



Compliance Calendar 2018-19

B5 Corporation Pvt. Ltd.

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| HYDERABAD | BENGALURU | MUMBAI | PUNE |



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B5 Corporation Private Limited

VISION

To emerge as a “Global Consulting Organization ” by rendering impeccable solutions, formulated by intellectuals and delivered diligently



MISSION

To achieve our “Vision” by:

- ✓ *Building an environment*
- ✓ *Driven by Intelligence*
- ✓ *Powered by technology*
- ✓ *Governed in a most ethical manner*
- ✓ *Adopting the best business principles and practices*



7 Apr-18 Saturday

FEMA

- ✓ Return in Form ECB-2 by companies availing ECBs

10 Apr-18 Tuesday

Professional Tax

- ✓ Payment and Return of professional tax
- ✓ **Software Technology Parks of India (STPI)**
- ✓ Monthly Performance Report (MPR) for units located in STP & EHTP

21 Apr-18 Saturday

SEBI (LODR) Regulations, 2015

- ✓ Quarterly statement of investor complaints (Investor grievance redressal mechanism) under Regulation 13(3)
- ✓ Quarterly shareholding pattern under Regulation 31(1)

Telangana shops & Establishment Act, 1988

- ✓ Filing of Annual Integrated Return (As per Telangana Government Order G.O.MS.No. 23)

9 Apr-18 Monday

SEBI (SAST) Regulations

- ✓ Annual disclosure reg. holding of shares or voting rights in excess of 25% by any PAC or promoter to the stock exchanges of target company under Regulation 30(3)

15 Apr-18 Sunday

ESI Act, 1948

- ✓ Filing of ECR Return

EPF & MP Act, 1952

- ✓ Remittance of PF contribution

FEMA

- ✓ Quarterly Return by Companies issuing ADR/GDR in Form DR

SEBI (LODR) Regulations, 2015

- ✓ Quarterly corporate governance report / material related party transactions under Regulation 27(2)

Audits & Due diligence

- ✓ Secretarial Audits & Due Diligence*
- ✓ Internal Audits
- ✓ Labour Law Audits
- ✓ Industry Specific Laws Audits
- ✓ Systems Audit
- ✓ Legal Due Diligence
- ✓ FEMA Due Diligence

* To be conducted by our associate firm BS & Company



30

Apr-18 Monday

Income Tax Act

- ✓ Payment of TDS for the previous month

Professional Tax

- ✓ Annual Return-Salary paid and professional tax deducted

Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959

- ✓ Quarterly Returns in Form ER-1

Software Technology Parks of India (STPI)

- ✓ Quarterly Performance Report (QPR) for the quarter ended 31.03.2018 - units located in STP & EHTP

SEBI (D & P) Regulations, 1996

- ✓ Quarterly reconciliation of share capital audit report by PCS under Regulation 55A

SEBI (LODR) Regulations, 2015

- ✓ Half yearly compliance certificate to stock exchange under Regulation 7(3)
- ✓ Half yearly compliance certificate with respect to transfer / transmission / transposition of securities under Regulation 40

SEBI Standard Listing Agreement

- ✓ Annual payment of listing fee

Apprentices Act, 1961

- ✓ Quarterly return for Graduate and Technical Apprentices in Form APP-3
- ✓ Contract of Apprenticeship Training along with forwarding letter in Format-1 and Format-1A

Contract Labour (Regulation and Abolition) Act, 1970

- ✓ Annual Return of Principal Employer (online)

Corporate Restructuring

- ✓ Mergers / Demergers
- ✓ Acquisitions / Takeovers
- ✓ Buy Back of Securities
- ✓ Capital Reduction
- ✓ Business / Takeover Compliances
- ✓ Compromise & Arrangements
- ✓ Formulating strategies for negotiations
- ✓ Merger / Demerger Valuations
- ✓ Winding up / Liquidation



7 May-18 Monday

Income Tax Act

- ✓ Payment of TDS / TCS for previous month
- FEMA**
- ✓ Return in Form ECB-2 by companies availing ECBs

10 May-18 Thursday

Professional Tax

- ✓ Payment and Return of professional tax
- Software Technology Parks of India (STPI)**
- ✓ Monthly Performance Report(MPR) for units located in STP & EHTP

15 May-18 Tuesday

EPF & MP Act, 1952

- ✓ Remittance of PF contribution
- ESI Act, 1948**
- ✓ Filing of ECR Return

20 May-18 Sunday

Goods and Service Tax

- ✓ Monthly Return in Form GSTR-3B and payment for the previous month

30 May-18 Wednesday

- ✓ **SEBI (LODR) Regulations, 2015**
- ✓ Submission of annual audited standalone / consolidated financial results under Regulation 33

31 May-18 Thursday

Goods and Service Tax

- ✓ Monthly Return in Form GSTR-1 for the previous month for entities with annual turnover above Rs.1.50 crores
- Income Tax Act**
- ✓ Quarterly statement of TDS Return for Q4 2017-18

Capital Market Services :

- ✓ Listing/Delisting of companies
- ✓ SME listing
- ✓ Business and share valuations
- ✓ Buyback/ESOPs/ESPS/Sweat Equity
- ✓ IPOs / FPOs / Rights Issues / Preferential Allotments



7 Jun-18 Thursday

Income Tax Act

- ✓ Payment of TDS/TCS for previous month
- FEMA**
- ✓ Return in Form ECB-2 by companies availing ECBs

10 Jun-18 Sunday

Professional Tax

- ✓ Payment and Return of professional tax

Goods and Service Tax

- ✓ Monthly Return in Form GSTR-1 for the previous month for entities with annual turnover above Rs. 1.50 crores

Software Technology Parks of India (STPI)

- ✓ Monthly Performance Report (MPR) for units located in STP & EHTP

15 Jun-18 Friday

Income Tax Act

- ✓ First instalment of advance income tax for the Financial year 2018-19

EPF & MP Act, 1952

- ✓ Remittance of PF contribution

ESI Act, 1948

- ✓ Filing of ECR Return

20 Jun-18 Wednesday

Goods and Service Tax

- ✓ Monthly Return in Form GSTR-3B and payment for the previous month

30 Jun-18 Saturday

FEMA

- ✓ Submission of APR (Annual Performance Report) in Form ODI III for overseas direct investment in JV/WOS abroad

Software Technology Parks of India (STPI)

- ✓ Annual Performance Report (APR) for the FY: 2017-18 for units located in STP & EHTP

Foreign Exchange Laws

- ✓ Structuring and formation of Joint Ventures / Foreign Collaborations / Special Purpose Vehicles (SPVs)
- ✓ Drafting and vetting of Joint Venture and FC Agreements
- ✓ End to end services for Foreign Direct Investments / Overseas Direct Investments
- ✓ FEMA Advisory services

- ✓ Filing of FC- GPR & FC- TRS
- ✓ External Commercial Borrowings



GST Returns at a Glance

Due dates for filing various Returns originally announced

S.NO	RETURN	PARTICULARS	TO BE FILED BY
1	GSTR 1	Outward supplies made by Tax payer [other than compounding tax payer and ISD]	10th of next month
2	GSTR 2	Inward supplies received by a taxpayer [other than a compounding tax payer and ISD]	15th of the next month
3	GSTR 3	Monthly return [other than a compounding tax payer and ISD]	20th of next month
4	GSTR 4	Composition supply	Quarterly return, furnish by 18th of next month ending the quarter
5	GSTR 6	Return for Input Service Distributor	13th of next month
6	GSTR 7	Return for Tax deducted at Source	10th of the next month
7	GSTR 9	Annual Return	By 31st December of next Financial year

However, the following are the further modifications made, in filing the Returns under GST.

Note: 1. Remittance of GST is made monthly in GSTR - 3B upto March, 2018.

- GSTR - 1 is required to be filed on quarterly basis from July, 2017 to March, 2018 with different due dates announced periodically by GST Council, for the entities with Turnover upto Rs. 1.50 crores for the Financial year 2017-18.
- GSTR - 1 is required to be filed on monthly basis from July, 2017 to March, 2018 with due dates announced from time to time by GST Council, for the entities with Turnover exceeding Rs. 1.50 Crores for the Financial year 2017-18.
- In these circumstances, the actual due dates for filing various forms under GST, will be notified by GST Council from time to time. The Notifications will be issued in the Websites, www.cbec.gov.in and www.gstcouncil.gov.in.
- Accordingly, Notifications are issued for First Quarter of the Financial Year 2018-19, as under:

a) GSTR - 3B:

Month	Due Date
April, 2018	20th May, 2018
May, 2018	20th June, 2018
June, 2018	20th July, 2018

b) GSTR - 1:

For Turnover upto Rs.1.50 Crores for the Financial Year 2018-19: (Quarterly)

Quarter	Due Date
April to June, 2018	31st July, 2018

c) GSTR - 1: For Turnover above Rs.1.50 Crores for the Financial Year 2018-19: (Monthly)

Month	Due Date
April, 2018	31st May, 2018
May, 2018	10th June, 2018
June, 2018	10th July, 2018

7 Jul-18 Saturday

Income Tax Act

- ✓ Payment of TDS/TCS for previous month

FEMA

- ✓ Return in Form ECB-2 by companies availing ECBs

10 Jul-18 Tuesday

Professional Tax

- ✓ Payment and Return of professional tax

Goods and Service Tax

- ✓ Monthly Return in Form GSTR-1 for the previous month for entities with annual turnover above Rs. 1.50 crores

Software Technology Parks of India (STPI)

- ✓ Monthly Performance Report (MPR) for units located in STP & EHTP

20 Jul-18 Friday

Goods and Service Tax

- ✓ Monthly Return in Form GSTR-3B and payment for the previous month

15 Jul-18 Sunday

FEMA

- ✓ Annual Return of Foreign Liabilities & Assets reporting by Indian companies
- ✓ Quarterly Return by Companies issuing ADR/GDR in Form DR

SEBI (LODR) Regulations, 2015

- ✓ Quarterly corporate governance report / material related party transactions under Regulation 27(2)

Apprentices Act, 1961

- ✓ Half yearly Return for Trade Apprentices in Form APP-1

ESI Act, 1948

- ✓ Filing of ECR Return

EPF & MP Act, 1952

- ✓ Remittance of PF contribution

21 Jul-18 Saturday

SEBI (LODR) Regulations, 2015

- ✓ Quarterly statement of investor complaints (Investor grievance redressal mechanism) under Regulation 13(3)
- ✓ Quarterly shareholding pattern under Regulation 31(1)

30 Jul-18 Monday

Software Technology Parks of India (STPI)

- ✓ Quarterly Performance Report (QPR) for the quarter ended 30.06.2018 - units located in STP & EHTP

SEBI (D & P) Regulations, 1996

- ✓ Quarterly reconciliation of share capital audit report by PCS under Regulation 55A

31 Jul-18 Tuesday

Goods and Service Tax

- ✓ Quarterly Return in Form GSTR-1 for the quarter April to June, 2018 for entities with annual turnover upto Rs.1.50 crores

Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959

- ✓ Quarterly Returns in Form ER-1

Income Tax Act

- ✓ Quarterly statement of TDS Return for Q1 2018-19

Income tax Return for individuals and Non-tax audit assesseees

Return of Wealth tax for individuals / HUF

Apprentices Act, 1961

- ✓ Quarterly Return for Graduate and Technical
- ✓ Apprentices in Form APP-3
- ✓ Contract of Apprenticeship Training along with forwarding letter in Format-1 and Format-1A

Social Security Laws & Human Resource Management

- ✓ End to end solutions for various HR and Social Security Laws
- ✓ Registrations with various Statutory Authorities
- ✓ Periodical and event based compliances under various employee related laws
- ✓ Drafting policies under various HR and Social Security Laws
- ✓ Filing of various Returns under the applicable Laws
- ✓ Maintenance of registers and records under applicable Laws
- ✓ Conducting HR Laws and Social Securities Laws Audit
- ✓ Staffing & Recruitment
- ✓ Consulting and Advisory



August 2018-19

7 Aug-18 Tuesday

Income Tax Act

- ✓ Payment of TDS/TCS for previous month

FEMA

- ✓ Return in Form ECB-2 by companies availing ECBs

10 Aug-18 Friday

Professional Tax

- ✓ Payment and Return of professional tax

Software Technology Parks of India (STPI)

- ✓ Monthly Performance Report (MPR) for units located in STP & EHTP

14 Aug-17 Tuesday

SEBI (LODR) Regulations, 2015

- ✓ Quarterly financial results / limited review report under Regulation 33

15 Aug-18 Wednesday

EPF & MP Act 1952

- ✓ Remittance of PF contribution

ESI Act, 1948

- ✓ Filing of ECR Return

SERVICES FOR STARTUPS

- ✓ Recognition of Start Ups
- ✓ Forming of Private Company/ partnership firm / LLP
- ✓ Start up registration with DIPP
- ✓ Registrations / Approvals under various Central and State Laws
- ✓ Drafting of MOUs / Agreements
- ✓ Trademark / Copyright Registration
- ✓ Accounting and Payroll services
- ✓ FEMA Advisory Services



7 Sep-18 Friday

Income Tax Act

- ✓ Payment of TDS/TCS for previous month
- FEMA**
- ✓ Return in Form ECB-2 by companies availing ECBs

10 Sep-18 Monday

Professional Tax

- ✓ Payment and Return of professional tax
- Software Technology Parks of India (STPI)**
- ✓ Monthly Performance Report (MPR) for units located in STP & EHTP

15 Sep-18 Saturday

Income Tax Act

- ✓ Second instalment of advance income tax for the Financial year 2018-19LL
- EPF & MP Act, 1952**
- ✓ Remittance of PF contribution
- ESI Act, 1948**
- ✓ Filing of ECR Return

30 Sep-18 Sunday

Income Tax Act

- ✓ Return of Wealth tax for companies and assesseees liable for tax audit
- ✓ Income tax Return and audit report for the financial year 2017-18
- FEMA**
- ✓ Annual Activity Certificate by Branch / Liaison Office

Legal Services

Drafting and Vetting

- ✓ Share Purchase agreements
- ✓ Joint Venture Agreements
- ✓ Management Transfer Agreements
- ✓ Non disclosure Agreements
- ✓ Franchise Agreements and all types of corporate agreements
- ✓ Comprehensive Legal Due Diligence

Representation & Advisory

- ✓ Registrar of Companies
- ✓ National Company Law Tribunal
- ✓ National Company Law Appellate Tribunal
- ✓ High Court
- ✓ Labour Departments etc.



7 Oct-18 Sunday

Income Tax Act

- ✓ Payment of TDS/TCS for previous month

FEMA

- ✓ Return in Form ECB-2 by companies availing ECBs

10 Oct-18 Wednesday

Professional Tax

- ✓ Payment and Return of professional tax

Software Technology Parks of India (STPI)

- ✓ Monthly Performance Report (MPR) for units located in STP & EHTP

15 Oct-18 Monday

FEMA

- ✓ Quarterly Return by Companies issuing ADR/GDR in Form DR

SEBI (LODR) Regulations, 2015

- ✓ Quarterly corporate governance report / material related party transactions under Regulation 27(2)

EPF & MP Act, 1952

- ✓ Remittance of PF contribution

ESI Act, 1948

- ✓ Filing of ECR Return

20 Oct-18 Saturday

SEBI (LODR) Regulations, 2015

- ✓ Quarterly statement of investor complaints (Investor grievance redressal mechanism) under Regulation 13(3)
- ✓ Quarterly shareholding pattern under Regulation 31(1)

30 Oct-18 Tuesday

Software Technology Parks of India (STPI)

- ✓ Quarterly Performance Report (QPR) for the quarter ended 30.09.2018 - units located in STP & EHTP

SEBI (D & P) Regulations, 1996

- ✓ Quarterly Reconciliation of share capital audit report by PCS under Regulation 55A

IPR Services

- ✓ Trademark Registration and renewal
- ✓ Copyright Registration and renewal
- ✓ Representation before IPR Authorities
- ✓ Intangible Assets Valuation



31
Oct-18 Thursday
Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959

- ✓ Quarterly Returns in Form ER-1
- SEBI (LODR) Regulations, 2015***
- ✓ Half yearly compliance certificate to stock exchange under Regulation 7(3)
- ✓ Half yearly compliance certificate with respect to transfer / transmission / transposition of securities under Regulation 40

Income Tax Act

- ✓ Quarterly statement of TDS Return for Q2 2018-19

Apprentices Act, 1961

- ✓ Quarterly Return for Graduate and Technical Apprentices in Form APP-3
- ✓ Contract of Apprenticeship Training along with forwarding letter in Format-1 and Format-1A

November 2018-19

7
Nov-18 Wednesday
Income Tax Act

- ✓ Payment of TDS/TCS for previous month
- FEMA***
- ✓ Return in Form ECB-2 by companies availing ECBs

14
Nov-18 Wednesday
SEBI (LODR) Regulations, 2015

- ✓ Quarterly financial results / limited review report under Regulation 33

15
Nov-18 Thursday
EPF & MP Act, 1952

- ✓ Remittance of PF contribution
- ESI Act, 1948***
- ✓ Filing of ECR Return

30
Nov-18 Friday
Telangana Shops & Establishment Act, 1988

- ✓ Renewal of Registration through online mode

10
Nov-18 Saturday
Professional Tax

- ✓ Payment and Return of professional tax
- Software Technology Parks of India (STPI)***
- ✓ Monthly Performance Report (MPR) for units located in STP & EHTP

7 Dec-18 Friday

Income Tax Act

- ✓ Payment of TDS/TCS for previous month
- FEMA**
- ✓ Return in Form ECB-2 by companies availing ECBs

10 Dec-18 Monday

Professional Tax

- ✓ Payment and Return of professional tax
- Software Technology Parks of India (STPI)**
- ✓ Monthly Performance Report(MPR) for units located in STP & EHTP

15 Dec-18 Saturday

Income Tax Act

- ✓ Third instalment of advance income tax for the Financial year 2018-19
- EPF & MP Act, 1952**
- ✓ Remittance of PF contribution
- ESI Act, 1948**
- ✓ Filing of ECR Return

31 Dec-18 Monday

Factory Act, 1948

- ✓ Factory license annual fee payment
- Telangana factories and Establishments (National Festival and other Holidays) Act, 1974**
- ✓ File List of holidays for the year Calendar 2019

ACCOUNTING & PAYROLL

Accounting Services:

- ✓ Accounting services for companies, Partnership Firms, Societies, LLP's
- ✓ Vendor Management Report
- ✓ Customers Management Report
- ✓ Management Information System Reports
- ✓ Statutory Payments such as TDS, Professional Tax, ESI and PF
- ✓ Maintenance of books of accounts
- ✓ Finalisation of Accounts

Payroll Services:

- ✓ Preparation of employee master data
- ✓ Finalisation of salary structure based on CTC

- ✓ Payroll processing
- ✓ Distribution of payslips
- ✓ Client and employee query management
- ✓ MIS reports
- ✓ IT Computation



7 Jan-19 Monday

Income Tax Act

- ✓ Payment of TDS/TCS for previous month
- FEMA**
- ✓ Return in Form ECB-2 by companies availing ECBs

10 Jan-19 Thursday

Professional Tax

- ✓ Payment and Return of professional tax
- Software Technology Parks of India (STPI)**
- ✓ Monthly Performance Report(MPR) for units located in STP & EHTP

15 Jan-19 Tuesday

FEMA

- ✓ Quarterly Return by Companies issuing ADR/GDR in Form DR
- SEBI (LODR) Regulations, 2015**
- ✓ Quarterly corporate governance report / material related party transactions under Regulation 27(2)

Apprentices Act, 1961

- ✓ Half yearly Return for Trade Apprentices in Form APP-1

EPF & MP Act, 1952

- ✓ Remittance of PF contribution

ESI Act, 1948

- ✓ Filing of ECR Return

21 Jan-19 Monday

SEBI (LODR) Regulations, 2015

- ✓ Quarterly statement of investor complaints (Investor grievance redressal mechanism) under Regulation 13(3)

- ✓ Quarterly shareholding pattern under Regulation 31(1)

Services for Non Profit Organizations

- ✓ Registration of NGO's, Societies and Trusts
- ✓ Incorporation of a Section 8 Company
- ✓ Structuring of NGO's, Societies, Trusts and Section 8 Companies
- ✓ Obtaining all statutory registrations required such as ESI, PF, shops and establishment etc.
- ✓ Payroll management
- ✓ Accounting of NGO, Society, Trust and Section 8 Company
- ✓ Drafting of various agreements

- ✓ Compliances under FEMA for Foreign Direct Investment into the NGO, Society, Trust or Section 8 company
- ✓ Legal, Secretarial, FEMA and Tax advisory services.



30

Jan-19 Wednesday

Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959

- ✓ Quarterly Returns in Form ER-1

Software Technology Parks of India (STPI)

- ✓ Quarterly Performance Report (QPR) for the quarter ended 31.12.2018 - units located in STP & EHTP

SEBI (D & P) regulations, 1996

- ✓ Quarterly reconciliation of share capital audit report by PCS under Regulation 55A

31

Jan-19 Thursday

Telangana Labour Welfare Act

- ✓ Pay the fee through online money

Factories Act, 1948

- ✓ Annual return to be furnished in form 21

Sexual Harassment at Workplace Act, 2013

- ✓ Annual Return

Income Tax Act

- ✓ Quarterly statement of TDS Return for Q3 2018-19

Apprentices Act, 1961

- ✓ Quarterly Return for Graduate and Technical Apprentices in Form APP-3
- ✓ Contract of Apprenticeship Training along with forwarding letter in Format-1 and Format-1A

Compliance Management

Advisory services for compliances under the following Acts

- ✓ Companies Act, 2013 and Rules made thereunder.
- ✓ Securities and Exchange Board of India Act
- ✓ SEBI (Listing Obligations and Disclosure Requirements) Regulations
- ✓ SEBI (Substantial Acquisition of Shares and Takeovers) Regulations
- ✓ SEBI (Depositories and Participants) Regulations

- ✓ Foreign Exchange and Management Act
- ✓ Reserve Bank of India Act
- ✓ Income tax Act
- ✓ All Labour and Social Security Laws



February 2018-19

7 Feb-19 Thursday

Income Tax Act

- ✓ Payment of TDS/TCS for previous month

FEMA

- ✓ Return in Form ECB-2 by companies availing ECBs

10 Feb-19 Sunday

Professional Tax

- ✓ Payment and Return of professional tax
- #### **Software Technology Parks of India (STPI)**
- ✓ Monthly Performance Report (MPR) for units located in STP & EHTP

14 Feb-19 Thursday

SEBI (LODR) Regulations, 2015

- ✓ Quarterly financial results/limited review report under Regulation 33

15 Feb-19 Friday

EPF & MP Act, 1952

- ✓ Remittance of PF contribution

ESI Act, 1948

- ✓ Filing of ECR Return

March 2018-19

7 Mar-19 Thursday

Income Tax Act

- ✓ Payment of TDS/TCS for previous month

FEMA

- ✓ Return in Form ECB-2 by companies availing ECBs

10 Mar-19 Sunday

Professional Tax

- ✓ Payment and Return of professional tax
- #### **Software Technology Parks of India (STPI)**
- ✓ Monthly Performance Report (MPR) for units located in STP & EHTP

15 Mar-19 Friday

Income Tax Act

- ✓ Fourth/last instalment of advance income tax for the Financial year 2018-19

EPF & MP Act, 1952

- ✓ Remittance of PF contribution

ESI Act, 1948

- ✓ Filing of ECR Return