

## OCTOBER 2021 - News letter 3; Dt.01/10/2021

Namaste to all

Thank you very much for your support and encouragement with advises. Relevant websites being added to this website, you can use at single touch without opening n number of websites, by using just <https://csatluri.com/>

As I Informed, the newsletter will be focussed on extreme important news and due dates under various legislations relating to Companies such as Public, Private, Unlisted, Listed and LLPs.

### Due dates those appear in October 2021

1. All Companies: AGM due date : earlier AGM date 30<sup>th</sup> September 2021 - extended to **TWO MONTHS** from the due date say 30<sup>th</sup> November 2021 - It means , the relevant board meeting in connection with be issued before 21 clear days ( i.e. 21 days + 2 days + 1 day) for considering Financial Statements and issue Audit Report by the Statutory Auditors - so to the extent board meeting for the consideration of annual accounts will be November 7, 2021 – if AGM fixed for 30<sup>th</sup> November 2021. Source <https://mca.gov.in/content/mca/global/en/data-and-reports/rd-roc-info/extension-agm.html>
2. For LLP - Statements of Accounts and Solvency Form 8 –It is an annual filing form and needs to be filed with Registrar of Companies, within 30 days of six months of every financial year ending March. Hence filing of such prescribed is FORM 8 - 30<sup>th</sup> October 2021.
3. For OPC- there was no extension -- hence filing for MGT 7 – 28<sup>th</sup> November 2021 (60 days from the completion of six months from 1<sup>st</sup> April 2021 and AOC 4 will be 27<sup>th</sup> September, 2021- (within 120 days of from 1<sup>st</sup> April 2021) – additional fee levied beyond due dates. In case IT returns of OPC – need to be filed before 30<sup>th</sup> September 2021

4. *Income tax due dates for Companies – furnishing of Audit Report – 15<sup>th</sup> January 2022 - Source Refer Circular No. 17 of 202; dated 9<sup>th</sup> September 2021; However furnishing RETURN OF INCOME would be for the Assessment year 2021-2022 extended to 31<sup>st</sup> December 2021.*

*<https://www.incometax.gov.in/iec/foportal/latest-news>*

5. *Extension to 31<sup>st</sup> October 2021 - Filing of Cost Audit Report under Companies (Cost Records and Audit ) Rules 2014. The Cost Audit Report for the Financial Year 2020-2021 to be submitted to Board of Directors of the Company. Accordingly CRA-4 to be filed within 30 days of cost audit report received as.*

*<https://www.mca.gov.in/content/mca/global/en/notifications-tender/circulars.html>*

*I request all to provide advise to proceed further with more quality by addressing relevant topics.*

*I also request you get confirmed with the relevant authorised websites in this regard.*

*Yours,*

**For ATLURI RAMESH & ASSOCIATES  
COMPANY SECRETARIES**

**Sd/-  
Ramesh Atluri  
Founder**