



Ghaziabad  
Chapter

THE INSTITUTE OF  
Company Secretaries of India

भारतीय कम्पनी सचिव संस्थान

IN PURSUIT OF PROFESSIONAL EXCELLENCE  
Statutory body under an Act of Parliament  
(Under the jurisdiction of Ministry of Corporate Affairs)



MAY 2023

## ICSI-NIRC Ghaziabad Chapter E-Newsletter

Ghaziabad Chapter  
Of NIRC Of ICSI  
Chairperson

CS Archana Bansal  
Vice-Chairman

CS Shivam Sharma  
Secretary

CS Aarti Sharma  
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CS Shashank Tandon  
CS Shilpa Kunwar

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Mr. Sanjay Jakhmola  
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From the Desk of the Chairperson,  
Ghaziabad Chapter of NIRC of ICSI

**“Develop success from failures.**

**Discouragement and failure are two of the surest stepping stones to success.”**

-- Dale Carnegie

Firstly, I give my best wishes to every student who is participating in the June 2023 exams.

We should never lose our hopes and confidence. Really these are the two most powerful weapons to get any achievement.

Everyone wants success in their life but it is not necessary to get success in one time. There is a need to have efforts again and again. we should give our best and one day you will win and get perfection in that particular task.



The Ghaziabad chapter is continuously working for CS members and students and doing efforts to connect more and more students with our excellent and dynamic profession of COMPANY SECRETARY with the theme of **“KARO CS BANO CS” Abhiyan.**

I feel highly privileged to share that the Ghaziabad chapter has successfully organised a Mega career awareness program on the 20<sup>th</sup> day of May 2023 in Ram Chameli Chada Vishwas Girls College Ghaziabad to impart awareness among students regarding the Company Secretaryship course along with deep knowledge on GST.

The programme was attended by more than 200 hundred students. The College Management requested to organize more and more sessions on current topics to enrich the student's knowledge.

In continuation series, the Ghaziabad chapter organised one more successful program (study session) on the prestigious topic of today's scenario: **"SOCIAL AUDIT"** at Hotel Rousha Inn, Kaushambi with the auspicious presence of chief Guest CS Manoj Kumar Purbey, Central Council Member and eminent speaker CS Atul Kumar Rawat, Former chairman of Lucknow Chapter, ICSI.

Mr. Manoj Kumar Purbey, deliberated on practical aspects of Social Audit and eminent speaker Mr. Atul Kumar Rawat covered practical as well as theoretical aspects and how to get prepare for

Social Audit Exam which is needed for the current scenario.

The study session witnessed the participation of more than 60 members and was highly appreciated by the members.

Further, I urge all CS members as well as students to show more and more participation in all the programmes and activities organised by the Ghaziabad chapter.

Your participation acts as fuel for the Ghaziabad chapter activities.

Thank you all for your continuous support and active participation.

With this, I wish a happy PCS day to all the members.

Happy Reading,

Yours sincerely,

**CS Archana Bansal,**

**Chairperson**

**Ghaziabad Chapter of NIRC of ICSI**

## GHAZIABAD CHAPTER MANAGEMENT COMMITTEE - 2023



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# Ghaziabad Chapter Organised Interactive -cum- Doubt Clearing Session on Theme:- “How to Prepare for CS Exams June 2023 On 3<sup>rd</sup> May 2023





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GHAZIABAD  
CHAPTER



**ICSI Vision**  
"To be a global leader in promoting good corporate governance"

**ICSI Motto**  
सत्यं यदा धर्मं चरति। *Speak the truth; abide by the law.*

**ICSI Mission**  
"To develop high calibre professionals facilitating good corporate governance"

## Ghaziabad Chapter of NIRC of ICSI Announces Interactive -cum- Doubt Clearing Session for CS Students On Theme:- “How to Prepare for CS Exams June 2023” Faculty:- CS Shivam Sharma



PROGRAMME FEE: NIL

DATE: 03-05-2023

**Please Note:**

1. Cseet, Executive & Professional Programme Registered Students shall Come.
2. The Chapter reserves the right to postpone it, in case of administrative reasons.
3. Participants are Requested to Strictly Adhere to the Guidelines Issued Regarding COVID -19.

<b>Venue</b>	: Ghaziabad Chapter Office, Nehru Nagar
<b>Day &amp; Date</b>	: Wednesday, 3 <sup>rd</sup> May, 2023
<b>Timing</b>	: 10:30 am to 11:30 am
<b>Email ID</b>	: ghaziabad@icsi.edu
<b>Phone</b>	: 01204559681

**CS ARCHANA BANSAL**  
CHAIRPERSON  
Ghaziabad Chapter of NIRC of ICSI

**CS AARTI SHARMA**  
SECRETARY  
Ghaziabad Chapter of NIRC of ICSI

Connect with ICSI | [www.icsi.edu](http://www.icsi.edu) |      | Online helpdesk : <http://support.icsi.edu>

Career Awareness Programme Organized by Ghaziabad Chapter of NIRC of ICSI on 20<sup>th</sup> May 2023



Members' programme organized by Ghaziabad Chapter of NIRC of ICSI on the topic "Social Audit" on 27<sup>th</sup> May 2023



## Press Release for Members' programme on "Social Audit"

RNI. No. UPHIN/2022/82906

@arjunsandeshup

dainikarjunsandesh@gmail.com

वर्ष : 01  
अंक : 334  
पृष्ठ : 8  
मूल्य : ₹ 2  
सोमवार,  
29 मई 2023

राष्ट्रीय हिन्दी दैनिक

# अर्जुन संदेश

"सबसे पहले, सबसे तेज"



P 04 घर की शोभा ही नहीं, सृजन की प्रवण्ड शक्ति है...

P 08 नगर निगम की नवनिर्वाचित महापौर सुनीता दयाल व 100...

P 07 ऋतिक बने बेस्ट एक्टर तो आलिया को मिला...

## भारतीय कंपनी सचिव संस्थान के तत्वावधान में सोशल ऑडिट पर छात्रों को दी जानकारी

अर्जुन संदेश संवाददाता

गाजियाबाद। भारतीय कंपनी सचिव संस्थान की गाजियाबाद शाखा के तत्वावधान में 'सोशल ऑडिट' पर एक कार्यक्रम होटल रोशा इन, कौशाबी में संपन्न हुआ। इंस्टिट्यूट की गाजियाबाद शाखा की चेयर पर्सन सीएस अर्चना बंसल ने बताया कि देश में पहली बार एनजीओ तथा समकक्ष संस्थाओं के लिए सोशल स्टॉक एक्सचेंज की स्थापना की गई है जिसके माध्यम से विभिन्न चैरिटेबल कार्यक्रमों को आवश्यकतानुसार तथा संगठित रूप से फाइनेंस की उपलब्धता हो सकेगी और इस सामाजिक एवं चैरिटेबल उद्देश्य को पूरा करने में कंपनी



सचिव की महत्वपूर्ण भूमिका रहेगी। इस मौके पर संस्थान के सेंट्रल काउंसिल मेंबर सीएस मनोज पूर्वे बतौर मुख्य अतिथि मौजूद थे। जिन्होंने अपने ज्ञान से आयोजन में सम्मिलित सदस्यों को सोशल ऑडिट विषय पर विस्तृत जानकारी दी। सीएस अतुल कुमार रावत, पूर्वे

चेयरमैन लखनऊ शाखा, ने सोशल ऑडिट के विभिन्न पहलुओं को विस्तार से बताते हुए उससे संबंधित समस्त प्रावधानों पर प्रकाश डाला और कंपनी सचिव इस कार्य में किस प्रकार सहयोग कर सकते हैं, की भी जानकारी दी। इस अवसर पर 60 से अधिक सदस्यों ने भागीदारी दर्ज

कराई। गाजियाबाद शाखा की मैनेजिंग कमेटी से सीएस शिवम शर्मा आरती शर्मा और सीएस मयंक भारद्वाज इस कार्यक्रम में उपस्थित थे। चेयरपर्सन सीएस अर्चना बंसल ने सभी कंपनी सचिव सदस्यों की अगुवाई की और आभार व्यक्त किया।



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**MAY 2023**

## **DEMATERIALIZATION OF SECURITY**

MCA mandated the Dematerialization of shares for all Unlisted Public Companies through its notification dated **10<sup>th</sup> September 2018**, in which Rule 9A of Companies (Prospectus and Allotment of Securities) Rules, 2014 was introduced.

Accordingly, every Unlisted Public Company was required to dematerialize its shares on or before 02nd October 2018 as well as, transfer of physical shares was also restricted after the said date.

Shareholders who wish to transfer their shares have to dematerialize their shares first. Earlier the notification was applicable to every Unlisted Public Company without any exemption given to any class of such company. But keeping in view, the requirement of the stakeholders MCA issued notification on 22nd January, 2019 in which following classes of unlisted Public Companies are being exempted to Dematerialize their shares (a) a Nidhi (b) a Government company or (c) a wholly owned subsidiary.”

### **What is dematerialisation?**

Dematerialisation is the process by which physical certificates of an investor are converted to an equivalent number of securities in electronic form and credited into the BO's account with his DP.

### **How can one convert physical holding into electronic holding i.e. how can one dematerialise securities?**

In order to dematerialise physical securities one has to fill in a DRF (Demat Request Form) which is available with the DP and submit the same along with physical certificates that are to be dematerialised. Separate DRF has to be filled for each ISIN. The complete process of dematerialisation is outlined below:

- ☐ Surrender certificates for dematerialisation to your DP.
- ☐ DP intimates to the Depository regarding the request through the system.
- ☐ DP submits the certificates to the registrar of the Issuer Company.
- ☐ Registrar confirms the dematerialisation request from depository.
- ☐ After dematerialising the certificates, Registrar updates accounts and informs depository regarding completion of dematerialisation.
- ☐ Depository updates its accounts and informs the DP.
- ☐ DP updates the demat account of the investor.



## **REMATERIALISATION - Electronic holdings be converted back into physical certificates**

The process is called rematerialisation. If one wishes to get back his securities in the physical form he has to fill in the RRF (Remat Request Form) and request his DP for rematerialisation of the balances in his securities account. The process of rematerialisation is outlined below:

- Make a request for rematerialisation.
- Depository participant intimates depository regarding the request through the system.
- Depository confirms the rematerialisation request to the registrar.
- Registrar updates accounts and prints certificates.
- Depository updates accounts and downloads details to depository participants.
- Registrar dispatches certificates to investors.

### **What is an ISIN?**

ISIN (International Securities Identification Number) is a unique 12 digit alpha-numeric identification number allotted for a security (E.g.- INE383C01018). Equity-fully paid up, equity-partly paid up, equity with differential voting /dividend rights issued by the same issuer will have different ISINs.

Dematerialised shares do not have any distinctive numbers. These shares are fungible, which means that all the holdings of a particular security will be identical and interchangeable. Even odd lot share certificates can also be dematerialised.

### **Depository**

A depository is an organisation which holds securities (like shares, debentures, bonds, government securities, mutual fund units etc.) of investors in electronic form at the request of the investors through a registered Depository Participant. It also provides services related to transactions in securities.

It can be compared with a bank, which holds the funds for depositors. A Bank – Depository analogy is given in the following table:



## BANK-DEPOSITORY – AN ANALOGY

BANK	DEPOSITORY
Holds funds in an account	Holds securities in an account
Transfers funds between accounts on the instruction of the account holder	Transfers securities between accounts on the instruction of the BO account holder
Facilitates transfer without having to handle money	Facilitates transfer of ownership without having to handle securities
Facilitates safekeeping of money	Facilitates safekeeping of securities

At present two Depositories viz. National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) are registered with SEBI.

### Depository Participant

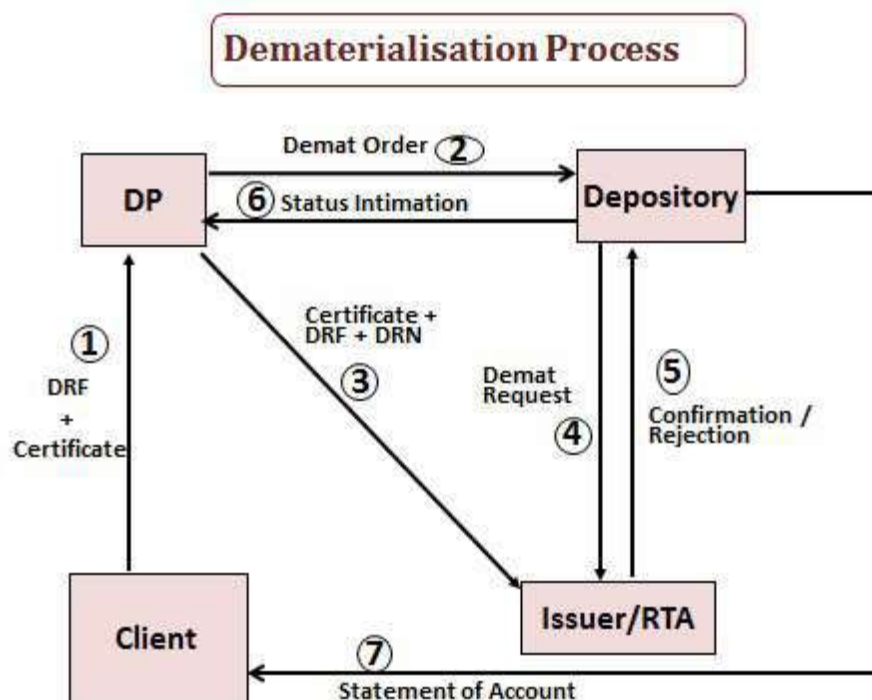
A Depository Participant (DP) is an agent of the depository through which it interfaces with the investor and provides depository services. Public financial institutions, scheduled commercial banks, foreign banks operating in India with the approval of the Reserve Bank of India, state financial corporations, custodians, stock-brokers, clearing corporations /clearing houses, NBFCs and Registrar to an Issue or Share Transfer Agent complying with the requirements prescribed by SEBI can be registered as DP. Banking services can be availed through a branch whereas depository services can be availed through a DP. The minimum networth stipulated by SEBI for a depository is Rs.100 crore.

As per the available statistics at BSE and NSE, 99.9% transactions take place in dematerialised mode only. Therefore, in view of the convenience of trading in dematerialised mode, it is advisable to have a beneficial owner (BO) account for trading at the exchanges.

However to facilitate trading by small investors (Maximum 500 shares, irrespective of their value) in physical mode the stock exchanges provide an additional trading window, which gives one time facility for small investors to sell physical shares which are in compulsory demat list. The buyer of these shares has to demat such shares before further selling.

The benefits are enumerated below:-

- A safe and convenient way to hold securities;
- Immediate transfer of securities;
- No stamp duty on transfer of securities;
- Elimination of risks associated with physical certificates such as bad delivery, fake securities, delays, thefts etc.
- Reduction in paperwork involved in the transfer of securities;
- Reduction in transaction cost;
- No odd lot problem, even one share can be traded;
- Nomination facility;
- Change in address recorded with DP gets registered with all companies in which investor holds securities electronically eliminating the need to correspond with each of them separately;
- Transmission of securities is done by DP eliminating correspondence with companies;
- Automatic credit into Demat account of shares, arising out of bonus/split/consolidation/merger etc.
- Holding investments in equity and debt instruments in a single account.





## **Growing Opportunities for Company Secretaries in the Startup Ecosystem**

***Contributed by: CS Gaurav Kumar***

*Founder & CEO, Compliance Calendar LLP*

India has been witnessing a rapid growth in the startup ecosystem over the past few years, with many new ventures emerging in various sectors. The Shark Tank India made the conversation shifted to Startups in every household and now parents are comfortable if their children want to pursue entrepreneurship instead of a corporate job.

In this dynamic and fast-paced environment, the role of a Company Secretary has become increasingly important for startups whether you are in practice or full-time employment.

***“A Company Secretary (CS) is a professional who provides legal, secretarial, and administrative support to a company's management. With the growth of the startup ecosystem, the opportunities for Company Secretaries in India have also increased.”***

In this article, we will discuss the growing opportunities for Company Secretaries in the startup ecosystem in India and the various roles that they play.

### **Legal and Regulatory Compliance:**

The startup ecosystem in India is governed by various laws and regulations, and it is the responsibility of the Company Secretary to ensure that the startup complies with all the legal and regulatory requirements. The Company Secretary helps startups in obtaining necessary licenses, registrations, and approvals from various government agencies. They also ensure that the startup gets itself recognised by DPIIT, avail various benefits of tax exemption GST, SEBI regulations, and FEMA regulations.

### **Corporate Governance:**

Corporate governance is crucial for the success of any organization, and it is the responsibility of the Company Secretary to ensure that the startup follows good corporate governance practices. The Company Secretary ensures that the board of directors and the management follow the best practices and adhere to ethical standards. They also help in formulating and implementing policies and procedures for corporate governance.

### **Board Meetings:**

The Company Secretary plays a crucial role in board meetings. They prepare the agenda, take minutes of the meetings, and ensure that the board's decisions are properly recorded and implemented. They also ensure that the board meetings are conducted in accordance with the legal and regulatory requirements.

### **Shareholders' Meetings:**

The Company Secretary also plays an important role in shareholders' meetings. They ensure that the meetings are conducted in accordance with the legal and regulatory requirements. They prepare the agenda, take minutes of the meetings, and ensure that the shareholders' decisions are properly recorded and implemented.

**•Compliance with Listing Regulations:**

A startup can also be listed on the stock exchange with the help of a company secretary and here if the company is listed on a stock exchange, the Company Secretary is responsible for ensuring that the startup complies with the listing regulations. They help in preparing and filing various disclosures and reports with the stock exchange and the regulatory authorities.

**•Fundraising:**

Startups often need to raise funds from investors, and the Company Secretary plays a crucial role in fundraising. They help in preparing the necessary documents, such as the term sheet, shareholders' agreement, and share subscription agreement. They also ensure that the fundraising process is conducted in accordance with the legal and regulatory requirements. A company secretary is the right professional who understands all the legalities involved concerning the various instruments that could be issued.

**•Intellectual Property:**

Intellectual property is a critical asset for startups, and the Company Secretary plays a vital role in protecting it. They help in registering patents, trademarks, and copyrights. They also ensure that the startup does not infringe on the intellectual property rights of others. A Company Secretary in practice can register as a Trademark Agent too.

**•Due Diligence:**

When a startup is acquired or merged with another company, due diligence is conducted to ensure that the acquisition or merger is successful. The Company Secretary plays a crucial role in due diligence by providing the necessary documents and information to the acquiring company or the merger partner.

In conclusion, the startup ecosystem in India has created several opportunities for Company Secretaries. They play a crucial role in ensuring that the startup complies with the legal and regulatory requirements, follows good corporate governance practices, and protects its intellectual property.

**About Author:** Company Secretaries also help in fundraising, conducting board meetings and shareholders' meetings, and conducting due diligence. With the growth of the startup ecosystem in India, the demand for Company Secretaries is likely to increase, making it a promising career option for those interested in corporate law and governance.

Gaurav Kumar is a Fellow Company Secretary and Law Graduate. He is Founder & CEO at Compliance Calendar LLP which is a technology-built platform assisting Startups and SMEs stay compliant on the legal and taxation matter in business.

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Website: [www.compliancecalendar.in/](http://www.compliancecalendar.in/)



**STUDENT CORNER**  
PRAYUSH BARANWAL  
REG.NO.- 240813029/01/2020



**MAY 2023**



कॉर्पोरेट सिपाही की बात मैं  
सुनता हूँ....★  
उनकी मेहनत या जज्बा मैं तुम्हें  
बताता हूँ।

वो 2 अक्षर को पाने के लिए.....  
जिसने अपनी जिंदगी के दिन रात  
एक किया है....☺  
उससे मेहनत ने आज  
उस नाम के आगे  
सीएस लिख दिए हैं....♥□

पुरी अनुपालन का भार वो  
अपने कंधे पर उठाते हैं....☞  
कंपनी के नाम को हमेशा  
ऊपर ले जाते हैं....♣

कंपनी सचिव कहो या  
कहो कॉर्पोरेट सैनिक  
दोनों एक ही बात है... ..♣  
पुरी कंपनी के नियम विनियम कानून  
की जिम्मेदारी इनके पास है....☞

जैसे पानी के बिना दुनिया  
में जीना नामुमकिन है....100  
वैसे वह कंपनी में  
अच्छा कॉर्पोरेट प्रशासन होना  
सीएस के बिना नामुमकिन है....♣♥□





**CS LALIT RAJPUT**  
**A 52794**



**MAY 2023**

**ABOUT ARTICLE:**

This article contains various **Compliance requirements** for the **Month of June, 2023** under various Statutory Laws. Compliance means “***adhering to rules and regulations.***” Compliance is a continuous process of following laws, policies, and regulations, rules to meet all the necessary governance requirements without any failure.

***If you think compliance is expensive, try non-compliance”***

**Compliance Requirement Under:**

1. Foreign Exchange Management Act, 1999 (FEMA) and Important Notifications
2. Income Tax Act, 1961
3. Goods & Services Tax Act, 2017 (GST) and Important Updates / Circulars
4. Other Statutory Laws and Updates
5. SEBI (Listing Obligations & Disclosure Requirements) (LODR) Regulations, 2015
6. Companies Act, 2013 / & LLP Act (MCA/ROC Compliance) & Notifications
7. Import Export Code (IEC) Update

**1. KEY COMPLIANCES UNDER FEMA / RBI**

Applicable Laws/Acts	Due Dates	Compliance Particulars	Forms / (Filing mode)
FEMA ACT 1999	<b>15<sup>th</sup> of July of Every Year</b>	Annual return on Foreign Liabilities and Assets is required to be submitted by all the India resident companies which have received FDI and/ or made overseas investment in any of the previous year(s), including current year by July 15 <sup>th</sup> every year.	<b>FLAIR System</b> <a href="#">Click Here</a>
FEMA ACT 1999	Not later than 30 days from the date of issue of Capital instrument	FC-GPR is a form filed when the Indian company receives the Foreign Direct Investment and the company allots shares to a person resident outside India.	Form FC-GPR
FEMA ACT 1999	With in 60 days of receipt/ remittance of funds or transfer of capital instruments whichever is earlier.	Reporting of transfer of shares and other eligible securities between residents and non-residents and vice-versa is to be made in Form FC-TRS. The onus of reporting shall be on the resident transferor/ transferee.	Form FC-TRS.
FEMA ACT 1999	Within 30 days from the date of receipt of the amount of consideration.	A Limited Liability Partnership receiving amount of consideration and acquisition of profit shares is required to submit a report in the Form FDI LLP-1	Form FDI LLP-I

Applicable Laws/Acts	Due Dates	Compliance Particulars	Forms / (Filing mode)
FEMA ACT 1999	within 60 days from the date of receipt of funds in	A Limited liability Partnership shall report disinvestment/ transfer of capital contribution or profit share between a resident and a non resident (or vice versa)	Form FDI LLP-II
FEMA ACT 1999	within 30 days from the date of allotment of capital instruments	The domestic custodian shall report the issue/ transfer/ of sponsored/ unsponsored depository receipts	Downstream statement – Form DI & reporting at FIFP too

**RBI CIRCULARS / NOTIFICATIONS: MAY, 2023**

Sl.	Particulars of the Circulars	Link
1	Amendment to the Master Direction (MD) on KYC	<a href="#">Click here</a>
2	Amendment to the Master Direction on KYC–Instructions on Wire Transfer	<a href="#">Click here</a>
3	Reserve Bank of India – Bulletin Weekly Statistical Supplement – Extract	<a href="#">Click here</a>
4	Report on Currency and Finance (RCF) for the year 2022-23	<a href="#">Click here</a>
5	RBI announces rate of interest on Government of India Floating Rate Bond 2024	<a href="#">Click here</a>
6	₹2000 Denomination Banknotes – Withdrawal from Circulation; Will continue as Legal Tender	<a href="#">Click here &amp; Click Here</a>
7	Reserve Bank of India in collaboration with the GFIN invites firms to participate in Greenwashing TechSprint	<a href="#">Click here</a>
8	RBI cancels Certificate of Registration of seven NBFCs	<a href="#">Click here</a>
9	Reserve Bank of India – Bulletin Weekly Statistical Supplement – Extract	<a href="#">Click here</a>
10.	602nd Meeting of Central Board of the Reserve Bank of India	<a href="#">Click here</a>
11.	Reserve Bank of India – Bulletin Weekly Statistical Supplement – Extract	<a href="#">Click here</a>
12	RBI Bulletin – May 2023	<a href="#">Click here</a>
13	Overseas Direct Investment for April 2023	<a href="#">Click here</a>
14.	Reserve Bank of India – Bulletin Weekly Statistical Supplement – Extract	<a href="#">Click here</a>

**2. COMPLIANCE REQUIREMENT UNDER INCOME TAX ACT, 1961**

Sl.	Compliance Particulars	Due Dates
1	Due date for deposit of Tax deducted/collected for the month of May, 2023. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan	07.06.2023
2.	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of April, 2023	14.06.2023
3	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of April, 2023	14.06.2023
4	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of April, 2023	14.06.2023



Sl.	Compliance Particulars	Due Dates
5	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of April, 2023. Note: Applicable in case of specified person as mentioned under section 194S	14.06.2023
6	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of May, 2023 has been paid without the production of a challan	15.06.2023
7	Quarterly TDS certificates (in respect of tax deducted for payments other than salary) for the quarter ending March, 2023	15.06.2023
8	First instalment of advance tax for the assessment year 2024-25	15.06.2023
9	Certificate of tax deducted at source to employees in respect of salary paid and tax deducted during Financial Year 2022-23	15.06.2023
10	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of May, 2023	15.06.2023
11	Furnishing of statement (in Form No. 64D) of income paid or credited by an investment fund to its unit holder for the previous year 2022-23	15.06.2023
12	Due date for e-filing of a statement (in Form No. 3CEK) by an eligible investment fund under section 9A in respect of its activities in financial year 2022-23	29.06.2023
13	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of May, 2023	30.06.2023
14	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of May, 2023	30.06.2023
15	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of May, 2023	30.06.2023
16	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of May, 2023 Note: Applicable in case of specified person as mentioned under section 194S	30.06.2023
17	Return in respect of securities transaction tax for the financial year 2022-23	30.06.2023
18	Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending March 31, 2023	30.06.2023
19	Statement to be furnished (in Form No. 64C) by Alternative Investment Fund (AIF) to units holders in respect of income distributed during the previous year 2022-23	30.06.2023
20	Report by an approved institution/public sector company under section 35AC(4)/(5) for the year ending March 31, 2023	30.06.2023
21	Due date for furnishing of statement of income distributed by business trust to its unit holders during the financial year 2022-23. This statement is required to be furnished to the unit holders in form No. 64B	30.06.2023
22	Furnishing of Equalisation Levy statement for the Financial Year 2022-23	30.06.2023
23	Deadline for linking PAN with Aadhaar to avoid PAN becoming inoperative Note: The deadline has been extended from March 31, 2023, to June 30, 2023, vide press release, dated 28-03-2023	30.06.2023

❑ **IMPORTANT NOTIFICATIONS – For the month of May - 2023:**

Sl.	Particulars of the Notification(s)	File No. / Circular No.	Link(s)
1.	An Agreement for the elimination of double taxation with respect to taxes on income without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance	Notification No. 24/2023	<a href="#">Click Here</a>
2.	Guidelines for removal of difficulties under sub-section (3) of section 194BA of the Income-tax Act, 1961	Circular No. 5 of 2023	<a href="#">Click Here</a>
3.	Notification No. 28/2023 [F.No. 370142/12/2023-TPL] / GSR 379(E) : Amendment in Income tax Rules, 1962, insertion of new rule 133 for prescribing calculation of net winnings for online games, notification of form 16 and others! New	Notification No. 28/2023	<a href="#">Click Here</a>
4.	Clarification regarding provisions relating to charitable and religious trusts !New	Circular No. 6 of 2023	<a href="#">Click Here</a>
5.	The Central Government hereby notifies the following class or classes of persons	Notification No. 29/2023	<a href="#">Click Here</a>
6	The Central Government, hereby notifies that the provisions of clause (viib) of sub-section (2) of Sec 56	Notification No. 30/2023	<a href="#">Click Here</a>

**3. COMPLIANCE REQUIREMENT UNDER GST, 2017**

**A. Filing of GSTR –3B / GSTR 3B QRMP**

**a) Taxpayers having aggregate turnover > Rs. 5 Cr. in preceding FY**

Tax period	Due Date	Particulars
May, 2023	20 <sup>th</sup> June, 2023	Due Date for filling GSTR - 3B return for the month of May, 2023 for the taxpayer with Aggregate turnover exceeding INR 5 crores during previous year. <i>Due Date for filling GSTR - 3B return for the quarter of January to March 2022 for the taxpayer with Aggregate turnover up to INR 5 crores during the previous year and who has opted for Quarterly filing of return under QRMP.</i>

**b). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group A)**

Tax period	Due Date	Particulars
May, 2023	22 <sup>nd</sup> June, 2023	Due Date for filling GSTR - 3B return for the month of May, 2023 for the taxpayer with Aggregate turnover upto INR 5 crores during previous year and who has opted for Quarterly filing of GSTR-3B

Group A States: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep

**c). Taxpayers having aggregate turnover upto Rs. 5 crores in the preceding FY (Group B)**

Tax period	Due Date	Particulars
May, 2023	24 <sup>th</sup> June, 2023	Annual Turnover Up to INR 5 Cr in Previous FY But Opted Quarterly Filing

Group B States: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi

**B. Filing Form GSTR-1:**

Tax period	Due Date	Remarks
Monthly return (May, 2023)	11.06.2023	<ol style="list-style-type: none"> <li>1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceding year.</li> <li>2. Registered person, with aggregate turnover of less than INR 5 Crores during preceding year, opted for monthly filing of return under QRMP.</li> </ol>

**C. Non Resident Tax Payers, ISD, TDS & TCS Taxpayers**

Form No.	Compliance Particulars	Timeline	Due Date
GSTR-5 & 5A	Non-resident ODIAR services provider file Monthly GST Return	20th of succeeding month	20.06.2023
GSTR -6	Every Input Service Distributor (ISD)	13th of succeeding month	13.06.2023
GSTR -7	Return for Tax Deducted at source to be filed by Tax Deductor	10th of succeeding month	10.06.2023
GSTR -8	E-Commerce operator registered under GST liable to TCS	10th of succeeding month	10.06.2023

**D. GSTR - 1 QRMP monthly / Quarterly return**

Form No.	Compliance Particulars	Timeline	Due Date
Details of outward supply-IFF & Summary of outward supplies by taxpayers who have opted for the QRMP scheme.	<p>a) GST QRMP monthly return due date for the month of April, 2022 (IFF). Applicable for taxpayers with Annual aggregate turnover up to Rs. 1.50 Crore.</p> <p>a) Summary of outward supplies by taxpayers who have opted for the QRMP scheme.</p>	<p>13th of succeeding month - Monthly</p> <p>Quarterly Return</p>	13.06.2023

**E. GST Refund:**

Form No.	Compliance Particulars	Due Date
RFD -10	Refund of Tax to Certain Persons	18 Months after the end of quarter for which refund is to be claimed

**F. Monthly Payment of GST – PMT-06:**

<u>Compliance Particular</u>	<u>Due Date</u>
Due Date of payment of GST for a taxpayer with Aggregate turnover up to INR 5 crores during the previous year and who has opted for Quarterly filing of return under QRMP.	25.06.2023

**GST UPDATES – MAY, 2023**

Sl.	Notification Particulars	Notification No.	Link (s)
1.	Advisory: Deferment of Implementation of Time Limit on Reporting Old e-Invoices	GSTN 582	<a href="#">Click Here</a>
2.	Advisory for Timely Filing of GST Returns	GSTN 581	<a href="#">Click Here</a>
3.	New facility to verify document Reference Number (RFN) mentioned on offline communications issued by State GST authorities	GSTN 580	<a href="#">Click Here</a>
4	Guidelines for Special All-India Drive against fake registrations –regarding	Instruction No. 01/2023-GST	<a href="#">Click Here</a>
5	Standard Operating Procedure for Scrutiny of Returns for FY 2019-20 onwards	Instruction No. 02/2023-GST	<a href="#">Click Here</a>
6	Seeks to implement e-invoicing for the taxpayers having aggregate turnover exceeding Rs. 5 Cr from 01 <sup>st</sup> August 2023.	10/2023-Central Tax	<a href="#">Click Here</a>
7	Seeks to extend the due date for furnishing FORM GSTR-1 for April, 2023 for registered persons whose principal place of business is in the State of Manipur.	11/2023-Central Tax	<a href="#">Click Here</a>
8	Seeks to extend the due date for furnishing FORM GSTR-3B for April, 2023 for registered persons whose principal place of business is in the State of Manipur.	12/2023-Central Tax	<a href="#">Click Here</a>
9	Seeks to extend the due date for furnishing FORM GSTR-7 for April, 2023 for registered persons whose principal place of business is in the State of Manipur.	13/2023-Central Tax	<a href="#">Click Here</a>

**4. COMPLIANCE UNDER OTHER STATUTORY LAWS**

<b>Applicable Laws/Acts</b>	<b>Timeline / Due Dates</b>	<b>Compliance Particulars</b>	<b>Forms / (Filing mode)</b>
EPF (The Employees' Provident Funds And Miscellaneous Provisions Act, 1952)	15.06.2023	PF Payment	ECR
ESIC (Employees' State Insurance Act, 1948)	15.0.2023	ESIC Payment	ESI CHALLAN
Contract Labour (Regulation & Abolition) Act, 1970	Within 15 Days of commencement/ completion of contract work	Return/Notice within 15 days of commencement/ completion of each contract by the Principal employer	Form VI-B
Contract Labour (Regulation & Abolition) Act, 1970	Within 15 Days of commencement/ completion of contract work	Notice of commencement/ completion of contract work by the Contractor within 15 days	Form VI-A
Payment of Gratuity Rule	Within 30 Days of applicability of the Act & any change	Notice of applicability of the Act & any change	Form A or B
Professional Tax	30.06.2023	Due date for payment of Professional Tax for the m/o March where Tax Liability is more than Rs. 1,00,000/- (monthly)	
Professional Tax	10.06.2023	Deposit of Professional Tax (PT) payment and filing of return for the month of May 2023 for Telangana /Andhra Pradesh state	

**☐ UPDATES TRACKER UNDER LABOUR LAWS – MAY, 2023:**

Sl.	Particulars	Link
1	EPF vs PPF vs VPF: Which One Is Most Suitable Scheme For You?	<a href="#">Click here</a>
2	How to Check EPF Balance? Here's The Step-By-Step Guide	<a href="#">Click here</a>
3	Does eligible employee have an exit option to get out of higher EPS pension application?	<a href="#">Click here</a>
4	EPFO: Higher pension or bigger provident fund balance? Key things to consider before rejigging your EPF, EPS mix	<a href="#">Click here</a>
5	EPFO has added 6.43 crore new members in nearly 6 years	<a href="#">Click here</a>
6	New labour codes in India: What it means for workers, employers, and HR tech	<a href="#">Click here</a>
7	Flexi working hours: Why Tamil Nadu's new labour law is contested	<a href="#">Click here</a>
8	Higher EPFO pension: Labour ministry explains how it will calculate pension amount on wages	<a href="#">Click here</a>
9	EPFO: Know how to receive Rs 15,670 PF as monthly pension after retirement	<a href="#">Click here</a>
10	M/o Labour & Employment issues notifications in compliance of judgement dated 4.11.22 of Hon'ble Supreme Court in the case pertaining to Pension on Higher Wages	<a href="#">Click here</a>

**5. SEBI – SECURITIES EXCHANGE BOARD OF INDIA**
**1. COMPLIANCE REQUIREMENT UNDER SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) (LODR) REGULATIONS, 2015**
**A. Half Yearly Compliances:**

Sl. No.	Regulation No.	Compliance Period (Due Date)	Due Date
1.	Regulation 23(9) Related party transactions.	The listed entity shall make such disclosures every 6 months within 15 days from the date of publication of its standalone and consolidated financial results: Provided further that the listed entity shall make such disclosures every 6 months on the date of publication of its standalone and consolidated financial results with effect from April 1, 2023.	On the date of publication of FR (standalone & consolidated financial results)

**B. Regular / Annual Compliances:**

REG NO	REGULATION NO	PARTICULARS	TIMELINE
47 Advertisements in Newspapers.	47 (3) Advertisements in Newspapers	Financial results at 47 clause (b) of sub-regulation (1), shall be published within 48 hours of conclusion of the meeting of board of directors at which the financial results were approved.	48 HOURS
24A Secretarial Audit.	Red 24A	Every listed entity and its material unlisted subsidiaries incorporated in India shall undertake secretarial audit and shall annex with its annual report, a secretarial audit report, given by a company secretary in practice, in such form as may be specified with effect from the year ended March 31, 2019. (within 60 days from the Closure of FY)	60 days from the Closure of FY
46 Website	46(2)(s)	The listed entity shall disseminate the following information under a separate section on its website separate audited financial statements of each subsidiary of the listed entity in respect of a relevant financial year, uploaded at least 21 days prior to the date of the annual general meeting which has been called to inter alia consider accounts of that financial year.]	21 days prior 1 days prior to the date of AGM
Annual Disclosure requirements for large entities	Circular No. SEBI/HO/DDHS/CI R/P/2018/144	Annual Disclosure to be made by an entity identified as a Large Corporates (To be submitted to the Stock Exchange(s) within 45 days of the end of the FY) (Applicable for FY 2020 and 2021)	Within 45 days of the end of the FY



**C. Other Quarterly compliance which included half year compliance except FR (Financial Results)**

Reg. No	Regulation No	Particulars	Timeline
Intimation	Reg 29 read with Reg 33	intimation regarding item specified in clause 29(1) (a) to be discussed at the meeting of board of directors shall be given at least five days in advance (excluding the date of the intimation and date of the meeting), and such intimation shall include the date of such meeting of board of directors	at least 5 working days in advance, excluding the date of the intimation and date of the meeting
Intimations and Disclosure of events or information to Stock Exchanges.	87B: Intimations and Disclosure of events or information to Stock Exchanges. READ WITH PARTE OF Schedule III	The listed entity shall first disclose to stock exchange(s) of all events or information, as specified in Part E of Schedule III, as soon as reasonably possible but not later than twenty four hours from occurrence of the event or information:	24 HOURS
Valuation, Rating and NAV disclosure.	87C(1) (iii)	An issuer whose security receipts are listed on a stock exchange shall ensure that: the net asset value is calculated on the basis of such independent valuation and the same is declared by the asset reconstruction company within 15 days of the end of quarter.	15 Days
Other corporate governance requirements.	Reg 27(2)	The listed entity shall submit a quarterly compliance report on corporate governance in the format as specified by the Board from time to time to the recognised stock exchange(s) within fifteen days from close of the quarter.	15 days
Indian Depository Receipt holding pattern & Shareholding details.	69(1)	The listed entity shall file with the stock exchange the Indian Depository Receipt holding pattern on a quarterly basis within fifteen days of end of the quarter in the format specified by the Board.	15 days from end of each quarter

**SEBI Circulars Tracker: May, 2023**

Sl.	Particulars	Link
1	Dematerialization of securities of Hold Cos and SPVs held by Infrastructure Investment Trusts (InvITs)	<a href="#">Click Here</a>
2	Consultation Paper on Price Band formulation for scrips in Equity Derivatives segment to strengthen volatility management and minimise information asymmetry	<a href="#">Click Here</a>
3	Consultation paper on reduction of timeline for listing of shares in Public Issue from existing T+6 days to T+3 days Click here to provide your comments	<a href="#">Click Here</a>
4	Consultation paper on Institutional Mechanism for Asset Management Companies for deterrence of possible market abuse and fraudulent transactions	<a href="#">Click Here</a>
5	Master Circular for Mutual Funds	<a href="#">Click Here</a>
6	Consultation Paper on the proposal to review Qualified Institutional Buyer status of Alternative Investment Funds, Venture Capital Funds and Foreign Venture Capital Investors	<a href="#">Click Here</a>
7	Consultation Paper on Strengthening of Investor Grievance handling mechanism through SCORES and linking to the Online Dispute Resolution mechanism approved by SEBI	<a href="#">Click Here</a>
8	Consultation paper on proposal enabling direct participation by clients/ participants in the Limited Purpose Clearing Corporation - tri-party repo for corporate bonds	<a href="#">Click Here</a>
9	Risk disclosure with respect to trading by individual traders in Equity Futures & Options Segment	<a href="#">Click Here</a>
10	Consultation Paper on Review of Total Expense Ratio charged by Asset Management Companies (AMCs) to unitholders of schemes of Mutual Funds to facilitate greater transparency and accrual of benefits of economies of scale to investors	<a href="#">Click Here</a>
11	Consultation paper on streamlining regulatory framework for registration of Foreign Venture Capital Investors (FVCIs)	<a href="#">Click Here</a>
12	Consultation paper on proposed amendment to SEBI (Alternative Investment Funds) Regulations, 2012 to strengthen governance mechanisms of Alternative Investment Funds (AIFs)	<a href="#">Click Here</a>
13	Consultation paper on draft SEBI (Prohibition of Unexplained Suspicious Trading Activities in the Securities Market) Regulations, 2023	<a href="#">Click Here</a>
14	Master Circular for Registrars to an Issue and Share Transfer Agents	<a href="#">Click Here</a>
15	Master Circular for Stock Brokers	<a href="#">Click Here</a>
16	Consultation paper on Special Rights and Role of Sponsor in REITs and InvITs	<a href="#">Click Here</a>
17	Consultation paper on expanding definition of Qualified Institutional Buyers for Debt Securities	<a href="#">Click Here</a>
18	Securities and Exchange Board of India (Employees' Service) Regulations, 2001 [Last amended on May 15, 2023]	<a href="#">Click Here</a>
19	Securities and Exchange Board of India (Employees' Service) (Amendment) Regulations, 2023	<a href="#">Click Here</a>
20	Consultation paper on Delisting of Non-Convertible Debt Securities	<a href="#">Click Here</a>
21	Regulatory Framework for Micro, Small and Medium REITs (MSM REITs)	<a href="#">Click Here</a>
22	Investment in units of Mutual Funds in the name of minor through guardian	<a href="#">Click Here</a>
23	SEBI Bulletin - May 2023 [MSExcel]	<a href="#">Click Here</a>
24	Revision in computation of Core Settlement Guarantee Fund in Commodity Derivatives Segment	<a href="#">Click Here</a>
25	Consultation paper on proposal with respect to pro-rata and pari-passu rights of investors of Alternative Investment Funds (AIFs)	<a href="#">Click Here</a>
26	Informal Guidance Letter to SpiceJet Ltd. with regard to Regulation 163(3) and 167(2) of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations").	<a href="#">Click Here</a>

Sl.	Particulars	Link
27	Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Second Amendment) Regulations, 2023	<a href="#">Click Here</a>
28	Model Tripartite Agreement between the Issuer Company, Existing Share Transfer Agent and New Share Transfer Agent as per Regulation 7(4) of SEBI (LODR) Regulation, 2015	<a href="#">Click Here</a>
29	Procedure for implementation of Section 12A of the Weapons of Mass Destruction and their Delivery Systems (Prohibition of Unlawful Activities) Act, 2005 – Directions to stock exchanges and registered intermediaries	<a href="#">Click Here</a>
30	Master Circular for Custodians	<a href="#">Click Here</a>
31	Request for interpretative letter under the Securities and Exchange Board of India (Informal Guidance) Scheme, 2003, in relation to the provisions of the Securities and Exchange Board of India (Foreign Portfolio Investors) Regulations, 2019	<a href="#">Click Here</a>
32	Introduction of Legal Entity Identifier (LEI) for issuers who have listed and/ or propose to list non-convertible securities, securitised debt instruments and security receipts	<a href="#">Click Here</a>

**6. COMPLIANCE REQUIREMENT UNDER COMPANIES ACT, 2013 AND RULES MADE THEREUNDER;**

Applicable Laws/Acts	Due Dates	Compliance Particulars	Forms / Filing mode
Companies Act, 2013	Within 180 Days From The Date Of Incorporation Of The Company (one time compliance only)	As per Section 10 A (Commencement of Business) of the Companies Act, 2013, inserted vide the Companies (Amendment) Ordinance, 2018 w.e.f. 2nd November, 2018, a Company Incorporated after the ordinance and having share capital shall not commence its business or exercise any borrowing powers unless a declaration is filed by the Director within 180 days from the date of Incorporation of the Company with the ROC.	MCA E- Form INC 20A (one time compliance)
Companies Act, 2013	First declaration within 90 days from the date of notification Dt. 08.02.2019	A person having Significant beneficial owner shall file a declaration to the reporting company <a href="http://www.mca.gov.in/Ministry/pdf/CompaniesOwnersAmendmentRules_08020219.pdf">http://www.mca.gov.in/Ministry/pdf/CompaniesOwnersAmendmentRules_08020219.pdf</a> i.e. within 90 days of the commencement of the Companies (Significant Beneficial Owners) Amendment Rules, 2019 i.e. 08.02.2019  In case Subsequent Acquisition of the title of Significant Beneficial Owner / Any Change therein a declaration in Form No. BEN-1 required to be filed to the reporting company, within 30 days of acquiring such significant beneficial ownership or any change therein.	Form BEN-1 Draft Format available at <a href="#">LINK</a>

Applicable Laws/Acts	Due Dates	Compliance Particulars	Forms / Filing mode
Companies Act, 2013	Within 15 days of appointment of an auditor.	The Ministry in its General Circular No. 12/2018 dated 13th December, 2018 clarified that filing of Form NFRA-1 is applicable only for Bodies Corporate and ruled out filing by Companies as defined under sub-section (20) of Section 2 the Act.	E – Form NFRA -1
Companies Act, 2013	Within 30 days of the board meeting	Filing of resolutions with the ROC regarding Board Report and Annual Accounts. The details of the resolutions passed should be filed.	MGT-14 (Filing of resolution with MCA)
Companies Act, 2013	One Time compliances	Registration of Entities for undertaking CSR activities - Trust/ Society/ Section 8 Company need to file before Acceptance of Donation as CSR w.e.f. 01st April 2021	E-Form CSR-1
Companies Act, 2013	Annual Compliance (file on or after 01.04.2023)	Last date for filing DIR-3 KYC for Financial year 2022-23 is 30 <sup>th</sup> September, 2023. For Every DIN / DPIN Holders. Penalty after due date is Rs. 5000/-(one time)	DIR – 3 KYC / DIR 3 Web- KYC
Companies Act, 2013	Within 60 (sixty) days from the conclusion of each half year.	Reconciliation of Share Capital Audit Report (Half-yearly) Pursuant to sub-rule Rule 9A (8) of Companies (Prospectus and Allotment of Securities) Rules, 2014	E-Form PAS – 6 (please file with penalty after due date)
Companies Act, 2013	With in 60 days from the last day of its financial year.	Every foreign company shall prepare and file, within sixty days from the last day of its financial year, to the Registrar annual return in Form FC4.	FC-4 (please file with penalty after due date)
Companies Act, 2013	30 <sup>th</sup> June, 2022	Every company must file DPT 3 for outstanding loans annually. The Companies (Acceptance of Deposits) Amendment Rules, 2019,	E-Form DPT – 3

**Important Updates – May. 2023**

Sl.	Particulars of the Circulars	Link
1	Last date for filing LLP Form 11 (Annual Return) for the FY 22-23 is 30th May 2023 (without paying additional fee)	<a href="#">Click Here</a>
2	STK-2 form is now available on V3 portal for filing purposes (under Company e-Filing – Approval Services)	<a href="#">Click Here</a>
3	The Companies (Compromises, Arrangements and Amalgamations) Amendment Rules, 2023	<a href="#">Click Here</a>
4	The Companies (Removal of Names of Companies from the Register of Companies) Second Amendment Rules, 2023.	<a href="#">Click Here</a>
5	Companies (Removal of Names of Companies from the Register of Companies) Amendment Rules, 2023   3 MB	<a href="#">Click Here</a>
6	Companies (Indian Accounting Standards) Amendment Rules 2023   1 MB	<a href="#">Click Here</a>
7	Stakeholders please note that there is a delay in issuance of TAN (Tax Deduction and Collection Account Number) from NSDL, which is resulting a slight delay in obtaining COI (Certificate of Incorporation). All pending COI will be issued as soon as TAN is received from NSDL.	<a href="#">Click Here</a>

**7. Import Export Code (IEC) update:**

IEC stands for Importer-Exporter Code which is key business identification number and is mandatory for export from India or Import to India.

The Director-General of Foreign Trade (DGFT) through Notification No. 58/2015-2020, dated 12<sup>th</sup> February, 2021 has **directed that all Import Export Code (IEC) holders are now legally required to update their IEC details every year from April to June online**, even if there are no changes. An IEC shall be deactivated, if it is not updated within the prescribed time. IEC so de-activated may be activated, on its successful updation. An IEC may be also be flagged for scrutiny. IEC holder(s) are required to know that any risks flagged by the system is timely addressed; failing which the IEC shall be deactivated.

**Last due date to update IEC: 30<sup>th</sup> June, 2023**

Importers will not be allowed to import commodities if they do not have the Import Export Code, and exporters will not be able to claim export benefits from the Director General of Foreign Trade unless they have an Import Export Code.

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**This Calendar / Compliance Tracker is updated till 28<sup>th</sup> May, 2023 with all Laws / Regulations and their respective amendments.**

**Disclaimer:** Every effort has been made to avoid errors or omissions in this material. In spite of this, errors may creep in. Any mistake, error or discrepancy noted may be brought to our notice which shall be taken care of in the next edition. In no event the author shall be liable for any direct, indirect, special or incidental damage resulting from or arising out of or in connection with the use of this information. Many sources have been considered including newspapers (ET, BS & HT etc.).

Feel free to share your suggestions / opinions at [cslalitrajput@gmail.com](mailto:cslalitrajput@gmail.com)

## Rules for the Articles of e-Newsletter



**THE INSTITUTE OF  
Company Secretaries of India**

**भारतीय कम्पनी सचिव संस्थान**

IN PURSUIT OF PROFESSIONAL EXCELLENCE

Statutory body under an Act of Parliament

(Under the jurisdiction of Ministry of Corporate Affairs)

**Ghaziabad  
Chapter**

### Ghaziabad Chapter of NIRC of ICSI

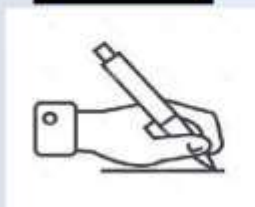
Invites for the Articles for e-Newsletter of Ghaziabad Chapter on any Topics:

1. Related to Profession

3. Motivational, Inspirational, Spiritual

2. Practical Aspects of profession

4. Any creativity like poetry, etc.



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**Team Ghaziabad Chapter of NIRC of ICSI**

ICSI Vision

"To be a global leader in promoting good corporate governance"

ICSI Motto

सत्यं वद। वर्जं चर।

Speak the truth; abide by the law.

ICSI Mission

"To develop high calibre professionals facilitating good corporate governance"

# HEALTH INITIATIVES BY GHAZIABAD CHAPTER



**THE INSTITUTE OF Company Secretaries of India**  
भारतीय कम्पनी सचिव संस्थान  
IN PURSUIT OF PROFESSIONAL EXCELLENCE  
Statutory body under an Act of Parliament  
(Under the jurisdiction of Ministry of Corporate Affairs)

**Ghaziabad Chapter**

**Special Discounted Rates for the members of Ghaziabad Chapter of NIRC of ICSI**

For details please visit Ghaziabad Chapter Child Portal Page at:  
<https://icsi.edu/ghaziabad/health-initiatives/>

**SRL Diagnostics**

**30% Discount**

**Path Kind Labs**

**30% Discount**

**YASHODA Super Speciality Hospitals**

**CGHS Rates**

**Drishti EYE & ENT CARE**  
(NABH CERTIFIED EYE & ENT CENTRE)

**25% discount on OPD  
20% discount on Investigation  
10 % discount on Surgical Procedures**

**Aggarwal's GYN&E & SPINE PAIN CLINIC**

**CGHS Rates**

**Samyak Eye Care Clinic & Optical**

**CGHS Rates  
10% discount on OPD  
15% discount on Optical Services**

**NAVIN HOSPITAL**  
नवीन हॉस्पिटल

**CGHS Rates  
15% discount on OPD & IPD**

**Note:** To avail the facilities one needs to carry their valid ICSI id card and in case of dependent they must need to present their valid relationship proof/dependency proof prior to OPD billing and IPD admission.

## Team Ghaziabad Chapter of NIRC of ICSI

**Vision** "To be a global leader in governing good"      **Motto** सत्यं वद। धर्मं चर।      **Mission** "To develop high caliber professionals for thriving and progressive societies."

Speak the truth, abide by the law

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