

Editorial 923

## Annual Filing Due Date Calendar As per Type of Companies. Annual Filing

(01<sup>st</sup> August 2024)

### SHORT SUMMARY:

In this editorial, the author shall discuss the due dates for the annual filing of all types of companies, like one-person companies, Small companies, non-small companies, Public companies, etc.

Every company should adhere to these due dates very strictly. These days, ROCs are imposing a lot of penalties for delays in filing the forms. ROC has issued notice to 4000 companies for a delay in filing BEN-2.

In this editorial, we tried to cover all the annual filing due dates for the benefit of the corporations and fraternities.

### COMPANY WISE DUE DATES CALENDAR:

S. No.	Type of Company	Form No	Purpose	Due Date
<b>ONE PERSON COMPANY</b>				
1.	OPC	<b>AOC-4</b>	Filing of Financial Statement	27-Sep-2024
2.		<b>MGT-7A</b>	Filing of Annual Return	26-Nov-2024
3.		<b>ADT-1</b>	Appointment of Auditor	11-Oct- 2024

4.		<b>DIR-3 KYC</b>	KYC of person holding DIN as on 31-Mar-2024	30-Sep-2024
5.		<b>DIR-12</b>	Regularization of Additional Director, if any	27-Oct-2024
6.		<b>MSME-1</b>	Details of Pending payment to MSME Vendors	31-Oct-2024
<b>PRIVATE LIMITED COMPANY</b>				
7.	Private Company	<b>DIR-3 KYC</b>	KYC of person holding DIN as on 31-Mar-2024	30-Sep-2024
8.		<b>ADT-1</b>	Appointment of Auditor	14-Oct-2024
9.		<b>AOC-4</b>	Filing of Financial Statement	29-Oct-2024
10.		<b>CSR-2</b>	Reporting of CSR Contribution	29-Oct-2024 (Same as AOC-4)
11.		<b>MGT-14</b>	Filing of AGM resolution with ROC	29-Oct-2024
		In case of any special resolution passed or AGM held through Video Conferencing.		
12.		<b>DIR-12</b>	Regularization of Additional Director	30-Oct-2024

13.		<b>MSME-1</b>	Details of Pending payment to MSME Vendors	31-Oct-2024
14.		<b>MGT-7A/ MGT 7</b>	Annual Return	29-Nov-2024
<b>UNLISTED PUBLIC LIMITED COMPANY</b>				
15.	Public Company	<b>DIR-3 KYC</b>	KYC of person holding DIN as on 31-Mar-2024	30-Sep-2024
16.		<b>ADT-1</b>	Appointment of Auditor	14-Oct-2024
17.		<b>AOC-4</b>	Filing of Financial Statement	29-Oct-2024
18.		<b>CSR-2</b>	Reporting of CSR Contribution	29-Oct-2024
19.		<b>MGT-14</b>	Filing of AGM resolution with ROC	29-Oct-2024
		In case of any special resolution passed or AGM held through Video Conferencing.		
20.		<b>DIR-12</b>	Regularization of Additional Director	30-Oct-2024
21.		<b>MSME-1</b>	Details of Pending payment to MSME Vendors	31-Oct-2024
22.		<b>MGT-7</b>	Annual Return	29-Nov-2024

<b>EVENT BASED COMPLIANCES</b>				
23.	Foreign Company	<b>FC-3</b>	Annual Account of Foreign Company	30-Sept-2024
24.	Cost Audit	<b>CRA-2</b>	Appointment of Cost Auditor	28-Sept-2024
		<i>Due Date for CRA-2 is 30 days from the date of BM or 180 from 1st April. Whichever is earlier.</i>		
25.	Cost Audit	<b>CRA-3</b>	Submission of Report of Cost Audit by the Auditor to Company	28-Sept-2024
		<i>The Cost Auditor must submit his report to the Company within 180 days. from the end of financial year.</i>		
26.	Cost Audit	<b>CRA-4</b>	Filing of Cost Audit Report	27-Oct-2024
		<i>The Cost Audit report must submit with ROC within 30 days from receipt of report.</i>		
27.	NFRA	<b>NFRA-2</b>	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-2024

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