interest in any under construction residential or commercial building or a part thereof by an agreement or instrument other than by mortgage	File in Form I or Form II, particulars of creation, modification or satisfaction of security interest in any under construction residential or commercial building or a part thereof by an agreement or instrument other than by mortgage, and should be authenticated by a person specified in the Form for such purpose by use of a valid digital signature	Arun Kumar	Amritha Paitenkar	Shankar K	Major	29-02-2020
D010800 02444	Secured Creditor	On the Applicability of this Act	Register the security interest created in its favour by the borrower with the Central Registry in order to exercise the rights of enforcement of securities under Chapter III	Arun Kumar	Amritha Paitenkar	Shankar K	Major	29-02-2020

D010600 02332	Applicable NBFCs	In case of receipt of request from the borrower for transfer of borrowal account, the consent or otherwise i.e. objection	Communicate such consent or objection within 21 days from the date of receipt of request	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020
D010600 02350	Applicable NBFCs	On intending to open of branch or subsidiary or joint venture or representative office or undertaking investment abroad	Obtain prior approval of the Bank	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020
D010600 02353	Applicable NBFCs	In case of opening of a subsidiary and joint ventures abroad	Comply with the conditions as stipulated in the direction are applicable and also the addition stipulations as specified in the more information	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020

D010600 02354	Applicable Parent NBFCs	In order to open representative offices abroad	Ensure that the representative office is set up abroad for the purpose of liaison work, undertaking market study and research but not undertaking any activity which involves outlay of funds, provided it is subject to regulation by a regulator in the host country	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020
D010600 02355	Applicable NBFCs	In case of opening of representative offices abroad	Obtain periodical reports about the business undertaken by the representative office abroad	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020
D010600 02356	Applicable NBFC with Foreign Direct Investment (FDI) under the automatic route	On the applicability of the Direction	Undertake only those activities which are permissible under the automatic route	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020

D010600 02357	Applicable NBFC with Foreign Direct Investment (FDI) under the automatic route	In case of diversification into any other activity which are not permitted under the automatic route	Obtain prior approval of Foreign Investment Promotion Board	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020
D010600 02358	Applicable NBFCs (other than Deposit taking NBFCs)	In the event of need of enhanced funds for increasing business and meeting regulatory requirements	Ensure to permit to augment the capital funds by issue of Perpetual Debt Instruments (PDI) in accordance with the guidelines contained in the Annex XV	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020
D010600 02361	Non-deposit taking applicable NBFCs with asset size of Rs 500 crore and above	On participation in the designated currency options exchange s recognized by SEBI for the purpose of hedging their underlying fore exposure s	Disclose in the balance sheet regarding the transactions undertaken, in accordance with the guidelines issued by SEBI	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020

D010600 02363	Applicable NBFCs	On intending to enter into insurance business	Make an application along with necessary particulars duly certified by the statutory auditors to the Regional Office of Department of Non-Banking Supervision under whose jurisdiction the registered office of the applicable NBFCs is situated	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020
D010600 02364	Applicable NBFCs	On intending to undertake credit card business	Obtain prior approval of the Bank	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020
D010600 02366	Applicable NBFCs registered with the Bank	On applicability of the direction	Distribute mutual fund products subject to compliance with the SEBI guidelines / regulations, including its code of conduct, for distribution of mutual fund products.	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020

D010600 02368	Applicable NBFCs	On offering safe deposit locker facility or intending to offer it	Disclose to the customers that the activity is not regulated by the Bank	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020
D010600 02369	Applicable NBFCs with asset size of rupees 500 crore and above complying with the prescribed CRAR and made net profit in the preceding financial year	On undertaking Point of Presence (PoP) Services under PFRDA for National Pension System (NPS)	Take registration with Pension Fund Regulatory and Development Authority (PFRDA)	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020
D010600 02370	Applicable NBFCs	On intending to close any of the branches or offices	Intimate through a public notice regarding closure of any of its branches or offices at least three months prior to such closure in atleast one leading national newspaper and a leading local news paper (covering the place of branch or office)	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020

D010600 02371	NBFCs	At the time of Appointing Directors	Ensure that the procedures mentioned below are followed and minimum criteria fulfilled by the persons before they are appointed on the Boards: (i)NBFCs shall undertake a process of due diligence to determine the suitability of the person for appointment / continuing to hold appointment as a director on the Board, based upon qualification, expertise, track record, integrity and other fit and proper criteria of the directors at the time of appointment, and on a continuing basis. The policy on	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020
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			the fit and proper criteria shall be on the lines of the Guidelines contained in Annex XI; (ii) NBFCs shall obtain necessary information and declaration from the proposed / existing directors for the purpose in the format given at Annex XII;					
D01060002373	Board of the NBFC	At the time of Appointing Directors	Obtain a Deed of Covenant signed by the directors in the format as given in Annex XIII	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020

D010600 02376	Applicable NBFCs	In case of any change in following :- (a) any takeover or acquisition of control of the applicable NBFC, which may or may not result in change of management; b) any change in the shareholding of the applicable NBFCs, including progressive increases over time, which would result in acquisition / transfer of shareholding of 26 per cent or more of the paid up equity capital of the applicable NBFC. c) any change in the management of the applicable NBFC which results in change in more than 30 per cent of	Take prior written permission of the RBI	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020
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		the directors, excluding independent directors						
D01060002383	NBFCs with asset size of more than Rs.50 billion in categories - Investment and Credit Companies, Infrastructure Finance Companies, Micro Finance Institutions, Factors and Infrastructure Debt Funds	On intending to transfer/remove Chief Risk Officer from his post before completion of the tenure	Take approval of the Board	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020
D01060002384	NBFCs with asset size of more than Rs.50 billion in categories - Investment and Credit Companies, Infrastructure Finance Companies, Micro Finance Institutions, Factors and Infrastructure Debt Funds	On intending to transfer/remove Chief Risk Officer from his post before completion of the tenure	Report such premature transfer/removal to the Department of Non-Banking Supervision of the regional office of the Bank under whose jurisdiction the NBFC is registered	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020

D010600 02385	Listed NBFCs with asset size of more than Rs.50 billion in categories - Investment and Credit Companies, Infrastructure Finance Companies, Micro Finance Institutions, Factors and Infrastructure Debt Funds	On intending to transfer/remove Chief Risk Officer from his post before completion of the tenure	Report such premature transfer/removal to the stock exchanges	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020
D010600 02389	NBFCs with asset size of more than Rs.50 billion in categories - Investment and Credit Companies, Infrastructure Finance Companies, Micro Finance Institutions, Factors and Infrastructure Debt Funds	In case follow committee approach in credit sanction process for high value proposals and where the CRO is one of the decision makers in the credit sanction process	Ensure that the CRO shall have voting power and all members who are part of the credit sanction process, shall individually and severally be liable for all the aspects, including risk perspective related to the credit proposal	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020

D010600 02390	Systemically Important Non-Deposit taking Investment and Credit Companies i.e. NBFC-ICC	On intending to become eligible for Authorized Dealer-Category II (AD-Cat II) licence and offer such services	Ensure to have a 'minimum investment grade rating'	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020
D010600 02393	Eligible Systemically Important Non-Deposit taking Investment and Credit Companies i.e. NBFC-ICC	In intending to obtain Authorized Dealer-Category II (AD-Cat II) licence	Approach the Reserve Bank of India, Foreign Exchange Department, Central Office, Mumbai for the AD-Cat II licence	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020
D010600 02398	Applicable NBFCs	In case of opening of a subsidiary and joint ventures abroad	Ensure to obtain periodical reports/audit reports about the business undertaken by the subsidiary abroad and make them available to Reserve Bank and inspecting officials of the Bank	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020

D010700 02103	Non-Banking Financial Companies	Before entering into back-office and service arrangements/agreements (e.g. sharing of premises, legal and other professional services, hardware and software applications, centralize back-office functions, outsourcing certain financial services to other group entities, etc.) with group entities in a group structure	Ensure that such arrangements are appropriately documented in written agreements with details like scope of services, charges for the services and maintaining confidentiality of the customer's data	Meenakshi G	Nihal Singh	Nihal Singh	Major	15-04-2020
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D010700 02104	Non-Banking Financial Companies	Before entering into back-office and service arrangements/agreements (e.g. sharing of premises, legal and other professional services, hardware and software applications, centralize back-office functions, outsourcing certain financial services to other group entities, etc.) with group entities in a group structure	Incorporate a clause under the written agreements that there is a clear obligation for service providers to comply with directions given by the RBI in relation to the activities of the NBFC	Meenakshi G	Nihal Singh	Nihal Singh	Major	15-04-2020
D010700 02105	Non-Banking Financial Companies	On outsourcing activities within a group/conglomerate	Do not publish any advertisement or enter into any agreement stating or suggesting that they are, in any way, responsible for the obligations of its group entities	Meenakshi G	Nihal Singh	Nihal Singh	Major	15-04-2020

D010800 02106	Non-Banking Financial Companies	On off-shore outsourcing of financial services relating to Indian Operations	Maintain all original records in India	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04- 2020
D010800 02107	Non-Banking Financial Companies	On off-shore outsourcing of financial services relating to Indian Operations	Ensure that the jurisdiction of the courts in the off shore location where data is maintained does not extend to the operations of the NBFC in India on the fact that data is being processed there even though the actual transactions are undertaken in India	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04- 2020

D010800 02108	Non-Banking Financial Companies	On off-shore outsourcing of financial services relating to Indian Operations	Ensure that the regulatory authority of the offshore location does not have access to the data relating to Indian operations of the NBFC simply on the ground that the processing is being undertaken there	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04- 2020
D010800 02109	Non-Banking Financial Companies	On off-shore outsourcing of financial services relating to Indian Operations	Ensure that the availability of records to management and the RBI will withstand the liquidation of either the offshore custodian or the NBFC in India	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04- 2020

D010800 02110	Non-Banking Financial Companies	On off-shore outsourcing of financial services relating to Indian Operations	Ensure that the relevant off-shore regulator will neither obstruct the arrangement nor object to RBI inspection visits or visits of NBFCs internal and external auditors, where the off-shore service provider is a regulated entity	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04- 2020
D010800 02111	Non-Banking Financial Companies	On outsourcing of financial activities to offshore service providers	Ensure not to hinder efforts to supervise or reconstruct the India activities of the NBFC in a timely manner	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04- 2020

D010800 02112	Non-Banking Financial Companies	In order to manage the country risk involved in outsourcing of financial activities to offshore service providers	<p>1. Establish sound procedures for dealing with country risk problems. by closely monitoring government policies and political, social, economic and legal conditions in countries where the service provider is based, both during the risk assessment process and on a continuous basis.</p> <p>2. Have appropriate contingency and exit strategies</p> <p>3. The governing law of the arrangement shall also be clearly specified</p>	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04-2020
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D010800 02113	Non-Banking Financial Companies	If the premises of the NBFC are shared with the group entities for the purpose of cross-selling	Take such appropriate measures to ensure that the entity's identification is distinctly visible and clear to the customers	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04-2020
D010800 02114	Non-Banking Financial Companies	On non-availability of premises or other services (such as IT systems, support staff) provided by the group entities	Carry out operations in sound fashion, performance shall not be affected by any such hindrances	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04-2020

D010800 02115	Non-Banking Financial Companies	Before entering into back-office and service arrangements/agreements (e.g. sharing of premises, legal and other professional services, hardware and software applications, centralize back-office functions, outsourcing certain financial services to other group entities, etc.) with group entities in a group structure	Do not prevent the RBI from being able to obtain information required for the supervision of the NBFC or pertaining to the group as a whole	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04- 2020
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D010800 02116	Non-Banking Financial Companies	Before entering into back-office and service arrangements/agreements (e.g. sharing of premises, legal and other professional services, hardware and software applications, centralize back-office functions, outsourcing certain financial services to other group entities, etc.) with group entities in a group structure	Do not compromise the ability to identify and manage risk of the NBFC on a stand-alone basis	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04-2020
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D010800 02117	Non-Banking Financial Companies	Before entering into back-office and service arrangements/agreements (e.g. sharing of premises, legal and other professional services, hardware and software applications, centralize back-office functions, outsourcing certain financial services to other group entities, etc.) with group entities in a group structure	Demarcate clearly the space where the activities of the NBFC and those of its other group entities are undertaken so as to not confuse the customers on whose products/services they are availing	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04- 2020
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D010800 02118	Non-Banking Financial Companies	Before entering into back-office and service arrangements/agreements (e.g. sharing of premises, legal and other professional services, hardware and software applications, centralize back-office functions, outsourcing certain financial services to other group entities, etc.) with group entities in a group structure	Put up a Board approved policy and also service level agreements/arrangements with their group entities	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04-2020
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D010600 02136	Non-Banking Financial Companies	On termination of the outsourcing agreement for any reason in cases where the service provider deals with the customers	Display at a prominent place in the branch, post on the website, and inform the customers of the termination of outsourcing agreement to ensure that the customers do not continue to deal with the service provider	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04- 2020
D010900 02174	Applicable NBFCs	In case of detection of fraud amounting to Rs.1 lakh and above	Conduct an annual review of the frauds and place a note before the Board of Directors for information	Abhishek Rungta	Vamshi Vasudevan	Vamshi Vasudevan	Major	31-03- 2020
D010600 02168	Applicable NBFCs	Fraud cases involving Rs. 25 lakh or more	Place before the Audit Committee the consolidated review of fraud cases involving Rs. 25 lakhs and above detected during the year within three months of the end of the relative year	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	30-03- 2020

D010400 02229	NBFCs- ND-SI and NBFCs-D	On applicability of the Direction	Submit quarterly return in Branch Information return within 15 days from the end of the quarter	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	15-04-2020
D010600 02244	NBFCs- ND-SI and NBFCs-D	On applicability of the Direction	Submit quarterly online return in NBS-1 within 15 days from the end of the quarter	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020
D010600 02245	NBFCs- ND-SI and NBFCs-D	On applicability of the Direction	Submit quarterly online return in NBS-2 within 15 days from the end of the quarter	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020
D010600 02246	NBFCs- ND-SI	On applicability of the Direction	Submit quarterly online return in NBFCs-ND-SI 500cr within 15 days from the end of the quarter	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020
D010600 02247	NBFCs- ND-SI	On applicability of the Direction	Submit quarterly online in NBS-7 within 15 days from the end of quarter	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020

D010600 02248	NBFCs- ND-SI	On applicability of the Direction	Submit quarterly online return on statement of short term dynamic liquidity in ALM-1 within 15 days from the end of the quarter	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020
D010600 02255	NBFCs-ND-SI, NBFCs-D and NBFC-Factors	On applicability of the Direction	Submit CRILC return on a quarterly basis online through XBRL application	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020
D011000 02287	All NBFCs	On having overseas investment	Submit the Overseas Investment Return on a quarterly basis to the Regional Office in whose jurisdiction the registered office of the company is located, and also to the Department of Statistics and Information Management (DSIM), Central Office, Mumbai in Annex 2	Rashad Usmani	Sudha Rangarajan	Sudha Rangarajan	Major	15-04-2020

D010800 02533	Lenders	On having borrowers with aggregate exposure of 50 million and above	Submit the CRILC-main report on a monthly basis	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-02-2020
D010900 02173	Applicable NBFCs	On the applicability of the Direction	Ensure that a reporting system is in place to report all types of frauds without any delay	Abhishek Rungta	Vamshi Vasudevan	Vamshi Vasudevan	Major	29-02-2020
D010600 02159	Applicable NBFCs	On applicability of the Directions	Report for the specified matters in all cases of fraud of Rs.1 lakh and above	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	29-02-2020
D010600 02163	Applicable NBFCs	In case of frauds involving Rs. 1 lakh and above	File FMR-2 (Quarterly Report on Frauds Outstanding) within 15 days of the end of the quarter	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020
D010600 02166	Applicable NBFCs	For closing Fraud cases which are complete	Pursue vigorously with CBI for final disposal of pending fraud cases especially where they have completed staff side action	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020

D010600 02161	Applicable NBFCs	In case of fraud involving less than Rs. 1 crore	File the fraud report in FMR-1 within 3 weeks (21 days) from the date of detection of fraud with the regional office of the Department of Non Banking Supervision of the Bank under whose jurisdiction the Registered Office of the applicable NBFC falls	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-02-2020
D010600 02536	Applicable NBFCs	On commencing business	Obtain Certificate of Registration (COR) issued by the Bank	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	29-02-2020
D010400 00717	Registered Person	On applicability of the Act	Furnish the details of outward supplies of goods or services or both in FORM GSTR-1	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	11-02-2020
D010400 00794	Registered Person	On applicability of the Act	Furnish the details of outward supplies of goods or services or both in FORM GSTR-1	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Moderate	11-02-2020

D010700 02537	Applicable NBFCs	On applicability of the direction	Ensure that loan application forms include necessary information which affects the interest of the borrower, so that a meaningful comparison with the terms and conditions offered by other NBFCs can be made and informed decision can be taken by the borrower	Meenakshi G	Nihal Singh	Nihal Singh	Major	29-02-2020
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D010100 00016	Employer	On applicability of the act	Deposit the contribution amount for employees employed directly or through a contractor within 15 days from the last day of the preceding month either by net banking (for State Bank of India account holder) or by depositing into a bank authorized by the Employees State Insurance Contribution	Ramya S	Ramya S	Rupini Raman	Major	15-02-2020
D010100 00047	Employer	On applicability of the Act	Deduct employees contribution along with his own contribution as well as the administrative charges, and submit online an electronic Challan cum Return (ECR) within 15 days of close of month	Ramya S	Ramya S	Rupini Raman	Major	15-02-2020

D010100 00093	Employer	On applicability of the Act	Pay all unpaid accumulations held , all fines realised and deductions on or before 15th April, 15th July, 15th October and 15th January to the Secretary of Tamil Nadu Labour Welfare Board	Ramya S	Ramya S	Rupini Raman	Low	15-04-2020
D020100 00188	Employer	On applicability of the act	Deposit the contribution amount for employees employed directly or through a contractor within 15 days from the last day of the preceding month either by net banking (for State Bank of India account holder) or by depositing into a bank authorized by the Employees State Insurance Contribution	Ramya S	Ramya S	Rupini Raman	Major	15-02-2020

D020100 00195	Employer	On applicability of the Act	Deduct employee's contribution along with his own contribution as well as the administrative charges, and submit online an electronic Challan cum Return (ECR) within 15 days of close of month	Ramya S	Ramya S	Rupini Raman	Major	15-02-2020
D020100 00232	Employer	On applicability of the act	Pay all the fines realized and all unpaid accumulations during the quarter ending 31st March, 30th June, 30th September and 31st December on or before 15th April, 15th July, 15th October and 15th January succeeding such quarter	Ramya S	Ramya S	Rupini Raman	Low	15-04-2020

D020100 00241	Employer	After deducting the amount of tax from the wages of employee	Deposit of deducted amount of tax into treasury under a challan in Form MTR 6 within fifteen days of the date on which the salary has been disbursed	Ramya S	Ramya S	Rupini Raman	Low	15-02-2020
D020300 00517	Person	After installation of fire extinguishers	Conduct monthly inspection as per the check list(as per Annex C) and after through examination and rectification	Facility VCPL	Facility VCPL	Deepak Kumar Sahoo	Major	15-02-2020

D020100 00534	Employer	On applicability of the act	Deposit the contribution amount for employees employed directly or through a contractor within 15 days from the last day of the preceding month either by net banking (for State Bank of India account holder) or by depositing into a bank authorized by the Employees State Insurance Contribution	Ramya S	Ramya S	Rupini Raman	Major	15-02-2020
D020100 00800	Employer	On applicability of the Act	Deduct employees contribution along with his own contribution as well as the administrative charges, and submit online an electronic Challan cum Return (ECR) within 15 days of close of month	Ramya S	Rupini Raman	Rupini Raman	Major	15-02-2020

D01040000697	Registered Person	On the applicability of the Act	Generate a challan in FORM GST PMT- 06 on the Common Portal and enter the details of the amount to be deposited by him towards tax, interest, penalty, fees or any other amount	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	20-02-2020
D01040000722	Registered Person	Where the time limit for furnishing of details in FORM GSTR-1 under section 37 and in FORM GSTR-2 under section 38 has been extended	Furnish the return in Form GSTR-3B electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	20-02-2020

D010400 00774	Registered Person	On the applicability of the Act	Generate a challan in FORM GST PMT- 06 on the Common Portal and enter the details of the amount to be deposited by him towards tax, interest, penalty, fees or any other amount	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Moderate	20-02-2020
D010400 00799	Registered Person	Where the time limit for furnishing of details in FORM GSTR-1 under section 37 and in FORM GSTR-2 under section 38 has been extended	Furnish the return in Form GSTR-3B electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Moderate	20-02-2020

D010200 02541	All newly listed companies and SEBI registered intermediaries (excluding Stock Brokers, Sub-Brokers and Depository Participants)	On intending to create SCORES user id and password	Send their details as per Form-A and Form-B annexed to this Circular respectively to SEBI in hard copy and by email to scores@sebi.gov.in and obtain SCORES user id and password immediately within a period of one month from the date of listing	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-02-2020
D010200 02542	SEBI Registered Intermediaries	On intending to create SCORES user id and password	Submit the details in hard copy (Form-B) to the Department/Division of SEBI which has granted them registration to operate in the securities market	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-02-2020

D010200 02556	Promoter, Member of Promoter group, Key Managerial Personnel and Director	In case securities are listed on any recognized stock exchange	Disclose his holding of securities of the company as on the date of these regulations taking effect, to the company within 30 days of these regulations taking effect	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-02- 2020
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D010200 02563	Board of Directors of every listed company and the board of directors or head(s) of the organisation of every intermediary	In case whose securities are listed on a stock exchange	Formulate a code of conduct with their approval to regulate, monitor and report trading by its designated persons and immediate relatives of designated persons towards achieving compliance with these regulations, adopting the minimum standards set out in Schedule B (in case of listed company) and Schedule C (in case of intermediary) to these regulations, without diluting the provisions of these regulations in any manner	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-02-2020
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D010200 02564	Listed company, Intermediary and Other Persons	On formulating code of conduct	Identify and designate a senior officer as the compliance officer to administer the code of conduct and other requirements under these regulations	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-02-2020
D010200 02569	Board of directors of a listed company	On applicability of the regulation	Make a policy for determination of "legitimate purposes" as a part of "Codes of Fair Disclosure and Conduct" formulated under regulation 8	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-02-2020

D010200 02574	Board of directors or head(s) of the organisation, of every other person	Who is required to handle unpublished price sensitive information in the course of business operations	Formulate a code of conduct to regulate, monitor and report trading by their designated persons and immediate relative of designated persons towards achieving compliance with these regulations, adopting the minimum standards set out in Schedule C to these regulations, without diluting the provisions of these regulations in any manner	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-02-2020
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D010200 02575	Board of directors or such other analogous authority	On applicability of the regulation	Ensure that in consultation with the compliance officer specify the designated persons to be covered by the code of conduct on the basis of their role and function in the organisation and the access that such role and function would provide to unpublished price sensitive information in addition to seniority and professional designation and shall include as specified in more information column	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-02-2020
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D010200 02576	Chief Executive Officer, Managing Director or such other analogous person of a listed company, intermediary or fiduciary	On applicability of the regulation	Put in place adequate and effective system of internal controls to ensure compliance with the requirements given in these regulations to prevent insider trading.	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-02-2020
D010200 02639	Issuer	At the time of consolidation and re-issuance of debt securities as per the provisions of clause (a) of Regulation 20A of the SEBI (ILDS) regulations	Make an enabling provision in its Articles of Association to carry out consolidation and re-issuance of debt securities within a time period of six months from the date of this circular	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-02-2020
D010200 02640	Issuer	On issuing private placement of debt securities under the SEBI (Issue and Listing of Debt Securities) Regulations, 2008	Submit a statement containing data in the format as prescribed below in Para 3.1.1. within 15 working days of issue of this circular	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-02-2020

D010200 02643	Issuer	On issuing private placement of debt securities under the SEBI (Issue and Listing of Debt Securities) Regulations, 2008	Submit a confirmation certificate to Stock Exchange with respect to compliance with para 2.4 of this circular within 30 working days from end of 6 months from the date of this circular	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-02-2020
D010200 02749	Board of Listed entity which has listed its specified securities	On applicability of the provisions of this Chapter (IV)	Define the role and responsibility of the Risk Management Committee and may delegate monitoring and reviewing of the risk management plan to the committee and such other functions as it may deem fit [such function shall specifically cover cyber security]	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-02-2020

D010200 02655	RTA / Issuers	In case of having its debt securities listed	Forward the details of debenture holders to the DT at the time of allotment and thereafter by the seventh working day of every next month	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	07-04- 2020
D010200 02704	Listed Entity which has listed its securitise d debt instrumen ts	On applicabili ty of the provisions of this Chapter (VIII)	Submit such statement s, reports or informatio n including financial informatio n pertaining to Schemes to stock exchange within seven days from the end of the month or actual payment date on a monthly basis in the format as specified by the Board from time to time either by itself or through the servicer	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	07-04- 2020

D010200 02593	Issuer	In case appointed a Registrar to the Issue or Share Transfer Agent, who has been granted certificate of registration by the Board under section 12(1) of the Act	Enter into a tripartite agreement with the depositor y and the Registrar to the Issue or Share Transfer Agent, as the case may be, in respect of the securities to be declared by the depositor y as eligible to be held in dematerialised form	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-02-2020
D010300 00441	Person	After installation of fire extinguishers	Conduct monthly inspection as per the check list(as per Annex C) and after through examination and rectification	Facility VCPL	Facility VCPL	Deepak Kumar Sahoo	Major	29-02-2020
D010300 00453	Person	After installation of fire extinguishers	Conduct monthly inspection as per the check list(as per Annex C) and after through examination and rectification	Facility VCPL	Facility VCPL	Deepak Kumar Sahoo	Major	29-02-2020

D020300 00491	Person	After installation of fire extinguishers	Conduct monthly inspection as per the check list(as per Annex C) and after through examination and rectification	Facility VCPL	Facility VCPL	Deepak Kumar Sahoo	Major	29-02-2020
D010600 02256	NBFCs-ND-SI, NBFCs-D and NBFC-Factors	On applicability of the Direction	Submit SMA-2 return on the Friday of the week	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	07-02-2020
D010800 02534	Lenders	On instances of default by all borrowers with aggregate exposure of 50 million and above	Submit a weekly report by close of business on every Friday, or the preceding working day if Friday happens to be a holiday	Arun Kumar	Amritha Paitenkar	Shankar K	Major	07-02-2020
D010100 00089	Person	In case responsible for making payment under the head of salaries	Deduct income tax on the amount payable at the average rate of income tax computed on the rates in force for the financial year in which payment is made	Ramya S	Ramya S	Rupini Raman	Major	07-03-2020

D010100 00090	Assessee	On deducting sums in accordance with the provisions of Chapter XVII-B for salary	Pay to the credit of the Central Government: (a) on or before 30th day of April where the income or amount is credited or paid in the month of March; and (b) in any other case, on or before seven days from the end of the month in which: (i) the deduction is made; or (ii) income tax is due under sub-section (1A) of section 192	Ramya S	Ramya S	Rupini Raman	Major	07-03-2020
D010100 00091	Employer	On employing less than 1000 employees in establishments in the Kanyakumari District and the Shencottah Taluk of the Tirunelveli District	Pay wages on or before 7th day of every month	Ramya S	Ramya S	Rupini Raman	Low	07-03-2020

D01010000105	Employer of an establishment	On applicability of the Act	Ensure that no deductions are made from the wages of an employed person in case of any authorised closure & holiday in an establishment under the Act	Ramya S	Ramya S	Rupini Raman	Low	07-03-2020
D01010000111	Employer	Where any person employed is required to work overtime	Pay the wages at twice the ordinary rate of wages	Ramya S	Ramya S	Rupini Raman	Low	07-03-2020
D01010000112	Employer	For the purpose of paying wages to the employed person	Pay wages by 5th of every month to the employed person	Ramya S	Ramya S	Rupini Raman	Low	07-03-2020
D01010000119	Employer	On the applicability of the Act	Issue Wages Slip in Form T to every employed person: i) a day prior to the disbursement of wages, or ii) on the date of the disbursement Produce copies of wage slip to the inspector on demand	Ramya S	Ramya S	Rupini Raman	Low	07-03-2020

D010100 00180	Employer	Before paying salary or wages to any employee	Deduct tax as prescribed on monthly basis before paying salaries or wages to employees	Ramya S	Ramya S	Rupini Raman	Low	07-03-2020
D020100 00217	Employer	On employing less than 1000 employees	Pay wages on or before 7th day of every month	Ramya S	Ramya S	Rupini Raman	Low	07-03-2020
D020100 00219	Employer	Before making any deductions	Pay wages without any kind of deductions except those authorised under the rule	Ramya S	Ramya S	Rupini Raman	Major	07-03-2020
D020100 00221	Employer	In case employee works on a day of rest	Pay wages at double the ordinary rate of wages	Ramya S	Ramya S	Rupini Raman	Major	07-03-2020
D020100 00223	Employer	In case employee works more than 9 hours in a day or more than 48 hours in a week or more than hours of work	Pay wages at double the ordinary rate of wages	Ramya S	Ramya S	Rupini Raman	Major	07-03-2020
D020100 00240	Employer	Before the salary or wage is paid to an employee	Deduct the amount of tax payable from the salary or wage	Ramya S	Ramya S	Rupini Raman	Low	07-03-2020

D020100 00250	Employer	On applicability of the act	Pay to every workman a house-rent allowance , not less than 5% of his wages payable during a month in cash along with his wages of the month	Ramya S	Ramya S	Rupini Raman	Moderate	07-03-2020
D020100 00262	Employer	Where a worker in any establishment is required to work beyond nine hours a day or forty-eight hours a week	Pay overtime wages at the rate of twice the ordinary rate of wages	Ramya S	Ramya S	Rupini Raman	Moderate	07-03-2020
D020100 00263	Employer	In case a worker is denied weekly holiday	Provide compensatory leave in lieu thereof within two months of such weekly holiday	Ramya S	Ramya S	Rupini Raman	Moderate	07-03-2020
D020100 00265	Employer	Where a worker is required to work on a day of his rest	Pay wages at a rate which is twice his ordinary rate of wages	Ramya S	Ramya S	Rupini Raman	Moderate	07-03-2020

D020100 00561	Employer	On applicability of the act	Pay to every workman a house-rent allowance , not less than 5% of his wages payable during a month in cash along with his wages of the month	Ramya S	Ramya S	Rupini Raman	Moderate	07-03-2020
D010400 00686	Assessee	On deducting sums in accordance with the provisions of Chapter XVII-B for other than salary	Submit within the first seven days of the following month all tax amounts withheld each month by them and all tax amounts paid each month by the taxpayers who file tax returns themselves shall be turned into the State treasury and tax returns to the tax authorities	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Major	07-03-2020

D010400 00728	Person	In case responsible for making payment under the head of salaries	Deduct income tax on the amount payable at the average rate of income tax computed on the rates in force for the financial year in which payment is made	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	07-03-2020
D010400 00729	Assessee	On deducting sums in accordance with the provisions of Chapter XVII-B for salary	Pay to the credit of the Central Government: (a) on or before 30th day of April where the income or amount is credited or paid in the month of March; and (b) in any other case, on or before seven days from the end of the month in which: (i) the deduction is made; or (ii) income tax is due under sub-section (1A) of section 192	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	07-03-2020

D010400 00765	Assessee	On deducting sums in accordance with the provisions of Chapter XVII-B for other than salary	Submit within the first seven days of the following month all tax amounts withheld each month by them and all tax amounts paid each month by the taxpayers who file tax returns themselves shall be turned into the State treasury and tax returns to the tax authorities	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	07-03-2020
D020100 00802	Employer	On employing less than 1000 employees	Pay wages on or before 7th day of every month	Ramya S	Ramya S	Rupini Raman	Low	07-03-2020
D010100 00807	Employer	Before paying salary or wages to any employee	Deduct tax as prescribed on monthly basis before paying salaries or wages to employees	Ramya S	Ramya S	Rupini Raman	Low	07-03-2020

D010100 00855	Employer	On employin g less than 1000 employee s in establish ments in the Kanyaku mari District and the Shencotta h Taluk of the Tirunelvel i District	Pay wages on or before 7th day of every month	Ramya S	Ramya S	Rupini Raman	Low	07-03- 2020
D010100 00871	Employer	On applicabili ty of the Act	Maintain wage slip at least a day prior to the disburse ment of wages or atleast on the date of disburse ment of wages or if the wages are paid daily, along with the wages	Ramya S	Ramya S	Rupini Raman	Low	07-03- 2020
D010600 02256	NBFCs- ND-SI, NBFCs-D and NBFC- Factors	On applicabili ty of the Direction	Submit SMA-2 return on the Friday of the week	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	14-02- 2020
D010800 02534	Lenders	On instances of default by all borrowers with aggregate exposure of 50 million and above	Submit a weekly report by close of business on every Friday, or the preceding working day if Friday happens to be a holiday	Arun Kumar	Amritha Paitenkar	Shankar K	Major	14-02- 2020

D01040000717	Registered Person	On applicability of the Act	Furnish the details of outward supplies of goods or services or both in FORM GSTR-1	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	11-03-2020
D01040000794	Registered Person	On applicability of the Act	Furnish the details of outward supplies of goods or services or both in FORM GSTR-1	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Moderate	11-03-2020
D01010000016	Employer	On applicability of the act	Deposit the contribution amount for employees employed directly or through a contractor within 15 days from the last day of the preceding month either by net banking (for State Bank of India account holder) or by depositing into a bank authorized by the Employees State Insurance Contribution	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020

D010100 00047	Employer	On applicability of the Act	Deduct employee's contribution along with his own contribution as well as the administrative charges, and submit online an electronic Challan cum Return (ECR) within 15 days of close of month	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D020100 00188	Employer	On applicability of the act	Deposit the contribution amount for employees employed directly or through a contractor within 15 days from the last day of the preceding month either by net banking (for State Bank of India account holder) or by depositing into a bank authorized by the Employees State Insurance Contribution	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020

D020100 00195	Employer	On applicability of the Act	Deduct employee's contribution along with his own contribution as well as the administrative charges, and submit online an electronic Challan cum Return (ECR) within 15 days of close of month	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D020100 00241	Employer	After deducting the amount of tax from the wages of employee	Deposit of deducted amount of tax into treasury under a challan in Form MTR 6 within fifteen days of the date on which the salary has been disbursed	Ramya S	Ramya S	Rupini Raman	Low	15-03-2020
D020300 00517	Person	After installation of fire extinguishers	Conduct monthly inspection as per the check list(as per Annex C) and after through examination and rectification	Facility VCPL	Facility VCPL	Deepak Kumar Sahoo	Major	15-03-2020

D020100 00534	Employer	On applicability of the act	Deposit the contribution amount for employees employed directly or through a contractor within 15 days from the last day of the preceding month either by net banking (for State Bank of India account holder) or by depositing into a bank authorized by the Employees State Insurance Contribution	Ramya S	Ramya S	Rupini Raman	Major	15-03-2020
D020100 00800	Employer	On applicability of the Act	Deduct employees contribution along with his own contribution as well as the administrative charges, and submit online an electronic Challan cum Return (ECR) within 15 days of close of month	Ramya S	Rupini Raman	Rupini Raman	Major	15-03-2020

D010600 02144	Intermediaries	On maintaining Cash Transaction Report (CTR)	Submit the Cash Transaction Report (CTR) for each month to FIU-IND by 15th of the succeeding month	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-03-2020
D010600 02146	Intermediaries	On maintaining Non Profit Organization Transaction Reports (NTRs)	Submit the Non Profit Organization Transaction Reports (NTRs) for each month to FIU-IND by 15th of the succeeding month	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-03-2020
D010600 02256	NBFCs-ND-SI, NBFCs-D and NBFC-Factors	On applicability of the Direction	Submit SMA-2 return on the Friday of the week	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	21-02-2020
D010600 02316	Principal Officer of the reporting entity	In case of specified cash transaction beyond 10 lacs in a month	Upload CTR report on Fingate portal by the 15th day of the succeeding month	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-03-2020
D010600 02392	Systemically Important Non-Deposit taking Investment and Credit Companies i.e. NBFC-ICC	On intending to become eligible for Authorized Dealer-Category II (AD-Cat II) licence and offer such services	Put in place a monitoring mechanism, at least at monthly intervals for such services	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-03-2020

D010800 02453	Applicable NBFCs	On applicability of the direction	Ensure to become member of all Credit Information Companies (CICs) and submit data (including historical data) to CICs	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-03-2020
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D011000 02479	Applicable NBFCs	On applicability of the direction	Ensure the following: (i) Maintain a minimum capital ratio consisting of Tier I and Tier II capital not be less than 15% of its aggregate risk weighted assets on-balance sheet and of risk adjusted value of off-balance sheet items; (ii) Maintain a minimum Tier I capital at any point of time 10% by March 31, 2017; (iii) maintain a minimum Tier I capital of 12 percent; (iv) Multiply value of each asset or item by the relevant risk weights to arrive at risk adjusted value of	Rashad Usmani	Sudha Rangarajan	Sudha Rangarajan	Major	29-02-2020
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			assets; (v) Calculate the total risk weighted off-balance sheet credit exposure as the sum of the risk-weighted amount of the market related and non-market related off-balance sheet items; (vi) Multiply the contracted amount of that particular transaction by the relevant credit conversion factor (CCF); (vii) Take into account all market related off-balance sheet items (OTC derivatives and Securities Financing Transactions such as repo or reverse repo or CBLO etc.)					
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D010800 02533	Lenders	On having borrowers with aggregate exposure of 50 million and above	Submit the CRILC-main report on a monthly basis	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-03-2020
D010800 02534	Lenders	On instances of default by all borrowers with aggregate exposure of 50 million and above	Submit a weekly report by close of business on every Friday, or the preceding working day if Friday happens to be a holiday	Arun Kumar	Amritha Paitenkar	Shankar K	Major	21-02-2020
D010400 00697	Registered Person	On the applicability of the Act	Generate a challan in FORM GST PMT- 06 on the Common Portal and enter the details of the amount to be deposited by him towards tax, interest, penalty, fees or any other amount	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	20-03-2020

D01040000722	Registered Person	Where the time limit for furnishing of details in FORM GSTR-1 under section 37 and in FORM GSTR-2 under section 38 has been extended	Furnish the return in Form GSTR-3B electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	20-03-2020
D01040000774	Registered Person	On the applicability of the Act	Generate a challan in FORM GST PMT- 06 on the Common Portal and enter the details of the amount to be deposited by him towards tax, interest, penalty, fees or any other amount	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Moderate	20-03-2020
D01040000799	Registered Person	Where the time limit for furnishing of details in FORM GSTR-1 under section 37 and in FORM GSTR-2 under section 38 has been extended	Furnish the return in Form GSTR-3B electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Moderate	20-03-2020

D010600 02256	NBFCs-ND-SI, NBFCs-D and NBFC-Factors	On applicability of the Direction	Submit SMA-2 return on the Friday of the week	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	28-02-2020
D010800 02534	Lenders	On instances of default by all borrowers with aggregate exposure of 50 million and above	Submit a weekly report by close of business on every Friday, or the preceding working day if Friday happens to be a holiday	Arun Kumar	Amritha Paitenkar	Shankar K	Major	28-02-2020
D010600 02256	NBFCs-ND-SI, NBFCs-D and NBFC-Factors	On applicability of the Direction	Submit SMA-2 return on the Friday of the week	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	06-03-2020
D010800 02534	Lenders	On instances of default by all borrowers with aggregate exposure of 50 million and above	Submit a weekly report by close of business on every Friday, or the preceding working day if Friday happens to be a holiday	Arun Kumar	Amritha Paitenkar	Shankar K	Major	06-03-2020
D010300 00441	Person	After installation of fire extinguishers	Conduct monthly inspection as per the check list(as per Annex C) and after through examination and rectification	Facility VCPL	Facility VCPL	Deepak Kumar Sahoo	Major	29-03-2020

D010300 00453	Person	After installatio n of fire extinguish ers	Conduct monthly inspection as per the check list(as per Annex C) and after through examinati on and rectificatio n	Facility VCPL	Facility VCPL	Deepak Kumar Sahoo	Major	29-03- 2020
D020300 00491	Person	After installatio n of fire extinguish ers	Conduct monthly inspection as per the check list(as per Annex C) and after through examinati on and rectificatio n	Facility VCPL	Facility VCPL	Deepak Kumar Sahoo	Major	29-03- 2020

D011000 02479	Applicable NBFCs	On applicability of the direction	Ensure the following: (i) Maintain a minimum capital ratio consisting of Tier I and Tier II capital not be less than 15% of its aggregate risk weighted assets on-balance sheet and of risk adjusted value of off-balance sheet items; (ii) Maintain a minimum Tier I capital at any point of time 10% by March 31, 2017; (iii) maintain a minimum Tier I capital of 12 percent; (iv) Multiply value of each asset or item by the relevant risk weights to arrive at risk adjusted value of	Rashad Usmani	Sudha Rangarajan	Sudha Rangarajan	Major	14-03-2020
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			assets; (v) Calculate the total risk weighted off-balance sheet credit exposure as the sum of the risk-weighted amount of the market related and non-market related off-balance sheet items; (vi) Multiply the contracted amount of that particular transaction by the relevant credit conversion factor (CCF); (vii) Take into account all market related off-balance sheet items (OTC derivatives and Securities Financing Transactions such as repo or reverse repo or CBLO etc.)					
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D010600 02256	NBFCs-ND-SI, NBFCs-D and NBFC-Factors	On applicability of the Direction	Submit SMA-2 return on the Friday of the week	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	13-03-2020
D010800 02534	Lenders	On instances of default by all borrowers with aggregate exposure of 50 million and above	Submit a weekly report by close of business on every Friday, or the preceding working day if Friday happens to be a holiday	Arun Kumar	Amritha Paitenkar	Shankar K	Major	13-03-2020
D010100 00089	Person	In case responsible for making payment under the head of salaries	Deduct income tax on the amount payable at the average rate of income tax computed on the rates in force for the financial year in which payment is made	Ramya S	Ramya S	Rupini Raman	Major	07-04-2020

D010100 00090	Assessee	On deducting sums in accordance with the provisions of Chapter XVII-B for salary	Pay to the credit of the Central Government: (a) on or before 30th day of April where the income or amount is credited or paid in the month of March; and (b) in any other case, on or before seven days from the end of the month in which: (i) the deduction is made; or (ii) income tax is due under sub-section (1A) of section 192	Ramya S	Ramya S	Rupini Raman	Major	07-04-2020
D010100 00091	Employer	On employing less than 1000 employees in establishments in the Kanyakumari District and the Shencottah Taluk of the Tirunelveli District	Pay wages on or before 7th day of every month	Ramya S	Ramya S	Rupini Raman	Low	07-04-2020

D01010000105	Employer of an establishment	On applicability of the Act	Ensure that no deductions are made from the wages of an employed person in case of any authorised closure & holiday in an establishment under the Act	Ramya S	Ramya S	Rupini Raman	Low	07-04-2020
D01010000111	Employer	Where any person employed is required to work overtime	Pay the wages at twice the ordinary rate of wages	Ramya S	Ramya S	Rupini Raman	Low	07-04-2020
D01010000112	Employer	For the purpose of paying wages to the employed person	Pay wages by 5th of every month to the employed person	Ramya S	Ramya S	Rupini Raman	Low	07-04-2020
D01010000119	Employer	On the applicability of the Act	Issue Wages Slip in Form T to every employed person: i) a day prior to the disbursement of wages, or ii) on the date of the disbursement Produce copies of wage slip to the inspector on demand	Ramya S	Ramya S	Rupini Raman	Low	07-04-2020

D010100 00180	Employer	Before paying salary or wages to any employee	Deduct tax as prescribed on monthly basis before paying salaries or wages to employees	Ramya S	Ramya S	Rupini Raman	Low	07-04-2020
D020100 00217	Employer	On employing less than 1000 employees	Pay wages on or before 7th day of every month	Ramya S	Ramya S	Rupini Raman	Low	07-04-2020
D020100 00219	Employer	Before making any deductions	Pay wages without any kind of deductions except those authorised under the rule	Ramya S	Ramya S	Rupini Raman	Major	07-04-2020
D020100 00221	Employer	In case employee works on a day of rest	Pay wages at double the ordinary rate of wages	Ramya S	Ramya S	Rupini Raman	Major	07-04-2020
D020100 00223	Employer	In case employee works more than 9 hours in a day or more than 48 hours in a week or more than hours of work	Pay wages at double the ordinary rate of wages	Ramya S	Ramya S	Rupini Raman	Major	07-04-2020
D020100 00240	Employer	Before the salary or wage is paid to an employee	Deduct the amount of tax payable from the salary or wage	Ramya S	Ramya S	Rupini Raman	Low	07-04-2020

D020100 00250	Employer	On applicability of the act	Pay to every workman a house-rent allowance , not less than 5% of his wages payable during a month in cash along with his wages of the month	Ramya S	Ramya S	Rupini Raman	Moderate	07-04-2020
D020100 00262	Employer	Where a worker in any establishment is required to work beyond nine hours a day or forty-eight hours a week	Pay overtime wages at the rate of twice the ordinary rate of wages	Ramya S	Ramya S	Rupini Raman	Moderate	07-04-2020
D020100 00263	Employer	In case a worker is denied weekly holiday	Provide compensatory leave in lieu thereof within two months of such weekly holiday	Ramya S	Ramya S	Rupini Raman	Moderate	07-04-2020
D020100 00265	Employer	Where a worker is required to work on a day of his rest	Pay wages at a rate which is twice his ordinary rate of wages	Ramya S	Ramya S	Rupini Raman	Moderate	07-04-2020

D020100 00561	Employer	On applicability of the act	Pay to every workman a house-rent allowance , not less than 5% of his wages payable during a month in cash along with his wages of the month	Ramya S	Ramya S	Rupini Raman	Moderate	07-04-2020
D010400 00686	Assessee	On deducting sums in accordance with the provisions of Chapter XVII-B for other than salary	Submit within the first seven days of the following month all tax amounts withheld each month by them and all tax amounts paid each month by the taxpayers who file tax returns themselves shall be turned into the State treasury and tax returns to the tax authorities	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Major	07-04-2020

D010400 00728	Person	In case responsible for making payment under the head of salaries	Deduct income tax on the amount payable at the average rate of income tax computed on the rates in force for the financial year in which payment is made	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	07-04-2020
D010400 00729	Assessee	On deducting sums in accordance with the provisions of Chapter XVII-B for salary	Pay to the credit of the Central Government: (a) on or before 30th day of April where the income or amount is credited or paid in the month of March; and (b) in any other case, on or before seven days from the end of the month in which: (i) the deduction is made; or (ii) income tax is due under sub-section (1A) of section 192	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	07-04-2020

D010400 00765	Assessee	On deducting sums in accordance with the provisions of Chapter XVII-B for other than salary	Submit within the first seven days of the following month all tax amounts withheld each month by them and all tax amounts paid each month by the taxpayers who file tax returns themselves shall be turned into the State treasury and tax returns to the tax authorities	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Major	07-04-2020
D020100 00802	Employer	On employing less than 1000 employees	Pay wages on or before 7th day of every month	Ramya S	Ramya S	Rupini Raman	Low	07-04-2020
D010100 00807	Employer	Before paying salary or wages to any employee	Deduct tax as prescribed on monthly basis before paying salaries or wages to employees	Ramya S	Ramya S	Rupini Raman	Low	07-04-2020

D010100 00855	Employer	On employin g less than 1000 employee s in establish ments in the Kanyaku mari District and the Shencotta h Taluk of the Tirunelvel i District	Pay wages on or before 7th day of every month	Ramya S	Ramya S	Rupini Raman	Low	07-04- 2020
D010100 00871	Employer	On applicabili ty of the Act	Maintain wage slip at least a day prior to the disburse ment of wages or atleast on the date of disburse ment of wages or if the wages are paid daily, along with the wages	Ramya S	Ramya S	Rupini Raman	Low	07-04- 2020
D010400 00717	Registere d Person	On applicabili ty of the Act	Furnish the details of outward supplies of goods or services or both in FORM GSTR-1	Shruti Shah	Abhishek Agarwal	Sudha Rangaraj an	Moderate	11-04- 2020
D010400 00794	Registere d Person	On applicabili ty of the Act	Furnish the details of outward supplies of goods or services or both in FORM GSTR-1	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangaraj an	Moderate	11-04- 2020

D010600 02256	NBFCs-ND-SI, NBFCs-D and NBFC-Factors	On applicability of the Direction	Submit SMA-2 return on the Friday of the week	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	20-03-2020
D010800 02534	Lenders	On instances of default by all borrowers with aggregate exposure of 50 million and above	Submit a weekly report by close of business on every Friday, or the preceding working day if Friday happens to be a holiday	Arun Kumar	Amritha Paitenkar	Shankar K	Major	20-03-2020

D011000 02479	Applicable NBFCs	On applicability of the direction	Ensure the following: (i) Maintain a minimum capital ratio consisting of Tier I and Tier II capital not be less than 15% of its aggregate risk weighted assets on-balance sheet and of risk adjusted value of off-balance sheet items; (ii) Maintain a minimum Tier I capital at any point of time 10% by March 31, 2017; (iii) maintain a minimum Tier I capital of 12 percent; (iv) Multiply value of each asset or item by the relevant risk weights to arrive at risk adjusted value of	Rashad Usmani	Sudha Rangarajan	Sudha Rangarajan	Major	28-03-2020
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			assets; (v) Calculate the total risk weighted off-balance sheet credit exposure as the sum of the risk-weighted amount of the market related and non-market related off-balance sheet items; (vi) Multiply the contracted amount of that particular transaction by the relevant credit conversion factor (CCF); (vii) Take into account all market related off-balance sheet items (OTC derivatives and Securities Financing Transactions such as repo or reverse repo or CBLO etc.)					
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D010100 00016	Employer	On applicability of the act	Deposit the contribution amount for employees employed directly or through a contractor within 15 days from the last day of the preceding month either by net banking (for State Bank of India account holder) or by depositing into a bank authorized by the Employees State Insurance Contribution	Ramya S	Ramya S	Rupini Raman	Major	15-04-2020
D010100 00047	Employer	On applicability of the Act	Deduct employees contribution along with his own contribution as well as the administrative charges, and submit online an electronic Challan cum Return (ECR) within 15 days of close of month	Ramya S	Ramya S	Rupini Raman	Major	15-04-2020

D020100 00188	Employer	On applicability of the act	Deposit the contribution amount for employees employed directly or through a contractor within 15 days from the last day of the preceding month either by net banking (for State Bank of India account holder) or by depositing into a bank authorized by the Employees State Insurance Contribution	Ramya S	Ramya S	Rupini Raman	Major	15-04-2020
D020100 00195	Employer	On applicability of the Act	Deduct employees contribution along with his own contribution as well as the administrative charges, and submit online an electronic Challan cum Return (ECR) within 15 days of close of month	Ramya S	Ramya S	Rupini Raman	Major	15-04-2020

D020100 00241	Employer	After deducting the amount of tax from the wages of employee	Deposit of deducted amount of tax into treasury under a challan in Form MTR 6 within fifteen days of the date on which the salary has been disbursed	Ramya S	Ramya S	Rupini Raman	Low	15-04-2020
D020300 00517	Person	After installation of fire extinguishers	Conduct monthly inspection as per the check list(as per Annex C) and after through examination and rectification	Facility VCPL	Facility VCPL	Deepak Kumar Sahoo	Major	15-04-2020

D020100 00534	Employer	On applicability of the act	Deposit the contribution amount for employees employed directly or through a contractor within 15 days from the last day of the preceding month either by net banking (for State Bank of India account holder) or by depositing into a bank authorized by the Employees State Insurance Contribution	Ramya S	Ramya S	Rupini Raman	Major	15-04-2020
D020100 00800	Employer	On applicability of the Act	Deduct employees contribution along with his own contribution as well as the administrative charges, and submit online an electronic Challan cum Return (ECR) within 15 days of close of month	Ramya S	Rupini Raman	Rupini Raman	Major	15-04-2020

D010600 02144	Intermediaries	On maintaining Cash Transaction Report (CTR)	Submit the Cash Transaction Report (CTR) for each month to FIU-IND by 15th of the succeeding month	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020
D010600 02146	Intermediaries	On maintaining Non Profit Organization Transaction Reports (NTRs)	Submit the Non Profit Organization Transaction Reports (NTRs) for each month to FIU-IND by 15th of the succeeding month	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020
D010600 02316	Principal Officer of the reporting entity	In case of specified cash transaction beyond 10 lacs in a month	Upload CTR report on Fingate portal by the 15th day of the succeeding month	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020
D010600 02392	Systemically Important Non-Deposit taking Investment and Credit Companies i.e. NBFC-ICC	On intending to become eligible for Authorized Dealer-Category II (AD-Cat II) licence and offer such services	Put in place a monitoring mechanism, at least at monthly intervals for such services	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	15-04-2020

D010800 02453	Applicable NBFCs	On applicability of the direction	Ensure to become member of all Credit Information Companies (CICs) and submit data (including historical data) to CICs	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04-2020
D010800 02533	Lenders	On having borrowers with aggregate exposure of 50 million and above	Submit the CRILC-main report on a monthly basis	Arun Kumar	Amritha Paitenkar	Shankar K	Major	15-04-2020
D010400 00697	Registered Person	On the applicability of the Act	Generate a challan in FORM GST PMT- 06 on the Common Portal and enter the details of the amount to be deposited by him towards tax, interest, penalty, fees or any other amount	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	20-04-2020

D01040000722	Registered Person	Where the time limit for furnishing of details in FORM GSTR-1 under section 37 and in FORM GSTR-2 under section 38 has been extended	Furnish the return in Form GSTR-3B electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner	Shruti Shah	Abhishek Agarwal	Sudha Rangarajan	Moderate	20-04-2020
D01040000774	Registered Person	On the applicability of the Act	Generate a challan in FORM GST PMT- 06 on the Common Portal and enter the details of the amount to be deposited by him towards tax, interest, penalty, fees or any other amount	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Moderate	20-04-2020
D01040000799	Registered Person	Where the time limit for furnishing of details in FORM GSTR-1 under section 37 and in FORM GSTR-2 under section 38 has been extended	Furnish the return in Form GSTR-3B electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner	Tangudu Maniteja	Abhishek Agarwal	Sudha Rangarajan	Moderate	20-04-2020

D010600 02256	NBFCs-ND-SI, NBFCs-D and NBFC-Factors	On applicability of the Direction	Submit SMA-2 return on the Friday of the week	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	27-03-2020
D010800 02534	Lenders	On instances of default by all borrowers with aggregate exposure of 50 million and above	Submit a weekly report by close of business on every Friday, or the preceding working day if Friday happens to be a holiday	Arun Kumar	Amritha Paitenkar	Shankar K	Major	27-03-2020
D010200 02788	Alternative Investment Fund	On the Applicability of these Regulations	Obtain Certificate of Registration from the Securities and Exchange Board of India in Form B subject to the conditions as have been prescribed under Regulation 4 and 6 of the said Regulations	Asish Ghosh	Asish Ghosh	Amritha Paitenkar	Major	17-04-2020
D010600 02256	NBFCs-ND-SI, NBFCs-D and NBFC-Factors	On applicability of the Direction	Submit SMA-2 return on the Friday of the week	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	03-04-2020

D010800 02534	Lenders	On instances of default by all borrowers with aggregate exposure of 50 million and above	Submit a weekly report by close of business on every Friday, or the preceding working day if Friday happens to be a holiday	Arun Kumar	Amritha Paitenkar	Shankar K	Major	03-04-2020
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D011000 02479	Applicable NBFCs	On applicability of the direction	Ensure the following: (i) Maintain a minimum capital ratio consisting of Tier I and Tier II capital not be less than 15% of its aggregate risk weighted assets on-balance sheet and of risk adjusted value of off-balance sheet items; (ii) Maintain a minimum Tier I capital at any point of time 10% by March 31, 2017; (iii) maintain a minimum Tier I capital of 12 percent; (iv) Multiply value of each asset or item by the relevant risk weights to arrive at risk adjusted value of	Rashad Usmani	Sudha Rangarajan	Sudha Rangarajan	Major	11-04-2020
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			assets; (v) Calculate the total risk weighted off-balance sheet credit exposure as the sum of the risk-weighted amount of the market related and non-market related off-balance sheet items; (vi) Multiply the contracted amount of that particular transaction by the relevant credit conversion factor (CCF); (vii) Take into account all market related off-balance sheet items (OTC derivatives and Securities Financing Transactions such as repo or reverse repo or CBLO etc.)					
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D010600 02256	NBFCs-ND-SI, NBFCs-D and NBFC-Factors	On applicability of the Direction	Submit SMA-2 return on the Friday of the week	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	10-04-2020
D010800 02534	Lenders	On instances of default by all borrowers with aggregate exposure of 50 million and above	Submit a weekly report by close of business on every Friday, or the preceding working day if Friday happens to be a holiday	Arun Kumar	Amritha Paitenkar	Shankar K	Major	10-04-2020
D010600 02256	NBFCs-ND-SI, NBFCs-D and NBFC-Factors	On applicability of the Direction	Submit SMA-2 return on the Friday of the week	Vallari Dubey	Amritha Paitenkar	Nihal Singh	Major	17-04-2020
D010800 02534	Lenders	On instances of default by all borrowers with aggregate exposure of 50 million and above	Submit a weekly report by close of business on every Friday, or the preceding working day if Friday happens to be a holiday	Arun Kumar	Amritha Paitenkar	Shankar K	Major	17-04-2020

Annexure 3								
Entity	Unit	Function	Related To	Notice Date	Received Date	Deadline Date	Responsible Person	Status
No Records Available								