



March 24, 2025



Companies Act, 2013 (For Private Limited, LLP, Public Companies)

- ✓ **Annual Return (MGT-7) – 30th November**
- ✓ **Financial Statements Filing (AOC-4) – 30th October**
- ✓ **Board & Shareholder Meetings Compliance – As per company structure**
- ✓ **KYC of Directors (DIR-3 KYC) – 30th September**
- ✓ **Declaration of Deposits & Loans (DPT-3) – 30th June**
- ✓ **ACTIVE Form INC-22A (Office Verification) – One-time**
- ✓ **MSME Payment Compliance (MSME-1) – 31st March & 30th September**

Foreign Exchange Management Act (FEMA), 1999 (For Foreign Exchange Transactions)

- ✓ **Annual Return on Foreign Liabilities & Assets (FLA Return) – 15th July**
- ✓ **Form FC-GPR (For Foreign Investment Reporting) – 30 days from share allotment**
- ✓ **Form FC-TRS (Transfer of Shares between Residents & Non-Residents) – 60 days from transaction**
- ✓ **External Commercial Borrowings (ECB) Compliance – Monthly Return to RBI**
- ✓ **Overseas Direct Investment (ODI) Compliance – Annual Filing with RBI**

Income Tax Act, 1961 (Applicable to all businesses)

- ✓ **Advance Tax Payment – 15th June, 15th Sept, 15th Dec, 15th March**
- ✓ **TDS/TCS Payment & Filing – 7th of every month (Payment), Quarterly Returns**
- ✓ **Income Tax Return (ITR) Filing – 31st July (Individuals, HUFs, Firms), 30th Sept (Audit Cases), 31st Oct (Companies)**
- ✓ **Tax Audit Report (If turnover > ₹1 Cr or ₹50L for professionals) – 30th Sept**
- ✓ **Transfer Pricing Report (Form 3CEB, for International Transactions) – 31st October**

Goods & Services Tax (GST) Act, 2017 (For GST-Registered Businesses)

- ✓ **GSTR-1 (Sales Return Filing) – 11th of the next month (Monthly), 13th of next quarter (Quarterly)**
- ✓ **GSTR-3B (Tax Payment Summary Return) – 20th of next month (Monthly), 22nd/24th of next quarter (Quarterly)**
- ✓ **GSTR-9 (Annual Return, if turnover > ₹2 Cr) – 31st December**
- ✓ **GSTR-9C (GST Audit Report, if turnover > ₹5 Cr) – 31st December**
- ✓ **Letter of Undertaking (LUT) Renewal (For Exporters) – Before 31st March**

Securities Contracts (Regulation) Act, 1956 & Depositories Act, 1996 (For Listed Companies)

- ✓ **SEBI (LODR) Compliance – Quarterly Financial Reporting – Within 45 days from quarter-end**
- ✓ **AGM Compliance for Listed Companies – Within 6 months from year-end**
- ✓ **Insider Trading Disclosures by Promoters & Directors – As per SEBI guidelines**

Labour Laws (Applicable to Businesses with Employees)

Key Labour Law Compliance

- ✓ **Minimum Wages Compliance (State-wise) – Monthly Salary Payment**
- ✓ **EPF (Employee Provident Fund) & ESI Contributions – 15th of every month**
- ✓ **Shops & Establishments Act Compliance (For Retailers, Offices, and Factories) – Annual License Renewal**
- ✓ **Factories Act, 1948 (For Manufacturing Units) – Worker Safety & Welfare Compliance, Annual Returns**
- ✓ **Payment of Gratuity Act Compliance (For Employees Completing 5+ Years) – As applicable**
- ✓ **Payment of Bonus Act Compliance (For Eligible Employees) – Annual Compliance**

Competition and Consumer Protection Laws

Competition Act, 2002

- ✓ **Compliance for Anti-Competitive Practices & Fair Business Conduct – Ongoing**
- ✓ **Approval for Mergers & Acquisitions (If Turnover Threshold Exceeds) – Before Transaction Execution**

Consumer Protection Act, 2019

- ✓ **Compliance for False Advertising & Product Liability – Ongoing**
- ✓ **Grievance Redressal Mechanism for Consumer Complaints – As applicable**

Environmental & Safety Laws (For Manufacturing & Industries Affecting Environment)

Pollution Control & Safety Compliance

- ✓ **Pollution Control Board (CPCB/SPCB) NOC & Renewal – Annually**
- ✓ **Air (Prevention & Control of Pollution) Act Compliance – Quarterly Reports**
- ✓ **Water (Prevention & Control of Pollution) Act Compliance – Annual Disclosures**
- ✓ **E-Waste Management Rules Compliance (For Electronics Manufacturers & Recyclers) – Annual Reports**
- ✓ **Plastic Waste Management Compliance (For Plastic Producers & Recyclers) – Quarterly Returns**

Intellectual Property Laws (For Businesses Handling Innovations & Branding)

Intellectual Property Compliance

- ✓ Trademark Registration (Trade Marks Act, 1999) – Renewal Every 10 Years**
- ✓ Patent Filing (Patents Act, 1970) – Patent Application & Compliance Ongoing**
- ✓ Copyright Protection (Copyright Act, 1957) – Copyright Registration, if applicable**
- ✓ Industrial Design Registration (Designs Act, 2000) – Renewal Every 10 Years**

Food and Packaging Laws (For F&B, FMCG, Retail, and Hospitality Businesses)

Food & Packaging Compliance

- ✓ **FSSAI License & Renewal (For Food Businesses) – Every 1-5 Years**
- ✓ **Food Safety & Hygiene Standards Compliance – Ongoing**
- ✓ **Legal Metrology Act Compliance (For Packaged Goods & Weight Measurements) – Annual Licensing**

Other Business Regulatory Laws

Indian Contracts Act, 1872 (Applicable to All Businesses)

✓ **Proper Drafting & Execution of Business Contracts – Ongoing Compliance**

Essential Commodities Act, 1955 (For Businesses Dealing with Essential Goods)

✓ **Pricing & Stock Disclosure Compliance – As per government regulations**

Agricultural Produce (Grading & Marketing) Act, 1937 (For Agri-Businesses)

✓ **Quality Grading & Labeling Compliance – Ongoing**

INDUSTRY-WISE COMPLIANCE CHECKLIST



1. Manufacturing Industry Compliance

- ✓ GST Monthly/Quarterly Filing (GSTR-1, 3B, 9, 9C)**
- ✓ E-Way Bill for Goods Movement > ₹50,000**
- ✓ Pollution Control Board NOC & Renewal – Annually**
- ✓ Factory License Renewal – Annually**
- ✓ EPF/ESI Registration & Monthly Compliance**

2. IT & Software Industry Compliance

- ✓ **GST Filing (Quarterly or Monthly, GSTR-1, 3B, 9, 9C if turnover > ₹2 Cr)**
- ✓ **STPI/SEZ Compliance (For export units in SEZ or STPI) – Quarterly**
- ✓ **Data Protection & GDPR Compliance (If dealing with international clients)**
- ✓ **TDS Deduction on Salaries, Vendor Payments, and Software Payments**

3. Retail, E-Commerce & Trading Compliance

- ✓ **GST Registration & Monthly/Quarterly Return Filing**
- ✓ **E-Invoicing (If turnover > ₹10 Cr)**
- ✓ **Legal Metrology Compliance (For Packaged Goods)**
- ✓ **FSSAI License (For Food Retailers & Aggregators like Zomato, Swiggy, etc.)**
- ✓ **TDS Deduction on Payments to Vendors & Influencers**

4. Real Estate & Construction Compliance

- ✓ RERA Registration & Quarterly Compliance**
- ✓ GST Compliance for Construction (5%/12% without ITC)**
- ✓ TDS Deduction on Property Transactions (Section 194IA/194IB)**
- ✓ EPF & ESI Compliance (For Construction Workers, If applicable)**

5. Export-Import (EXIM) Business Compliance

- ✓ Import Export Code (IEC) Renewal Before 31st March**
- ✓ GST Refund Application for Zero-Rated Exports**
- ✓ Letter of Undertaking (LUT) for Exporters Before 31st March**
- ✓ Customs Compliance (Filing of Bill of Entry, Shipping Bill, etc.)**

6. Service Industry (Consultants, CA, Lawyers, Doctors, Freelancers, etc.)

✓ **GST Registration & Filing (If turnover > ₹20L, ₹10L in NE States)**

✓ **Professional Tax Compliance (State-wise, Monthly/Annually)**

✓ **Presumptive Taxation (Section 44ADA) If Eligible**

✓ **Advance Tax Compliance (If applicable)**

1 Manufacturing Industry Compliance

✦ **Applicability:** Factories, Plants, Industrial Units, Engineering, Automobile, FMCG, Heavy Machinery

A. Income Tax Compliance

- ✓ **Income Tax Return (ITR-6 for Companies, ITR-5 for LLPs, ITR-3/4 for Proprietorships) – 31st October (Companies), 31st July (Others)**
- ✓ **Tax Audit (If Turnover > ₹1 Cr) – 30th September**
- ✓ **TDS Payment & Quarterly Return Filing (Form 24Q, 26Q, 27Q, 27EQ) – 7th of every month (Payment), Quarterly filing**

B. GST Compliance

- ✓ **GSTR-1 (Sales Invoice Reporting) – 11th of every month (Monthly) / 13th of next quarter (Quarterly)**
- ✓ **GSTR-3B (Tax Payment Summary) – 20th of every month (Monthly) / 22nd-24th (Quarterly)**
- ✓ **E-Way Bill Compliance (If goods value > ₹50,000) – Before goods movement**
- ✓ **Letter of Undertaking (LUT) for Exporters – Before 31st March**

C. Labour & Employee Compliance

- ✓ **Factories Act, 1948 (Safety, Welfare, Working Hours Compliance) – Annual Return Submission**
- ✓ **EPF & ESI (Employee Provident Fund, Employee State Insurance) Compliance – Before 15th of every month**
- ✓ **Bonus & Gratuity Compliance – Annual Payment & Record Maintenance**
- ✓ **Shops & Establishment Act Compliance – Annual License Renewal**

D. Environmental & Safety Compliance

- ✓ **Pollution Control Board Clearance (CPCB/SPCB) – Air & Water Discharge Permits – Annual Renewal**
- ✓ **Hazardous Waste Disposal Compliance – Quarterly Reporting**

2 IT & Software Industry Compliance

✦ **Applicability:** Software Companies, IT Services, BPO, KPO, AI & Data Science Firms

A. Income Tax Compliance

- ✓ **Presumptive Taxation (Optional for Small IT Firms Under Section 44ADA) – 50% of gross receipts taxable**
- ✓ **TDS on Freelancer Payments, Employee Salaries, and Vendor Payments**

B. GST Compliance

- ✓ **GST Exemption for Exported Services (If no GST on Foreign Sales)**
- ✓ **STPI (Software Technology Park of India) / SEZ Compliance – Quarterly Reporting**

C. Labour & Employment Compliance

- ✓ **EPF, ESI Compliance for Employees**
- ✓ **Shops & Establishments Act Compliance – Annual Renewal**
- ✓ **Professional Tax Compliance (State-wise)**

D. Data Security & International Compliance

- ✓ **GDPR Compliance (If Serving EU Clients)**
- ✓ **Cyber Security & IT Act Compliance – Annual Data Security Audit**

3 Retail, E-Commerce & Trading Compliance

✈ **Applicability:** Online & Offline Retailers, Wholesalers, Shopping Malls, FMCG

A. GST & Indirect Tax Compliance

- ✓ **GST Registration & Regular Filings (Monthly/Quarterly)**
- ✓ **E-Invoicing Compliance (Mandatory if Turnover > ₹10 Cr)**
- ✓ **Reverse Charge Mechanism (RCM) Compliance for Unregistered Vendors**

B. Consumer Protection & Legal Metrology Compliance

- ✓ **Legal Metrology Act Compliance (For Packaged Goods & Weights/Measures)**
- ✓ **Consumer Protection (E-Commerce) Rules Compliance**

C. FSSAI Compliance (For Food & Beverage Retailers)

- ✓ **FSSAI Registration & Renewal Every 1-5 Years**
- ✓ **Food Safety Inspections & Hygiene Compliance**

4 Real Estate & Construction Compliance

✚ **Applicability:** Builders, Property Developers, Infrastructure Companies

A. Income Tax & TDS Compliance

- ✓ **TDS Deduction on Property Transactions (Section 194IA/194IB)**
- ✓ **Tax Audit for Large Construction Firms (Turnover > ₹1 Cr)**

B. GST Compliance

- ✓ **GST at 5%/12% on Construction (No ITC Allowed for Residential Projects)**
- ✓ **GST Input Tax Credit Reconciliation for Commercial Properties**

C. Labour Laws & Safety Compliance

- ✓ **EPF & ESI Compliance for Construction Workers**
- ✓ **Building & Other Construction Workers (BOCW) Act Compliance**

D. RERA Compliance

- ✓ **Project Registration with RERA Before Sale Starts**
- ✓ **Quarterly Filing with RERA Authorities**

5 Export-Import (EXIM) Business Compliance

✈ **Applicability:** Exporters, Importers, Foreign Trade Companies

A. Foreign Exchange Management Act (FEMA) Compliance

- ✓ **IEC Code Renewal Before 31st March**
- ✓ **Form FCGPR (For Receiving Foreign Investments in Indian Business)**

B. GST & Customs Compliance

- ✓ **Zero-Rated GST Filing & Refund Application**
- ✓ **Bill of Entry & Shipping Bill Compliance for Customs**

6 Healthcare, Pharma & Medical Compliance

✦ **Applicability:** Hospitals, Clinics, Pharmaceutical Companies, Medical Equipment Manufacturers

A. Medical & Drug Compliance

- ✓ **Drug License Renewal (Under Drugs & Cosmetics Act, 1940)**
- ✓ **Clinical Establishment Compliance for Hospitals**

B. GST & Tax Compliance

- ✓ **GST Exemption for Healthcare Services**
- ✓ **GST on Pharmaceuticals & Medical Equipment (5%, 12%, or 18%)**

C. Employee & Safety Compliance

- ✓ **Biomedical Waste Disposal Compliance (Annual Report to Pollution Control Board)**
- ✓ **EPF & ESI Compliance for Healthcare Workers**

Hospitality, Hotels & Tourism Compliance

✦ **Applicability:** Hotels, Restaurants, Travel Agencies, Tour Operators

A. FSSAI & Food Safety Compliance

- ✓ **FSSAI License & Hygiene Compliance for Hotels & Restaurants**
- ✓ **Alcohol & Liquor License Renewal**

B. GST Compliance

- ✓ **GST at 5%, 12%, or 18% (Based on Room Tariff & Services)**
- ✓ **GST Exemption for Tour Operators on Foreign Bookings**

C. Labour Law Compliance

- ✓ **EPF & ESI Compliance for Hotel Employees**
- ✓ **Professional Tax Compliance (State-wise)**

8 Financial Services, NBFCs & Stock Market Compliance

✦ **Applicability:** Banks, NBFCs, Stockbrokers, Insurance Companies

A. SEBI Compliance

- ✓ **Quarterly Financial Reporting for Listed Companies**
- ✓ **Insider Trading & Market Manipulation Compliance**

B. RBI & Banking Compliance

- ✓ **NBFC Annual Filing with RBI (For Non-Banking Financial Companies)**
- ✓ **Anti-Money Laundering (AML) Compliance for Financial Institutions**

Critical Compliance Checklist Before 31st March 2025





1. Income Tax Compliance (Mandatory for All Businesses)

✓ Advance Tax Payment (4th & Final Installment) – Due by 15th March 2025

- Applicable if total tax liability exceeds ₹10,000.
- Non-payment leads to **interest under Sections 234B & 234C**.

✓ Belated & Revised Income Tax Return (ITR) for AY 2024-25 – Due by 31st March 2025

- Last chance to **file ITR for FY 2023-24** (if missed 31st July/30th Sept deadline).
- Also, revise ITR **if any errors exist in original filing**.

✓ PAN-Aadhaar Linking – Deadline: 31st March 2025

- Failure will make PAN **inoperative** and lead to **TDS at a higher rate**.

✓ Tax-Saving Investments for FY 2024-25 – Deadline: 31st March 2025

- To claim deductions under **Section 80C (PPF, LIC, ELSS), 80D (Medical Insurance), 80E (Education Loan), 80G (Donations), etc.**
- Investments **after 31st March won't be considered for FY 2024-25**.

✓ TDS/TCS Deposit for March Transactions – Due by 7th April 2025

- Ensure all TDS for March 2025 is deducted and deposited on time.

✓ Form 15G/15H Submission (For Non-Deduction of TDS on Interest Income) – Before 31st March 2025 if applicable, submit the form to banks & financial institutions.

2. GST Compliance (For GST-Registered Businesses)

✓ Reconciliation of GST Input Tax Credit (ITC) for FY 2024-25 – Before 31st March 2025

- Verify **purchase invoices with GSTR-2B** to avoid loss of ITC.
- Claim any **pending ITC for FY 2024-25 before the March 2025 GSTR-3B filing.**

✓ Letter of Undertaking (LUT) Renewal for Exporters – Before 31st March 2025

- Required to **export goods/services without paying IGST.**
- **Non-renewal may result in IGST liability.**

✓ Final GST Tax Payment for FY 2024-25 – Before 31st March 2025

- Ensure **all GST dues are cleared to avoid interest & penalties.**

✓ GST Composition Scheme Enrollment (Optional for Small Businesses) – Before 31st March 2025

- If turnover **below ₹1.5 Cr (₹75L for some states)**, opt-in for **lower tax rates under the composition scheme.**

3. Company Law & MCA Compliance (For Pvt Ltd, LLP, Public Companies)

✓ Filing of ACTIVE (INC-22A) Form – Before 31st March 2025

- Mandatory for **companies to verify registered office details.**
- Non-filing may result in **blocking of MCA filings.**

✓ MSME-1 Filing (If Business Has Outstanding MSME Payments Beyond 45 Days) – Due by 31st March 2025

- Report outstanding **MSME payments to MCA.**
- Non-filing may attract **penalties.**

✓ Filing of DPT-3 (Declaration of Deposits & Loans for Companies) – Before 31st March 2025

- Required for **reporting any deposits, loans, or advances** held by the company.

✓ Director KYC (DIR-3 KYC for Active DINs) – Before 31st March 2025

- Mandatory for **directors of companies & LLPs** to keep their **DIN active.**

✓ Updation of Statutory Registers & Board Meeting Records

- Update records such as **Minutes of Meetings, Shareholder Resolutions, and Statutory Registers** to remain compliant.

4. Labour Law Compliance (For Businesses with Employees)

✓ EPF & ESI Contribution for March 2025 – Due by 15th April 2025

- Ensure payment of **Employee Provident Fund (EPF) & Employee State Insurance (ESI)** dues.

✓ Bonus Payment Under Payment of Bonus Act, 1965 – Before 31st March 2025

- If applicable, ensure **minimum bonus of 8.33%** is paid to eligible employees.

✓ Gratuity Compliance (If Employee Has Completed 5+ Years of Service)

- Process **gratuity payments** where applicable.

✓ Professional Tax Payment (For State-Specific Compliance)

- Ensure **Professional Tax** for March 2025 is paid as per state regulations.

5. Foreign Exchange & FEMA Compliance (For Exporters, Importers, Foreign Transactions)

✓ Foreign Liabilities & Assets (FLA) Return Submission – Before 31st March 2025

- Mandatory for businesses having **foreign investments, ECBs, or overseas investments.**

✓ Import Export Code (IEC) Renewal – Before 31st March 2025

- Ensure IEC is **renewed to avoid suspension.**

✓ Repatriation of Export Proceeds (If Any Pending)

- Exporters must bring foreign exchange earnings into India within 9 months** from the export date.

6. Other Industry-Specific Compliance

Retail & E-Commerce

- ✓ **Legal Metrology Act Compliance (For Packaged Goods) – Ensure annual filing is done.**
- ✓ **FSSAI License Renewal (For Food Businesses) – Before 31st March 2025.**

Real Estate & Construction

- ✓ **RERA Quarterly Filing (For Real Estate Developers) – Ensure compliance before 31st March 2025.**

Healthcare & Pharma

- ✓ **Drug License Renewal (For Pharmaceuticals & Medical Establishments) – Before 31st March 2025.**

Manufacturing & Industrial Units

- ✓ **Pollution Control Board Compliance (SPCB/CPCB Renewal & NOC) – Before 31st March 2025.**
- ✓ **Hazardous Waste Disposal Compliance – Ensure quarterly filings are done.**

Consequences of Missing Compliance



Consequences of Missing Compliance

- 🔔 **Interest & Penalties** – Delays result in penalties under Income Tax, GST, MCA, and FEMA laws.
- 🔔 **Loss of Input Tax Credit (ITC)** – Missing GST reconciliation means **ITC cannot be claimed later**.
- 🔔 **Business Restrictions** – **Non-renewal of LUT, FSSAI, IEC may block business operations**.
- 🔔 **Legal Actions & Scrutiny** – **Non-compliance may trigger tax audits, legal notices & prosecution**.

What we do?



What's Business Owner Need, Desire, Fear, Frustration



Needs	Desires	Fears	Frustrations
<ul style="list-style-type: none"> -On Time Work -Timely Update -Proper Records 	<ul style="list-style-type: none"> -Fees Resonable -Click of Mouse Information 	<ul style="list-style-type: none"> -Department Raids -Work updated or not -Timely compliances done or not -Picture not clear -Leakages in system - Hidden Mistakes if any 	<ul style="list-style-type: none"> -Accountant not give report on time - Last date payment - Last Date filing - Penalty - No proper followup
<ul style="list-style-type: none"> - On time daily Update - Proper records - Proper accounting 	<ul style="list-style-type: none"> - Monthly Balance sheet - Neat and Clean books of accounts - Reports 100% reliable 	<ul style="list-style-type: none"> - Department matters from client side - Cash fraud in accounts - Favourtism by accountant during invoice payment - Commission to purchase - All data is updated, nothing is left - All compliances done or not 	<ul style="list-style-type: none"> - Last date payment of any payable - Accountant not give clear picture - Delay in Scheduled meeting or no information / updates of meeting change
<ul style="list-style-type: none"> - Compliances on time -Timely MIS -Proper money management - Day to day work complete 	<ul style="list-style-type: none"> - Automation in MIS - NO Dependency of Manpower - Live reports - 100% Accuracy in system 	<ul style="list-style-type: none"> - Leakage of information - Loss due to wrong presentation of Data by CA - Integrity fear from Team - Data Leakage 	<ul style="list-style-type: none"> - Superficial Audit by CA resulting in loss - No Guidance on time - No support - Wrong data - NO timely updates - Information not in proper format as desired - wrong structure of data management
<ul style="list-style-type: none"> - Timely compliances - Proper day to day books close - Proper records maintain -Timely data update 	<ul style="list-style-type: none"> - Timely update (changes in law) -Monthly Book Close -Accounting / Process Flow review - Manufacturing/Project Accounting - Proper Monthly Internal Audit - Budget Vs Actual Forecast -Fund Management - Cash Flow Management - Tally Debtors vs Actual (Sales Team) Gap (20 cr--> 7 Cr actual) - Robust System - Govt suspense not clear on time. take 2-3 months 	<ul style="list-style-type: none"> - Weather accounts 100% ok - Favourtism in payments by accountant - Early payment by accountant - Leakages at site of cash - Expense leakages - Misuse of information by CA or Team - Production backlog 	<ul style="list-style-type: none"> - Delay in MIS (3MM) received on 7MM - Last Date followup
<ul style="list-style-type: none"> - Cheap funding - EBITA growing - Diversification of Business Segments - Accounts (SORTED) - Operations (Sorted) 	<ul style="list-style-type: none"> - EBITA 13% - Focus on sale of product having EBITA +15% 	<ul style="list-style-type: none"> - Industry competitors making shrink in margins 	<ul style="list-style-type: none"> - Competitors not focus on EBITA, just focus on discount and sales

If your NDFF is same

Then nothing to worry

We have solution for all these NDFF



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Business Health Checkup

