VSARK & ASSOCIATES

Chartered Accountants

Shimla · Delhi · Gurgaon · Jaipur · Mumbai · Surat · Bangalore

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Post-Incorporation Compliance Checklist

For Private Limited Companies & OPCs registered in India — CA Mukander Beniwal, Partner, VSARK & Associates

1. IMMEDIATE — WITHIN 30 DAYS OF INCORPORATION

- ☐ **Open a current bank account** — Immediately
  In the company's name, using the Certificate of Incorporation, PAN & MOA/AOA
- ☐ **First Board Meeting** — Within 30 days
  Approve bank account, auditor appointment, registered office, opening entries
- ☐ **Appoint First Statutory Auditor — Form ADT-1** — Within 30 days
  Board appoints auditor to hold office till conclusion of 1st AGM
- ☐ **Disclosure of Interest — Form MBP-1** — 1st Board Meeting
  Every director discloses interest in other entities, at the first Board meeting
- ☐ **Disclosure of Non-Disqualification — Form DIR-8** — 1st Board Meeting
  Every director confirms they aren't disqualified under Sec 164
- ☐ **Registered Office intimation — Form INC-22** — Within 30 days
  If office wasn't finalised at the time of incorporation

2. WITHIN 60–180 DAYS

- ☐ **Issue Share Certificates** — Within 60 days
  To all subscribers to the Memorandum, with applicable stamp duty paid
- ☐ **Certificate of Commencement of Business — Form INC-20A** — Within 180 days
  Declaration that subscribed capital has been received; mandatory before starting business/borrowing
- ☐ **GST Registration** — As applicable
  If turnover crosses threshold, or voluntarily if billing B2B/interstate from day one
- ☐ **Shops & Establishment / Professional Tax Registration** — Before hiring
  State-specific — required before hiring in most states
- ☐ **PF (EPFO) & ESI Registration** — On threshold
  Mandatory once employee-strength thresholds are crossed (20 for PF, 10 for ESI in most states)
- ☐ **MSME / Udyam Registration** — Recommended
  Optional but valuable — enables MSME payment-protection and easier credit
- ☐ **TAN & TDS setup** — As applicable
  Deduct TDS on salaries, professional fees, rent from the first payment onward

3. ONGOING STATUTORY REGISTERS & RECORDS

- ☐ **Register of Members, Directors & KMP, Charges** — Continuous
  Maintained at the registered office under the Companies Act, 2013
- ☐ **Minutes Book & Books of Accounts** — Continuous
  Board/AGM minutes and double-entry books of account, kept up to date
- ☐ **Board Meetings** — Quarterly
  Minimum 4 per year, gap between two meetings not exceeding 120 days

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4. ANNUAL COMPLIANCES (EVERY FINANCIAL YEAR)

- ☐ **Annual General Meeting (AGM)** — By 30 Sep
  Within 6 months of FY end (first AGM: within 9 months of FY end)
- ☐ **Financial Statements — Form AOC-4** — 30 days post-AGM
  Filed with ROC within 30 days of the AGM
- ☐ **Annual Return — Form MGT-7 / MGT-7A** — 60 days post-AGM
  MGT-7A for small companies/OPCs; filed within 60 days of the AGM
- ☐ **Director KYC — Form DIR-3 KYC** — By 30 Sep
  Mandatory for every director holding a DIN, every year
- ☐ **Return of Deposits — Form DPT-3** — By 30 Jun
  Even for companies with nil deposits, if covered under the rules
- ☐ **Tax Audit — Form 3CA-3CD (if applicable)** — By 30 Sep
  Where turnover exceeds the audit threshold under Sec 44AB
- ☐ **Income Tax Return — Form ITR-6** — 31 Oct / 30 Nov
  31 Oct if tax-audited, 30 Nov if transfer-pricing report applies
- ☐ **TDS Returns — Form 24Q/26Q** — Quarterly
  Quarterly, for all tax deducted at source
- ☐ **GST Returns — GSTR-1, GSTR-3B, GSTR-9** — Monthly / Annual
  Monthly/quarterly returns plus the annual return where applicable

5. EVENT-BASED COMPLIANCES (AS AND WHEN THEY OCCUR)

- ☐ **Change in Directors — DIR-12** — Within 30 days
- ☐ **Change in Registered Office — INC-22** — Within 30 days
- ☐ **Increase in Authorised/Paid-up Capital — SH-7 / PAS-3** — Within 30 days
- ☐ **Creation/Modification/Satisfaction of Charge — CHG-1/CHG-4** — Within 30 days
- ☐ **Change in Auditor (resignation/removal) — ADT-3/ADT-1** — Within 30 days