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Given article text here The company annual filing deadline in FY 2022-23 is approaching, so mark your calendars accordingly. Every type of company accounts and returns on time, as per the Ministry of Corporate Affairs. The due dates for Company Annual Filing vary by month, with April, May, June, July deadlines. The MSME companies must submit form MSME-1 on April 30th, and all unlisted companies need to file Form PAS-6 by May 30th. Moreover, the loan or advances received by companies during FY 2022-23 must be filed as DPT 3 by June 30th. Due Dates for Company Filing Returns and Forms in FY 2022-23 The Reserve Bank of India requires Foreign Liabilities and Assets Annual Return (FLA Return) with them every year. For the FY ending on 31st March 2023, the due date is 15th July 2023. Companies need to file their annual returns by the end of September every year. The due dates for this month are as follows: - Form DIR 3 KYC: 30.09.2023 - Company Annual Filing: September Month - Due date for ADT-1: 14.10.2023 Companies need to file Form ADT-1 within 15 days of their AGM in which the appointment of auditor is made. The due date for this form is 14th October 2023. For financial statements, ROC E-Form AOC 4 needs to be filed by 29th October 2023. Companies need to file ROC Form MGT 15 and Form MGT 14 with the Registrar of Companies (ROC) within these dates as well. The due date for filing Form MGT 15 is 29th October 2023, while the due date for filing Form MGT 14 is 29th October 2023. MSME-1 needs to be filed by 31st October 2023 with the Registrar for MSME Companies with outstanding payments. Lastly, companies need to file form MGT 7 and MGT 7A within these dates as well, for private limited companies and one person company respectively. The due date is 28th November 2023 Given article text here The annual return filing for companies in India is an essential task that needs to be completed within specific deadlines. The due date for filing MGT-7, which includes ROC Annual Filing - Form MGT 7 and MGT 7A, is 60 days from the date of the Annual General Meeting (AGM), with a deadline of November 28, 2023, considering the AGM date. For unlisted public companies, the reconciliation of share capital audit report, as per Form PAS-6, needs to be submitted twice a year on a half-yearly basis, with deadlines of November 29, 2023, for the half year ending on September 30, 2023. IT Return Due Dates For companies without audited books, the due date for IT Return is July 31, 2023. However, for companies requiring audit, the deadline is September 30, 2023. Key Annual Return Filing Due Dates Month E-Form Deadline Applicable to Remarks April, 2023 MSMe Half yearly Returns All MSMEs May, 2023 Form PAS-6 Unlisted Public Companies Reconciliation of Share Capital Audit Report June, 2023 Form DPT 3 All Companies July, 2023 FLA Return Foreign Liabilities and Assets Annual Return RBI TDS Return (Quarter 1) July 31, 2023 Organisations and employers who deduct tax September, 2023 DIR 3 KYC Private & Public Limited companies October, 2023 Form ADT-1 Private & Public Limited companies October, 2023 Form AOC 4 Listed companies with SE of India November, 2023 Form MGT 15 Listed Companies November, 2023 MSMe Half yearly Returns All MSMEs November, 2023 TDS Return (Quarter 2) Organizations and employers who deduct tax November, 2023 Form MGT 7 Unlisted Public Companies Companies are required to hold Annual General Meetings (AGM) to interact with shareholders and discuss yearly results. The Companies Act, 2013 mandates that AGMs must be held after each financial year for all companies except One Person Company (OPC). The meeting should take place within six months from the end of the financial year. AGMs: A Guide to Conducting Annual General Meetings The conduct of an annual general meeting (AGM) is governed by applicable legal provisions. To pass a special resolution, at least 75% of votes must be in favour. AGMs can take place on any day except national holidays, including those declared by the Central Government. The meeting should occur during business hours between 9 a.m. and 6 p.m. A government company may hold its AGM at an approved location, while an unlisted company requires member consent to do so. Section 8 companies decide the date, time, and place of their AGMs in accordance with general meetings. Quorum Requirements: For private companies, two members present constitute the quorum. Public companies require a quorum of: \* Five members for numbers under 1,000 \* Fifteen members for numbers between 1,001 and 5,000 \* Thirty members for numbers above 5,000 If the quorum is not met within half an hour, the meeting will be adjourned to the same day in the following week at the same time and location. Members' Rights: Shareholders and members have the right to attend and vote. Voting methods include physical ballot, postal ballot, e-voting, or proxy voting (only for poll votes). Members can elect a chairman from among themselves, but if company bylaws provide for a chairman, that person will lead the meeting. Minutes of the AGM: All companies must prepare minutes of the AGM, which record the proceedings and resolutions passed. The Company Secretary typically records the proceedings, or another authorized person in their absence. Minutes must be signed, entered into the minute book within 30 days, and kept at the registered office or an approved location. Company shall supply copy of AGM minutes to member within seven days of request. If not provided in seven days, penalty of Rs 25,000 will be charged and each officer responsible will be liable for a fine of Rs 5,000. AGM can be extended by three months by Registrar of Companies (RoC), who needs company application through e form GNL-1, specifying reasons for extension. No extension is allowed for first AGM. Reasons for seeking time extension: mergers and acquisitions, financial delays, auditor absence, computer virus issues, economic records unavailability due to natural calamity, change in financial year, shareholder or director unavailability, confiscation of accounts by authorities. Steps for filing application for AGM time extension: director initiates board meeting with 7-day notice, passes resolution detailing reason for extension, files Form GNL-1 with RoC providing exact cause and important data. Certified copy of board resolution needs to be attached. Registrar verifies application and may grant extension if valid grounds are provided. After AGM, company has to file report in form MGT-15 within 30 days along with resolutions passed and explanatory statement. Failure to hold AGM within time or extension leads to penalty and fine on officers responsible. The Tribunal has directed that an Annual General Meeting (AGM) be held as per its instructions. If a company fails to comply, it and its officers may face a fine of up to Rs 1 lakh. Furthermore, each day of continued default attracts a daily fine of Rs 5,000. As per the updated procedure for 2020, companies are allowed to conduct AGMs through Video Conferencing (VC) or Other Audio-Visual Means (OAVM). The notice for the EGM must include specific details as per the circular. These include stating that the meeting has been convened under the Act and provisions of General Circular no 14/2020, the date and time of the meeting, availability of the notice on the website and stock exchange, and other relevant information. Notices can be sent via email to registered members or depository participants. Companies must also publish notices in vernacular and English newspapers before sending out financial statements and auditor's reports. Members can provide mandates for receiving dividends directly into their bank accounts through ECS or other means. For those without shared bank account details, dividend warrants/cheques will be sent by post. Only unavoidable special business items may be transacted during the meeting, apart from ordinary business. The meeting must be conducted through VC or OAVM at any place within the district where the company's registered office is located. Given article text here The rules for conducting Annual General Meetings (AGMs) under the Companies Act 2013 outline the steps companies must take to ensure compliance. This includes taking cautionary steps as stipulated and holding meetings virtually with some members physically present, allowing others to participate through VC or OAVM. For AGM quorum purposes, all physically present members and those attending through VC or OAVM are combined, adhering to Section 103 of the Act. Electronic voting systems will continue to be used for resolving all resolutions. The provisions for conducting AGMs via VCs or OAVM have been extended until September 30, 2024. Frequently asked questions include the requirement for at least one AGM in a financial year, with the first AGM due within nine months of incorporation. Provisions related to AGMs can be found in Section 96 of the Companies Act 2013. The rules for general meetings, including AGMs, apply to various types of meetings and cover topics such as quorum, members' rights, and minutes. AGMs can be held on any day, including Sundays, but not on national holidays or outside India with government approval. However, companies can hold AGM on public holidays if permitted by the Central Government. National holidays in India include three specific days declared by the Central Government. According to the guidelines, certain dates are considered unsuitable for holding the Annual General Meeting (AGM). These dates include January 26th, August 15th, and October 2nd. If an adjourned AGM coincides with a national holiday, can it still be held on that day? Although an AGM cannot take place on a national holiday, there is no specific rule prohibiting an adjourned meeting from being conducted on such a date, provided the original scheduled date was not a national holiday. Another question arises: Can the AGM be conducted through video conferencing or other audio-visual means? Fortunately, the Ministry of Corporate Affairs (MCA) has introduced some flexibility. In 2021, they allowed all companies to hold their AGMs via video conferencing or other audio-visual means, with e-voting facilities available. This concession has been extended until September 30th, 2024. However, it is essential to note that any virtual AGM must be conducted during regular business hours (between 9 a.m. and 6 p.m.) on any day except for national holidays. It's also important to remember that the information provided here is for general purposes only and should not be relied upon as professional or legal advice. For specific guidance, it's always best to consult with an attorney licensed in your state.

Audit report date. Can audit report date and agm date be same. Audited date. Record date annual general meeting.