

Society Compliance Calendar

Applicable to All India

Compliance	Reference to MCS Act and/or Bye-Law	Frequency <small>(If event based, pl state the event eg. AGM is only upon holding Committee Meeting / SGBM / etc)</small>	Responsibility <small>(Secretary, Chairman, Committee etc)</small>	Consequences <small>(of not complying)</small>	Remarks <small>(may include description of respective compliance, as necessary, for Committee Members to understand the same)</small>
Payment of TDS	Income Tax Act	7 th of Every Month	Committee	1.5 % p.m. Interest on late payment	-
Payment of Advance Tax	Section 208 of Income Tax Act	15 th June/15 th September/ 15 th December/ 15 th March	Committee	Interest payable u/s 234A/ 234B/234C	Interest Liability on delayed Payment
Payment of GST	As per GST Act 2017	20 th of Every Month	Committee	Penalty on late payment	-
Filing of TDS Returns	Income Tax Act	31 st January, 31 st May, 31 st July, 31 st October	Committee	Penalty of ₹200/- per day	-
Filing of IT returns	139 (1) of the Income Tax	30 th September	Committee	Disallowance of the certain sections of the Income Tax Act 1960(80 P)	Increased Tax liability
Filing of GST returns	As per GST Act 2017	Various Dates	Committee	Penalty on late filing	-

Only applicable to Maharashtra

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Monthly MC Meeting	Bye-law no. 127(a) & 138(23)	Monthly	Committee	Persistent default in performance duties as Managing committee, Registrar can suspend the MC and appoint Authorised Officer to look after the affairs of the Society.	Section 75 disqualification & Section 78 of MCS Act, 1960
Forwarding of Financials to MC Members	146(a), Rule 62(f) of MCS Rules, 1961	By 15 th May	Secretary or any other person authorised by the Committee	Persistent default in performance duties as Managing committee, Registrar can suspend the MC and appoint Authorised Officer to look after the affairs of the Society.	Section 75 disqualification & Section 78 of MCS Act, 1960
Auditing of the Financials	Section 81 of MCS Act 1960	By 31 st July	Committee	Persistent default in performance duties as Managing committee, Registrar can suspend the MC and appoint Authorised Officer to look after the affairs of the Society.	Section 75 disqualification & Section 78 of MCS Act, 1960
Annual General Body Meeting	Bye-law no. 94A read with section 75 of MCS Act, 1960	By 30 th September	Committee	Deputy Registrar or the District Federation may issue notice to hold General Body meeting	Section 75 disqualification & Section 78 of MCS Act, 1960
Filing of Annual Report	Section 79 of MCS Act	By 31 st October	Committee	Persistent default in performance duties as Managing committee, Registrar can suspend the MC and appoint Authorised Officer to look after the affairs of the Society.	Section 75 disqualification & Section 78 of MCS Act, 1960
Yearly Education & Training Event	Section 24(a) read with Rule 30(a) of MCS Act/Rule	Annually	Committee	Persistent default in performance duties as Managing committee, Registrar can suspend the MC and appoint Authorised Officer to look after the affairs of the Society.	Section 75 disqualification & Section 78 of MCS Act, 1960
Disposal of Requests for NOC/ Complaints of the Members	Bye-Law No. 172/173	15 Days of application	Committee	Persistent default in performance duties as Managing committee, Registrar can suspend the MC and appoint Authorised Officer to look after the affairs of the Society.	Section 75 disqualification & Section 78 of MCS Act, 1960
Disposal of Transfer of Flat requests	Section 22, Bye-Law Number 37(a) & 38(c)	90 Days of application	Secretary	Persistent default in performance duties as Managing committee, Registrar can suspend the MC and appoint Authorised Officer to look after the affairs of the Society.	After 90 days the said applicant will be deemed member of the society, subject to the provisions of the membership norms
Filing of Rectification report	153 (a) & (b) and Rules 73 of the MCS Rules 1961	Within 30 days of approving the Report	Secretary	Persistent default in performance duties as Managing committee, Registrar can suspend the MC and appoint Authorised Officer to look after the affairs of the Society.	Section 75 disqualification & Section 78 of MCS Act, 1960
Lift Inspection & Payment of Fees	Bye Law Number 76(d), Section 8(1) of Maharashtra Lift Rule 1958	Annually	Committee	Proceeding against Society u/s 11A of Bombay Lift Act 1939	Case will be treated as Arrears of the Land Revenue
Submission of Form 'B' to Fire Department	Bye Law Number 76(c), Section 3(3) of Maharashtra Fire Prevention & Life Safety Measures Act, 2006 & Rule-4(2) of Maharashtra Fire Prevention & Life Safety Measures Rules 2009	Half Yearly - Jan & July	Committee	-	-
Payment of Property Tax (MCGM)	Section 200 of MMC Act	25 th August, 30 th December	Committee	Action U/s Section 202/204 /205 of MMC Act 1888	2% Penalty on outstanding amount/ Seizure and Notice of distress Sale of the property subject to pending court case under Writ Petition No.2592 of 2015 in the High Court Mumbai
Payment of Water Tax / Bills (MCGM)	-	As per bill cycle	Committee	Interest on Late payment	-
Payment of Annual Membership to Federation	-	As per cycle	Committee	Federation can delete name of the society as member of the Federation	-
Payment of Non-Agricultural Tax	-	As per cycle	Committee	Interest on Late payment	-
Election for MC of the Society	Bye - Law Number 115, Rule 73 CB of MCS Act/Rules	Every 5 years for MC & within 1 year for PMC	Committee	Action by Registrar u/s 77A of the MCS Act, 1960	-