

Editorial 846

Annual Filing Due Date Calendar- August to November - 2023

(03rd August 2023)

SHORT SUMMARY:

In this editorial, the author shall discuss the due dates of ROC forms in relation to the Companies Act and LLP Act in the months of September, October, and November 2023.

These three months are very crucial from the point of view of corporations. In these months, Companies have to hold their Annual General Meetings, finalise their financial statements, and file the annual forms with Roc.

Every Company should complete the filing of forms with ROC on or before the due dates. These days, the Ministry is very strict about delays in filing the forms. Delay in filing any form can cause additional fees as well as a penalty or fine for the Company.

Note: In this editorial, we have taken the base AGM date as September 30, 2023.

MONTH WISE DUE DATE CALENDAR:

S. No.	Type of Company	Form No	Purpose	Due Date
SEPTEMBER-2023				
1.	OPC	AOC-4	Filing of Financial Statement	27-Sep-2023

2.	Company on which Cost Audit Applicable	CRA-2	Appointment of Cost Auditor	28-Sept-2023
<i>Due Date for CRA-2 is 30 days from the date of BM or 180 from 1st April. Whichever is earlier.</i>				
3.		CRA-3	Submission of Report of Cost Audit by the Auditor to Company	28-Sept-2023
<i>The Cost Auditor must submit his report to the Company within 180 days. from the end of financial year.</i>				
4.	All DIN Holders	DIR-3 KYC (Web/ Form)	KYC of person holding DIN as on 31-Mar-2023	30-Sep-2023
OCTOBER -2023				
5.	OPC	ADT-1	Appointment of Auditor	11-Oct-2023
		<i>In case of OPC Due Date of AGM is 27-Sept-2023 therefore due date of ADT-1 shall be calculated accordingly.</i>		
6.	Other Companies	ADT-1	Appointment of Auditor	14-Oct-2023
		<i>ADT-1 required to file with ROC within 15 days from the in this editorial we have take Base Date of AGM as 30-Sept-2023.</i>		
7.	All Companies	AOC-4	Filing of Financial Statement	29-Oct-2023
		<i>Due Date of AOC-4 CFS, AOC-4 XBRL all are same as mentioned above. With in 30 days of AGM.</i>		

8.	All Companies	DIR-12	Regularization of Additional Director	30-Oct-2023
9.	LLP	LLP-8	Statement of Account & Solvency	30-Oct-2023
10.	All Companies	MSME-1	Details of Pending payment to MSME Vendors	31-Oct-2023
NOVEMBER -2023				
11.	OPC	MGT-7A	Annual Return	26-Nov-2023
		<i>Within 60 from the Due Date of AGM. In case OPC Due Date of AGM is 27-Sept-2023.</i>		
12.	Other Companies	MGT-7 / MGT-7A	Annual Return	29-Nov-2023
13.	Unlisted Public Companies	PAS-6	Reconciliation of Share Capital Audit	29-Nov-2023
14.	Entities Covered in Clause 3(1)(a) to 3(1)(e) of NFRA Rules 2018	NFRA-2	Annual return filed by Statutory Auditor with the (NFRA) respect of entities covered in Clause 3(1)(a) to 3(1)(e) of NFRA Rules 2018.	30-Nov-2023
15.	Companies on which CSR applicable	CSR-2	Reporting of CSR Contribution	31-March-2024
		<i>It is advisable to file with AOC-4.</i>		

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