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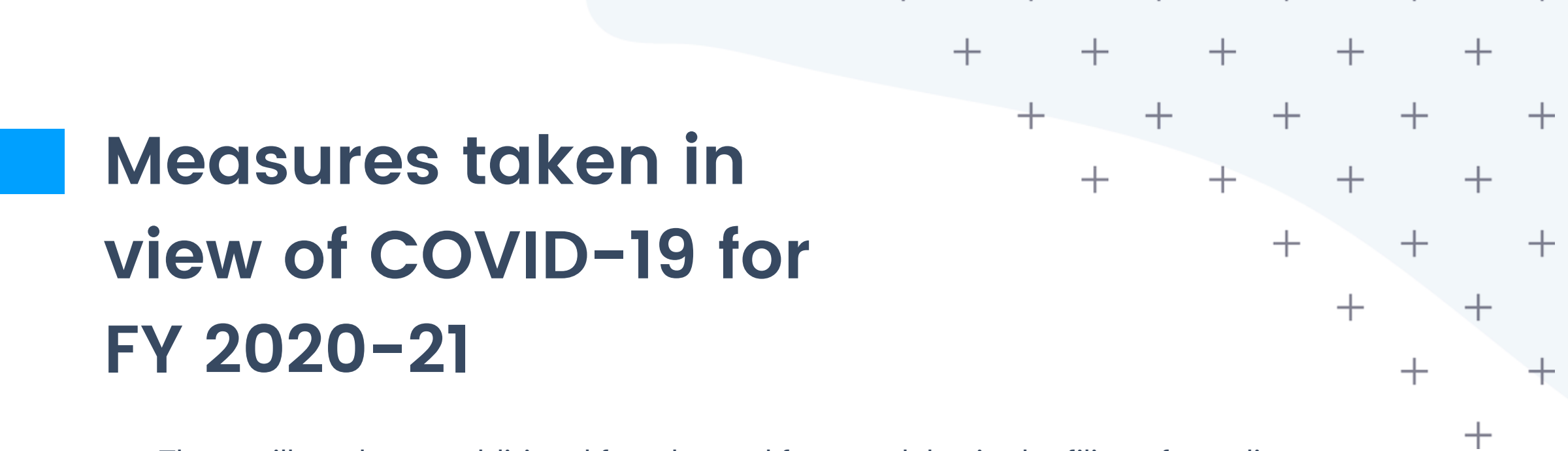
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MCA/ROC compliance calendar

2020-2021



Measures taken in view of COVID-19 for FY 2020-21

- There will not be an additional fee charged for any delay in the filing of pending returns or documents with the MCA. Similarly, there will be no additional fee for delay in filings due between 1 April 2020 and 30 September 2020.
- The Companies Act, 2013 prescribes a minimum of 120 days between two Board meetings of a Company. The minimum period is extended by 60 days for the two quarters falling in the period 1 April 2020 to 30 September 2020.
- The Companies (Auditor's Report) Order, 2020 will be applicable from the FY 2020-21 instead of FY 2019-20. Hence, CARO 2020 has to be followed for audits commencing April 2021.
- Independent directors are required to hold at least one meeting in a financial year. For the FY 2019-20, if the independent directors are unable to hold a single meeting, they will not be penalised.

The calendar is last updated on 15 April 2020

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2020–21 ROC Compliance Calendar

Due date*	Purpose	Period	Description
30 Apr	Form MSME (outstanding payments to MSME's)	Oct 2019 to Mar 2020	Half-yearly return with the registrar for outstanding payments to Micro or Small Enterprises.
30 May	Form 11 (LLP Annual returns)	FY 2019–20	To be filed by Limited Liability Partnership firms annually
30 Sept	DIR-3 KYC (Annual)	FY 2019–20	Director KYC submission for DIN holders as on 31 March 2020
14 Oct	Form ADT-1 (Appointment of auditor)	FY 2019–20	To be filed within 15 days from the conclusion of AGM
30 Oct	Form 8 (Financial Reports of an LLP)	FY 2019–20	To filed annually with the ROC. It is also known as the statement of accounts and solvency.
	Form AOC-4 (Filing of annual accounts)	FY 2019–20	To be filed 30 days from the conclusion of AGM
31 Oct	Form MSME (outstanding payments to MSME's)	Apr 2020 to Sep 2020	Half-yearly return with the registrar for outstanding payments to Micro or Small Enterprises.
29 Nov	MGT-7 (Filing of annual returns)	FY 2019–20	60 days from the conclusion of AGM
Within 30 days of the board meeting	MGT-14 (Filing of resolution with MCA)	--	Filing of resolutions with MCA regarding Board Report and Annual Accounts within 30 days of the board meeting

*The due dates mentioned are subject to changes notified by the concerned department.