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# OPERATIONS MANUAL

4A CORP-ACE | Pune

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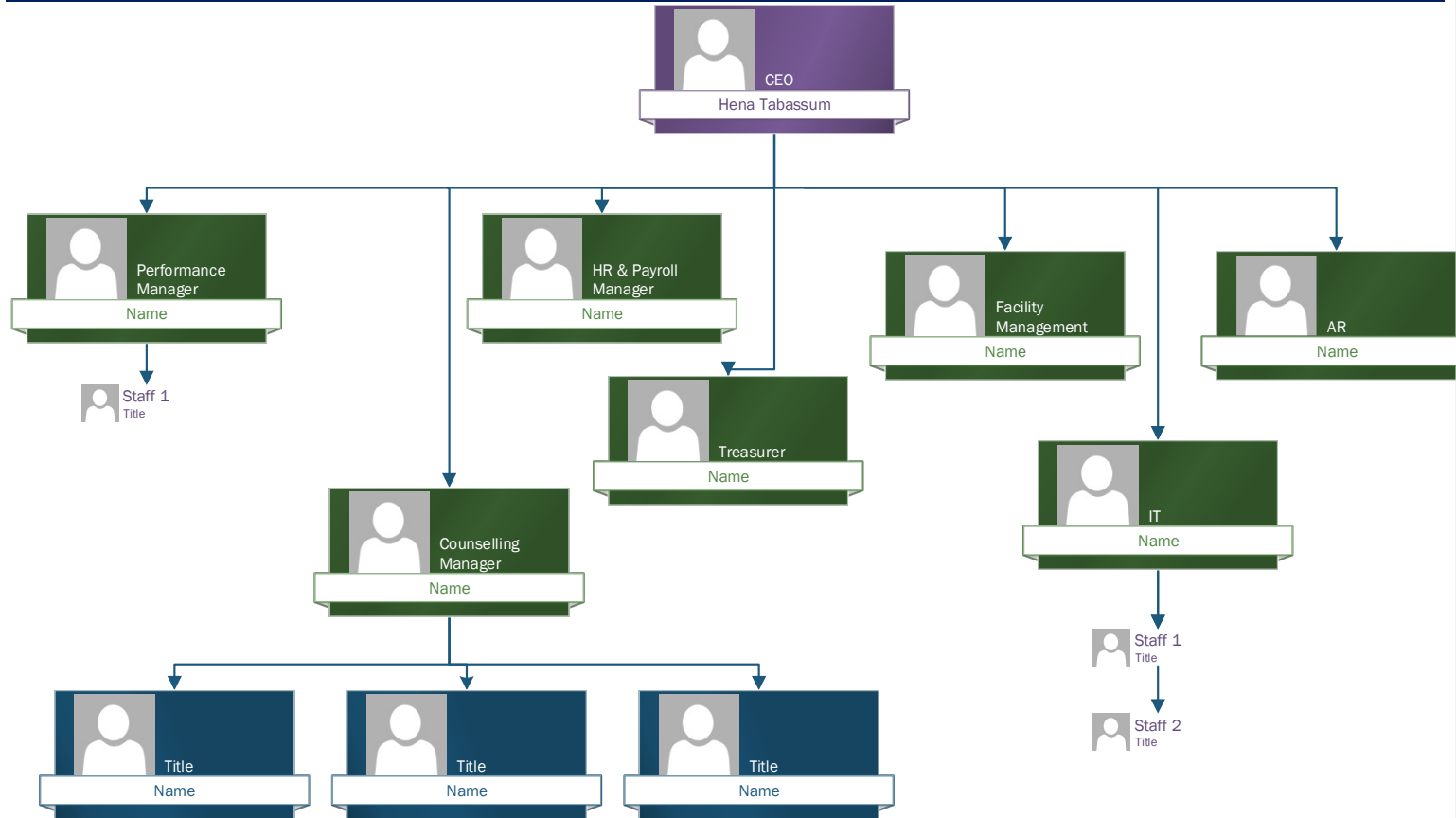
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## 1. Objective

To lay down business model, policies and standard procedures of 4A Corp-Ace Advisory Pvt Ltd.

## 2. Organization Structure





### 3. Business Model

Business of 4A Corp-Ace Advisory is to operate a local platform where clients with variety of consultancy needs enrol themselves and obtain services from consultants associated with the platform. Platform itself does not provide any consultancy service but acts as a facility provider to the clients as well as consultants. Facilities provided include-

1. Workplace with computer devices
2. Common work management portal
3. Communication Systems
4. Invoicing and recovery handled by the Platform
5. Recruitment Services
6. Time booking and payroll
7. Housekeeping
8. Security

This model enables diverse consultancy services provided under single roof. It also enables consultants with different expertise work together for overall higher quality of service to the client.

**Marketing or Business Promotion:** Company does not make any advertisement or push marketing on behalf of enrolled consultants in order to stay compliant with ICAI/ICSI/ICWAI code of conduct.

## 4. Job Profiles

...to be filled

## 5. Communication Systems

Sr	System
1	<p><b>Voice Communication.</b></p> <ol style="list-style-type: none"> <li>1. Company shall use a SIP PBX system for the purpose of inbound and outbound communication</li> <li>2. Each consultant shall be allocated PBX extensions for each user under him</li> <li>3. Each consultant shall be allocated a DID (Direct Inward Dial) number</li> <li>4. Incoming calls on specific DID number shall be routed to a specified extension from consultant's user group.</li> <li>5. Outgoing calls from consultant's user group shall use caller ID of the assigned DID number.</li> <li>6. Users shall use Soft-Phone embedded in system to make and receive calls</li> <li>7. System shall keep log of all the calls made/received to or from clients</li> <li>8. System shall maintain recordings of all the calls made/received to or from clients</li> <li>9. Recordings shall be retrievable to Consultants only and only of their own clients</li> </ol> <p>Soft-Phone Features:</p> <ol style="list-style-type: none"> <li>1. Noise cancellation</li> <li>2. Centralized phonebook derived from database</li> <li>3. Display call log on every task</li> <li>4. Allow tagging of multiple tasks on a call</li> <li>5. Task-wise Call log with remarks of user</li> <li>6. ****to be completed***</li> </ol>
2	<p><b>Email Communication</b></p> <ol style="list-style-type: none"> <li>1. Company shall provide one G-Suite ID to each consultant</li> <li>2. Consultant may request for more ID's as required</li> <li>3. Consultant shall book his own domain and allow the company to use it for creating G-Suite ID's</li> </ol>
3	<p><b>Text Communication</b></p> <ol style="list-style-type: none"> <li>1. Company shall use common text communication platform</li> <li>2. Separate text ID shall be obtained for each consultant from the text provider</li> <li>3. Text messages shall carry ID of consultant who is engaged with the task regarding which text message is being sent.</li> </ol>

## 6. Infrastructure

### Sr Facility

<b>1</b>	<b>Sitting Arrangement</b> <ol style="list-style-type: none"> <li>Every Consultant shall be allocated specific desks for him and his team and these shall be fixed</li> <li>Each consultant shall be allowed to use common area by his assistants when fixed desks taken by him are not sufficient</li> <li>Use of common area shall be based on 'first come first serve'</li> </ol>
<b>2</b>	<b>Computer Systems</b> <ol style="list-style-type: none"> <li>Every fixed desk shall be installed with a computer system</li> <li>Company shall install computer systems on some common area desks and some may be left without system which can be used with laptops</li> <li>Laptops shall also be kept by the company to be used by consultants and teams.</li> </ol>
<b>3</b>	<b>Internet and Internet Security</b> <ol style="list-style-type: none"> <li>Company shall install one main internet connection of at least 100 Mbps speed</li> <li>Company shall install another failover connection with at least 50Mbps speed.</li> <li>Restriction on Internet usage by employees shall be imposed through a hardware firewall</li> <li>Anti-Virus software shall be installed on every computer belonging to the company or consultant or his staff.</li> <li>Client shall not be allowed to connect to network except WIFI access point through which no files are shared on the office network.</li> </ol>
<b>4</b>	<b>Data Server</b> <ol style="list-style-type: none"> <li>Company shall maintain common data server for storing client data such as working files etc. This server shall be a network attached storage server and it shall be up always.</li> <li>This server shall use hard disk mirroring technology to protect data loss.</li> <li>A replication of this server shall be done at a remote site with the help of rSync service.</li> <li>Company shall work out a solution for access restriction i.e. users shall be able to view data of clients relevant to them only.</li> <li>This server shall use UPS with auto shutdown feature to prevent abrupt power failure to the server.</li> </ol>
<b>5</b>	<b>Windows Server</b> <p>Company shall maintain a Microsoft Windows server to run applications that are dependent on windows platform.</p>
<b>6</b>	<b>Virtual Private Network</b> <p>Company shall host a VPN to allow the users to access the data server and applications from outside the premises. Company shall use Soft-Ether software VPN hosted on any of the company's own servers.</p>
<b>7</b>	<b>Applications</b> <ol style="list-style-type: none"> <li>Company shall use Compu Software for the purpose of TDS, GST and ITR filing. This shall be hosted on Windows Server.</li> <li>Company shall use Tally ERP 9 for accounting purposes hosted on Windows server.</li> </ol>
<b>8</b>	<b>Biometric Machines</b> <p>For the purpose of recording attendance of own employees and that of consultants, company shall maintain biometric machine with fingerprint recognition.</p>
<b>9</b>	<b>Common ERP system and client database</b>

	<ol style="list-style-type: none"> <li>1. In order to make collaboration possible, company shall maintain common database of the clients.</li> <li>2. However, a consultant shall be able to view only those clients whose work he has undertaken.</li> </ol>
<b>10</b>	<p><b>Common File (Hard) Storage</b></p> <p>In order to make most out of the ERP system, consultants shall store documents of their client in common file storage. See 'Record Keeping and storage System' section of this document.</p>

## 7. Non-Functional Requirements of Web Portal (Phase I)

Sr	Requirement
<b>1</b>	System shall be scalable
<b>2</b>	System design and architecture should facilitate effortless revisions to the task processes.
<b>3</b>	System design and architecture should facilitate effortless additions of new services and their task processes.
<b>4</b>	System shall have provision for later stage integration with third party portals such as GST, Income Tax etc.

## 8. Business Process Overview

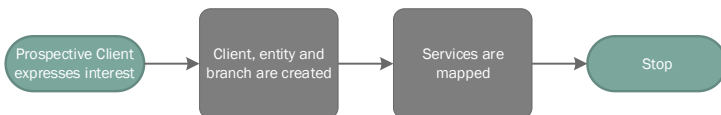
Every natural person who in one way or other participates for completion of activities performed through the system is a user. Client and his representatives are also considered users to create provision for extending the direct system access to them in future.

Client is the person who wants the work done for an entity such as company, proprietorship etc. For example, Mr. X, the CEO of XYZ Pvt Ltd, is the client and XYZ Pvt Ltd is the entity. An entity may have a single branch or multiple. So, the system shall enforce each entity to have at least one branch. One branch of the entity shall be home branch or head office. Rest are the branches. Services can only be provided on a branch. They are not provided on client or entity level.

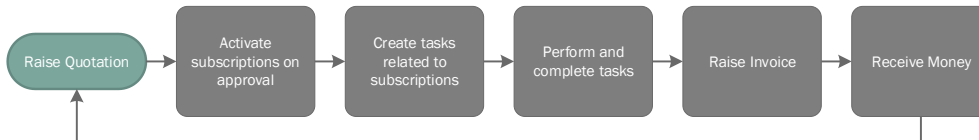
Services mean services that can be provided by the consultants to clients. Certain services are provided for a specific period such as financial year. For example, an ITR service is provided for a financial year. Other services are provided one time such as company incorporation etc.

So, what is provided is service and when it is qualified with the period for which it is provided that is a subscription. For example, ITR is a service and ITR of FY 2019-20 is a subscription of that service.

Services are mapped with the client-entity-branch. This mapping is a memo to track which client needs what service.



Based on service mapping information, quotations are raised on client-entity-branch for financial years as they fall due. Through quotations, subscriptions are activated. Through subscriptions, tasks are created as and when they fall due.



A task is performed using a workflow. A workflow might be subject to revision. For example, ITR workflow which is relevant for FY 2018-19 might need certain revisions to make it suitable for FY 2019-20. This can happen due to amendments to law made by the governments every year through budget.

A workflow revision may be from a FY or from a period within FY or from a certain date. A workflow revision can be either retrospective or prospective. Retrospective meaning new workflow must be used for all the tasks irrespective of the period to which they belong.

Tasks which are completed, list for invoicing and these are invoiced referring to the amounts agreed at the time of quotation.

## 9. User Management (Phase I)

### a) User Roles

Role	Employee of Platform	Description
<b>CEO</b>	Yes	CEO of the platform company
<b>Performance Manager</b>	Yes	Person entrusted with monitoring the performance and suggesting corrective measures to the consultants
<b>Consultant (CON)</b>	No	Person who has joined the platform as an independent professional
<b>Executive (EXE)</b>	No	Assistant of consultant.
<b>Counselling Manager (CNSL)</b>	Yes	Employee of the platform who deals with clients regarding their requirements and advices them.
<b>Counselling Assistant</b>	Yes	Assistant of Counselling manager
<b>AR Manager (AR)</b>	Yes	Employee of the platform who is Manager of Accounts Receivable
<b>AR Assistant (AR)</b>	Yes	Assistant of manager of Accounts receivable
<b>Treasurer (TRS)</b>	Yes	Employee of the platform who manages money receipts, cash and bank accounts on behalf of Consultants.
<b>IT Manager (ITMGR)</b>	Yes	Person entrusted with maintaining IT infrastructure of the company.
<b>IT Assistant</b>	Yes	Assistant of IT manager
<b>HR &amp; Payroll Manager</b>	Yes	Person managing HR function and payroll.

<b>HR Assistant</b>	Yes	Assistant of HR & Payroll manager
<b>Facility Manager</b>	Yes	Person managing the office premises of the company
<b>Facility Assistant</b>	Yes	Assistant of Facility Manager
<b>Client</b>	No	Natural person who gets the work done through platform
<b>Client Representative</b>	No	Person from clients side as authorised representative

#### b) User Attributes

Following are the basic user attributes:

Attribute	Description
Title*	Mr, Ms, Mrs
First Name*	None
Middle Name	None
Last Name	None
Mobile*	Mobile phone number
Email*	None
Date of birth*	None
Role	Role in system [Client, Executive, Consultant, Counsellor...]
PAN	Permanent Account Number of Income Tax
Password	Password for accessing the portal
Status	Values [Approved, Enrolled]
Is Active	Whether the user is active or not
Address	Address stored in address book
Educational Qualification(s)	Educational qualifications stored in Educational qualifications record
Membership(s)	Membership details stored in membership record book.
Firm(s)	Firm details stored in firms record book.
Work Experience(s)	Work experience details from work experience record

Following are the attributes of address:

Attribute	Description
Address Owner Type	Nature if entity to whom address pertains [Values: Branch, User]
Entity ID	ID of the entity to whom address pertains
Address 1*	None
Address 2	None
Locality*	None
City*	None
State*	None
Country*	None
ZIP/Pin Code*	None

Following are the attributes of Educational Qualification:

Attribute	Description
User ID	User to whom educational qualification pertains
School/University	None
Year of passing	None

Grade	None
Certificate/Degree	As attachment

Following are the attributes of Membership:

Attribute	Description
User ID	User to whom membership pertains
Institute	None
Membership Number	None
Date of Enrolment	None
COP Status	None
COP Number	None
Membership Certificate	As attachment

Following are the attributes of Firm:

Attribute	Description
User ID	User to whom firm is related
Firm Name	Name of the firm as registered with any professional institute
FRN	Firm registration number
Date of Enrolment	Date of registration of firm with any professional institute
Type of firm	Type of firm [Values: Proprietorship, Partnership]

Following are the attributes of Work Experience:

Attribute	Description
User ID	User whose work experience it is
Organization	Organization where work experience was gained
From Date	Beginning of period at organization
To Date	End of period at organization
Description	Description of work experience

#### c) Enrolment of Consultant

Sr.	Procedure	User								
1	<p><b>Profile Creation</b></p> <p>Candidate willing to join the platform in capacity of a consultant shall create a profile on web portal of the Platform. This profile shall require basic user information as mentioned in <a href="#">Basis User Attributes</a>. Email and Mobile number shall be verified through OTP. On entering OTP, candidate shall set the password.</p> <p>(Provide self-registration functionality)</p>	<b>CAND</b>								
2	<p><b>Application for Enrolment</b></p> <p>Candidate shall fill the application form on web portal. Application form shall collect below mentioned information</p> <p>Attributes of Consultant:</p> <table border="1"> <thead> <tr> <th>Educational Qualification(s)*</th> <th>Membership(s) of Professional Institutes*</th> <th>Firm(s)</th> <th>Work Experience(s)</th> </tr> </thead> <tbody> <tr> <td>PAN Number</td> <td>Address</td> <td></td> <td></td> </tr> </tbody> </table>	Educational Qualification(s)*	Membership(s) of Professional Institutes*	Firm(s)	Work Experience(s)	PAN Number	Address			<b>CAND</b>
Educational Qualification(s)*	Membership(s) of Professional Institutes*	Firm(s)	Work Experience(s)							
PAN Number	Address									

3	<b>Being Reviewed</b> Counsellor Shall review the application <b>Case 'Approve'</b> : Counsellor shall approve if the candidate is suitable to be enrolled with the Platform. Move to the next step. <b>Case 'Reject'</b> : Mark case as rejected.	<b>CNSL</b>
4	<b>Signing of Terms and conditions</b> Candidate shall upload a signed copy of Platforms Terms and conditions for Consultants. Refer <a href="#">Terms and Conditions/Annexure 1</a> for Terms and Conditions.	<b>CAND</b>
5	<b>Enrolled</b>	<b>SYS</b>

## d) Creation of Other Users

Sr.	Procedure	User
1	<b>Creating User</b> User may be added by IT Manager. However, Consultant may add Executive under his own team.  While creating User, basic User Attributes shall be collected along with those optional mentioned below.  Attributes of Executives: Educational Qualification(s)      Work Experience	<b>ITMGR</b> <b>CON</b>

## e) Modifying User

Sr.	Procedure	User
1	<b>Modifying User</b> Any user may be modified by IT Manager. However, Consultant may modify users under his own team.	<b>ITMGR</b> <b>CON</b>

## f) De-Activating User

Sr.	Procedure	User
1	<b>De-Activating User</b> Any user may be de-activated by IT Manager. However, Consultant may de-activate users under his own team.  1. There are no active tasks being performed by the user 2. There are no active subscriptions serviced by him (in case of consultant) 3. If the user being deleted is Consultant, system shall ask for new consultant to be replaced in his place as preferred consultant on service mappings.	<b>ITMGR</b> <b>CON</b>



## 10. Services and their Subscriptions (Phase I)

### a) Chart of Services

Company shall maintain a chart of services provided by consultants.

Services mean services provided by the consultants to clients. Certain services are provided for a specific period such as financial year. For example, an ITR service is provided for a financial year. Other services are provided one time such as company incorporation etc.

So, what is provided is service and when it is qualified with the period for which it is provided that is a subscription. For example, ITR is a service and ITR of FY 2019-20 is a subscription.

A subscription is either for a one-time service or for a recurring service. Recurring services pertain to a financial year. Therefore, subscriptions are always for a financial year. A service may require either one or multiple tasks to be performed. Multiplicity is always due to division of financial year into smaller periods like quarters, months etc. Therefore, it becomes necessary to define these periods for each service so that tasks for each period can be created. This also serves the purpose of customizing the subscription where client wants to avail service for only some periods of a financial year.

#### Attributes of a Service

Attribute	Description
Service Name	This is the given name of the service
Group	Group to which service belongs. This is generally based on area of work such as Income Tax, company law etc
Allocable to branch? (Yes/No)	This describes whether a service can be provided on a branch or can only be provided at HO of an entity
Recheck Required?	This describes whether applicability of service to an entity/branch shall be checked each time a quotation is raised
Negotiable (Yes/No)	This describes whether fee of a service is negotiable or not
Period(s)	This describes the periods within a financial year for which a service needs to be performed
Recurring?	This attribute describes whether service is required by every financial year
Workflow(s)	This attribute describes which workflow(s) are applicable to a service

#### Attributes of Period

Attribute	Description
Service ID	Service to which periodicity pertains
Name	Name of the period such as Annual, April, May, Quarter 1 etc
Sequence number	This describes sequence of a period among all periods of a service
Due Date	This is the date before which service must be performed to avoid late fees, penalty or interest.
Expiry Date	This is the date after which service for this period cannot be performed.

**Manipulating Services:** Only the CEO and counsellor shall be authorised to view, add, modify and delete the services. Even when deleted, data of a service shall be maintained.

## b) Chart of Fees

**Policy**

Sr.	Policy
1	Company shall maintain a common fees chart which shall act as reference for the purpose of invoicing by the consultants. This will however be not binding on the consultants. They shall be able to charge lesser or higher than the price chart.
2	Fees chart shall be viewable by CEO of the company only
3	Fees chart is subject to revisions. As such, all the change history shall be maintained.
4	Review of the fees chart shall be done by company every year in the month of March.

**Attributes of fees chart item**

Attribute	Description
Service Id	This attribute describes the service for which fees details are being stipulated
Financial Year	This attribute describes the financial year for which chart entry in question is relevant
Base Fee	Minimum fees chargeable for service in question
Basis for Increase	Criteria that is relevant for determining fees to be increased  Values: [Business Turnover, Number of transaction entries, Increase Not Applicable]
Base Threshold	Quantum of 'basis for increase' that is required to be attained for starting increase above base fee
Step	Quantum block of 'basis of increase'
Increase per step	Amount in currency to be increased for every step

**Manipulating Chart Items:** Only the CEO and counsellor shall be authorised to view, add, modify and delete items in fees chart. Even when deleted, data of a chart item shall be maintained.

## 11. Client Engagement (Phase I)

Client is a real person requiring services for a business or an individual termed as entity. Client requires services for entities. Entities may have single place of business or multiple. These places of businesses are referred as branches. Since, certain services can only be provided on head branch, one branch has to be designated as head branch or HO.

### a) Creating Client in System

Sr	Procedure	User								
1	<b>Obtaining basic details</b> User shall ask the client for following details and initiate to generate client ID in the System. <table border="1" data-bbox="156 792 943 842"> <thead> <tr> <th>Title</th> <th>First Name</th> <th>Middle Name</th> <th>Last Name</th> </tr> </thead> <tbody> <tr> <td>Mobile Number</td> <td>Email ID</td> <td></td> <td></td> </tr> </tbody> </table>	Title	First Name	Middle Name	Last Name	Mobile Number	Email ID			CNSL CON
Title	First Name	Middle Name	Last Name							
Mobile Number	Email ID									
2	<b>Verifying OTP</b> User shall enter the Mobile and Email OTP provided by the client and submit. This creates the client in system once OTP's are verified.	CNSL CON								
3	<b>Signing Client Engagement Contract</b> User shall get a general contract signed by the client. For Current contract see <a href="#">Terms and Conditions/Annexure 2</a> . User shall attach scan copy of the same and proceed.	CNSL CON								

### b) Modifying Client

Sr	Procedure	User
1	<b>Modifying Client Details</b> Client details may be modified by Counsellor/Consultant. Any modification shall require OTP verification from client.	CNSL CON
2	<b>Verifying OTP</b> User shall enter the Mobile and Email OTP provided by the client and submit. On OTP verification, system shall update the client details.	CNSL CON

### c) Deleting Client

Sr	Policy
1	Client once created cannot be deleted. Also, de-activating client serves no purpose.

### d) Addition of Entities

Attributes of Entity

Attribute	Description
Entity Name*	Legal name of the entity
PAN * (Unique)	PAN number of the entity
IEC Code	Import Export Code
Constitution *	Values: Company, Proprietorship, Partnership, LLP etc
Company/LLP CIN	Unique corporate identity number
Date of birth/	

Incorporation	
Aadhar Number	Aadhar of entity is a person
Udyog Aadhaar	MSME registration number if registered
Nature of Business	Description of nature of business
E-filing Password	Income tax portal password

Sr	Procedure	User
1	<b>Adding Entity</b> Counsellor or consultant dealing with the client shall add Entities as requested by the client. While adding any entity mandatory information as per attribute table shall be obtained.	<b>CNSL CON</b>

#### e) De-activate Entities

Deactivation of an entity marks the halt of relationship for that particular entity.

Sr	Procedure	User
1	<b>De-activating Entity</b> Counsellor or consultant dealing with the client shall de-activate the Entities as requested by the customer. While de-activating, <ol style="list-style-type: none"> <li>1. all the pending tasks shall be Aborted</li> <li>2. all the active subscriptions shall be de-activated for that entity.</li> <li>3. All the quotations that are in progress shall be aborted.</li> <li>4. Entity-service mapping shall be erased</li> </ol>	<b>CNSL</b>

#### f) Re-Activate Entities

Sr	Procedure	User
1	<b>Re-activating Entity</b> Counsellor or consultant dealing with the client shall re-activate the Entities as requested by the customer. Service mapping against branch of entity needs to be done afresh. Quotation procedure needs to be repeated for subscriptions to be added.	<b>CNSL CONS</b>

#### g) Addition of Branch(s) on Entity

Attributes of a Branch

Attribute	Description
Branch Name*	Given name of the branch
Is HO*	This describes whether the branch is a Head office or a branch
TAN Number	TDS TAN Number
TAN Traces ID	User ID on TDS Traces website
TAN Traces Password	Password on TDS Traces website
TAN E-filing ID	User ID of TDS on Income tax website
TAN E-filing Password	Password of TDS on Income tax website
PTRC Number	PTRC Number of the branch
PTRC ID	PTRC user ID on Maha-GST website
PTRC Password	PTRC password on Maha-GST website
GST Number	GST Number of the branch
GST Login ID	Login ID on GST website

GST Password	Password on GST website
GST E-way Bill ID	Login ID on GST e-way bill website
GST E-way Bill Password	Password on GST e-way bill website
GST Email	Registered email on GST registration
GST Mobile	Registered mobile on GST registration
Is Suspended (Yes/No)	Whether services to this branch are suspended
Bank Account(s)	List of bank accounts belonging to branch in bank accounts book
Address	Address of the branch stored in address book

Attributes of bank account:

Attribute	Description
Account Name	Given name of an account
Bank Name	Name of bank where account is held
Bank Branch	Name of branch of the bank where account is held
Account Number	Complete account number between 12 to 18 digits
Customer ID	Customer ID as per bank records
I-Bank-Password	Password to access internet banking facility
Corporate ID	Corporate ID in case corporate banking facility is availed
User ID	User ID in case corporate banking facility is availed
Branch ID	ID of branch of entity to which account belongs
Closure Date	Date when account is closed

When an entity is added, system shall automatically create one default branch referred as HO. Another branch will need to be added manually as follows.

Sr	Procedure	User
1	<p><b>Adding Branch(s)</b> Counsellor or consultant shall create a branch with following minimum information.</p> <p>Minimum Information: Branch Name : _____ is HO?</p> <p>Optional Information: Rest of the attributes</p>	<p><b>CNSL</b> <b>CONS</b></p>

#### h) Modifying Branch

Sr	Procedure	User
1	<p><b>Modifying Branch</b> A branch may be modified by counsellor or consultant</p>	<p><b>CNSL</b> <b>CON</b></p>

#### i) Deleting Branch

Sr	Procedure	User
1	<p><b>Deleting Branch</b> A branch may be deleted if no active service subscription exists on that branch and no pending tasks exist. System shall maintain branch data even after it is deleted.</p>	<p><b>CNSL</b> <b>CON</b></p>

## j) Service(s) and Branch Mapping

**Policy**

Sr	Policy
1	Certain services shall be allocable to Head Branch only.

**Note:** These are the services client wants subject to agreement on price

**Procedure**

Sr	Procedure	User
1	<b>Mapping service(s)</b> Services shall be mapped by Counsellor or consultant as per request of the client. At the same time, preferred consultant shall also be mapped for each service.	<b>CNSL CON</b>

## k) De-Mapping Service(s)

**Procedure**

Sr	Procedure	User
1	<b>De- Mapping Service(s)</b> Services shall be de-mapped by Counsellor or consultant as per request of the client.  Important: De-mapping does not have any impact of existing tasks/subscriptions/quotations.	<b>CNSL CON</b>

## 12. Quotations (Phase I)

### a) Subscription Renewal Policy

Sr	Policy
1	It shall be the duty of Counsellor to check on daily basis if system has suggested any fresh quotation generation requirements.
2	Each quotation requirement shall need to be fulfilled in one day from which it becomes due.
3	In case of renewal, old consultant only shall be selected unless otherwise requested by client or consultant.

### b) Procedure for Quotation

#### Policy

Sr	Policy
1	Where client shows preference to a consultant, counsellor shall not suggest otherwise
2	Wherever client does not have any specific preference, counsellor shall be free to split the service items among multiple consultants.
3	Any professional work that client offers very close to the due date of completion of that work shall not be accepted except when consultant is confident of delivery. Client shall be informed that if the work is not completed before due date consultant or company shall not be responsible. Cut-off date shall be 10 days before due date.

#### Attributes of a Quotation

Attribute	Description
Creation Date	Date when quotation transaction was initiated
Submission date	Date when quotation was submitted to client
Approval date	Date when approved by client
Consultant ID	ID of consultant
Status	This is a status flag [Values: Initiated, Active, Waiting for Advance, Suspended, Aborted].
GST Applicable (Yes/No)	Whether GST is chargeable or not
GST Rate	Percentage from 0 to 100
TDS Applicable (Yes/No)	
TDS Section	Section of Income Tax under which TDS is deductible
TDS Percentage	Rate of TDS at which it is deductible
TDS Amount	Amount derived after applying rate on taxable amount
Subscription(s)	Subscriptions included on the quotation for approval

#### Attributes of a subscription

Attribute	Description
Subscription Name	Nomenclature: Service Name – FY (Ex: Income Tax Return – Business – FY 2018-19)
Financial Year	This describes the related financial year. Take this as first date of financial year Ex. 1/4/2018 in case of FY 2018-19.
Service ID	This describes the service to which subscription relates.

Consultant ID	ID of consultant
Branch ID	ID of the branch to which subscription relates
Period(s)	Periods for which subscription is sought.
Status	This is a status flag [Values: Initiated, Active, Waiting for Advance, Aborted].
Amount1(s)	Amount from chart of fees
Amount2(s)	Amount from latest available invoice
Amount3(s)	Amount from latest available quotation
Amount4(s)	Amount negotiated by user creating quotation
Advance amount	Amount that must be collected in advance before subscription can be activated

## Procedure

Sr	Activity	User
1	<p><b>Adding Subscriptions:</b> System shall show the list of services for which no quotation has been initiated for current or next or previous financial years for which that service can still be performed or can be performed in future.</p> <p>User shall select the consultant on whose behalf quotation is being raised. User shall create the subscription for which he wants to raise the quotation and submit. User shall tag the period(s) to be included on subscription. (System shall initialize all the periods as selected. User may de-select those which are not required)</p> <p>System shall suggest three rates as below</p> <ol style="list-style-type: none"> <li>As per fees chart (Fetch rates of relevant FY if available else fetch rates of any previous year available. Prorate the rates if all periods are not included)</li> <li>As per latest invoice raised (Make proportionate to periods included on current subscription)</li> <li>As per latest quotation sent (Make proportionate to periods included on current subscription)</li> </ol> <p>System shall not allow rates lower than standard rate chart in case of non-negotiable services.</p> <p><b>Delete:</b> User may delete the quotation</p>	CNSL CON
2	<p><b>Rechecking Applicability:</b> Counsellor shall recheck the applicability of services for which subscriptions have been added in earlier step which are subject to recheck. Recheck_Required is an attribute of service.</p> <p>User shall remove subscription which are not applicable and submit.</p> <p><b>Delete:</b> User may delete the quotation <b>Rollback:</b> User may roll back to previous step</p>	CNSL CON
3	<p><b>Negotiating:</b> User shall discuss with client about fees to be charged for subscriptions added and put final negotiated figure in quotation. User shall indicate amount of fees to be received in advance for each item and submit. System shall send Email of the quotation to client.</p>	CNSL CON



See [Annexure - Email and SMS/Annexure II - Quotation Email](#) for email format.

**Delete:** User may delete the quotation  
**Rollback:** User may roll back to previous step

**4 Awaiting Client Acceptance:** Client acceptance shall be sought through Accept Reject buttons in Email from Step 3.

**CLNT  
 CNSL  
 CONS**

**Case 'Accept':** Quotation shall be posted in 'Approved' state. State of each subscription on the quotation is posted as per rule below

Condition	Treatment
Advance required is zero	1. Put subscription in 'Active' state. 2. Generate tasks which have fallen due for subscription in question.
Advance required is greater than zero	Put subscription in 'Waiting for Advance' state.

**Case 'Override and accept':** If client is reluctant to provide acceptance through Email, Counsellor shall ask him to provide acceptance in manner below

- a. Phone Call:** Oral acceptance on a phone call shall need attachment of recording.
- b. Face to Face Discussion:** Override shall require scan copy of signed quotation by client.
- c. Chat:** Chat is generally not allowed as policy. In rare cases, screenshot of chat shall be attached
- d. Email Reply:** Where client does not use buttons to convey acceptance but send a reply copy of email shall be attached.

Quotation shall be posted in 'Approved' state. State of each subscription on the quotation is posted as per rule below

Condition	Treatment
Advance required is zero	1. Put subscription in 'Active' state. 2. Generate tasks which have fallen due for subscription in question.
Advance required is greater than zero	Put subscription in 'Waiting for Advance' state.

**Case 'Reject':** If he rejects, system shall ask for remarks and task will move to 'Negotiating' state.

**Case 'Override and Reject':** Counsellor or consultant, may reject on behalf of client based on communication with client. Task will move to 'Negotiating' state.

**Case 'Decline':** This override shall be made only when client has resolved not to go ahead with the subscription as ascertained from communication with him. Quotation shall be aborted. System shall de-map the relevant services and send confirmation email to client. See [Annexure – Email and SMS/Annexure III – Quotation abort Email](#) for email format. User must provide decline remarks.

**Delete:** User may delete the quotation

**Rollback:** Counsellor or consultant may roll back. When roll back is exercised and client tries to respond with 'Agree' or 'Disagree' buttons, show appropriate error to the customer informing task was rolled back.

### c) Procedure for Quote Revision

#### Procedure for Quote Revision

Sr	Procedure	User
1	<p><b>Initiating Quote Revision</b>            Consultant shall initiate Quote revision and provide remarks why it should be revised.</p> <p>Rates can be changed. Subscriptions may be removed or added. Removing subscription shall Abort the subscription and not delete. If subscription is aborted, abort the tasks as well.  <b>Abort:</b> User may abort revision transaction</p>	CON
2	<p><b>Validating</b>            Counsellor shall validate the revision request with the policy of the organization in this regard. Counsellor shall also discuss the issue with Client and inform about the hike/reduction beforehand. System shall send Email to the client containing Accept/Reject buttons. See <a href="#">Annexure – Email and SMS/Annexure III – Quotation revision Email</a> for email format.</p> <p><b>Abort:</b> User may abort revision transaction</p>	CNSL
3	<p><b>Awaiting Client Acceptance</b>            Client shall either accept or reject the revised quotation.</p> <p><b>Case 'Accept':</b> If Client accept the quotation then the rates in original quotation shall be changed with revised rates.  <b>Case 'Override and accept':</b> If client is reluctant to provide acceptance through Email, Counsellor shall ask him to provide acceptance in manner below</p> <ol style="list-style-type: none"> <li><b>Phone Call:</b> Oral acceptance on a phone call shall need attachment of recording.</li> <li><b>Face to Face Discussion:</b> Override shall require scan copy of signed quotation by client.</li> <li><b>Chat:</b> Chat is generally not allowed as policy. In rare cases, screenshot of chat shall be attached</li> <li><b>Email Reply:</b> Where client does not use buttons to convey acceptance but send a reply copy of email shall be attached.</li> </ol> <p><b>Case 'Reject':</b> Old quotation stays relevant and task concludes.</p> <p><b>Case 'Override and reject':</b> Old quotation stays relevant and task concludes.</p> <p>Show suitable message to client if he tries to respond revision transaction when it has already been overridden by another user.</p>	CLNT

d) Changing Consultant

**Policy**

Sr	Policy
1	Consultant may be changed at the request of the client

Sr Procedure

User

<b>1</b>	<b>Initiating transfer:</b> Counsellor shall select the service subscriptions he wants to transfer. Only the subscriptions in 'Active' or 'Waiting for Advance' state can be transferred. Counsellor shall select the new consultant. One transfer transaction can have only one transferee and one transferor consultant.	<b>CNSL</b>
System shall perform following actions		
	<b>Sr</b>	<b>Name</b>
		<b>Action</b>
1	Raise new quotation	Create a new quotation in 'Approved' state by copying subscription details from original Quotation. New Quotation will be raised on behalf of new consultant.
2	De-activate original subscription(s)	Original subscriptions which have been copied to new Quotation shall be aborted.
3	Move Existing Tasks on new subscription(s)	Tasks that are already created against old subscription(s) shall be transferred automatically on new subscription(s). Transferred tasks shall be put in 'Waiting to be Allocated' state.

## 13. Workflows (Phase I)

### a) Explaining Workflow

Task is a unit of service to be performed. See the relation between service, subscription, task, workflow and workflow step in table below.

<i>Item</i>	<i>Description</i>
<i>Service</i>	Service is service that can be provided. Example GST Return
<i>Subscription</i>	Subscription is service for a financial year. Example: GST Returns of FY 2019-20
<i>Task</i>	Task is unit of the service. For example, GST return of April for FY 2019-20.
<i>Workflow</i>	Workflow is collection of sequential steps in which task is to be performed.
<i>Step</i>	A workflow step is a collection of data items to be gathered during that step. Step also contains rules for jumping the sequence forward or backward. <b>Step is also a state</b>

Each task needs to be performed in a certain workflow. Task is what to be done and workflow is how to be done.

#### Policy

Sr	Policy
1	A workflow shall be rendered as it is. None of the components which may be irrelevant to a service which has subscribed the workflow shall be removed. This is to avoid complication.
2	A service should only subscribe a workflow when all its needs are satisfied.
3	A service may subscribe a workflow containing components which are not relevant to the service in question. User can skip these components. However, higher level of relevance should be maintained to avoid confusion to users.

### b) Revisions to the workflow

The workflow may need to be revised for several reasons such as

1. Amendments to law or rules by the Government
2. Modification of forms by the Government
3. Integration becoming possible with government portals
4. Changes to the internal procedures of the company

A revision may be retrospective or prospective. It may need to be revised from a financial year. Sometimes it may even need to be revised from a period within a financial year. Workflows of certain services do not relate to financial years or periods. They are revised with immediate effect. Meaning all the new tasks will follow new workflow.

Important: System shall be designed in a way that allows effortless revisions to the workflows.

A workflow may be applicable to one or more services. System shall also have a generic workflow. This can be used for new services for which there is no workflow in the system. It shall be used for the period new workflow is designed and implemented in the system.

#### Attributes of a workflow

Attribute	Description
Service(s)	Services to which a workflow is applicable
Name	Given name of the workflow (Ex: ITR FY 2019-20 onwards)
Retrospective (Yes/No)	Whether the workflow is retrospective or prospective.
Changes from	Values: [Financial Year, Month within Financial Year, Quarter within Financial Year, Half Year within Financial Year, Specific Date]
Initial Financial Year	Financial year from which or a period within FY from which workflow is applicable.
Begin Date	First date of the month, quarter or financial year from which workflow is applicable or a specific date in case financial year is not relevant and change is from a specific date.
Step(s)	These are the steps that collectively form a workflow

#### Attributes of a Step

Attribute	Description
Workflow	Workflow to which a Step is belongs
Name	Name of the step like preparing drafts, being reviewed etc
Sequence Number	Sequence of the step amount other steps of the workflow
Step data item(s)	Data items to be collected in the step.

#### Attributes of a Step data item

Attribute	Description
Step	Step to which data item relates
Name	Name of the data item
Description	Description of the data item as to what it is meant for

## 14. Management of Tasks (Phase I)

### a) Task types and their attributes

There are two types of tasks

1. **Subscription Tasks:** These are the tasks related to services provided to client.
2. **Administrative Tasks:** These are the tasks related to administrative work such as quotations, invoicing etc.

#### Attributes of a Subscription Task

Attribute	Description
Subscription ID	To identify subscription through which task is to be performed
Period ID	To identify the period of a service to which relates
Due Date	Borrowed from period but changeable without changing that on period itself
Expiry Date	Borrowed from period but changeable without changing that on period itself
Performer ID	ID of user to whom the task is allocated
Outsourced (Yes/No)	Indicates whether task is outsourced or not
Outsourcee ID	ID of consultant to whom the task is outsourced
Action(s)	Details of user/role wise actions performed on task
Status	Current state of the task

### b) Automated Task Creation for Subscription Tasks

#### Procedure

Sr	Activity	User																																			
1	<p><b>Waiting for Schedule time</b></p> <p>System shall wait till schedule time of task generation is due. Once it falls due move to the next step.</p>	SYS																																			
2	<p><b>Creating Task</b></p> <p>For every period included on a service subscription, task related to that period shall automatically be created by System.</p> <p>System shall create the tasks based on status of a subscription and if the related branch is not in suspended mode. Please refer table below.</p> <table border="1"> <thead> <tr> <th>Subscription Status</th> <th>Branch Suspended</th> <th>Task Exists Already</th> <th>Task Status</th> <th>Treatment</th> </tr> </thead> <tbody> <tr> <td>Initiated</td> <td>All cases</td> <td>All cases</td> <td>All cases</td> <td>Do not create task</td> </tr> <tr> <td>Active</td> <td>No</td> <td>No</td> <td>-</td> <td>Create task in 'Waiting to be Allocated' State</td> </tr> <tr> <td>Active</td> <td>Yes</td> <td>No</td> <td>-</td> <td>Create task in 'Suspended' state</td> </tr> <tr> <td>Active</td> <td>No</td> <td>Yes</td> <td>Suspended</td> <td>Restore last state before suspension</td> </tr> <tr> <td>Active</td> <td>Yes</td> <td>Yes</td> <td>All cases</td> <td>Skip *</td> </tr> <tr> <td>Waiting for Advance</td> <td>No</td> <td>No</td> <td>-</td> <td>Create task in 'Suspended' state</td> </tr> </tbody> </table>	Subscription Status	Branch Suspended	Task Exists Already	Task Status	Treatment	Initiated	All cases	All cases	All cases	Do not create task	Active	No	No	-	Create task in 'Waiting to be Allocated' State	Active	Yes	No	-	Create task in 'Suspended' state	Active	No	Yes	Suspended	Restore last state before suspension	Active	Yes	Yes	All cases	Skip *	Waiting for Advance	No	No	-	Create task in 'Suspended' state	SYS
Subscription Status	Branch Suspended	Task Exists Already	Task Status	Treatment																																	
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Active	No	Yes	Suspended	Restore last state before suspension																																	
Active	Yes	Yes	All cases	Skip *																																	
Waiting for Advance	No	No	-	Create task in 'Suspended' state																																	

<b>Waiting for Advance</b>	Yes	No	-	Create task in 'Suspended' state
<b>Waiting for Advance</b>	No	Yes	-	Skip
<b>Waiting for Advance</b>	Yes	Yes	All cases	Skip **
<b>Initiated &amp; Aborted</b>	All cases	All cases	All cases	Do not create task

*\* This leads to scenario where task was originally created in suspended mode and it is not put in regular process by this task creation activity after it's subscription has changed to Active. Therefore, this needs to be handled separately at Edit/Delete of Money Receipt/Journal.*

*\*\* This does not handle scenario where task got created because erroneous activation of subscription which was later put back to 'Waiting for Advance' state. This activity does not suspend such task. It has to be handled separately.*

On completion of this activity, go back to step no. 1

**c) Automated Task Creation for Administrative Tasks**

There is no automated task creation for Administrative tasks.

**d) Subscription Task Allocation (or re-allocation)**

**Procedure**

Sr	Activity	User
1	<p><b>Allocating</b></p> <p>System shall show the tasks in 'Waiting to be allocated' state on the dashboard of consultant.</p> <p>Consultant shall choose the task(s) he wants to allocate and choose the executive to whom those tasks are to be allocated and submit.</p> <p>When allocation of a task was earlier revoked, it shall resume from the last state in which earlier allocatee had left it. (i.e case of re-allocation)</p>	<b>CON</b>

**e) Revoking the Subscription task allocation**

**Procedure**

Sr	Activity	User
1	<p><b>Revoking Task Allocation</b></p> <p>Consultant wherever necessary may revoke the allocation of a task.</p> <p>On revocation, task shall appear on dashboard of consultant in 'Waiting to be allocated' state</p> <p>On revocation, system shall maintain the last state so that when task is re-allocated it resumes from the state to which it was left by earlier allocatee.</p>	<b>CON</b>

**f) Subscription Task Transfer**

**Procedure:**

Sr	Activity	User
1	<p><b>Transferring Task Allocation</b>                      Consultant may transfer the task(s) to another Executive within his team.</p> <p>When transferred, task shall be shown to the new Executive in state in which it was left by earlier Executive.</p> <p>System shall allow tasks to be transferred in bulk.</p>	<b>CON</b>

g) Outsourcing to another consultant (Subscription Task)

**Procedure**

Sr	Activity	User
1	<p><b>Outsourcing Task</b>                      Consultant may outsource his tasks to any other consultant. When a task is outsourced, it shall show to the other consultant in 'Waiting for allocation' state.</p>	<b>CON</b>

h) Revoking Outsourced Subscription Task

**Procedure**

Sr	Activity	User
1	<p><b>Revoking Outsourced Task</b>                      Consultant may revoke any outsourced task. On revocation, task shall show to the consultant in 'Waiting for allocation' state.</p>	<b>CON</b>

i) Merging of Tasks (Phase II)

Sr	Particulars
1	<p><b>Bank account Tasks</b>                      Bank account tasks which remain in below mentioned states shall be merged with the current task for which data/documents have been received</p> <ol style="list-style-type: none"> <li>a. Waiting to be allocated</li> <li>b. To be Taken Up</li> <li>c. Verifying Data/Documents</li> <li>d. Accounting In Progress</li> </ol>

j) Prioritization of tasks (Phase II)

<p>Tasks shall be prioritized based on</p> <ol style="list-style-type: none"> <li>k) Urgency</li> <li>l) Client rating</li> </ol> <p>ERP system shall obtain a product of these parameters and show the tasks in descending order of product.</p>
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## 15. Accounts Receivable (Phase I)

### a) Separate Books

Books of each consultant shall be separate. This means separate transaction numbering barrels shall be used for different consultants. Also, Ledgers within books of each consultant shall be separate than that of other. For example, every consultant will have separate ledgers for same client so that they are able to name the ledgers in the fashion they like. However, combined client ledger shall be viewable. Transaction booked by one consultant shall not be allowed to be knocked off against those of other consultants.

### b) Primary Ledger Groups

Following are the primary ledger groups

1. Income
2. Expense
3. Asset
4. Liability

### c) Ledger Groups

Following are the standard ledger groups. A new group may be created within a group. A group may contain ledgers and groups together.

Group Name	Group Name/Primary Group Name
Capital Account	Liability
Loans (Liability)	Liability
Current Liabilities	Liability
Fixed Assets	Asset
Investments	Asset
Current Assets	Asset
Branch/Divisions	Asset
Misc. Expenses (Asset)	Asset
Suspense A/c	Asset
Sales Accounts	Income
Purchase Accounts	Expense
Direct Incomes	Income
Direct Expenses	Expense
Indirect Incomes	Income
Indirect Expenses	Expense
Reserves & Surplus	Capital Account
Bank OD A/c	Loans (Liability)
Secured Loans	Loans (Liability)
Unsecured Loans	Loans (Liability)
Duties & Taxes	Current Liabilities
Provisions	Current Liabilities
Sundry Creditors	Current Liabilities
Stock-In-hand	Current Assets
Deposits (Asset)	Current Assets
Loans & Advances (Asset)	Current Assets
Sundry Debtors	Current Assets
Cash-In-Hand	Current Assets

Bank Accounts	Current Assets
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## d) Creating Ledger Group

Sr	Activity	User
1	<b>Creating Ledger Group</b> User may create ledger group subject to following conditions <ol style="list-style-type: none"> <li>1. Name of ledger group shall be unique within books of a consultant. Two consultants can have same ledger group name.</li> </ol>	<b>A/R</b> <b>CON</b>

## e) Modifying Ledger Group

**Procedure**

Sr	Activity	User
1	<b>Modifying Ledger Group</b> User may modify a ledger group. Uniqueness of the ledger group name shall be maintained on modify.	<b>A/R</b> <b>CON</b>

## f) Deleting Ledger Group

**Procedure**

Sr	Activity	User
1	<b>Deleting Ledger</b> User may delete a ledger group if no transactions on that ledger group exist.	<b>A/R</b> <b>CON</b>

## g) Ledgers

Individual ledgers may be created within a ledger group. For example 'Petty cash', 'Main cash' can be created under ledger group Cash-In-Hand. Ledger is where debit or credit effect of a transaction is posted.

## h) Creating Ledger

**Procedure**

Sr	Activity	User
1	<b>Creating Ledger</b> User may create ledger subject to following conditions <ol style="list-style-type: none"> <li>2. Only one ledger for a branch shall be created under 'Sundry Debtors' category</li> <li>3. Name of ledger shall be unique within books of a consultant. Two consultants can have same ledger name.</li> </ol>	<b>AR</b> <b>CON</b>

## i) Modifying Ledger

**Procedure**

Sr	Activity	User
1	<b>Modifying Ledger</b> User may modify a ledger. Uniqueness of the ledger name shall be maintained on modify.	<b>AR</b> <b>CON</b>

## j) Deleting Ledger

**Procedure**

Sr	Activity	User
1	<b>Deleting Ledger</b> User may delete a ledger if no transactions on that ledger exist.	<b>AR CON</b>

## k) Voucher Types

Following are the voucher types

Sr.	Voucher Type Name	Purpose	Validations
1	Contra	To book transfers from one cash/bank ledger to another within books	All the ledgers on the voucher shall be cash or bank.
2	Debit Note	To debit the client/other party for rate differences, recovery of out of pocket expenses etc	No cash/bank ledger can be used on a Debit Note
3	Credit Note	To credit the client/other party for rate differences etc	No cash/bank ledger can be used on a Debit Note
4	Journal	To book custom transactions	None
5	Payment	To book payments	Ledger being credited shall be cash or bank
6	Purchase	To records purchases	One ledger being debited shall be of group Purchase
7	Receipt	To book money receipts	Ledger being debited shall be cash/bank
8	Sales	To book invoices	One ledger shall be of group Sales and one ledger shall be of group Sundry Debtors. Additionally, ledgers of group Duties and Taxes are allowed.

Add/Edit/Delete for vouchers shall be available to Consultant and AR.

## l) Maintenance of Item-Wise Reference details and their knocking off

A financial transaction may be made to cater to multiple purposes. For example, client may make a payment to pay for an invoice and advance of future service together. Here outstanding invoice is an item and the new item of advance for future service is being raised. Amounts from a transaction may be tagged to already outstanding items or to create a new item which will be set-off against a future transaction. Whole amount of a transaction tally with total of amount tagged against outstanding items and that of newly created items.

Nature of items

Name	Source Transaction
Sales Invoice	Sales
Purchase Invoice	Purchase
Debit Note on customer	Debit Note
Debit Note on Vendor	Debit Note

Out of Pocket Expense	Journal, Payment
Advance for Challan	Credit Note, Receipt, Journal
Advance for Subscription	Credit Note, Receipt, Journal
Advance – On Account	Credit Note, Receipt, Journal
Other (Residual Category) *	Any

\* There should be a scope to take care of unusual transactions taking place.

Sometimes nature of a reference will need to be changed. For example, an invoice of Rs. 100 was paid through a receipt transaction. Generating invoice created a reference called INV001 and on booking receipt of Rs. 100 reference was tagged on that receipt thus satisfying the outstanding. Now if the invoice is deleted, the Rs. 100 left without tag needs to be called as On-account advance. So deleting invoice will not only just delete the invoice but also convert amount on receipt to on account i.e. it will modify the receipt. Here to clarify, user may take this receipt for editing and convert this on-account reference to something else while being subject to validations of a receipt transaction.

#### a) Invoicing Process

##### Policy

Sr.	Policy
1	All the tasks that have been completed but remaining unbilled shall be shown to the admin for the purpose of billing
2	If admin selects a year only regular tasks of that year shall be shown however non-regular tasks shall be shown irrespective of financial year.
3	When a year is selected system shall indicate whether all the regular tasks of that year have been completed or not.
4	When all the regular tasks of a year have been completed, admin shall proceed to raise invoice on the client. System shall however not bar from invoicing if some regular tasks are still pending.
5	System shall not allow raising of invoice from the firm other than which has provided the service.
6	System shall maintain separate invoice numbering for every member firm.
7	Invoice shall be created on completion of every task (Whether or not fees was received from client in advance).
8	For the purpose of GST filing invoicing, billing shall be done clubbing tasks of each quarter together. ERP shall not allow billing of individual task within a quarter separately.
9	Billing of multiple quarters on same invoice shall be allowed.
10	Reimbursements or out of pocket expenses are collected from client on actuals. No profit is made on them.

**Include consultant to consultant billing system** (Phase II)

##### Procedure

Sr.	Procedure	User			
1	<b>Generating Draft Invoice:</b> AR shall initiate the invoice by selecting following details <table border="1" data-bbox="159 1769 909 1803"> <tr> <td>Customer</td> <td>Entity</td> <td>Branch</td> </tr> </table>	Customer	Entity	Branch	<b>AR</b>
Customer	Entity	Branch			

AR shall pick the completed tasks to include on the invoice. System shall fetch the rates from subscriptions. Since a subscription may be for multiple periods within a year, amount to be charged for one task shall be derived as below

$$\text{Amount to be charged for a task} = \frac{\text{Amount of subscription}}{\text{Number of periods}}$$

Apart from tasks, reimbursements or out of pocket expenses can also be included on the invoice.

AR may add discounts. Discounts may be against service charges or against reimbursements/out of pocket expenses. Amount attributable to services shall be reduced from the value of services for the purpose of GST, TDS.

If the consultant is registered under GST, invoice raised by him shall contain GST. GST is of three types, SGST, CGST and IGST. User shall select the appropriate tax type to be included on invoice. User shall specify the GST rate. SGST and CGST are always charged together. If user specifies rate of 18% then this would be divided equally between CGST and SGST. If user charges IGST then whole 18% will be charged under IGST only. IGST is always charged alone. GST is charged on service portion and not on reimbursements or out of pocket expenses included on invoice.

Information of TDS to be deducted by client may be added for the guidance of client. This information shall not go into an accounting entry. User may indicate the section under which TDS is to be deducted, rate of TDS and amount on which TDS is to be deducted. Legally, TDS is deducted only of service portion and not on the Reimbursements or out of pocket expenses incurred on behalf of client and included on invoice.

Apart from the details above invoice shall contain following information,

1. Client Ledger Name
2. Client Address
3. Client GST Number
4. Relevant Quotation Number(s)
5. Date
6. Invoice Number
7. Place of supply

**Abort:** User may abort/discard the draft invoice

## 2 Being Reviewed:

Consultant shall review the draft invoice prepared by AR and either accept or reject the same

**Case 'Accept':** Move to step 3

**Case 'Reject':** Task shall return to the previous state

**Roll Back:** AR may roll back the task

**CON**

<b>3</b>	<p><b>Item Wise Knocking Off and posting:</b></p> <p>If invoice includes tasks of any subscription for which advance was paid by client and that advance is still outstanding, then to the extent of outstanding that advance shall be set off on the invoice. Invoice amount remaining after this set-off may be set off in future or through separate transaction.</p> <p>Apart from subscription advances, an invoice may also be freely tagged against On account advances.</p> <p>System shall post the Invoice as sales voucher and send the invoice (in format?) to the client on Email. Refer <a href="#">Annexures – Email and SMS/Annexure V</a> for format. Email shall contain link for making payment online.</p>	
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**b) Deleting Invoice**

<b>Procedure</b>		
<b>Sr.</b>	<b>Activity</b>	<b>User</b>
<b>1</b>	<p><b>Deleting Invoice</b></p> <p>AR may delete an invoice (Sales Voucher Transaction). On deletion, tasks included on invoice shall start showing as billable to AR.</p> <p>Item references of Subscription advances and on account advances tagged against invoice shall become available for tagging again.</p> <p>Item references from other transactions against which the invoice was tagged may be converted to on-account advance.</p>	<b>AR</b>

**c) Modifying Invoice**

<b>Procedure</b>		
<b>Sr</b>	<b>Activity</b>	<b>User</b>
<b>1</b>	<p><b>Modifying</b></p> <p>AR may modify an invoice. Removed tasks shall start showing as billable to AR.</p> <p>Item references of Subscription advances and on account advances tagged against invoice shall become available for tagging again to the extent amount tagged is reduced. When amount tagged is to be increased, this will be allowed to the extent of outstanding available on the item reference.</p> <p>Item references from other transactions against which the invoice was tagged may be converted to on-account advance to the extent of reduction in tagged amount.</p>	<b>AR</b>

**d) Designated Bank account for fees receipt**

Sr.	Policy
1	Every consultant shall provide a dedicated bank account in which moneys against invoices raised can be receive. This bank account shall also be used to receive online payments.

## e) Receiving Money from Client

**Policy**

Sr	Policy
1	No payment in cash will be accepted from client except in compelling conditions
2	Client will need to make separate payments where he needs to pay more than one consultants
3	Cash shall be maintained by person managing Accounts Receivables in a safe.

## f) Procedure for Offline Money Receipt

Sr	Procedure	User
1	<p><b>Initiate Money Receipt</b> User shall initiate Money Receipt Transaction through System. Enter the amount received.</p> <p><b>Tagging Item References</b> User shall mark the portion of receipt against outstanding item references. Portion that is not tagged against outstanding references is advance. This advance may be against a subscription for which certain advance was required or for paying challan etc or on account.</p> <p>Note: Modify unpaid challans, subscriptions suitably if receipt is advance for challan or subscription.</p> <p><b>Validation:</b> Invoices/Pending Advances belonging to multiple consultants shall not be allowed to be added on one Money Receipt.</p>	AR
2	<p><b>Entering Payment Mode Details</b> Enter amount received in cash and that received in cheque or NEFT/RTGS/IMPS (not through platforms online payment system). Enter Transaction ID. Attach cheque copy. Submit.</p>	AR
3	<p><b>Awaiting Clearance</b> User shall mark the cheque as cleared whenever it gets cleared. This step shall be skipped for other modes of payment.</p>	AR
4	<p><b>Activating Tasks (or Revoking Suspension)</b></p> <ol style="list-style-type: none"> <li>System shall perform task creation activity for activated subscriptions.</li> <li>Suspension Action if exists shall be revoked if this Money Receipt results into clearing all overdue outstanding. i.e undo-suspend the tasks and branch.</li> </ol>	SYS
5	<p><b>Saving and Sending Acknowledgement</b> System shall send acknowledgement on Client email and ask whether Print is required.</p>	SYS

## g) Procedure for Online Money Receipt

It is same as offline money receipt except for fact that Step1 will be performed by client himself. Step 2 and 3 are not applicable.

## h) Procedure for Deleting Money Receipt

Sr	Procedure	User						
1	<p><b>Deleting:</b> Treatment of item-references against which receipt was tagged: These item references shall become outstanding once again.</p> <p>Treatment of item-references originating from receipt: These are the advances. These might already have been utilized elsewhere. Those which are not utilized, may be deleted straight away. Treat the utilized ones as below</p> <table border="1"> <thead> <tr> <th>Utilized Against/for</th> <th>Treatment</th> </tr> </thead> <tbody> <tr> <td>Invoice, Debit Note</td> <td>Item against which it was utilized should become outstanding to the extent of utilization.</td> </tr> <tr> <td>Paying challan or other out of pocket expense</td> <td>Create out of pocket item reference that will be shown outstanding</td> </tr> </tbody> </table>	Utilized Against/for	Treatment	Invoice, Debit Note	Item against which it was utilized should become outstanding to the extent of utilization.	Paying challan or other out of pocket expense	Create out of pocket item reference that will be shown outstanding	AR
Utilized Against/for	Treatment							
Invoice, Debit Note	Item against which it was utilized should become outstanding to the extent of utilization.							
Paying challan or other out of pocket expense	Create out of pocket item reference that will be shown outstanding							

## i) Procedure for Editing Money Receipt

Sr	Procedure	User						
1	<p><b>Editing Money Receipt</b> Treatment of item-references against which receipt was tagged: These item references shall become outstanding once again to the extent tagging is reduced. Tagging can be increased if outstanding amount is available.</p> <p>Treatment of item-references originating from receipt: These are the advances. These might already have been utilized elsewhere. Those which are not utilized, may be modified straight away. Treat the utilized ones as below</p> <table border="1"> <thead> <tr> <th>Utilized Against/for</th> <th>Treatment</th> </tr> </thead> <tbody> <tr> <td>Invoice, Debit Note</td> <td>Item against which it was utilized should become outstanding to the extent of reduction/elimination of utilization.</td> </tr> <tr> <td>Paying challan or other out of pocket expense</td> <td>Create out of pocket item reference that will be shown outstanding to the extent of reduction/elimination in utilization.</td> </tr> </tbody> </table>	Utilized Against/for	Treatment	Invoice, Debit Note	Item against which it was utilized should become outstanding to the extent of reduction/elimination of utilization.	Paying challan or other out of pocket expense	Create out of pocket item reference that will be shown outstanding to the extent of reduction/elimination in utilization.	AR
Utilized Against/for	Treatment							
Invoice, Debit Note	Item against which it was utilized should become outstanding to the extent of reduction/elimination of utilization.							
Paying challan or other out of pocket expense	Create out of pocket item reference that will be shown outstanding to the extent of reduction/elimination in utilization.							



## j) Depositing Cash in Bank

Sr	Policy
1	Cash accepted by AR on behalf of any consultant shall be deposited in his account on next working day.

Sr	Procedure	User
1	<b>Initiate Cash Deposit</b> User shall initiate Cash Deposit Transaction through System.	AR
2	<b>Selecting Cash Receipts</b> User shall select the Money Receipts on which any cash amount was received.	AR
3	<b>Attaching Deposit slip</b> User shall attach the deposit slip of aggregate amount of Money Receipts selected in step above and Submit.	AR

k) Follow up system

**Policy**

Sr.	Policy
1	AR shall be able to list clients which are to be followed up by Consultant only. Rest of the cases shall be followed up by Accounts Receivable guy only.
2	AR shall make 5 calls only after which matter shall be escalated to Consultant
3	ERP system shall send the reminder of overdue invoices every 3 days until it is paid by the client. This reminder email shall contain the link to page where client can login and make payment.
4	Once suspension is revoked, entire follow up and escalation procedure shall be repeated till next suspension.
5	Consultant shall make further 3 calls at an interval of at least two days.

l) Escalation to Consultant

Sr	Procedure	User
1	AR shall escalate the invoices which are not being paid by client to Consultant for follow up after AR has attempted 5 calls.	AR

m) Suspension of Service For non-payment of outstanding fees

**Procedure for Suspending**

Sr	Procedure	User
1	<b>Initiating Action</b> AR shall select the branch(s) to initiate the suspension action if the client has not responded to his follow up of at least 5 calls (Each call made after a gap of at-least 2 days) and 3 calls by consultant.	AR
2	<b>Obtaining Approval of Consultant</b> Consultant shall approve the action or reject.  <b>Case 'Approve':</b> A reminder shall be sent to Client on Email stating possible suspension of Services. <b>Case 'Reject':</b> Cancel the action.	CON
3	<b>Waiting for Clearance</b> System shall wait for 7 days before suspending the services.  <b>Override: User may override to stop suspension.</b>	SYS CON CNSL AR
4	<b>Suspending Services</b> System shall suspend all the active tasks. System shall mark suspension on the branch. <b>Important: Subscriptions are not touched</b>  Assistants shall see the tasks as suspended and shall not carry out any work on those tasks.  An email shall be sent that services have been suspended.	SYS

n) Procedure for Manual Revocation

Sr	Procedure	User
1	<b>Revoking</b>	CNSL

User may remove any suspension. Tasks that were suspended shall return to the state just before the suspension. Suspension shall also be removed from branch.	CON AR
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o) Ad Hoc request for Advances (Phase II)  
Such as taxes, challan money

p) Request to treasurer for paying late fees etc in dispute cases (Phase II)

## 2. Performance Management (Phase III)

### a) Maintenance of time Sheet

#### Phase II

ERP system shall allow every user to fill their time sheet for each day

<b>1</b>	<p><b>Analysis of incoming phone calls</b> Analysis of incoming calls of clients to identify repetitive calls indicating underlying problem shall be performed by Admin on weekly basis. Any issues shall be discussed with consultants and attempt shall be made to resolve them for better customer satisfaction.</p>
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## 3. Execution Requirement Facilitation (ERF) (Phase II)

Company shall employ one or more persons to make follow-ups with client for obtaining data, documents etc which are required for performance of task.

### a) Income Tax Returns (Phase I)

Sr	1	2	3
<b>Follow up Activity</b>	Income Tax Return Reminder (Selective)	Income Tax Return Reminder (Compulsory)	Income Tax Return Reminder
<b>Related Service</b>	Income Tax Business, Income Tax Presumptive, Income Tax Salary, Income Tax Individual	Income Tax Business, Income Tax Presumptive, Income Tax Salary, Income Tax Individual	Income Tax Business, Income Tax Presumptive, Income Tax Salary, Income Tax Individual
<b>Automated</b>	Yes	Yes	No
<b>Delivery Mode</b>	Email and Text	Email and Text	Phone Call
<b>Initiate_On</b>	17 <sup>th</sup> of April Every Year	10 <sup>th</sup> of April Every Year	12 <sup>th</sup> of April Every Year
<b>Repeat</b>	1. Every 7 <sup>th</sup> Day 2. Every Day in the month in which due date falls	None	1. Monthly Intervals 2. Alternate Day in the month in which due date falls
<b>Message_Email</b>	See Annexure	See Annexure	None
<b>Message_Text</b>	See Annexure	See Annexure	None
<b>Call_Script</b>	None	None	See Annexure
<b>Dependency on service</b>	1. Accounting 2. Accounts Finalization 3. Income Tax Audit 4. Statutory Audit	None	1. Accounting 2. Accounts Finalization 2. Income Tax Audit 3. Statutory Audit
<b>Exclude</b>	Entities having any dependent service pending with any connected consultant	None	Entities having any dependent service pending with any connected consultant

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<b>Stop_when</b>	Data/documents are provided by client	Not Applicable	Data/documents are provided by client
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## b) GSTR-3B Return

Sr	1	2	3
Follow up Activity	GST 3B Monthly Reminder	GST 3B Monthly Reminder	GST 3B Non Filer Warning
Related Service	GSTR 3B Return – Monthly	GSTR 3B Return – Monthly	GSTR 3B Return – Monthly
Automated	Yes	No	Yes
Delivery Mode	Email, Text	Phone Call	Email
Initiate_On	5 <sup>th</sup> day of next month	5 <sup>th</sup> day of next month	10 <sup>th</sup> June and 10 <sup>th</sup> December
Repeat	Daily	Maximum 3 calls	None
Message_Email	See Annexure	None	See Annexure
Message_Text	See Annexure	None	See Annexure
Call_Script	NA	See Annexure	NA
Dependency on service	Accounting (Sales and Purchases)	Accounting (Sales and Purchases)	None
Exclude	None	None	Cases where at list last 4 3B return are pending
Stop_when	Data/documents are provided by client.	Data/documents are provided by client	NA

## c) GSTR-1 Return

Covered in GSTR-3B follow-up

## d) GSTR9 (GST Audit)

Sr	1	2
Follow up Activity	GST Annual Return	GST Annual Return
Related Service	GSTR-9 – Annual	GSTR-9 – Annual
Automated	Yes	No
Delivery Mode	Email, Text	Phone Call
Initiate_On	1 <sup>st</sup> Oct	12 <sup>th</sup> of Oct Every Year
Repeat	1. Every 7 <sup>th</sup> Day 2. Every Day in the month in which due date falls	1. Fortnightly Intervals 2. Alternate Day in the month in which due date falls
Message_Email	See Annexure	None
Message_Text	See Annexure	None
Call_Script	None	See Annexure
Dependency on Service	Accounting GSTR-1 Return GSTR-3B Return	Accounting GSTR-1 Return GSTR-3B Return
Exclude	Cases where accounts is finalized by connected consultant shall be excluded	Cases where accounts is finalized by connected consultant shall be excluded
Stop_when	Data/documents are provided by client	Data/documents are provided by client

## e) TDS Return – Original

Sr	1	2	3
Follow up Activity	TDS Return Reminder (Compulsory)	TDS Return Reminder (Selective)	TDS Payment Reminder (Compulsory)
Related Service	a. TDS Return – Original – Salary, b. TDS Return – Original – Other than Salary c. TDS Return – Original – Non Resident	a. TDS Return – Original – Salary, b. TDS Return – Original – Other than Salary c. TDS Return – Original – Non Resident	a. TDS Return – Original – Salary, b. TDS Return – Original – Other than Salary c. TDS Return – Original – Non Resident
Automated	Yes	No	Yes
Delivery Mode	Email, Text	Phone Call	Email, Text
Initiate_On	1 <sup>st</sup> day of month following quarter end	10 <sup>th</sup> day of month following quarter end	2 <sup>nd</sup> day of next month
Repeat	Alternate day	Every three days	Daily
Message_Email	See Annexure	None	See Annexure
Message_Text	See Annexure	None	See Annexure
Call_Script	None	See Annexure	None
Dependency on Service	Accounting	Accounting	None
Exclude	None	None	None
Stop_when	1.Data/documents are provided by client 2.Task is dropped because of no transactions	1.Data/documents are provided by client 2.Task is dropped because of no transactions	Payment Made by Client or Due date expired i.e. 7 <sup>th</sup>

## f) Income Tax Audit Follow Up:

Sr	1	2
Follow up Activity	Income Tax Audit Reminder	Income Tax Audit Reminder
Related Service	Income Tax Audit	Income Tax Audit
Automated	Yes	No
Delivery Mode	Email, Text	Phone Call
Initiate_On	10 <sup>th</sup> of April Every Year	15 <sup>th</sup> of April Every Year
Repeat	1. Every 7 <sup>th</sup> Day 2. Every Day in the month in which due date falls	1. Monthly Intervals 2. Alternate Day in the month in which due date falls
Message_Email	See Annexure	None
Message_Text	See Annexure	None
Call_Script	None	See Annexure
Dependency on Service	1. Accounting 2. Accounts Finalization	1. Accounting 2. Accounts Finalization
Exclude	Entities having any dependent service pending with any connected consultant	Entities having any dependent service pending with any connected consultant
Stop_when	Data/documents are provided by client	Data/documents are provided by client

## g) Statutory Audit Follow-up:

Sr	1	2
Follow up Activity	Statutory Audit Reminder	Statutory Audit Reminder
Related Service	Statutory Audit	Statutory Audit
Automated	Yes	No
Delivery Mode	Email, Text	Phone Call
Initiate_On	10 <sup>th</sup> of April Every Year	15 <sup>th</sup> of April Every Year
Repeat	1. Every 7 <sup>th</sup> Day 2. Every Day in the month in which due date falls	1. Monthly Intervals 2. Alternate Day in the month in which due date falls
Message_Email	See Annexure	None
Message_Text	See Annexure	None
Call_Script	None	See Annexure
Dependent_Service	1. Accounting 2. Accounts Finalization	1. Accounting 2. Accounts Finalization
Exclude	Entities having any dependent service pending with any connected consultant	Entities having any dependent service pending with any connected consultant
Stop_when	Data/documents are provided by client	Data/documents are provided by client



## h) Accounting

a	<p>Bank Transactions:</p> <ol style="list-style-type: none"> <li>i. On completion of every month, client shall be reminded to provide bank statement for that month through automated text message and email.</li> <li>ii. ERP shall automatically remind the client on <b>periodic</b> basis until the requisite bank statement is received.</li> <li>iii. This automated follow up shall be complemented with phone calls to clients wherever required. At least one call for every month shall be necessary.</li> <li>iv. ERP shall send automated messages where client has not responded to additional information request for suspense transactions.</li> </ol>
B	<p>Sales and Purchases:</p> <p>For clients whose GST is filed by another connected consultant, this is included in GST process. For other clients, sales and purchase details shall be obtained on monthly basis.</p> <ol style="list-style-type: none"> <li>i. On completion of every month, client shall be reminded to provide sales/purchases/Expenses for that month through automated text message and email.</li> <li>ii. ERP shall automatically remind the client on <b>periodic</b> basis until the requisite sales/purchases/Expenses is received.</li> <li>iii. This automated follow up shall be complemented with phone calls to clients wherever required. At least one call for every month shall be necessary.</li> <li>iv. ERP shall send automated messages where client has not responded to additional information request for suspense transactions.</li> <li>v. Wherever necessary, consultant shall make phone calls to client for suspense clearing activity.</li> </ol>

## 4. Workflows – Regular Work

### Accounting

#### a. Accounting – Pending\*\*\*

Accounting tasks shall be added in following manner

Sr	Rule
1	One task for each bank account shall be added for each month when that month gets completed
2	One task for each month shall be added for 'Accounting of Sales Transactions'
3	One task for each month shall be added for 'Accounting of Purchase Transactions'
4	One task for each month shall be added for 'Accounting of Expense Transactions'

In case of Accounting Service, Counsellor/Consultant shall add bank accounts held by the entity/branch with following particulars

Bank Account Name | Account Number | Date of Opening

#### Policy

For entities registered under GST, accounting of all sales and purchases shall be within scope of consultant involved in GST filing. In other cases, accounting of sales and purchase transactions shall be within scope of consultant taking care of accounting.

#### Process – Bank Entry

Sr.	Activity	User
1	<b>Waiting to be Allocated:</b> Tasks for which all data has been received shall be allocated by Consultant to an Executive.	CON
2	<b>To be Taken Up:</b> Executive shall start the task in system when he takes up the work in hand.	EXE
3	<b>Verifying Data/Documents:</b> Executive shall verify the data/documents whether they are complete to enable the task to be completed.	EXE
3	<b>Accounting In Progress:</b> Executive shall complete the accounting of bank entries and prepare list of suspense transactions (in specified format) which cannot be cleared by him. Executive shall submit the task for review by attaching suspense list in ERP system.	EXE
4	<p><b>Being Reviewed (First):</b> Task shall be reviewed by Consultant.</p> <p><b>Case 'Accept':</b> Send email to client of suspense list asking for response. Park the task on Executive dashboard so that Executive can follow up with client for response.</p> <p><b>Case 'Reject':</b> Reviewer provides remarks for corrections and task returns to Executive dashboard.</p> <p>Review Parameters</p> <ul style="list-style-type: none"> <li>✓ All the transactions contain narrations as mentioned in bank statement</li> </ul>	CON

	<ul style="list-style-type: none"> <li>✓ Transactions posted to suspense don't have any clue in the bank narration itself.</li> <li>✓ Bank balance as per statement match with that of books</li> <li>✓ Transactions are not posted to duplicate ledgers</li> <li>✓ Ledgers are created under proper groups</li> </ul>	
<b>5</b>	<b>Awaiting Client Response:</b> Client shall provide information of suspense transactions either on email or by attending the office. <b>Executive shall flag the completion of this task</b>	<b>EXEs</b>
<b>6</b>	<b>Clearing Suspense:</b> Executive shall complete the suspense entries on the basis of client response and submit the task for review.	<b>EXE</b>
<b>7</b>	<b>Being Reviewed (Second):</b> Task shall be reviewed by Consultant. <b>Case 'Accept':</b> This completes the task. <b>Case 'Reject':</b> Reviewer provides remarks for corrections and task returns to Executive.	<b>CON</b>
<b>8</b>	<b>Task Completed:</b> This indicates completion of task.	<b>SYS</b>

#### Process – Sales/Purchase/Expense

Sr	Activity	User
1	<ul style="list-style-type: none"> <li>i. On completion of accounting entries, executive marks the task as completed in the ERP system.</li> <li>ii. Consultant shall review the work done and either accept the task or reject for corrections with remarks.</li> <li>iii. If task is not accepted, executive shall make necessary corrections as per remarks of reviewer and submit again for review.</li> <li>iv. When task is accepted by reviewer (consultant), system shall mark it as completed.</li> </ul>	

#### 1. Completion of Overall task

When all bank account tasks for whole year are completed and all sale/purchase/expense tasks are completed for whole year, system shall show the task to admin as completed and billable.

## b. Accounts Finalization

## 2. Process

Sr.	Activity	User
1	<b>Preparing of AFR:</b> Executive shall prepare Account finalization report in ERP system and submit it to the consultant for review. <b>AFR format is attached below for reference.</b>	EXE
2	<b>Reviewing AFR:</b> Consultant shall review the AFR <b>Case 'Accept':</b> Move to the next step <b>Case 'Reject':</b> If AFR is not correctly prepared, consultant shall submit for correction to executive along with his remarks.	CON
3	<b>Finalizing:</b> Consultant shall review the financials and make necessary adjustments to the books and submit the task as completed by attaching finalized financial statements to the task.  <b>Roll Back:</b> Consultant may roll back to Step No. 2	CON
4	<b>Being Reviewed by Performance Manager</b> <b>Case 'Accept':</b> Move to the next step <b>Case 'Reject':</b>	PM

Goods and Service Tax
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a. GSTR 3B Return
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**Process**

Sr.	Activity	User
1	<p><b>Check for back-dated data changes:</b> Executive shall check whether there are any back-dated changes in the data from which working is being made. This shall be done in steps below</p> <ol style="list-style-type: none"> <li>1. Compare data finalized for last return and data received for current return and prepare a statement of backdated transactions</li> <li>2. Take decisions regarding backdated transactions in consultation with client</li> <li>3. Finalize current data to match with the earlier returns and maintain it as latest finalized data.</li> </ol>	<b>EXE</b>
2	<p><b>Preparing Working:</b> Once data is finalized; GST working shall be prepared in <b>specified format</b> by Executive. Where accounting of sales and purchase transactions is in scope of any connected consultant, GST working shall be prepared only from the accounting data and not directly from the documents provided by client. Executive shall mention challan amount, attach the working and submit for review.</p> <p style="color: red;">System shall raise 'Unpaid Challan' of the amount mentioned by the user. If challan already exists, it's amount shall be revised to the amount mentioned by the user.</p> <p style="color: red;"><b>Roll Back:</b> Executive may roll back to step 1</p>	<b>EXE</b>
3	<p><b>Getting Reviewed:</b> Consultant shall review the working.</p> <p><b>Case 'Accept':</b> An email of the working shall be sent to the client through ERP system along with attachment. Consultant shall lock the accounting data for preventing backdated entries after working is finalized.</p> <p><b>Case 'Reject':</b> Remarks shall be provided for necessary corrections. Rejected tasks shall be shown on executive dashboard.</p>	<b>CON</b>
4	<p><b>Awaiting Client Confirmation:</b> Response of the client shall be obtained from the client through 'Agree' or 'Disagree' buttons included in the email.</p> <p><b>Case 'Agree':</b> If client hits 'Agree' system captures the response and responds with confirmation email and SMS. Confirmation email shall contain 'Make payment link'.</p> <p><b>Case 'Disagree':</b> On 'Disagree' client shall mention the reasons for disagreeing. Disagree cases shall be shown on consultant's dashboard.</p> <p style="color: red;"><b>Roll Back:</b> Task may be rolled back by Consultant. When task is rolled back to Step No. 3 by consultant, system shall show suitable error message to client if he tries to respond with 'Agree' or 'Disagree' buttons and should not allow the operation.</p> <p style="color: red;"><b>Skip:</b> Consultant may skip to next step without obtaining confirmation from client. When task is skiped to next Step, system shall show</p>	<b>CLNT CONS</b>

	<p>suitable error message to client if he tries to respond with 'Agree' or 'Disagree' buttons and should not allow the operation.</p>										
5	<p><b>Awaiting Tax Money:</b>  <b>Completion Test:</b> This step is automatically forwarded on booking of receipt transaction(s) in which 'Unpaid Challan' is tagged satisfying in aggregate the gross amount of the said challan.   <i>Info: For methods of receiving payment from client, refer Money Receipt section</i>   <b>Roll Back:</b> Task may be rolled back by Consultant to Step No. 3. When task is rolled back by consultant, system shall show suitable error message to client if he tries to make payment and should not allow the operation.   <b>Skip:</b> Consultant shall skip this step to next step when client wishes to pay the challan directly through his own arrangements or consultant has agreed to pay 'Out of Pocket'.   <b>Auto Skip:</b> Auto Skip when 'Unpaid challan' amount is zero Or 'Unpaid challan' amount is less than or equal to amount already collected.</p>	CLNT CONS									
6	<p><b>Paying Challan:</b>                  Challan may be paid by Treasurer or by client. In rare cases, it will be partially paid by treasurer and partially by client.   <b>Challan Directly Paid By Client:</b> Executive shall enter the CPIN, amount and date of the challan for every challan paid against the 'Unpaid Challan' of the task. Executive shall attach the challan copy for every challan paid.   <b>Challan Paid By Treasurer:</b> Treasurer shall enter the CPIN, amount and date of the challan for every challan paid against the 'Unpaid Challan' of the task. Executive shall attach the challan copy for every challan paid. System shall send acknowledgement to client of challan paid along with attachment.   <b>Completion Test:</b> This step is automatically forwarded when all challans paid in aggregate satisfy the gross amount of 'Unpaid Challan' of the task.                   When completion test is met, system shall compare amount received in account of consultant and the challans paid by consultant and act as per table below</p> <table border="1"> <thead> <tr> <th>Sr.</th> <th>Case</th> <th>Action</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Amount collected &gt; challans paid</td> <td>Post difference as 'On account' money received</td> </tr> <tr> <td>2</td> <td>Amount collected &lt; challans paid</td> <td>Post difference as 'Out of Pocket' Expense to be recovered</td> </tr> </tbody> </table> <p><b>Roll Back:</b> Task may be rolled back by Consultant to Step No. 3.</p>	Sr.	Case	Action	1	Amount collected > challans paid	Post difference as 'On account' money received	2	Amount collected < challans paid	Post difference as 'Out of Pocket' Expense to be recovered	EXE/TRS
Sr.	Case	Action									
1	Amount collected > challans paid	Post difference as 'On account' money received									
2	Amount collected < challans paid	Post difference as 'Out of Pocket' Expense to be recovered									

	<b>Auto Skip:</b> Auto Skip when 'Unpaid challan' amount is zero.	
<b>7</b>	<b>Filing Return:</b> Executive shall upload the return and feed the system with ARN number. System shall intimate the client on <b>Email</b> and SMS.  <b>Roll Back:</b> Task may be rolled back by Consultant to Step No. 3.	<b>EXE</b>

## Errors, Exceptions and Overrides

Sr	Step No.	Description	How Handled?
1	2	User mistakenly submitted the wrong working	He shall ask the reviewer to reject the task
2	3	User rejects the task erroneously	He shall ask the Executive to re-submit
3	3	User accepts the task erroneously	User shall roll back the task to step 2 from step 3
4	4	Client tries to respond with 'Agree' or 'Disagree' buttons	Error message shown. Operation not allowed.



Dry Run Data

## b. GSTR1 Return

**Applicable to Services**

- GSTR1 Return – Monthly
- GSTR1 Return – Quarterly

**Process**

Sr.	Activity	User
<b>1</b>	<b>Checking for back-dated data changes:</b> Executive shall check whether there are any back-dated changes in the data from which working is being made. This shall be done in steps below 1. Compare data finalized for last return and data received for current return and prepare a statement of backdated transactions 2. Take decisions regarding backdated transactions in consultation with client 3. Finalize current data to match with the earlier returns and maintain it as latest finalized data.	<b>EXE</b>
<b>2</b>	<b>Preparing of Working:</b> Once data is finalized; GST working shall be prepared in <b>specified format</b> by Executive.  <b>Roll Back:</b> Executive may roll back to step 1	<b>EXE</b>
<b>3</b>	<b>Being Reviewed:</b> Consultant shall review the work done by executive <b>Case 'Accept':</b> Move to the next step <b>Case 'Reject':</b> Consultant rejects the task with remarks for corrections. Task returns back to the executive.	<b>CON</b>

<b>4</b>	<p><b>Filing Return:</b> Executive shall upload the return and feed the system with ARN number. System shall intimate the client on email and SMS.</p> <p><b>Roll Back:</b> Consultant may roll back to step 3</p>	<b>EXE</b>
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## c. GSTR9 Filing

**Process**

Sr	Activity	User
<b>1</b>	<p><b>Preparing Working:</b> Once data is finalized, GST working shall be prepared in <b>specified format</b> by Executive.</p>	<b>EXE</b>
<b>2</b>	<p><b>Being Reviewed:</b> Consultant shall review the working for correctness and either accept the task or reject</p> <p><b>Case 'Accept':</b> Task is moved for next step</p> <p><b>Case 'Reject':</b> Task is returned to Executive for corrections along with remarks.</p>	<b>CON</b>
<b>3</b>	<p><b>Filing Return:</b> executive shall upload the return and feed the system with ARN number. System shall intimate the client on email and SMS.</p> <p><b>Roll Back:</b> Consultant may roll back to step 2.</p>	<b>EXE</b>



## d. GST Audit

**Process**

<b>Sr</b>	<b>Activity</b>	<b>User</b>
<b>1</b>	<b>Preparing Working:</b> Audit working shall be prepared in <b>specified format</b> by Executive along with draft audit report.	<b>EXE</b>
<b>2</b>	<b>Being Reviewed:</b> Consultant shall review the audit working of Executive <b>Case 'Accept':</b> Consultant may send the draft report to client. Email shall be sent through system. <b>Case 'Reject':</b> Task returns to Executive with remarks regarding corrections to be made.	<b>CON</b>
<b>3</b>	<b>Awaiting Client Confirmation:</b> Client shall check the working received on Email and provide response with Agree and Disagree buttons included in the Email <b>Case 'Agree':</b> System responds with confirmation Email. Task moves to the next step. <b>Case 'Disagree':</b> Task returns to Reviewer along with remarks of the client. <b>Skip:</b> Consultant may skip to next step without obtaining confirmation from client. When task is skippd to next Step, system shall show suitable error message to client if he tries to respond with 'Agree' or 'Disagree' butstons and should not allow the operation.	<b>CLNT/ CON</b>
<b>4</b>	<b>Filing Audit Report:</b> Executive shall upload the audit report and feed the system with ARN number. System shall intimate the client on email and SMS.  <b>Roll Back:</b> Consultant may roll back to step 2.	<b>EXE</b>

Income Tax (Phase I)

**a. Income Tax Return**

Services:

- Income Tax Return – Salaried
- Income Tax Return – Individual Non Business
- Income Tax Return – Business Presumptive Taxation
- Income Tax Return – Business

Process

Sr.	Activity	User										
1	<p><b>Preparing planning sheet:</b> Planning sheet shall be compulsorily prepared in ERP in format as per <b>Annexure</b>.</p> <p>Use system inbuilt planning sheet functionality</p> <p><b>Abort:</b> Consultant may abort. This shall put the task in 'Aborted' State. Follow Abort Procedure mentioned at the end.</p> <p><b>Undo Abort:</b> Consultant may undo abort.</p>	EXE CON										
2	<p><b>Preparing drafts:</b> Executive shall prepare following drafts and attach for review</p> <ul style="list-style-type: none"> <li>• Tax computation</li> <li>• Draft return</li> <li>• Financial Statements <i>(Draft in case of presumptive taxation and finalized in case of business return)</i></li> </ul> <p style="color: red;">System shall raise 'Unpaid Challan' of the amount mentioned by the user. If challan already exists, it's amount shall be revised to the amount mentioned by the user.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: left; color: red;">Scenario</th> <th style="text-align: left; color: red;">Treatment</th> </tr> </thead> <tbody> <tr> <td style="color: red;">[Item Reference(s)] &gt; [Revised Amount]</td> <td style="color: red;">Convert difference amount into Advance – On Account</td> </tr> <tr> <td style="color: red;">[Item Reference(s)] &lt; [Revised Amount] &amp; Advance On Account exists on related voucher(s)</td> <td style="color: red;">Convert Advance on account to advance for challan</td> </tr> <tr> <td style="color: red;">[Item Reference(s)] &lt; [Revised Amount] &amp; Insufficient Advance On ;  exists on related voucher(s)</td> <td style="color: red;">Convert available Advance on account to advance for challan</td> </tr> <tr> <td style="color: red;">[Item Reference(s)] &lt; [Revised Amount] &amp; Advance On Account does not exists on related voucher(s)</td> <td style="color: red;">Do nothing</td> </tr> </tbody> </table> <p><b>Abort:</b> Consultant may abort. This shall put the task in 'Aborted' State. Follow Abort Procedure mentioned at the end.</p>	Scenario	Treatment	[Item Reference(s)] > [Revised Amount]	Convert difference amount into Advance – On Account	[Item Reference(s)] < [Revised Amount] & Advance On Account exists on related voucher(s)	Convert Advance on account to advance for challan	[Item Reference(s)] < [Revised Amount] & Insufficient Advance On ;  exists on related voucher(s)	Convert available Advance on account to advance for challan	[Item Reference(s)] < [Revised Amount] & Advance On Account does not exists on related voucher(s)	Do nothing	EXE
Scenario	Treatment											
[Item Reference(s)] > [Revised Amount]	Convert difference amount into Advance – On Account											
[Item Reference(s)] < [Revised Amount] & Advance On Account exists on related voucher(s)	Convert Advance on account to advance for challan											
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[Item Reference(s)] < [Revised Amount] & Advance On Account does not exists on related voucher(s)	Do nothing											

	<b>Undo Abort:</b> Consultant may undo abort.	
3	<p><b>Being Reviewed:</b> Consultant shall review the work submitted and also computation and draft return for correctness of particulars such as spelling of client name, address of the client, email and phone etc and submit the task as either Accepted or Rejected.</p> <p><b>Case 'Accept':</b> Reviewer, having accepted the work, <b>may</b> send the drafts of financials and computation to the client through System. Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email.</p> <p><b>Case 'Reject':</b> Consultant rejects with remarks for necessary correction.</p> <p><b>Abort:</b> Consultant may abort. This shall put the task in 'Aborted' State. Follow Abort Procedure mentioned at the end.</p> <p><b>Undo Abort:</b> Consultant may undo abort.</p>	CON
4	<p><b>Awaiting Confirmation from client:</b></p> <p><b>Case 'Agree':</b> System captures the response and responds with confirmation email and SMS.</p> <p><b>Case 'Disagree':</b> System asks the user to provide remarks for disagreement. Task shall be moved to 'Being Reviewed' state.</p> <p><b>Resending Email:</b> Consultant may resend the email that was sent on 'Accept' action of previous step. While resending system shall revoke the existing response link and include fresh one in Email.</p> <p><b>Roll Back:</b> Task may be rolled back by Consultant to Step No. 3.</p> <p><b>Skip:</b> Consultant may skip to next step without obtaining confirmation from client. Mention reasons. When task is skipped to next Step, system shall show suitable error message to client if he tries to respond with 'Agree' or 'Disagree' buttons and should not allow the operation. (i.e revoke link sent to client for providing response)</p> <p><b>Abort:</b> Consultant may abort. This shall put the task in 'Aborted' State. Revoke link sent to client for providing response. Follow Abort Procedure mentioned at the end.</p> <p><b>Undo Abort:</b> Consultant may undo abort. On Undo abort, system shall ask the user whether fresh email with response link be sent to client.</p> <p><b>Alert:</b> When task exists in this state and no response link is active. User shall be notified of the same.</p>	CLNT CON
5	<p><b>Awaiting Tax Money:</b></p> <p><b>Completion Test:</b> This step is automatically forwarded on booking of receipt transaction in which 'Unpaid Challan' is tagged satisfying in aggregate the gross amount of the said challan.</p> <p><b>Roll Back:</b> Task may be rolled back by Consultant to Step No. 3. When task is rolled back by consultant, system shall show suitable error message to client if he tries to make payment and should not allow the operation. i.e Revoke the response link.</p>	CLNT CON

	<p><b>Skip:</b> Consultant shall skip this step to next step when client wishes to pay the challan directly through his own arrangements or consultant has agreed to pay 'Out of Pocket'.</p> <p><b>Auto Skip:</b> Auto Skip when 'Unpaid challan' amount is zero Or 'Unpaid challan' amount is less than or equal to amount already collected.</p> <p><b>Abort:</b> Consultant may abort. This shall put the task in 'Aborted' State. Follow Abort Procedure mentioned at the end.</p> <p><b>Undo Abort:</b> Consultant may undo abort.</p>										
6	<p><b>Paying Challan:</b> Challan may be paid by Treasurer or by client. In rare cases, it will be partially paid by treasurer and partially by client.</p> <p><b>Challan Directly Paid By Client:</b> Executive shall enter the CIN, amount and date of the challan for every challan paid against the 'Unpaid Challan' of the task. Executive shall attach the challan copy for every challan paid.</p> <p><b>Challan Paid By Treasurer:</b> Treasurer shall enter the CIN, amount and date of the challan for every challan paid against the 'Unpaid Challan' of the task. Executive shall attach the challan copy for every challan paid. System shall send acknowledgement to client of challan paid along with attachment.</p> <p><b>Completion Test:</b> This step is automatically forwarded when all challans paid in aggregate satisfy the gross amount of 'Unpaid Challan' of the task. When completion test is met, system shall compare amount received in account of consultant and the challans paid by consultant and act as per table below</p> <table border="1" data-bbox="172 1218 944 1379"> <thead> <tr> <th>Sr.</th> <th>Case</th> <th>Action</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Amount collected &gt; challans paid</td> <td>Post difference as 'On account' money received</td> </tr> <tr> <td>2</td> <td>Amount collected &lt; challans paid</td> <td>Post difference as 'Out of Pocket' Expense to be recovered</td> </tr> </tbody> </table> <p><b>Auto Skip:</b> Having entered this state, system shall test for completion test and if satisfied, skip to next step.</p> <p><b>Roll Back:</b> Task may be rolled back by Consultant to Step No. 3.</p> <p><b>Abort:</b> Consultant may abort. This shall put the task in 'Aborted' State. Follow Abort Procedure mentioned at the end.</p> <p><b>Undo Abort:</b> Consultant may undo abort.</p>	Sr.	Case	Action	1	Amount collected > challans paid	Post difference as 'On account' money received	2	Amount collected < challans paid	Post difference as 'Out of Pocket' Expense to be recovered	TRS EXE CON
Sr.	Case	Action									
1	Amount collected > challans paid	Post difference as 'On account' money received									
2	Amount collected < challans paid	Post difference as 'Out of Pocket' Expense to be recovered									
7	<p><b>Filing Return:</b> Executive shall upload the return and feed the system with Acknowledgement number and date of filing. System shall intimate the client on email and SMS. Email intimation shall include financials, computation and return acknowledgement.</p> <p><b>Roll Back:</b> Task may be rolled back by Consultant to Step No. 3.</p>	EXE CON									

	<p><b>Abort:</b> Consultant may abort. This shall put the task in 'Aborted' State. Follow Abort Procedure mentioned at the end.</p> <p><b>Undo Abort:</b> Consultant may undo abort.</p>	
8	<p><b>E-verifying the Return:</b> Executive shall try to get the returns E-verified within 7 days of filing of return.</p> <p><b>Roll Back:</b> Task may be rolled back by Consultant to Step No. 3. Task may be rolled back by Executive to Step No. 7.</p>	EXE CON
9	<p><b>Completed:</b> On Successful E-verification task is marked as completed.</p> <p><b>Roll Back:</b> Task may be rolled back by Executive and consultant to Step No. 8.</p>	SYS
10	<p><b>Aborted:</b> When task is aborted from any step it shall show in this state.</p> <p><b>Undo Abort:</b> Consultant may undo abort.</p>	CON
11	<p><b>Suspended:</b> When task is suspended by AR from any step it shall show in this state. On suspension 'Unpaid challan' of the task shall also be suspended.</p> <p><b>Undo Suspend:</b> Consultant may restore the suspended task to its state just before suspend was exercised. On Undo suspend 'Unpaid challan' of the task shall also be restored to its state before suspension.</p>	CON
12	<p><b>Invoiced:</b> When a completed task is tagged on an invoice, it's status shall be changed to 'Invoiced'.</p> <p><b>Undo:</b> If the invoice on which task was tagged is deleted, status of the task shall be changed to 'Completed'.</p>	SYS

#### Abort Procedure:

When 'Abort' is exercised, system shall compare amount received in account of consultant and the challans paid by consultant and act as per table below

Sr.	Case	Action
1	Amount collected > challans paid	Post difference as 'On account' money received
2	Amount collected < challans paid	Post difference as 'Out of Pocket' Expense to be recovered

'Unpaid challan' of the task shall also be aborted when the task is aborted.

#### Undo Abort Procedure:

'Unpaid challan' of the task shall be restored to its state before abort.

## b. Income Tax Audit

## Process

SR	Activity	User
1	<b>Performing Audit:</b> Executive under supervision of Consultant shall perform audit to cover all the clauses of IT audit report and prepare a draft audit report along with complete annexures.	EXE
2	<b>Being Reviewed:</b> Consultant shall review the work submitted and submit the task as either Accepted or Rejected. <b>Case 'Accept':</b> Reviewer, having accepted the work, <b>may</b> send the draft audit report to the client through System. Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email. <b>Case 'Reject':</b> Consultant rejects with remarks for necessary correction. Task returns to the executive who had submitted for review.	CON
3	<b>Awaiting Confirmation from Client</b> Confirmation Email shall provide accept and reject buttons for taking response from the client. System shall capture the response and flag the task as 'Report Accepted By Client' <b>Case 'Agree':</b> System captures the response and responds with confirmation email and SMS. <b>Case 'Disagree':</b> System asks the user to provide remarks for disagreement. Task shall be moved to 'Review of Consultant' state.  <b>Skip:</b> Consultant may skip to next step without obtaining confirmation from client. When task is skipped to next step, system shall show suitable error message to client if he tries to respond with 'Agree' or 'Disagree' buttons and should not allow the operation.	CLNT/ CON
4	<b>Filing audit report:</b> Executive shall file the audit report and enter it's acknowledgement number and attach PDF audit report downloaded from Income tax portal.  <b>Roll Back:</b> Task may be rolled back by Consultant to Step No. 3.	CON
5	<b>UDIN Generation:</b> Last step in the audit report is generation of audit report. System shall maintain the UDIN number of each audit report signed. <b>Roll Back:</b> Task may be rolled back by Consultant to Step No. 3.	CON

## c. TDS/TCS Filing – Original

**Applicable to Services**

TDS Return – Original – Salary

TDS Return – Original – Other than Salary

TDS Return – Original – Non Resident

TCS Return – Original

**Policy**

Sr.	Particulars
1	Where accounting is in scope of connected consultant, TDS working shall be prepared only from the accounting data and not directly from the documents provided by client.
2	Backdated changes done by client may result in either deletion or modification of line items from returns filed earlier or addition of line items in returns filed ear
3	In the case of salary returns, entries for all employees including one without TDS deduction shall be included in TDS return so that Form 16 may be provided to every employee with ease.

**Process**

Sr	Activity	User
1	<b>Checking for back-dated data changes:</b> Executive shall check whether there are any back-dated changes in the data from which working is being made. This shall be done in steps below 1. Compare data finalized for last return and data received for current return and prepare a statement of backdated transactions 2. Take decisions regarding backdated transactions in consultation with client 3. Finalize current data to match with the earlier returns and maintain it as latest finalized data.	EXE
2	<b>Preparing Working:</b> TDS working shall be prepared in specified format by Executive and submitted to Consultant for review with attachment.  System shall raise 'Unpaid Challan' of the amount mentioned by the user. If challan already exists, it's amount shall be revised to the amount mentioned by the user.	EXE
3	<b>Being Reviewed:</b> Consultant shall review the work of Executive and submit the task as accepted or rejected. Consultant shall also make review of source data from which working is made to find out any transactions attracting TDS but TDS deduction has not been recognized. Consultant shall lock the accounting data for preventing backdated entries after working is finalized. <b>Case 'Accept':</b> System send email to client along with attachment of working. <b>Case 'Reject':</b> System captures remarks of reviewer and returns the task to Executive for necessary corrections.	CONS
4	<b>Awaiting Confirmation from client:</b>	CLNT /CON

	<p><b>Case 'Agree':</b> System captures the response and responds with confirmation email and SMS.</p> <p><b>Case 'Disagree':</b> System asks the user to provide remarks for disagreement. Task shall be moved to 'Being Reviewed' state.</p> <p><b>Skip:</b> Consultant may skip to next step without obtaining confirmation from client. When task is skipped to next Step, system shall show suitable error message to client if he tries to respond with 'Agree' or 'Disagree' buttons and should not allow the operation.</p>							
<p><b>6</b></p>	<p><b>Awaiting Tax Money:</b></p> <p><b>Completion Test:</b> This step is automatically forwarded on booking of receipt transaction(s) in which 'Unpaid Challan' is tagged satisfying in aggregate the gross amount of the said challan.</p> <p><i>Info: For methods of receiving payment from client, refer Money Receipt section</i></p> <p><b>Roll Back:</b> Task may be rolled back by Consultant to Step No. 3. When task is rolled back by consultant, system shall show suitable error message to client if he tries to make payment and should not allow the operation.</p> <p><b>Skip:</b> Consultant shall skip this step to next step when client wishes to pay the challan directly through his own arrangements or consultant has agreed to pay 'Out of Pocket'.</p> <p><b>Auto Skip:</b> Auto Skip when 'Unpaid challan' amount is zero Or 'Unpaid challan' amount is less than or equal to amount already collected.</p>	<p><b>CLNT /CON</b></p>						
<p><b>7</b></p>	<p><b>Paying Challan:</b></p> <p>Challan may be paid by Treasurer or by client. In rare cases, it will be partially paid by treasurer and partially by client.</p> <p><b>Challan Directly Paid By Client:</b> Executive shall enter the CIN, amount and date of the challan for every challan paid against the 'Unpaid Challan' of the task. Executive shall attach the challan copy for every challan paid.</p> <p><b>Challan Paid By Treasurer:</b> Treasurer shall enter the CIN, amount and date of the challan for every challan paid against the 'Unpaid Challan' of the task. Executive shall attach the challan copy for every challan paid. System shall send acknowledgement to client of challan paid along with attachment.</p> <p><b>Completion Test:</b> This step is automatically forwarded when all challans paid in aggregate satisfy the gross amount of 'Unpaid Challan' of the task.</p> <p>When completion test is met, system shall compare amount received in account of consultant and the challans paid by consultant and act as per table below</p> <table border="1" data-bbox="161 1794 932 1818"> <thead> <tr> <th data-bbox="161 1794 220 1818">Sr.</th> <th data-bbox="220 1794 636 1818">Case</th> <th data-bbox="636 1794 932 1818">Action</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Sr.	Case	Action				<p><b>TRS/ CON/ EXE</b></p>
Sr.	Case	Action						



	1	Amount collected > challans paid	Post difference as 'On account' money received	
	2	Amount collected < challans paid	Post difference as 'Out of Pocket' Expense to be recovered	
	<b>Roll Back:</b> Task may be rolled back by Consultant to Step No. 3.			
<b>8</b>	<b>Filing Return:</b> Executive shall upload the return and feed the system with Acknowledgement number and date of filing. System shall intimate the client on email and SMS. Email intimation shall include financials, computation and return acknowledgement.			<b>EXE CONS</b>
	<b>Roll Back:</b> Task may be rolled back by Consultant to Step No. 3.			

#### d. Transfer Pricing Audit

##### Applicability

Section 92BA of the Income-tax Act, 1961, require an assessee to comply with the transfer pricing provisions if the aggregate of the Specified Domestic Transactions (SDT) exceeds INR 20 crore during an assessment year and for International Transactions between associated enterprises there is no threshold limit.

Due date of filing of Transfer pricing audit report is on or before 30<sup>th</sup> November of the respective assessment year

##### Process

Sr	Activity	User
1	<p><b>Selecting Appropriate Method:</b> Working Shall be prepared on basis of data provided by client.</p> <p>Consultant shall select the appropriate method for transfer pricing working;</p> <ol style="list-style-type: none"> <li>Comparable uncontrolled price (CUP) method.</li> <li>Resale price method (RPM).</li> <li>Cost plus method (CPM).</li> <li>Profit split method (PSM).</li> <li>Transactional net margin method (TNMM)</li> </ol>	CON
2	<p><b>Performing Audit:</b> Determine the Transfer price that should have been applied by client as per valuation method selected by auditor. Executive shall prepare the draft audit report. Executive shall submit the task for review by attaching TP working and draft audit report.</p> <p><b>Roll Back:</b> Executive may roll back to step no. 1</p>	EXE
3	<p><b>Being Reviewed:</b> Consultant shall review the work submitted and submit the task as either Accepted or Rejected.</p> <p><b>Case 'Accept':</b> Reviewer, having accepted the work, <b>may</b> send the draft of TP Working and draft audit report to the client through System. Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email.</p> <p><b>Case 'Reject':</b> Consultant rejects with remarks for necessary correction.</p>	CON
7	<p><b>Awaiting Confirmation from Client</b> Confirmation Email shall provide accept and reject buttons for taking response from the client. System shall capture the response and flag the task as 'Report Accepted By Client'</p> <p><b>Case 'Agree':</b> System captures the response and responds with confirmation email and SMS.</p> <p><b>Case 'Disagree':</b> System asks the user to provide remarks for disagreement. Task shall be moved to 'Review of Consultant' state.</p> <p><b>Skip:</b> Consultant may skip to next step without obtaining confirmation from client. When task is skipped to next step, system shall show suitable error message to client if he tries to respond with 'Agree' or 'Disagree' buttons and should not allow the operation.</p>	CLNT/ CON
8	<p><b>Filing audit report:</b> Executive shall file the audit report and enter it's acknowledgement number and attach PDF audit report downloaded from Income tax portal.</p> <p><b>Roll Back:</b> Task may be rolled back by Consultant to Step No. 3.</p>	CON

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9	<b>UDIN Generation:</b> Last step in the audit report is generation of audit report. System shall maintain the UDIN number of each audit report signed. <b>Roll Back:</b> Task may be rolled back by Consultant to Step No. 3.	CON
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## e. Section 11 Audit

Sr	Activity	User
1	<b>Performing Audit:</b> Executive shall prepare the draft audit report. Executive shall submit the task for review by attaching working and draft audit report.	EXE
2	<b>Being Reviewed:</b> Consultant shall review the work submitted and submit the task as either Accepted or Rejected. <b>Case 'Accept':</b> Reviewer, having accepted the work, <b>may</b> send the draft of Working and Form 10B (draft audit report) to the client through System. Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email. <b>Case 'Reject':</b> Consultant rejects with remarks for necessary correction.	CON
3	<b>Awaiting Confirmation from Client</b> Confirmation Email shall provide accept and reject buttons for taking response from the client. System shall capture the response and flag the task as 'Report Accepted By Client' <b>Case 'Agree':</b> System captures the response and responds with confirmation email and SMS. <b>Case 'Disagree':</b> System asks the user to provide remarks for disagreement. Task shall be moved to 'Review of Consultant' state.  <b>Skip:</b> Consultant may skip to next step without obtaining confirmation from client. When task is skipped to next step, system shall show suitable error message to client if he tries to respond with 'Agree' or 'Disagree' buttons and should not allow the operation.	CLNT/ CON
4	<b>Filing audit report:</b> Executive shall file the audit report and enter it's acknowledgement number and attach PDF audit report downloaded from Income tax portal.  <b>Roll Back:</b> Task may be rolled back by Consultant to Step No. 3.	EXE
5	<b>UDIN Generation:</b> Last step in the audit report is generation of audit report. System shall maintain the UDIN number of each audit report signed. <b>Roll Back:</b> Task may be rolled back by Consultant to Step No. 3.s	EXE

## f. Advance Tax

**Information:**

For both individual and corporate taxpayers:

Instalments	%	Due Date
1 <sup>st</sup>	15%	15 <sup>th</sup> June
2 <sup>nd</sup>	45%	15 <sup>th</sup> September
3 <sup>rd</sup>	75%	15 <sup>th</sup> December
4 <sup>th</sup>	100%	15 <sup>th</sup> March

For taxpayers who have opted for Presumptive Taxation Scheme under section 44AD & 44ADA – Business Income:

Instalments	%	Due Date
1 <sup>st</sup>	100%	15 <sup>th</sup> March

**Follow up:** System shall send email and message (ERF Table need to be update)

1 SMS/Email on 1<sup>st</sup> day of the month in which advance tax is payable.

1 Call on 5<sup>th</sup> day of the month in which A.tax is payable

**Process:**

Sr	Activity	User
1	<b>Preparing Working:</b> Executive shall prepare tax computation in excel spread sheet and calculate the advance tax payable amount. [Consider above instalments chart]	EXE
3	<b>Being Reviewed:</b> Consultant shall review the work submitted and submit the task as either Accepted or Rejected. <b>Case 'Accept':</b> Proceed <b>Case 'Reject':</b> Consultant rejects with remarks for necessary correction.	CONS
4	<b>Awaiting Confirmation from client:</b> <b>Case 'Agree':</b> System captures the response and responds with confirmation email and SMS. <b>Case 'Disagree':</b> System asks the user to provide remarks for disagreement. Task shall be moved to 'Being Reviewed' state.  <b>Skip:</b> Consultant may skip to next step without obtaining confirmation from client. When task is skipped to next Step, system shall show suitable error message to client if he tries to respond with 'Agree' or 'Disagree' buttons and should not allow the operation.	CLNT
5	<b>Awaiting Tax Money:</b> <b>Completion Test:</b> This step is automatically forwarded on booking of receipt transaction(s) in which 'Unpaid Challan' is tagged satisfying in aggregate the gross amount of the said challan. <i>Info: For methods of receiving payment from client, refer Money Receipt section</i> <b>Roll Back:</b> Task may be rolled back by Consultant to Step No. 3. When task is rolled back by consultant, system shall show suitable error message to client if he tries to make payment and should not allow the operation.	EXE/ CONS

	<p><b>Skip:</b> Consultant shall skip this step to next step when client wishes to pay the challan directly through his own arrangements or consultant has agreed to pay 'Out of Pocket'.</p> <p><b>Auto Skip:</b> Auto Skip when 'Unpaid challan' amount is zero Or 'Unpaid challan' amount is less than or equal to amount already collected.</p>										
6	<p><b>Paying Challan:</b> Challan may be paid by Treasurer or by client. In rare cases, it will be partially paid by treasurer and partially by client.</p> <p><b>Challan Directly Paid By Client:</b> Executive shall enter the CIN, amount and date of the challan for every challan paid against the 'Unpaid Challan' of the task. Executive shall attach the challan copy for every challan paid.</p> <p><b>Challan Paid By Treasurer:</b> Treasurer shall enter the CIN, amount and date of the challan for every challan paid against the 'Unpaid Challan' of the task. Executive shall attach the challan copy for every challan paid. System shall send acknowledgement to client of challan paid along with attachment.</p> <p><b>Completion Test:</b> This step is automatically forwarded when all challans paid in aggregate satisfy the gross amount of 'Unpaid Challan' of the task. When completion test is met, system shall compare amount received in account of consultant and the challans paid by consultant and act as per table below</p> <table border="1" data-bbox="188 1137 938 1328"> <thead> <tr> <th>Sr.</th> <th>Case</th> <th>Action</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Amount collected &gt; challans paid</td> <td>Post difference as 'On account' money received</td> </tr> <tr> <td>2</td> <td>Amount collected &lt; challans paid</td> <td>Post difference as 'Out of Pocket' Expense to be recovered</td> </tr> </tbody> </table> <p><b>Roll Back:</b> Task may be rolled back by Consultant to Step No. 3.</p>	Sr.	Case	Action	1	Amount collected > challans paid	Post difference as 'On account' money received	2	Amount collected < challans paid	Post difference as 'Out of Pocket' Expense to be recovered	TRS/ CONS/ EXE/
Sr.	Case	Action									
1	Amount collected > challans paid	Post difference as 'On account' money received									
2	Amount collected < challans paid	Post difference as 'Out of Pocket' Expense to be recovered									

Company Act
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a. Statutory Audit
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**Applicable Services**

Statutory Audit – Company  
Statutory Audit – LLP

**Process:**

Sr	Activity	User
1	<p><b>Preparing Audit Programme:</b> Every Consultant shall prepare entity specific audit programme for every company/LLP. Entity specific audit programme shall be based on standard audit programme.</p> <p><b>Functionality:</b> Use system inbuilt audit checklist</p>	CON
2	<p><b>Performing Audit:</b> Executive under supervision of Consultant shall perform the audit and prepare audit documentation for every point in the audit checklist. Executive shall prepare draft audit report.</p> <p><b>Functionality:</b> Use system inbuilt audit checklist <b>Roll Back:</b> Task may be rolled back by Consultant to Step No. 1.</p>	EXE
3	<p><b>Being Reviewed:</b> Consultant shall review the work submitted and submit the task as either Accepted or Rejected.</p> <p><b>Case 'Accept':</b> Reviewer, having accepted the work, <b>may</b> send the draft audit report to the client through System. Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email.</p> <p><b>Case 'Reject':</b> Consultant rejects with remarks for necessary correction. Task returns to the executive who had submitted for review.</p>	CON
6	<p><b>Awaiting Confirmation from Client</b> Confirmation Email shall provide accept and reject buttons for taking response from the client. System shall capture the response and flag the task as 'Report Accepted By Client'</p> <p><b>Case 'Agree':</b> System captures the response and responds with confirmation email and SMS.</p> <p><b>Case 'Disagree':</b> System asks the user to provide remarks for disagreement. Task shall be moved to 'Review of Consultant' state.</p> <p><b>Skip:</b> Consultant may skip to next step without obtaining confirmation from client. When task is skipped to next step, system shall show suitable error message to client if he tries to respond with 'Agree' or 'Disagree' buttons and should not allow the operation.</p>	CLNT
7	<p><b>Printing Report:</b> Executive shall print the audit report and send for signing to the auditor.</p> <p><b>Roll Back:</b> Task may be rolled back by Consultant to Step No. 5.</p>	
8	<p><b>Signing of Report:</b> Financials and audit report shall be physically signed by the auditor.</p> <p><b>Roll Back:</b> Task may be rolled back by Consultant to Step No. 5.</p>	CEO/ CON

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9	<b>UDIN Generation:</b> Last step in the audit report is generation of audit report. System shall maintain the UDIN number of each audit report signed.  <b>Roll Back:</b> Task may be rolled back by Consultant to Step No. 5s.	CON
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**b. Updation of Statutory Registers – Pending for Expert\*\***

For an organization to function efficiently and adhere to the statutory requirements, it is essential to maintain certain records and registers. The registers to be maintained as per companies act are mentioned in this article.

Registers to be maintained under the Companies Act, 2013

Register of the company

Register of Members

Register of directors and key managerial personnel

Register of charges

Register of Renewed and Duplicate Share Certificates

Register of Employee Stock Options

Register of Shares/Other Securities Bought Back

**c. Minutes Writing – Pending for Expert\*\***

Various meetings being conducted by the companies.

**Annual General Meeting:**

- a) Each and every company (other than an OPC) are required to hold an AGM within 6 months from the end of the financial year (For FY ending 31<sup>st</sup> March the meeting shall be held by 30<sup>th</sup> September).
- b) There is an exception for the first AGM which shall be held within 9 months from the end of the first financial year. If Companies follow the provisions as regards to the first AGM then the company is excused from holding any AGM in the year of incorporation.
- c) The Companies Act adds on another restriction as regards the gap between two AGM's which shall not exceed 15 months.
- d) The companies are required to hold an AGM during business hours (between 9.00 a.m. to 6.00 p.m.) on a day which is not a national holiday at the registered office of the company or at a different place within the city/town/village where the registered office is situated.

**Extraordinary General Meeting:**

The EGM can be called up under 2 situations, i.e.:

- a) Either the Board can call for an EGM whenever it feels it is necessary or
- b) Upon a requisition/request by the requisitionists\*.
  - In case of companies having share capital, the requisition is to be made by those number of members who hold not less than 1/10<sup>th</sup> of the paid up share capital and
  - In case of companies not having share capital the requisition is to be made by such number of members who hold minimum of 1/10<sup>th</sup> of the voting power.

It is important to note, The Board is required to call for the meeting within a period of 21 days and hold the meeting within 45 days from the date of receiving the requisition. Failure to call upon the same by the Board will give the members the right to call for the meeting within 3 months from the date of requisition. The expenses incurred by the requisitionists will have to be reimbursed by the company.

**Aspects to be focussed on while drafting minutes:**

1	All the matters should be put down in black and white. (On paper)
2	In order to make the minutes effective, care should be taken that it is clear with no ambiguity or confusion and no important information discussed is left out.
3	Minutes are to be recorded within 30 days of the conclusion of the meeting.
4	All appointments which are made should be recorded in the minutes.
5	In case of a Board meeting/meeting of the committee of the Board, the names of the directors and the directors who are for/against any resolution passed shall be stated correctly.
6	Any matter that is detrimental,defamatory,irrelevant or immaterial shall not be allowed to be recorded in the minutes.
7	It shall be the sole decision of the chairman as regards matters to be included/excluded in the minutes.
8	Default in complying with the provisions of section 118 of the Companies Act 2013 will attract a penalty of INR 25,000 to the company and INR 5,000 for every officer in default.
9	If a person is found guilty of tampering the minutes, he shall face imprisonment upto 2 years and a minimum fine of INR 25,000 which may extend to INR 1 Lakh.

**Periodicity:** Quarterly

**Process:**

Sr	Activity	User
1	<b>Tracing Events/Transactions</b> Executive shall prepare a note of traced events that appear to have occurred <ol style="list-style-type: none"> <li>1. From the face of financial statements</li> <li>2. From details available on MCA portal (including ROC Search)</li> <li>3. Discussion with other consultants within the roof</li> </ol>	EXE
2	<b>Interviewing the Client</b> Executive shall arrange time with responsible person from Client's side and conduct an interview based on interview checklist. Executive shall also confirm the events traced during activity 'Tracing Events/Transactions'. Executive shall prepare a note of the interview and transactions/Events traced during the interview.	EXE
3	<b>Gathering Documents</b> Executive shall attach all the relevant documents related to events/transactions traced during earlier activities.	EXE
4	<b>Drafting Minutes</b> Executive shall draft the Minutes in soft copy and attach the same for Review	EXE
5	<b>Being Reviewed</b> Consultant shall review the work of executive and accept or reject Case 'Accept': Proceed Case 'Reject'	CONS
6	<b>Printing</b> Executive shall print the finalized Minutes and send them	EXE

## d. Annual ROC Filings

Commented [UB1]:

**Services:**

Annual Return Filing  
 Annual Account Filing  
 DPT3 Filing  
 MSME1 Filing

**Policy:**

Sr	Policy
1	All challans for normal fees shall be paid by Consultant Out of Pocket
2	In late fees cases, payment must be obtained first.

**Documents Filed in Form MGT-7:**

- List of shareholders, debenture holders would be mandatory in case of company having share capital.
- Approval letter for extension of AGM would be mandatory if AGM due date was extended.

Copy of MGT-8 (Certification by PCS) will be mandatory in case of a listed company or a company having paid up share capital of Ten Crore rupees or more or turnover of Fifty Crore rupees or more.

**Mention documents for AOC 4****Due Date**

MGT7	Company	60 days from AGM
MGT7	OPC	60 days from 30 <sup>th</sup> September
Form 11	LLP	60 days from end of financial year
AOC4	Company	30 days from AGM
AOC4	OPC	30 days from 30 <sup>th</sup> September
Check	LLP	Check

DPT 3 is a return of deposits that companies must file to furnish information about outstanding receipt of loan or money other than deposits.

Due Date – 30<sup>th</sup> June of next year

MSME Form-I (Filing half yearly return with the registrar in respect of outstanding payments to MSME due date 31<sup>st</sup> October, 2019)

**Process:**

Sr	Activity	User
1	<b>Waiting for Documents:</b> Executive shall attach the mandatory documents required.	EXE
2	<b>Preparing Draft:</b> Executive shall prepare and attach the draft return and submit for review.  <i>Executive shall be allowed to roll back to earlier step.</i>	EXE
3	<b>Being Reviewed:</b> Consultant shall review the work of Executive and submit the task as accepted or rejected. <b>Case 'Accept':</b> Reviewer shall indicate the method of payment of challan out of the following	CONS

	<ol style="list-style-type: none"> <li>1. Advance</li> <li>2. Out of Pocket</li> <li>3. Challan to be Paid directly by Client</li> </ol> <p>Proceed.</p> <p><b>Case 'Reject':</b> System captures remarks of reviewer and returns the task to Executive for necessary corrections.</p>							
4	<p><b>Filing Return:</b> Executive shall file the return and provide the system with SRN No, amount, it's expiry date, attachment.</p> <ol style="list-style-type: none"> <li>1. System shall send SMS and Email to client for paying challan money to the account of Consultant only in 'Advance' case. Email shall contain payment link. No Email shall be sent when amount already collected is greater than or equal to challan amount or net amount required is less than Rs. 300. Email shall mention net amount required by reducing amount already collected form challan amount.</li> <li>2. System shall raise 'Unpaid challan' (if already does not exist) of amount equal to that of SRN.</li> <li>3. If unpaid challan already exists, its amount shall be changed to that if SRN.</li> </ol> <p>Consultant shall be allowed to roll back to 'Being Reviewed' state when this activity is pending.</p> <p>Validations: If SRN is already expired, do not allow to submit</p>	EXE						
5	<p><b>Awaiting Challan Money:</b> Client shall pay the challan money either through online link sent in email or through any other modes to the consultant.</p> <p><b>Completion Test:</b> This step is automatically forwarded on booking of receipt transaction(s) in which 'Unpaid Challan' is tagged satisfying in aggregate the gross amount of the said challan.</p> <p><b>Automatic Skip:</b> This step shall be skipped when method of challan payment is other than 'Advance' or amount already collected exceeds challan amount.</p> <p><b>Manual Skip:</b> Consultant shall be allowed to fast forward this step to next step by changing challan method from 'Advance' to any other.s</p> <p><b>Manual Roll Back:</b> Consultant may roll back. Roll back shall not automatically clear the data or document saved already.</p>	CLNT CONS						
6	<p><b>Paying MCA Challan:</b> System shall display the amount of 'unpaid challan' that was raised in step 4.</p> <p><b>Validation (Advance Cases)</b></p> <table border="1" data-bbox="164 1585 963 1744"> <thead> <tr> <th>Manual Check</th> <th>Action</th> </tr> </thead> <tbody> <tr> <td>'Unpaid challan' amount is greater than or equal to actual SRN amount</td> <td>Do Nothing</td> </tr> <tr> <td>'Unpaid challan' amount is less than actual SRN amount</td> <td>Roll back to Step 4 if difference is more than Rs. 300</td> </tr> </tbody> </table> <p><b>Rights</b></p>	Manual Check	Action	'Unpaid challan' amount is greater than or equal to actual SRN amount	Do Nothing	'Unpaid challan' amount is less than actual SRN amount	Roll back to Step 4 if difference is more than Rs. 300	TRS/ EXE/ CON
Manual Check	Action							
'Unpaid challan' amount is greater than or equal to actual SRN amount	Do Nothing							
'Unpaid challan' amount is less than actual SRN amount	Roll back to Step 4 if difference is more than Rs. 300							

<p>1. Consultant shall be able to switch between challan payment methods wherever necessary.</p> <p>2. Treasurer/Consultant can roll back to previous but one step by changing method to 'Advance'.</p> <p><b>Case 'Treasurer will pay':</b> (This applies when challan payment method is Out of Pocket or Advance).</p> <ol style="list-style-type: none"> <li>1. Treasurer shall make payment against SRN and enter the SRN challan number with actual amount paid in the system along with attachment. 'unpaid challan' amount shall be revised to that of actual payment made. 'Unpaid challan' shall be tagged as satisfied.</li> <li>2. Amount paid over and above that is recovered from client (i.e receipt tagged against 'unpaid challan') shall be posted to Client ledger to be recovered as 'Out of Pocket' expense.</li> <li>3. Amount paid short than that collected shall be converted to 'On account' money received.</li> <li>4. System shall send SMS and email to client about completion of task.</li> </ol> <p><b>Case 'Client Paying Challan Directly':</b></p> <ol style="list-style-type: none"> <li>1. System shall send Email to client with SRN details for making payment from his own account.</li> <li>2. Executive or consultant shall enter challan number and attach the challan paid by client. 'unpaid challan' amount shall be revised to that of actual payment made. 'Unpaid challan' shall be tagged as satisfied.</li> <li>3. Any amount collected from client shall be converted to 'On Account' money received.</li> </ol> <p><b>Case 'SRN Expired':</b> When SRN is expired, move back to 'Filing Return' step.</p>	
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#### Errors, Exceptions and Overrides

Sr	Step No.	Description	How Handled?
1	1	User submits without attaching the documents	Allowed roll back from step No. 2
2	2	User submits having attached wrong drafts	Reviewer will return the task to previous step
3	3	User mistakenly rejects	Executive will submit again
4	3	User mistakenly accepts	Same user will revoke from next step
5	3	User mentions incorrect challan method	He can roll back to 'Being Reviewed' state or change challan method in step 6
6	4	User submits having mentioned incorrect SRN amount	User can ask consultant to roll back to Step No. 4
7	5	Clients makes partial payment and ask remaining to be made out of pocket by consultant	Consultant can fast forward to Step 6
8	5	Consultant finds out challan amount is incorrect	He may roll back to step 4 or fast forward to step 6

9	6	Treasurer finds out true SRN amount is greater than 'Unpaid challan' amount. Thus, leading to short recovery from client in Advance challan method.	He must roll back to step 4 if difference is greater than Rs. 300.
10	6	Treasurer finds out true SRN amount is lesser than 'Unpaid challan' amount. Thus, leading to excess recovery from client in Advance challan method.	System treats excess amount as amount received 'On Account'

#### e. Director KYC – Pending for Expert\*

DIR-3 KYC – Application for KYC of Directors

##### • Who has to file eForm DIR-3 KYC?

As per MCAs recent announcement, any director who was allotted a DIN by or on 31 March 2018 and whose DIN is in approved status, will have to submit his KYC details to the MCA. Further, this procedure is mandatory for the disqualified directors too.

##### • What are the checkpoints involved in filing the eForm DIR-3 KYC?

- Every Directors unique personal mobile number and email address will have to be provided while filing the eForm. This number and email address will be verified by an OTP (one-time password).
- The second check implanted here would be that the director has to use his own digital signature while filing this eForm.
- Further, the third test to ensure that complete and right information is provided will be that the eForm should be certified by a practising Chartered Accountant or Company Secretary, or Cost and Management Accountant.

##### • What happens if the eForm DIR-3 KYC is not filed within the Due Date specified?

For FY 2017-18, in cases where a director who is supposed to file the e-Form does not file it by the 5 October 2018 (the extended due date) on MCA 21 portal, the department will mark the DIN of such director as 'Deactivated due to Non-filing of DIR-3 KYC'.

If the director wishes to re-activate his DIN in future by filing the missed out eForm DIR-3 KYC, he can do so after paying a late fee of Rs 5,000. This fee would be payable on or after October 5, 2018. This form needs to be filed annually by the directors.

#### Process:

SR	Activity	User																								
1	<p><b>Gathering Documents/Info:</b></p> <p>System shall show Field wise list of documents/Info to be gathered. Executive shall attach the documents suggested by System which are available with him and submit. System shall send email to the Client for remaining documents.</p> <p>List of documents: ID and Address Proof</p> <table border="1"> <thead> <tr> <th>Sr.</th> <th>Proof of Identity of Applicant (ID Proof)</th> <th>Proof of residence of applicant (Address Proof)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>PAN (Mandatory for Indian Resident)</td> <td>Passport (Mandatory for Foreign Resident)</td> </tr> <tr> <td>2</td> <td>Passport (Mandatory only for Foreign Resident)</td> <td>Aadhaar</td> </tr> <tr> <td></td> <td></td> <td>Voters Identity card</td> </tr> <tr> <td></td> <td></td> <td>Ration Card</td> </tr> <tr> <td></td> <td></td> <td>Driving License</td> </tr> <tr> <td></td> <td></td> <td>Electricity bill</td> </tr> <tr> <td></td> <td></td> <td>Telephone bill</td> </tr> </tbody> </table> <p>Other documents/Information to be collected; 1. Personal Mobile</p>	Sr.	Proof of Identity of Applicant (ID Proof)	Proof of residence of applicant (Address Proof)	1	PAN (Mandatory for Indian Resident)	Passport (Mandatory for Foreign Resident)	2	Passport (Mandatory only for Foreign Resident)	Aadhaar			Voters Identity card			Ration Card			Driving License			Electricity bill			Telephone bill	EXE
Sr.	Proof of Identity of Applicant (ID Proof)	Proof of residence of applicant (Address Proof)																								
1	PAN (Mandatory for Indian Resident)	Passport (Mandatory for Foreign Resident)																								
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		Ration Card																								
		Driving License																								
		Electricity bill																								
		Telephone bill																								

	<p>2. Personal Email Address</p> <p>3. A declaration must be provided by the applicant duly attested by practising professionals.</p>	
<b>2</b>	<p><b>Drafting application:</b> Executive shall draft application form along with attachment and submit for review.</p> <p><b>Step 1: Download the form:</b> The first step would be to download the form the MCA website or here.</p> <p><b>Step 2: Provide DIN details:</b> The individual/Director must provide his DIN in the KYC form, the status of which is 'Approved'. Directors' whose DIN has been deactivated due to non-filing of the KYC can fill the form even after the due date after paying late filing fees.</p> <p><b>Enter Relevant Details in the DIR- 3 KYC Form:</b></p> <p><b>a) Name and relevant credentials:</b> The applicant must mandatorily enter his and his father's first and last names. The name entered should match the one mentioned in the PAN. The address mentioned here will be verified with the PAN database. Acronyms, short forms, and single alphabets are not allowed.</p> <p><b>b) Nationality:</b> It is important to declare your nationality. In the case of foreign nationals who serve as company directors, nationality, as declared in the passport, should be selected.</p> <p><b>c) Declaration of age:</b> A person must enter his date of birth in the DD/MM/YYYY format. It is important that a person is a minimum of 18 years of age while filling this application.</p> <p><b>d) Address:</b> While filing the form it is mandatory to enter your permanent residential address. Make sure that these details match the proof of permanent address that is to be attached. A foreign pin code can only be entered only if the state selected is NA. In case the present residential address is not the same as your permanent residential address, it is mandatory to enter your present residential address.</p> <p><b>e) Verification of PAN:</b> It is mandatory to declare your Permanent Account Number (PAN). After entering your PAN details click on the 'Verify income-tax PAN' button. The system will then verify your details based on the PAN card number.</p> <p>Please note: The PAN mentioned in the form and the PAN mentioned in the DSC must be the same for successful validation. If the foreign nationals do not have a PAN, the</p>	<b>EXE</b>



	<p>name mentioned in the form must be the same as the name mentioned in the DSC for successful validation.</p> <p><b>f) Updating Contact Details and OTP verifications:</b> It is important to enter your personal mobile number, which will be verified by an OTP. Country codes other than +91/91/0 will be allowed only if the individual is not a resident of India. Likewise, you need to enter your personal email ID, which will also be verified by an OTP. After submitting these details, click on the 'Generate OTP' button. Separate OTPs will be sent to your mobile number and email ID.  Note: An OTP will be successfully sent to the mobile number and email ID against one form for a maximum of 10 times per day and twice in a span of 30 minutes.</p>	
<b>3</b>	<p><b>Receiving Govt Fees:</b> System shall on completion of previous step, send email containing 'Make payment link'. If client chooses to make payment through link he shall be redirected to page where he can make NEFT/RTGS to bank account of consultant. Once payment is received in bank account, system shall send acknowledgement to the client.</p> <p><b>Case 'Online Payment to Consultant':</b> Proceed. System shall send Acknowledgement to client.</p> <p><b>Case 'Offline Payment to Consultant':</b> Executive / TRS / CONS shall enter transaction ID and date in the system. System shall send acknowledge email to client. (Eg. Cash, Cheque, NEFT, RTGS etc.).</p> <p><b>Case 'Out of Pocket':</b> CONS shall indicate when he has agreed to make the payment out of his own pocket to be recovered later. System shall keep note of amount to be recovered.</p> <p><b>Case 'Client Will Pay Challan Directly':</b> EXE / CONS shall indicate opting of this option when client want to pay against SRN on his own.</p>	<b>CLNT/ EXE/ TRS/ CONS</b>
<b>4</b>	<p><b>Submitting Application:</b>  Executive shall submit the DIR3KYC application on MCA portal and enter the SRN generated in ERP system and submit the task.</p>	<b>EXE</b>
<b>5</b>	<p><b>Paying Challan:</b> CIN number of challan shall be entered in the system by Treasurer and attached. System shall send acknowledgement email to client with challan attachment.</p> <p><b>Override:</b> EXE/CONS shall override this step if client has made the direct payment of SRN.</p>	<b>TRS</b>

Other Services
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## f. PTRC Return

Entities/ individuals having a professional tax liability of more than Rs.1 Lakh will have to file a monthly professional tax return before the last date of each month.

Entities having a professional tax liability of less than Rs.1 Lakh in the previous year will have to file a tax return annually on or before the 31<sup>st</sup> of March.

**Process**

Sr	Activity	User
1	<b>Preparation of Working:</b> Working Shall be prepared on basis of data provided by client.	EXE
2	<b>Review of Consultant:</b> Consultant shall review the work submitted and draft return and submit the task as either Accepted or Rejected. <b>Case 'Accept':</b> Reviewer, having accepted the work, <b>may</b> send the drafts working to the client through System. Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email. <b>Case 'Reject':</b> Consultant rejects with remarks for necessary correction.	CON
3	<b>Awaiting Confirmation from client (Skippable):</b> <b>Case 'Agree':</b> System captures the response and responds with confirmation email and SMS. <b>Case 'Disagree':</b> System asks the user to provide remarks for disagreement. Task shall be moved to 'Review of Consultant' state. <b>Override – Consultant shall override this step if necessary.</b>	CLNT/ CON
4	<b>Receiving Taxes/Fees:</b> System shall on completion of previous step, send email containing 'Make payment link'. If client chooses to make payment through link he shall be redirected to page where he can make NEFT/RTGS to bank account of consultant. Option to pay tax only shall be given. Once payment is received in bank account, system shall send acknowledgement to the client. <b>Override: Consultant shall override this step if payment was received other than through online mode.</b>	TRS/ CON/ CLNT
5	<b>Paying Challan:</b> CIN number of challan shall be entered in the system by Treasurer and attached. System shall send acknowledgement email to client with challan attachment. <b>Override – Consultant shall override this step if client has paid challan himself.</b>	EXE/ CON
6	<b>Filing Return:</b> Executive shall file the return and feed the system with Ack No. and its attachment. System shall send email with attachment to the client.	EXE

**g. Foreign Liabilities and Assets Annual Return**

Foreign Liabilities and Assets Annual **Return (FLA Return)** Annual **return** on Foreign Liabilities and Assets (**FLA**) is required to be submitted by all the companies which have received FDI and/or made overseas investment in any of the previous year(s), including the current year (July 15 every year)

Sr	Activity	User
1	<b>Preparation of Working:</b> Working Shall be prepared on basis of data provided by client.	EXE
2	<b>Review of Consultant:</b> Consultant shall review the work submitted and draft return and submit the task as either Accepted or Rejected. <b>Case 'Accept':</b> Reviewer, having accepted the work, <b>may</b> send the drafts working to the client through System. Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email. <b>Case 'Reject':</b> Consultant rejects with remarks for necessary correction.	CONS
3	<b>Awaiting Confirmation from client (Skippable):</b> <b>Case 'Agree':</b> System captures the response and responds with confirmation email and SMS. <b>Case 'Disagree':</b> System asks the user to provide remarks for disagreement. Task shall be moved to 'Review of Consultant' state. <b>Override - Consultant shall override this step if necessary.</b>	CLNT
4	<b>Paying RBI Challan:</b> Treasurer shall make payment and enter the challan no. in the system along with attachment. *TO BE CONFIRM* <b>Override - Consultant/Executive shall override this step if client has made the payment directly.</b>	TRS/ EXE/ CON
5	<b>Filing Return:</b> Executive shall file the return and provide the system with Ack No.	EXE

## 5. Workflows – Non Regular Work

### Goods and Service Tax

#### a. GST Registration

##### Process:

Sr	Activity	User
1	<p><b>Gathering Documents/Info</b> System shall show Field wise list of documents/Info to be gathered. System shall filter-out the documents required based on Entity Type. Mobile number and Email to be used for TRN shall be gathered at this stage only. Executive shall attach the documents suggested by System which are available with him and submit. System shall send email to the Client for remaining documents.</p>	EXE
2	<p><b>Awaiting Documents from Client</b> Executive shall obtain the remaining documents suggested by System and submit.  Roll Back: Executive shall be able to roll back to previous step.</p>	EXE
3	<p><b>Generating TRN:</b> Executive shall generate the TRN and feed the system with the same.  Roll Back: Executive shall be able to roll back to previous step.</p>	EXE
4	<p><b>Drafting Application:</b> Executive shall fill the GST registration form on GST portal along with all the attachments.  Roll Back: Executive shall be able to roll back to previous step.</p>	EXE
5	<p><b>Being Reviewed:</b> Consultant shall review the particulars filled and the attachments.  <b>Case 'Accepted':</b> Proceed to next step <b>Case 'Rejected':</b> Consultant shall provide the remarks for correction and task is returned to Step 4.</p>	CONS
6	<p><b>Submitting Application:</b> Executive shall submit the application after it is approved by the reviewer. Executive shall try to resolve the errors found after submission with help from Consultant.  Roll Back: Consultant shall be able to roll back to step no. 5.</p>	EXE
7	<p><b>Waiting for ARN:</b> When ARN is generated the acknowledgement shall be sent to the client. This email shall contain guidance on how to check status of the ARN.  Roll Back: Consultant shall be able to roll back to step no. 5. Executive shall be able to roll back to step no. 6.</p>	EXE
8	<p><b>Waiting for Approval:</b> Executive shall indicate whether approval was granted by officer or not</p>	EXE

	<p><b>Case 'Approved':</b> Executive shall mention GST number allotted and close the task.</p> <p><b>Case 'Clarification Time Available':</b> Enter <b>Reg-3</b> number and attach Reg-3. Move to 'Drafting Clarification'</p> <p><b>Case 'Clarification Time Not Available':</b> Return to 'Generating TRN' step.</p>	
9	<p><b>Drafting Clarification</b> Executive shall prepare <b>REG04</b> draft and submit for review.</p> <p><b>Roll Back:</b> Executive shall be able to roll back to step no. 8.</p>	<b>EXE</b>
10	<p><b>Being Reviewed REG4</b> Consultant shall review the REG4.</p> <p><b>Case 'Accept':</b> Proceed</p> <p><b>Case 'Reject':</b> Return to 'Drafting Clarification' state</p>	<b>CONS</b>
11	<p><b>Submitting Clarification</b> Executive shall submit the application on GST portal and submit with acknowledgement number.</p> <p><b>Roll Back:</b> Consultant shall be able to roll back to step no. 10.</p>	<b>EXE</b>
12	<p><b>Awaiting Approval after clarification</b> Executive shall update whether approval of Officer was granted or not</p> <p><b>Case 'Approved':</b> Executive shall update GST number with certificate attachment and submit. System shall send the GST certificate to the client.</p> <p><b>Case 'Rejected':</b> User shall either opt for starting afresh or choose to mark the task as concluded without registration.</p> <p><b>Roll Back:</b> Executive shall be able to roll back to step no. 11.</p>	<b>EXE</b>

## b. GST Registration Amendment – Core Fields

**Important Information**

Sr.	Item
1	<b>Core Fields</b> a) Name of the Business (Legal Name) if there is no change in PAN b) Addition / Deletion of Stakeholders c) Principal Place of Business (other than a change in State) d) Additional Place of Business (other than a change in State)

**Procedure**

Sr.	Procedure	User
1	<b>Selecting Fields to be Amended</b> User shall select the fields that are required to be amended and submit  Note: Fields are subject to change by Government. Functionality to add or delete fields shall be included.	EXE
2	<b>Gathering Documents</b> System shall show Field wise list of documents to be gathered. System shall filter-out the documents required based on Entity Type.  Executive shall attach the documents suggested by System which are available with him and submit. System shall send email to the Client for remaining documents.	EXE
2	<b>Awaiting Documents from Client</b> Executive shall obtain the remaining documents suggested by System and submit.	EXE
3	<b>Filling REG-14 Form</b> Executive shall prepare draft REG14 and attach the same in System and submit	EXE
4	<b>Being Reviewed REG14</b> Consultant shall review the correctness of form filled with documents provided by client and general aspects of the application.  <b>Case 'Accept':</b> Proceed <b>Case 'Reject':</b> Return to 'Filling REG-14 Form' state	CONS
5	<b>Submitting Application</b> Executive shall submit the application on GST portal and submit with acknowledgement number.	EXE
6	<b>Awaiting Approval for Original Application</b>  <b>Case 'Approved':</b> Executive shall update whether approval of Officer was granted or not and update REG-15 document number and attach copy of the same and submit.  <b>Case 'Clarification Time Available':</b> Enter Reg-3 number and attach Reg-3. Move to 'Drafting Clarification'  <b>Case 'Clarification Time Not Available':</b> Return to 'Filling REG-14 Form'	EXE
7	<b>Drafting Clarification</b>	EXE

	Executive shall prepare REG04 draft and submit for review.	
8	<p><b>Being Reviewed REG4</b> Consultant shall review the correctness of form filled with documents provided by client and general aspects of the application.</p> <p><b>Case 'Accept':</b> Proceed <b>Case 'Reject':</b> Return to '<b>Drafting Clarification</b>' state</p>	<b>CONS</b>
9	<p><b>Submitting Clarification</b> Executive shall submit the application on GST portal and submit with acknowledgement number.</p>	<b>EXE</b>
10	<p><b>Awaiting Approval after clarification</b></p> <p><b>Case 'Approved':</b> Executive shall update whether approval of Officer was granted or not and update REG-15 document number and attach copy of the same and submit.</p> <p><b>Case 'Rejected':</b> User shall either opt for starting afresh or choose to mark the task as concluded.</p>	<b>EXE</b>

## c. GST Registration Cancellation

Process:

SR	Activity	User
1	<b>Preparing Full and Final Working:</b> Executive shall prepare full and final GST working for 3B and R1 both for period(s) remaining unfiled till effective cancellation date. <b>This working shall be prepared in specified format.</b>	EXE
2	<b>Being Reviewed:</b> Consultant shall review the full and final working. <b>Case 'Accept':</b> Email shall be sent to client of working along with attachment. It shall contain the 'Agree' and 'Disagree' buttons. <b>Case 'Reject':</b> Consultant shall reject with remarks. Task shall revert to ' <b>Preparing Full and Final Working</b> ' step.	CONS
3	<b>Awaiting Confirmation from Client:</b> <b>Case 'Agree':</b> System shall send email acknowledging confirmation from client. It shall contain link for making payment online to consultants account directly. <b>Case 'Disagree':</b> System shall ask for remarks and return the task to ' <b>Being Reviewe</b> ' state  <b>Override:</b> Consultant may override this step if he thinks necessary	CLNT/ CONS
4	<b>Receiving Tax Money:</b> <b>Case 'Online through Link to Consultant's Account':</b> System shall send confirmation email to client of having received the money. <b>Case 'Other than Online to Consultant's Account':</b> Executive/Consultant/Treasurer shall update the transaction details such as UTR/Transaction ID/Cheque No. etc and submit the task. System shall send confirmation email to client of having received the money. <b>Case 'Out of Pocket By Consultant':</b> Where consultant agrees to pay 'Out of Pocket' he shall indicate the same to the system. <b>Case 'Client Will Pay Challan Directly':</b> Consultant shall indicate when client has opted to pay challan directly.	CLNT/ TRS/ EXE/ CONS
5	<b>Paying Taxes:</b> Treasurer shall make payment of GST under respective heads as shown by system and update the system with challan number and it's attachment.	TRS
6	<b>Residual Filing:</b> Return filing of all periods till the date of cancellation shall be completed by Executive as per approved working.	EXE
7	<b>Drafting Cancellation Application:</b> Cancellation application shall be prepared by the Executive	EXE
8	<b>Cancellation Application Being Reviewed:</b> Cancellation application shall be reviewed by Consultant. <b>Case 'Accept':</b> Proceed. <b>Case 'Reject':</b> Return to 'Drafting Cancellation Application' with remarks of reviewer.	CONS
9	<b>Filing Cancellation Application:</b> Executive shall file the application for cancellation and update ARN in the system. System shall send email to the client of successful submission of application.	EXE
10	<b>Waiting for Order:</b>	EXE



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	<p><b>Case 'Approved':</b> Executive shall attach the order copy. System shall send email to client of successful Cancellation along with order attachment. Task Concluded.</p> <p><b>Case 'Rejected':</b> Return to <b>'Being Reviewed'</b> State</p>	
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**d. GST Refund – Pending\* Complete with Mustaquim**

The balance in Electronic Cash Ledger can be claimed as a refund by submitting a refund application form RFD-01. This can be done online on the GST Portal/GSTN

**Step by Step Guide to File RFD – 01 on GST Portal:**

1.	Login to the GST portal.
2.	Go to 'Services' > 'Refunds' > 'Application for Refund'
3.	Select 'Refund of Excess Balance in Electronic Cash Ledger' and click on 'CREATE'.
4.	Once you click on 'CREATE' in the above step, balance amount available in Electronic Cash Ledger will be auto-populated in the form.
5.	You can enter values of the refund to be claimed in the editable 'Refund Claimed' table. The refund amount can be less than or equal to the amount available in Electronic Cash Ledger. Click on "Click to view Electronic Liability Ledger" to get details of liabilities/dues relating to returns/other demands.
6.	Click on "GO BACK TO REFUND FORM" after viewing the outstanding demand.
7.	Select the bank account (in which you want the refund to be credited) from the drop-down.
8.	To upload the supporting documents, please follow the steps below: 1. Give the description to the document 2. Click on "Choose File" to add the document 3. Click on "Delete" icon to delete the uploaded document Click on "SAVE" after completion of uploading the document
9.	Click on "PREVIEW" to download the form in PDF. After reviewing the draft, click on "PROCEED" to submit the form.
10.	Select the checkbox in the declaration. Select the name of the 'Authorised Signatory' from the drop-down. Based on the type of your organisation click on "SUBMIT WITH DSC" or "SUBMIT WITH EVC". In case of DSC, select the certificate of the authorised signatory and click on 'SIGN' button. In case of EVC, enter the OTP received on the mail ID or mobile number of the authorised signatory and click on 'VERIFY'.
11.	Once RFD-01 is filed ARN will be generated and "Refund ARN Receipt" can be downloaded as PDF document from 'Services'> 'Refunds'> 'My Saved/ Filed Applications'. Filed applications can be tracked using the "Track Application Status" under Refunds. After inspection by a GST authorities refund amount will be credited to the applicant bank account.

**Process:**

Sr	Activity	User
1	<p><b>Gathering Preliminary Details:</b></p> <p>Executive/Consultant shall gather below mentioned information;</p> <ul style="list-style-type: none"> <li>Refund Period (Which year which month)</li> <li>Type of application</li> </ul> <p>Pre-requisites</p> <ul style="list-style-type: none"> <li>Verify Bank Account is active</li> <li>Return Filing should be up to date</li> <li>There should be no outstanding dues with GST Department</li> </ul>	EXE

2	<b>Drafting Application:</b> Executive shall prepare draft refund working in spread sheet and application on portal. Executive shall attach the working and submit for review.	EXE
3	<b>Being Reviewed:</b> Consultant shall review the working and application and submit the task as accepted or rejected. <b>Case 'Accept':</b> System shall send email to client along with attachment of draft application and working. <b>Case 'Reject':</b> System captures remarks of reviewer and returns the task to Executive for necessary corrections.	CONS
4	<b>Awaiting Confirmation from client:</b> Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email. <b>Case 'Agree':</b> System responds with confirmation email and SMS. <b>Case 'Disagree':</b> System asks client for reasons and returns the task to Reviewer. <b>Override: Consultant shall override this step if necessary.</b>	CLNT
5	<b>Submitting Application:</b> Executive shall submit the application on GST portal. Executive shall save the ARN no. and filing date in the system. System shall intimate the client on email and SMS.	EXE
6	<b>Waiting for Approval:</b> Executive shall track the application status periodically and update in the system. If clarification is demanded by officer, executive shall provide the same in consultation with consultant. <b>Case 'Approved':</b> Proceed. System shall send email to client informing approval of refund. <b>Case 'Rejected':</b> Revert to ' <b>Being Reviewed</b> ' State	EXE
7	<b>Waiting for Remittance:</b> Executive shall confirm from client whether whole refund is received or not in his bank account. Task concludes when whole amount is received.	EXE

Step 6 and 7 to be confirmed with Mustaqim

## e. GST Assessment – Pending\*

**Applicable to services**

- a) Provisional Assessment
- b) Summary Assessment
- c) Scrutiny of returns
- d) Best Judgement Assessment

**Process:**

Sr	Activity	User
1	<b>Gathering Preliminary Details:</b> Executive/Consultant shall gather below mentioned documents; <ul style="list-style-type: none"> <li>• Financial year</li> <li>• Notice Section</li> <li>• Notice No.</li> <li>• Notice Date</li> <li>• Remark</li> </ul>	EXE
2	<b>Drafting Reply:</b> Executive shall prepare pointwise draft reply in word format with necessary other documents required to be submitted. <b>Override:</b> Where reply is not relevant user shall indicate and proceed.	EXE
3	<b>Being Reviewed:</b> Consultant shall review the work of Executive and submit the task as accepted or rejected. <b>Case 'Accept':</b> System send email to client along with attachment of draft reply. <b>Case 'Reject':</b> System captures remarks of reviewer and returns the task to Executive for necessary corrections.	CONS
4	<b>Awaiting Confirmation from client:</b> Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email. <b>Case 'Agree':</b> System responds with confirmation email and SMS. <b>Case 'Disagree':</b> System asks client for reasons and returns the task to Reviewer. <b>Override:</b> Consultant shall override this step if necessary.	CLNT
5	<b>Receiving Taxes/Fees [If liability is payable]:</b> System shall on completion of previous step, send email containing 'Make payment link'. If client chooses to make payment through link he shall be redirected to page where he can make NEFT/RTGS to bank account of consultant. Option to pay tax only shall be given. Once payment is received in bank account, system shall send acknowledgement to the client. <b>Override:</b> If client makes payment to consultants through other than online mode or pays the challan directly then consultant / Executive may override this step.	TRS/ EXE/ CONS/ CLNT
6	<b>Paying Challan:</b> CIN number of challan shall be entered in the system by Treasurer and attached. System shall send acknowledgement email to client with challan attachment. <b>Override:</b> Consultant shall override this step if necessary.	TRS/ CONS
7	<b>Submitting Reply:</b> Executive shall submit the reply online / offline. System shall intimate the client on email and SMS.	EXE
8	<b>Being Heard:</b> Executive shall update details of hearing along with attachment of submission. When hearings are concluded executive shall mark this activity as completed.	
8	<b>Waiting for Intimation:</b> Executive shall check the status and update along with attachment of Intimation. <b>Case 'Demand Completely Resolved' – Conclude the task.</b>	EXE

	Case 'Demand is Not Resolved / Partially Resolved' – Send the in 'Being reviewed' state.	
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## f. GST Appeal – Pending\*\*

Steps of appeals under GST

Appeal level	Orders passed by....	Appeal to...	Sections of Act
1 <sup>st</sup>	Adjudicating Authority	First Appellate Authority	107
2 <sup>nd</sup>	First Appellate Authority	Appellate Tribunal	109,110
3 <sup>rd</sup>	Appellate Tribunal	High Court	111-116
4 <sup>th</sup>	High Court	Supreme Court	117-118

#### General rules for filing GST appeals

All appeals must be made in prescribed forms along with the required fees. Fee will be-

- The full amount of tax, interest, fine, fee and penalty arising from the challenged order, as admitted by appellant,

AND

- 10% of the disputed amount

In cases where an officer or the Commissioner of GST is appealing then fees will not be applicable.

## g. GST E-way Bill Generation

**Process:**

Sr	Activity	User
1	<b>Gathering Preliminary Details:</b> Executive/Consultant shall attach the invoice/other document received for which E-way bill needs to be generated and also save below mentioned information. <ul style="list-style-type: none"><li>• If transport is by road – Transporter ID or the Vehicle number.</li><li>• If transport is by rail, air, or ship – Transporter ID, Transport document number, and date on the document.</li></ul>	EXE
2	<b>Generating E-Way Bill:</b> Executive shall generate the e-way bill and feed the system with EWB number and date of filing with attachment. System shall intimate the client on email with attachment and SMS.	EXE

Income Tax
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a. PAN Application – Resident and Non Resident
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Policy:

Sr	Policy
1	All PAN applications shall be made through online method.

Process:

Sr	Activity	User
1	<p><b>Gathering Information and Documents:</b> Executive shall collect the following information and save in the system.</p> <ul style="list-style-type: none"> <li>a. First Name, Middle Name and Last Name</li> <li>b. Phone Number</li> <li>c. Email ID</li> <li>d. Aadhar Number (Optional)</li> <li>e. ID Proof attachment (Optional)</li> <li>f. Address proof attachment (Optional)</li> <li>g. Date of birth/incorporation proof (Optional)</li> </ul>	EXE
2	<p><b>Creating Temporary Profile:</b> Executive shall create the temporary profile and save its ID in system. Email and phone number for the purpose of creation of temporary ID shall be as per step 1.</p>	EXE
3	<p><b>Preparing Draft Application:</b> Executive shall fill up the online PAN application form.</p>	EXE
4	<p><b>Paying Govt Fees:</b> Treasurer shall make payment of fees from the account of Consultant</p>	TRS
5	<p><b>KYC and Signing:</b> Executive shall get the application signed in either of the three below mentioned methods</p> <p><b>Submit digitally through e-KYC &amp; e-Sign (Paperless):</b> Executive shall get the application signed through Adhar OTP only.</p> <p><b>Submit scanned images through e-Sign:</b> Executive shall get the application signed through Adhar OTP having uploaded the scan copy of requisite documents.</p> <p><b>Forward application documents physically:</b> Executive shall download and print the application form bearing acknowledgement number. Executive shall get the form signed and photographs pasted wherever necessary. Executive shall send the completed application form along with photocopies of ID/Address/Date of Birth proof to designated NSDL office address only by SPEED POST. Executive shall update Speed Post Tracking number in the system.</p>	EXE
6	<p><b>Waiting for PAN Allotment:</b> Executive shall check the status of applications on suitable intervals. System shall have a functionality to automate checking PAN allocation.</p> <p><b>Case 'Allotted':</b> Executive shall enter the PAN number and and submit. Task Concluded.</p> <p><b>Case 'Rejected':</b> Return to 'Gathering information and Documents'</p>	EXE



## b. TAN Application

**Process:**

<b>SR</b>	<b>Activity</b>	<b>User</b>
<b>1</b>	<b>Submitting Application:</b> Executive shall prepare the application and submit after paying govt fees challan. Wherever possible, application shall be submitted with Digital Signature. Executive shall update the acknowledgement number in system. System shall send email to client about successful application.	<b>EXE</b>
<b>2</b>	<b>Submitting Documents:</b> Executive shall send the signed acknowledgment form to designated NSDL office and update the POST tracking number in system.	<b>EXE</b>
<b>3</b>	<b>Waiting for Allotment:</b> <b>Case 'Allotted':</b> Executive shall update the TAN number in the system. System shall send email of TAN allotment to client. Task Concluded. <b>Case 'Rejected':</b> Return to ' <b>Submitting Application</b> '	<b>EXE</b>

c. Public Trust Formation (under Maharashtra Public Trust Act)– Requires expert confirmation

**Information**

The first step to register a trust starts with the drafting of a trust deed. The trust deed is to be executed on appropriate non-judicial stamp paper, the rate of stamp duty differs from state to state. The next step is to seek an appointment with the sub-registrar office having jurisdiction based on the registered office of the trust, and the government registration fee is to be paid after that. On the appointed date the trust deed is presented before the sub-registrar where all trustees need to be present along with two witnesses. The registration process is then undertaken by the office of the sub-registrar, and the registered deed can be collected after a week time.

**Number of Trustees**

There is no upper limit for the trustees in a trust, but a minimum of two trustees are always required for registration. The trust deed should have provision concerning the management of the trust along with the procedure of appointing or removing the members.

**Process:**

SR	Activity	User																				
1	<p><b>Gathering Documents/Info:</b> Executive shall identify at least two proposed Trustees. System shall show Field wise list of documents/Info to be gathered. Executive shall attach the documents suggested by System which are available with him and submit. System shall send email to the Client for remaining documents.</p> <p><b>Documents for Trustee</b></p> <table border="1"> <thead> <tr> <th>Sr</th> <th>Document</th> </tr> </thead> <tbody> <tr> <td>2</td> <td>Photograph of each Trustee</td> </tr> <tr> <td>3</td> <td>PAN Card of each Trustee</td> </tr> <tr> <td>4</td> <td>Identity Proof of each Trustee</td> </tr> <tr> <td>5</td> <td>Address Proof of Trustee</td> </tr> <tr> <td>5</td> <td></td> </tr> </tbody> </table> <p><b>Documents/Info for the Trust</b></p> <table border="1"> <thead> <tr> <th>Sr</th> <th>Document</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Utility Bill as proof must be Latest</td> </tr> <tr> <td>2</td> <td>NOC from the owner of premises.</td> </tr> <tr> <td>3</td> <td>Proposed Names</td> </tr> </tbody> </table>	Sr	Document	2	Photograph of each Trustee	3	PAN Card of each Trustee	4	Identity Proof of each Trustee	5	Address Proof of Trustee	5		Sr	Document	1	Utility Bill as proof must be Latest	2	NOC from the owner of premises.	3	Proposed Names	EXE
Sr	Document																					
2	Photograph of each Trustee																					
3	PAN Card of each Trustee																					
4	Identity Proof of each Trustee																					
5	Address Proof of Trustee																					
5																						
Sr	Document																					
1	Utility Bill as proof must be Latest																					
2	NOC from the owner of premises.																					
3	Proposed Names																					
2	<p><b>Awaiting Remaining Documents:</b> Executive shall attach remaining documents when they are made available by the client. System shall allow attaching documents even when only some are received without requiring to submit the task.</p>	EXE																				

3	<p><b>Checking Name Availability:</b> Executive shall check availability of names proposed name(s) in order provided by client. Enter the available name in system and submit.</p> <p>Case '<b>Available</b>': Proceed Case '<b>Not Available</b>': Executive shall co-ordinate with Client for new name.</p> <p><b>Guideline:</b> <b>Selection of Name:</b> Proposed name should not violate or infringe someone else's name or trademark.</p>	EXE
4	<p><b>Preparing Draft Deed:</b> Executive shall prepare draft deed and draft declarations of proposed Trustees (softcopy) and submit to Consultant for review with attachments.</p> <p><b>Guideline:</b> <b>Signatories to the Deed:</b> The trust deed needs to be drafted wherein the parties to the deed shall be settlor (author of the trust deed), the trustee and the beneficiary.</p>	EXE
5	<p><b>Being Reviewed:</b> Consultant shall review the drafts submitted by Executive and submit the task as accepted or rejected.</p> <p><b>Case 'Accept':</b> System send email to client along with attachment of drafts.</p> <p><b>Case 'Reject':</b> System captures remarks of reviewer and returns the task to Executive for necessary corrections.</p>	CONS
6	<p><b>Awaiting Confirmation from client:</b> Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email sent in previous step.</p> <p><b>Case 'Agree':</b> System responds with confirmation Email and SMS.</p> <p><b>Case 'Disagree':</b> System asks client for reasons and returns the task to Reviewer.</p> <p><b>Override:</b> Consultant shall override this step if necessary.</p>	CLNT/ CONS
7	<p><b>Submitting Application to Registrar:</b> Executive shall submit the application along with properly attested photocopies of documents required with local registrar. Executive shall mention acknowledgement number and date and attach acknowledgement of application submitted.</p> <p><b>Guideline:</b> 1. Photocopy of trust deed must be signed by the settler on every page. 2. At the time of registration, the settler and two witness must be physically present along with their identity proof. 3. Original Trust deed should be carried along</p>	EXE
8	<p><b>Awaiting Confirmation from Registrar:</b> Executive shall check whether registration was granted or not.</p>	EXE

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	<p><b>Approved:</b> Executive shall obtain registration certificate from Registrar and attach copy of it and submit the task. System shall send email to the client with attachment and ask the client to collect original copy.</p> <p><b>Declined:</b> Return to <b>'Being Reviewed'</b> State</p>	
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**d. 12A Registration – Pending\*****Information:**

## Eligibility for 12A Registration

- In order to qualify for registration under Section 12A, the organisation should meet the definition of charitable purpose as defined in the Income Tax Act. Charitable purpose means relief to the poor, education, medical relief and activities undertaken with the objective of preserving the environment. The pursuit of any other objective of a public utility will also qualify for a charitable purpose.
- The primary qualifying criterion will be to check whether there is any profit motive involved in the activities carried on by the assessee. In the absence of a profit motive, registration shall be granted.
- If the assessee is carrying on activities related to trade or commerce, then the facility granted under this section is restricted. In such cases, registration is granted exclusively if the receipts from the trade activity are less than twenty per cent of the total receipts of the assessee.
- Also, it may be noted that 12A Registration is not applicable for Private or Family Trusts. The activities of the assessee should be genuinely for the benefit of the public.

**Process:**

<b>SR</b>	<b>Activity</b>	<b>User</b>
<b>1</b>	<p><b>Gathering Documents/Info:</b> System shall show Field wise list of documents/Info to be gathered. Executive shall attach the documents suggested by System which are available with him and submit. System shall send email to the Client for remaining documents.</p> <p><b>Documentation</b></p> <ol style="list-style-type: none"> <li>1. Self-certified copy of Trust Deed or Instrument, where the trust is created under an instrument.</li> <li>2. Self- certified copy of the document evidencing the creation of the trust, where the trust is created, otherwise than under an instrument.</li> <li>3. Self-certified copy of registration with Registrar of Companies (RoC) or Registrar of Firms and Societies or Registrar of Public Trusts.</li> <li>4. Self-certified copy of the documents evidencing adoption or modification of the objects, if any;</li> <li>5. Where the trust has been in existence for during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of the trust relating to such prior year or years (but not more than 3 years immediately preceding the year).</li> <li>6. Note on the activities of the trust or institution.</li> <li>7. Self-certified copy of the existing order granting registration under section 12A or section 12AA, if any.</li> <li>8. Self-certified copy of the order of rejection of an application for grant of registration under section 12A or section 12AA, if any.</li> </ol>	<b>EXE</b>
<b>2</b>	<p><b>Drafting Form 10A:</b> Executive shall draft Form 10G and submit for review.</p>	<b>EXE</b>

3	<p><b>Being Reviewed:</b> Consultant shall review the work of Executive and submit the task as accepted or rejected.</p> <p><b>Case 'Accept':</b> System send email to client along with attachment of working.</p> <p><b>Case 'Reject':</b> System captures remarks of reviewer and returns the task to Executive for necessary corrections.</p>	CONS
4	<p><b>Awaiting Confirmation from client:</b> An email of the working shall be sent to the client through ERP system along with attachment. Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email.</p> <p><b>Case 'Agree':</b> System responds with confirmation email and SMS.</p> <p><b>Case 'Disagree':</b> System asks client for reasons and returns the task to Reviewer.</p> <p><i>Override: Consultant shall override this step if necessary.</i></p>	CLNT/ CONS
5	<p><b>Filing Form 10A:</b> Executive shall file the Form 10A electronically, Form No. 10A shall be verified by the person who is authorised to verify the return of income under section 140, as applicable to the assessee. Executive shall attach the acknowledgement. System shall intimate the client on email and SMS.</p>	EXE
6	<p><b>Waiting for approval from the Commissioner:</b></p> <p><b>Case 'Accept'</b> – The Commissioner may be satisfied with the application. In such cases, the Commissioner will pass a written order mentioning that the assessee is eligible to obtain registration under the section. The written order is forwarded to the assessee. On receipt of the order, the assessee can obtain the privilege of registration under the section.</p> <p>System shall send an email to the client containing certificate attachment. [Template]</p> <p>Task concluded without success.</p> <p><b>Case 'Reject'</b> – The commissioner may not be satisfied with the application. In such cases, the right is available with the Commissioner to reject the application. The assessee should be informed in writing of the reason for the rejection.</p>	EXE

**e. 80G Registration****Information:**

Sr	Information
1	The application can only be made by a public charitable trust, registered society, recognized educational institution or an institution funded by the Government.
2	The trust/institution applying for the certificate must be duly registered under the Societies Registration Act, 1860; or Section 25 of the Companies Act; or any other relevant Acts.
3	Applicants of the certificate must not represent any religion based or caste and creeds based activity.
4	The respective trust/institution should only utilize the donated funds for charitable purposes.
5	The registered trust/institution should not hold any income which is not exempted.
6	Entity's pursuing any other businesses are required to maintain a separate account, so that the donations received are not confused with savings of any other kind.
7	The applicant should have maintained the appropriate annual returns, accounting and book keeping before applying for the certificate.
8	The recipient of the certificate must ensure the timely renewal of certificates, so as to receive the eligible tax benefits.

**Process:**

Sr	Activity	User
1	<p><b>Gathering Documents/Info:</b> System shall show Field wise list of documents/Info to be gathered. Executive shall attach the documents suggested by System which are available with him and submit. System shall send email to the Client for remaining documents.</p> <p>The application should be accompanied by the following documents:</p> <ol style="list-style-type: none"> <li>Registration Certificate</li> <li>MOA /Trust Deed</li> <li>NOC from the proprietor of the land where the registered office is situated.</li> <li>Copy of the Pan Card of the Trust/Institution.</li> <li>Copy of electricity bill, house tax receipt, or water bill</li> <li>Proof of welfare activities pursued</li> <li>Progress Report since the foundation of the NGO or for the previous 3 years</li> <li>The statement of accounts and balance sheet since the foundation/previous 3 years</li> <li>List of contributors along with their address and PAN.</li> <li>List of governing body of trustees with their contact details</li> <li>Copy of registration granted under section 12A or copy of notification issued under section 10(23) or section 10(23C)</li> </ol> <p>Executive shall attach remaining documents obtained from client and Submit.</p>	EXE/ CONS
2	<p><b>Drafting 10G:</b> Executive shall draft Form 10G and submit for review.</p>	EXE
3	<p><b>Being Reviewed:</b> Consultant shall accept or reject the Draft application.</p>	CONS

	Case 'Accept' – Proceed Case 'Reject' – Return to 'drafting 10G' state with review remarks	
<b>4</b>	<b>Filing Form -10G:</b> Executive shall file the Form 10G. And attach the acknowledgement.	<b>EXE</b>
<b>5</b>	<b>Waiting for approval:</b> Registration under this section will be processed by the Commissioner of Income Tax after receiving an application from the applicant in .  <b>Case 'Accept' – System shall send an email to the client containing certificate attachment. [Template]</b> <b>Case 'Reject' – Task concluded without success.</b>	<b>EXE</b>

**After Submission:**

On receipt of the application, the Commissioner may pass a written order which would effectively register the trust/institution under Section 80G of the Income-tax Act. The registration accorded to the trust will be valid for a period of one-three years.



## f. TDS Filing – Revision

**Applicable to Services**

TDS Return – Revision – Salary

TDS Return – Revision – Other than Salary

TDS Return – Revision – Non Resident

TCS Return – Revision

Sr.	Particulars
1	Where accounting is in scope of connected consultant, TDS working shall be prepared only from the accounting data and not directly from the documents provided by client.
2	Backdated changes done by client may result in either deletion or modification of line items from returns filed earlier or addition of line items in returns filed ear
3	In the case of salary returns, entries for all employees including one without TDS deduction shall be included in TDS return so that Form 16 may be provided to every employee with ease.

**Process**

Sr	Activity	User
1	<b>Checking for back-dated data changes:</b> Executive shall check whether there are any back-dated changes in the data from which working is being made. This shall be done in steps below 1. Compare data finalized for last return and data received for current return and prepare a statement of backdated transactions 2. Take decisions regarding backdated transactions in consultation with client 3. Finalize current data to match with the earlier returns and maintain it as latest finalized data.	EXE
2	<b>Preparing Working:</b> TDS working shall be prepared in specified format by Executive and submitted to Consultant for review with attachment.	EXE
3	<b>Being Reviewed:</b> Consultant shall review the work of Executive and submit the task as accepted or rejected. Consultant shall also make review of source data from which working is made to find out any transactions attracting TDS but TDS deduction has not been recognized. Consultant shall lock the accounting data for preventing backdated entries after working is finalized. <b>Case 'Accept':</b> System send email to client along with attachment of working. <b>Case 'Reject':</b> System captures remarks of reviewer and returns the task to Executive for necessary corrections.	CONS
4	<b>Awaiting Confirmation from client:</b> An email of the working shall be sent to the client through ERP system along with attachment. Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email. <b>Case 'Agree':</b> System responds with confirmation email and SMS.	CLNT/ CON

	<p><b>Case 'Disagree':</b> System asks client for reasons and returns the task to Reviewer.</p> <p><b>Override:</b> Consultant shall override this step if necessary.</p>	
6	<p><b>Receiving Tax Money:</b> Confirmation email shall contain 'Make payment link'. If a client chooses to make payment through link he shall be redirected to a page where he can make NEFT/RTGS to bank account of consultant. When payment is received, system shall send the acknowledgement email.</p> <p><b>Override:</b> Consultant shall override this step if payment was received other than through online mode.</p>	CLNT/C ON
7	<p><b>Paying Challan:</b> When challan is paid, its CIN number shall be entered in the system by executive and then system shall send acknowledgement to client of challan paid.</p> <p><b>Override:</b> Consultant shall override this step if challan was directly paid by the client. However, he needs to provide CIN numbers.</p>	TRS/CO N/EXE
8	<p><b>Filing Return:</b> Executive shall upload the return and feed the system with Token number and date of filing. System shall intimate the client on email and SMS.</p>	EXE
9	<p><b>Task Completed</b></p>	SYS

## g. Form 15CA – Pending\*

Part	When ?
A	To be filled up if the remittance is chargeable to tax under the provisions of the Income tax Act,1961 and the remittance or the aggregate of such remittances, as the case may be, does not exceed five lakh rupees during the financial year
B	To be filled up if the remittance is chargeable to tax under the provisions of the Income tax Act, 1961 and the remittance or the aggregate of such remittances, as the case may be, Exceeds 5 lakh rupees during the financial year and an order certificate u/s 195(2)/195(3)/ 197 of Income-tax Act has been obtained from the Assessing Officer.
C	To be filled up if the remittance is chargeable to tax under the provisions of Income-tax Act, 1961 and the remittance or the aggregate of such remittances, as the case may be, exceeds 5 lakh rupees during the financial year and a certificate in Form No. 15CB from an accountant as defined in the Explanation below sub-section (2) of section 288 has been obtained
D	To be filled up if the remittance is not chargeable to tax under the provisions of the Income-tax Act, 1961 {other than payments referred to in rule 37BB(3)} by the person referred to in rule 37BB(2)

Sr	Activity	User
1	<b>Preparing Draft Return /Working:</b> Executive shall prepare draft working and submitted to Consultant for review with attachment.	
2	<b>Being Reviewed:</b> Consultant shall review the work of Executive and submit the task as accepted or rejected. <b>Case 'Accept':</b> System send email to client along with attachment of working. <b>Case 'Reject':</b> System captures remarks of reviewer and returns the task to Executive for necessary corrections.	
3	<b>Awaiting Confirmation from client:</b> An email of the working shall be sent to the client through ERP system along with attachment. Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email. <b>Case 'Agree':</b> System responds with confirmation email and SMS. <b>Case 'Disagree':</b> System asks client for reasons and returns the task to Reviewer. <b>Override: Consultant shall override this step if necessary.</b>	
4	<b>Filing Return:</b> Executive shall upload the return and feed the system with Ack number and date of filing. System shall intimate the client on email and SMS.	
5	<b>UDIN Generation:</b> Last step is generation of UDIN. System shall maintain the UDIN number of certificate signed.	

## h. Income Tax Assessment – Summary

**Applicable to Services**

Summary Assessment u/s 143(1)

**Process:**

Sr	Activity	User
1	<b>Gathering Preliminary Details:</b> Executive/Consultant shall gather below mentioned documents; <ul style="list-style-type: none"> <li>• Assessment year</li> <li>• Notice Section</li> <li>• Notice No.</li> <li>• Notice Date</li> <li>• Remark</li> </ul>	EXE
2	<b>Drafting Reply:</b> Executive shall prepare pointwise draft reply in word format with necessary other documents required to be submitted. <b>Override:</b> Where reply is not relevant user shall indicate and proceed.	EXE
3	<b>Being Reviewed:</b> Consultant shall review the work of Executive and submit the task as accepted or rejected. <b>Case 'Accept':</b> System send email to client along with attachment of draft reply. <b>Case 'Reject':</b> System captures remarks of reviewer and returns the task to Executive for necessary corrections.	CONS
4	<b>Awaiting Confirmation from client:</b> Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email. <b>Case 'Agree':</b> System responds with confirmation email and SMS. <b>Case 'Disagree':</b> System asks client for reasons and returns the task to Reviewer. <b>Override:</b> Consultant shall override this step if necessary.	CLNT
5	<b>Receiving Taxes/Fees [If liability is payable]:</b> System shall on completion of previous step, send email containing 'Make payment link'. If client chooses to make payment through link he shall be redirected to page where he can make NEFT/RTGS to bank account of consultant. Option to pay tax only shall be given. Once payment is received in bank account, system shall send acknowledgement to the client. <b>Override:</b> If client makes payment to consultants through other than online mode or pays the challan directly then consultant / Executive may override this step.	TRS/ EXE/ CONS/ CLNT
6	<b>Paying Challan:</b> CIN number of challan shall be entered in the system by Treasurer and attached. System shall send acknowledgement email to client with challan attachment. <b>Override:</b> Consultant shall override this step if necessary.	TRS/ CONS
7	<b>Submitting Reply:</b> Executive shall submit the reply online. System shall intimate the client on email and SMS.	EXE
8	<b>Waiting for Intimation:</b> Executive shall check the status and update along with attachment of Intimation. Case 'Demand Completely Resolved' – Conclude the task. Case 'Demand is Not Resolved / Partially Resolved' – Send the in 'Being reviewed' state.	EXE

### i. Income Tax Assessment

Applicable to services

- (1) Scrutiny assessment u/s 143(3)
- (2) Best judgment assessment u/s 144
- (3) Protective Assessment
- (4) Income escaping assessment u/s 147
- (5) Assessment in case of search u/s 153A

#### Process:

Sr	Activity	User
1	<b>Gathering Preliminary Details:</b> Executive/Consultant shall gather below mentioned documents; <ul style="list-style-type: none"> <li>• Assessment year</li> <li>• Notice Section</li> <li>• Notice No.</li> <li>• Notice Date</li> <li>• Remark</li> </ul>	EXE
2	<b>Drafting Reply:</b> Executive shall prepare pointwise draft reply in word format with necessary other documents required to be submitted. <b>Override: Where reply is not relevant user shall indicate and proceed.</b>	EXE
3	<b>Being Reviewed:</b> Consultant shall review the work of Executive and submit the task as accepted or rejected. <b>Case 'Accept':</b> System send email to client along with attachment of draft reply. <b>Case 'Reject':</b> System captures remarks of reviewer and returns the task to Executive for necessary corrections.	CONS
4	<b>Awaiting Confirmation from client:</b> Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email. <b>Case 'Agree':</b> System responds with confirmation email and SMS. <b>Case 'Disagree':</b> System asks client for reasons and returns the task to Reviewer. <b>Override: Consultant shall override this step if necessary.</b>	CLNT
5	<b>Receiving Taxes/Fees [If liability is payable]:</b> System shall on completion of previous step, send email containing 'Make payment link'. If client chooses to make payment through link he shall be redirected to page where he can make NEFT/RTGS to bank account of consultant. Option to pay tax only shall be given. Once payment is received in bank account, system shall send acknowledgement to the client. <b>Override: If client makes payment to consultants through other than online mode or pays the challan directly then consultant / Executive may override this step.</b>	TRS/ EXE/ CONS/ CLNT
6	<b>Paying Challan:</b> CIN number of challan shall be entered in the system by Treasurer and attached. System shall send acknowledgement email to client with challan attachment. <b>Override: Consultant shall override this step if necessary.</b>	TRS/ CONS
7	<b>Submitting Reply:</b> Executive shall submit the reply online / offline. System shall intimate the client on email and SMS.	EXE
8	<b>Being Heard:</b> Executive shall update details of hearing along with attachment of submission. When hearings are concluded executive shall mark this activity as completed.	

8	<b>Waiting for Intimation:</b> Executive shall check the status and update along with attachment of Intimation. Case 'Demand Completely Resolved' – Conclude the task. Case 'Demand is Not Resolved / Partially Resolved' – Send the in 'Being reviewed' state.	EXE
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#### j. Income Tax Appeal – Pending\*

Steps of appeals under GST

##### a. APPEALS TO COMMISSIONER (APPEALS)

Section	246A to 249
Time limit	Appeals should be presented within 30 days of the Order passed by previous authority.
Form of appeal	Form No.35
Documents to be submitted	Form No. 35 (including statement of facts and grounds of appeal) – in duplicate. However, e-filing has been made mandatory for persons for whom e-filing of return of income is mandatory w.e.f 1/3/2016.  One copy of order appealed against Notice of demand in original Copy of challans of fees. The details of the challan (i.e., BSR code, date of payment of fee, serial number and amount of fee) are required to be furnished in case of e-filing of form of appeal.
Court fee stamp	Court fee stamp of 50 paise is to be affixed on the first copy of Form No. 35.
Fee	<ul style="list-style-type: none"> <li>• Where assessed income is Rs. 1,00,000 or less – Rs. 250.</li> <li>• Where assessed income is more than Rs. 1 Lakh but not more than Rs. 2 Lakh – Rs. 500.</li> <li>• Where assessed income is more than Rs. 2 Lakh – Rs. 1,000.</li> <li>• Where subject-matter of appeal is not covered under any of the above – Rs. 250.</li> </ul>

##### b. APPEALS TO TRIBUNAL

Section	252 to 255
Time limit	Appeals should be presented within 60 days of the Order passed by previous authority.
Form of appeal	Form No.36
Documents to be submitted	Form No. 36 – in triplicate. a) Order appealed against – 2 copies (including one certified copy) b) Order of Assessing Officer – 2 copies c) Grounds of appeal before first appellate authority – 2 copies d) Statement of facts filed before first appellate authority - 2 copies e) In case of appeal against penalty order – 2 copies of rele-vant assessment order f) In case of appeal against order under section 143(3), read with section 144A – 2 copies of the directions of the Joint Commissioner under section 144A.

	g) In case of appeal against order u/s 143, read with section 147-2 copies of original assessment order, if any. h) Triplicate copy of challan for payment of fee.
Court fee stamp	Court fee stamp of 50 paise is to be affixed on the first copy of Form No. 35.
Fee	<ul style="list-style-type: none"> <li>• Where assessed income is up to Rs. 1 Lakh or less – Rs. 500</li> <li>• Where assessed income is more than Rs. 1 Lakh but not more than Rs. 2 Lakh – Rs. 1,500</li> <li>• Where assessed income is more than Rs. 2 Lakh – 1% of assessed income subject to a maximum of Rs. 10,000</li> <li>• Where subject-matter of appeal relates to any other matter – Rs. 500</li> <li>• Where application is for stay of demand – Rs. 500</li> <li>• Where application is under section 254(2) – Rs. 50</li> </ul>

Appeal to High Court and Appeal to Supreme Court – Procedure not mentioned here.

**Process:**

Sr	Activity	User
1	<b>Gathering Preliminary Details:</b> Executive/Consultant shall gather below mentioned documents; <ul style="list-style-type: none"> <li>• Assessment year</li> <li>• Order under Section</li> <li>• Order No.</li> <li>• Order Date</li> <li>• Remark</li> </ul>	EXE
2	<b>Preparing Draft Appeal Documentation:</b> Executive shall create the new task in the system.	EXE
3	<b>Being Reviewed:</b> Consultant shall review the work of Executive and submit the task as accepted or rejected. <b>Case 'Accept':</b> System send email to client along with attachment of working. <b>Case 'Reject':</b> System captures remarks of reviewer and returns the task to Executive for necessary corrections.	CONS
4	<b>Awaiting Confirmation from client:</b> An email of the working shall be sent to the client through ERP system along with attachment. Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email. <b>Case 'Agree':</b> System responds with confirmation email and SMS. <b>Case 'Disagree':</b> System asks client for reasons and returns the task to Reviewer. <b>Override: Consultant shall override this step if necessary.</b>	CLNT/ CONS
5	<b>Receiving Taxes/Fees [If liability is payable]:</b> System shall on completion of previous step, send email containing 'Make payment link'. If client chooses to make payment through link he shall be redirected to page where he can make NEFT/RTGS to bank account of consultant. Option to pay tax only shall be given. Once payment is received in bank account, system shall send acknowledgement to the client. <b>Override: If client wants to file return without paying taxes i.e tax as payable, executive and consultant may override this step to directly file the return.</b>	

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6	<b>Paying Challan:</b> CIN number of challan shall be entered in the system by Treasurer and attached. System shall send acknowledgement email to client with challan attachment.	
7	<b>Filing Appeal:</b> Executive shall upload the return and feed the system with Ack number and date of filing. System shall intimate the client on email and SMS.	



Company Act
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a. Company Formation – Pending**
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Process:

SR	Activity	User
1	<p><b>Create Task:</b> Counsellor shall create a task for company incorporation against the customer. This is the kind of task which is directly linked to the customer because entity does not exist. At the time of creating task system shall ask for following minimum details</p> <ol style="list-style-type: none"> <li>1. Number of proposed subscribers</li> <li>2. Number of subscribers for whom DSC needs to be applied</li> <li>3. Name of consultant to whom task is assigned</li> <li>4. Amount of fees quoted</li> <li>5. Whether fees to be collected in advance or post performance.</li> </ol> <p>At the time of posting the task, system shall ask whether DSC should be applied for subscribers who do not have one. Separate tasks for DSC shall be booked and company formation task shall also be booked <b>against the customer</b>.</p>	
4	<p><b>Obtaining Initial Documents:</b> System shall ask the executive to obtain ID and address proofs of subscribers/directors and address proof of registered office of the company. Executive shall attach these items in the system on completion of which system shall allow the Executive to submit this task.</p>	
5	<p><b>Objective Drafting in Progress:</b> Executive shall draft the objective clause of the company to be incorporated and submit the task with the same.</p>	
6	<p><b>Reviewing Objective draft:</b> Consultant shall review the draft objective and if accepted submit for further process else reject for corrections.</p>	
7	<p><b>Awaiting client acceptance on Objective draft:</b> Client shall indicate his acceptance of Objective draft by clicking agree button in the email else reject with remarks</p>	
8	<p><b>Requesting Name Suggestions:</b> System shall automatically send email to the client requesting name suggestions for the company to be incorporated.</p>	
9	<p><b>Name suggestions awaited:</b> Client shall send the name suggestions</p>	
10	<p><b>Preparing Name Approval Form:</b> Name approval form shall be prepared by the Executive and submitted to consultant for Review.</p>	
11	<p><b>Reviewing Name approval form:</b> Name approval form shall be approved or rejected by Consultant.</p>	
12	<p><b>Name Approval Form submission in progress:</b> Executive shall submit the name approval form and submit the SRN to the system and submit the task.</p>	
13	<p><b>Payment of SRN:</b> Treasurer shall make the payment of SRN from the bank account of Consultant and submit the task with challan attachment.</p>	

14	<b>Awaiting Name Approval:</b> Executive shall mark whether name approval was granted or not. If name approval is not granted system shall inform the client about rejection and request for fresh names.	
15	<b>Preparing draft of documents:</b> Executive shall prepare MOA, AOA, INC9, DIR2, NOC from owner, Declaration, INC3 for OPC and attach the same in the system and submit the task for review by consultant.	
16	<b>Reviewing drafts:</b> Consultant shall review the drafts and accept if everything is correct and reject with remarks if any correction is required. Once accepted system shall send the drafts to the client for signing.	
17	<b>Awaiting Signed Documents:</b> Client shall send the signed documents for further process.	
18	<b>Filling Incorporation Form:</b> Executive shall fill the incorporation form and submit for review of consultant.	
19	<b>Reviewing draft incorporation form:</b> Consultant shall review the draft incorporation form and either accept it or reject with remarks.	
20	<b>Submission of incorporation form to MCA:</b> Executive shall submit the incorporation form to MCA and submit the task with SRN number generated	
21	<b>Payment of SRN:</b> Treasurer shall make the payment of SRN from bank account of Consultant and submit the task with challan attachment.	
22	<b>Awaiting approval from MCA:</b> Executive shall update the system with CIN number and copy of incorporation certificate and submit the task. If resubmission is required, executive shall submit this task by indicating for resubmission.	
23	<b>Resubmission being prepared:</b> Executive shall prepare incorporation form and submit for review of Consultant.	
24	<b>Resubmission being reviewed:</b> Consultant shall review the form for resubmission prepared by executive and accept or reject it with remarks.	
25	<b>Resubmission to MCA:</b> Resubmission form shall be uploaded by executive to MCA and submit the task with SRN number.	
26	<b>SRN Payment:</b> SRN shall be paid by the Treasurer from bank account of consultant and challan shall be attached and task submitted. [System: Resume 'Awaiting approval from MCA']	

**b. Company Closure – Pending\*\***

Winding up a company voluntarily require long procedural compliance to follow. There are certain mandatory requirements which have to be completed to close down a company voluntarily.

**Procedure:**

1.	As per the Companies Act 2013, BD (Board Resolution) is required to wind up the company voluntarily. However, the majority directors must agree for winding up.
2.	Also, a Special Resolution is required to wind up of the company where $\frac{3}{4}$ <sup>th</sup> the total Shareholders must cast their vote in favour of winding up the company.
3.	The consent of the Trade Creditors is also required to wind up the company. Trade Creditors has to give their approval that they don't have any obligation if the company gets wound up.
4.	The Company has to make a Declaration of Solvency and the same must be accepted by the trade creditors of the company. The Company must show the Company's credibility in Declaration of Solvency.
5.	The liquidator so appointed will make a report of the assets, liabilities, reserves, capital etc.
6.	All the above-mentioned procedures shall be presented and filed in a prescribed form and even after the company gets wound up then also company's name shall be prohibited for 2 years to be taken by any other applicant.

## c. DIN Application – Pending\*

**Applies to following services:**

- a. DIN Application while incorporating company (Use SPICe Form)
- b. DIN Application in case of director of existing company (Use DIR-3 Form)

**Process:**

SR	Activity	User
1	<b>Gathering Documents/Info:</b> System shall show Field wise list of documents/Info to be gathered. Executive shall attach the documents suggested by System which are available with him and submit. System shall send email to the Client for remaining documents. [Consider below table]	EXE
2	<b>Drafting application:</b> Executive shall draft application form along with attachment and submit for review.	EXE
3	<b>Being Reviewed:</b> Consultant shall review the work of Executive and submit the task as accepted or rejected. <b>Case 'Accept':</b> System send email to client along with attachment of working. <b>Case 'Reject':</b> System captures remarks of reviewer and returns the task to Executive for necessary corrections.	EXE
4	<b>Awaiting Confirmation from client:</b> An email of the working shall be sent to the client through ERP system along with attachment. Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email. <b>Case 'Agree':</b> System responds with confirmation email and SMS. <b>Case 'Disagree':</b> System asks client for reasons and returns the task to Reviewer. <b>Override: Consultant shall override this step if necessary.</b>	CLNT
5	<b>Receiving Taxes/Fees:</b> System shall on completion of previous step, send email containing 'Make payment link'. If client chooses to make payment through link he shall be redirected to page where he can make NEFT/RTGS to bank account of consultant. Option to pay tax only shall be given. Once payment is received in bank account, system shall send acknowledgement to the client.  <b>Override: Consultant/Executive shall override this step if client has made the payment directly.</b>	CLNT/ EXE
6	<b>Paying Challan:</b> CIN number of challan shall be entered in the system by Treasurer and attached. System shall send acknowledgement email to client with challan attachment.	TRS
7	<b>Submitting Application:</b> Executive shall submit the application	EXE
8	<b>Waiting for approval:</b> Once the application fee is paid and the application is submitted, the system will generate an application number. Central Government will process the application and decide the approval/ rejection.  <b>Case 'Accept'</b> – If the DIN application is approved, the central government will communicate the DIN to the applicant within 1 month.	EXE

System shall send an email to the client containing certificate attachment. [Template]	
Task concluded without success.	
<p><b>Case 'Reject'</b> – If DIN application is rejected, it will e-mail the reason of rejection to the applicant and will also put the reason on the website. The applicant will get 15 days to rectify the reason. If he rectifies such reasons and is able to satisfy the central government, he will be allotted DIN otherwise central government will label the application INVALID.</p>	

**Documents:**

Situation	While Company Incorporation	If company already exists
Form	SPICe Form	DIR-3 Form
Documents	Attach Proof of Identity and Address Proof. DIN would be allocated to an applicant only after approval of the form.	<p>Photograph, Identity proof, Residence proof, Verification (Name, father's name, present address, date of birth, text of declaration and physical signature of the applicant)</p> <p>In case of foreign nationals, they are required to submit their passport as an identity proof.</p> <p>Documents to be attested by a CA or CS or CMA</p> <p>In case of foreign nationals, their documents can be attested by Consulate of the Indian Embassy and Foreign Public Notary.</p>

**d. LLP Formation – Pending\*\***

The minimum number of partners to incorporate an LLP is 2. There is no upper limit on the maximum number of partners of LLP. Among the partners, there should be minimum two designated partners who shall be individuals, and at least one of them should be resident in India. The rights and duties of designated partners are governed by the LLP agreement. They are directly responsible for the compliance of all the provisions of LLP Act 2008 and provisions specified in LLP agreement.

If you want to start your business with Limited Liability Partnership, then you must get it registered under Limited liability Partnership Act, 2008.

**a) Forms:**

Form name	Form purpose
RUN-LLP (Reserve Unique Name- Limited Liability Partnership)	Form for reserving a name for the LLP
*FiLLiP	Form for incorporation of LLP
Form 5	Notice for change of name
Form 17	Application and statement for the conversion of a firm into LLP
Form 18	Application and Statement for conversion of a private company / unlisted public company into LLP

**b) Process of Registration as LLP**

- Step 1: Obtain DSC
- Step 2: Apply for DIN
- Step 3: Name Approval
- Step 4: Incorporation of LLP
- Step 5: File LLP Agreement

**c) Steps to form a limited liability partnership****Step 1: Digital Signature Certificate (DSC)**

Before initiating the process of registration, you must apply for the digital signature of the designated partners of the proposed LLP. This is because all the documents for LLP are filed online and are required to be digitally signed.

So, the designated partner must obtain their digital signature certificates from government recognized certifying agencies. Here is a list of such certified agencies. The cost of obtaining DSC varies depending upon the certifying agency. Also, you should obtain either class 2 or class 3 category of DSC or you can click here & let a ClearTax expert procure DIN for you. If you go for Limited Liability Partnership company registration with ClearTax, up to 2 DINs are covered in the plan & there is no need to apply for DIN separately.

**Step 2: Director Identification Number (DIN)**

You have to apply for the DIN of all the designated partners or those intending to be designated partner of the proposed LLP.

The application for allotment of DIN has to be made in Form DIR-3. You have to attach the scanned copy of documents (usually Aadhaar and PAN) to the form. The form shall be signed by a Company Secretary in full- time employment of the company or by the

Managing Director/Director/CEO/CFO of the existing company in which the applicant shall be appointed as a director.

#### Step 3: Reservation of Name

LLP-RUN(Limited Liability Partnership-Reserve Unique Name) is filed for the reservation of name of proposed LLP which shall be processed by the Central Registration Centre under Non-STP. But before quoting the name in the form, it is recommended that you use the free name search facility on MCA portal. The system will provide the list of closely resembling names of existing companies/LLPs based on the search criteria filled up.

This will help you in choosing names not similar to already existing names. The registrar will approve the name only if the name is not undesirable in the opinion of the Central Government and does not resemble any existing partnership firm or an LLP or a body corporate or a trademark. The form RUN-LLP has to be accompanied with fees as per Annexure 'A' which may be either approved/rejected by the registrar. A re-submission of the form shall be allowed to be made within 15 days for rectifying the defects. There is a provision to provide for 2 proposed names of the LLP.

#### Step 4: Incorporation of LLP

The form used for incorporation is FiLLiP(Form for incorporation of Limited Liability Partnership) which shall be filed with the Registrar who has a jurisdiction over the state in which the registered office of the LLP is situated. The form will be an integrated form. Fees as per Annexure 'A' shall be paid.

This form also provides for applying for allotment of DPIN, if an individual who is to be appointed as a designated partner does not have a DPIN or DIN.

The application for allotment shall be allowed to be made by two individuals only.

The application for reservation may be made through FiLLiP too.

If the name that is applied for is approved, then this approved and reserved name shall be filled as the proposed name of the LLP

#### Step 5: File Limited Liability Partnership Agreement

LLP agreement governs the mutual rights and duties amongst the partners and also between the LLP and its partners.

LLP agreement must be filed in form 3 online on MCA Portal.

Form 3 for LLP agreement has to be filed within 30 days of the date of incorporation.

The LLP Agreement has to be printed on Stamp Paper. The value of Stamp Paper is different for every state.

#### **d) Documents required to register as LLP**

Documents of Partners:	Documents of LLP:
PAN Card/ ID Proof of the Partners Address Proof of the partners Residence Proof of Partners Photograph Passport (in case of Foreign Nationals/ NRIs)	Proof of Registered Office Address Digital Signature Certificate

**A. Documents of Partners**

1. PAN Card/ ID Proof of Partners – All the partners are required to provide their PAN at the time of registering LLP. PAN card acts as a primary ID proof.

- c. Address Proof of Partners – Partner can submit anyone document out of Voter's ID, Passport, Driver's license or Aadhar Card. Name and other details as per address proof and PAN card should be exactly same. If spelling of own name or father's name or date of birth is different in address proof and PAN card, it should be corrected before submitting to RoC.
- d. Residence Proof of Partners – Latest bank statement, telephone bill, mobile bill, electricity bill or gas bill should be submitted as a residence proof. Such bill or statement shouldn't be more than 2-3 months old and must contain the name of partner as mentioned in PAN card.
- e. Photograph – Partners should also provide their passport size photograph, preferably on white background.
- f. Passport (in case of Foreign Nationals/ NRIs) – For becoming a partner in Indian LLP, foreign nationals and NRIs have to submit their passport compulsorily. Passport has to be notarized or apostilled by the relevant authorities in the country of such foreign nationals and NRI, else Indian Embassy situated in that country can also sign the documents.

Foreign Nationals or NRIs have to submit a proof of address also which will be a driving license, bank statement, residence card or any government issued identity proof containing the address.

If the documents are in other than the English language, a notarized or apostilled translation copy will be also be attached.

**B. Documents of LLP****1. Proof of Registered Office Address**

Proof of registered office has to be submitted during registration, or within 30 days of its incorporation.

If the registered office is taken on rent, rent agreement and a no objection certificate from the landlord has to be submitted. No objection certificate will be the consent of the landlord to allow the LLP to use the place as 'registered office'.

Besides, anyone document out of utility bills like gas, electricity, or telephone bill must be submitted. The bill should contain complete address of the premise and owner's name and the document shouldn't be older than 2 months.

- g. Digital Signature Certificate



One of the designated partners needs to opt for a digital signature certificate also since all documents and applications will be digitally signed by the authorized signatory.

**e) Cost Involved in Registration Process**

Below is the government fees for filing forms:

Step	Cost
Step 1 – DSC	Around Rs. 1500-2000 for 2 partners(varies depending on the agency)
Step 2 – DIN	Rs. 1000 for 2 partners
Step 3 – Name Reservation	Rs. 200
Step 4 – Incorporation	Depends on capital contribution. Contribution up to Rs. 1 lakhs – Rs. 500, Contribution between Rs. 1 and 5 lakhs – Rs. 2000
Step 5 – LLP Agreement	Depends on capital contribution. Contribution up to Rs 1 lakhs – Rs 50 for filing Form 3 and stamp duty based on the state where LLP is formed

**f) Time Involved In Registration Process**

LLP formation starting from obtaining DSC to Filing Form 3 takes approximately 15 days subject to availability of all the documents.

## e. LLP closure – Pending\*\*

**LLP Winding up Overview**

A LLP winding up can be initiated voluntarily or by a Tribunal. If a LLP is to initiate winding up voluntarily, then the LLP must pass a resolution to wind up the LLP with approval of at least three-fourths of the total number of Partners. If the LLP has lenders, secured or unsecured, then the approval of the lenders would also be required for winding up of the LLP.

**Voluntary Winding up**

In case where LLP is functioning and partners want to wind up the LLP, the procedure is laid down under Limited Liability Partnership (Winding up and Dissolution) Rules, 2010.

Step by Step procedure is as follows-

1	Pass resolution for winding up by taking approval of three-fourth of total number of partners.
2	File copy of Resolution to the registrar within 30 days in Form No. 1
3	Declaration of solvency need to be filed by majority of designated partners in Form No. 2 verified by affidavit declaring that LLP is able to pay its debt or will be able to pay the debt within one year of commencement of winding up. Declaration need to-  Contain statement that LLP not wound up to defraud any person or persons. Accompanied by Statement of Assets and Liabilities in Form No. 4 for period up to which accounts are prepared latest before filing declaration duly attested by two designated partners. Accompanied by Report of valuation of assets prepared by valuers.
4	The declaration need to be filed with registrar in Form No. 3 within 15 days of passing of resolution.
5	Take approval of Creditors (Secured and Unsecured) for winding up and a copy of above mentioned declaration need to be send them by speed post with amount due to each of creditor and offer for acceptance for them.
6	Creditors shall give their consent or opinion within 30 days of receipt of the declaration where Creditors two-third in value give consent that-  In interest of Creditors and Partners the LLP should be wound up by Partners, the LLP will be wound up by Partners. The LLP will not be able to pay its debt by selling its assets in winding and propose that the LLP should be wound up by Creditors, the LLP will be wound up by Creditors. The LLP will not be able to pay its debt by selling IIssets in winding and propose that the LLP should be wound up by Tribunal, the LLP will be wound up by Tribunal and application for the same need to filed before Tribunal within 14 days.
7	The Declaration need to be filed with the registrar in Form No. 5 within 15 days of receipt of consent of creditors.
8	After receiving consent of Creditors, within 14 days a notice of voluntary winding up need to be publish in a Newspaper circulating in the district where registered/ principle office of LLP is situated.

9	<p>The LLP Liquidator is appointed within 30 days of-</p> <p>Passing of resolution in case where no creditors. Receiving consent of creditors</p> <p>The liquidator is appointed by partners but if consent of 2/3 creditors is not received the creditors may appoint the another liquidator and fix the remuneration and liquidator appointed by the creditors will be the liquidator. But if creditors has neither given the consent nor appointed the another liquidator the liquidator appointed by the partners will be considered as liquidator. The Tribunal may also appoint the liquidator and fix the remuneration. The authority to remove the liquidator is with tribunal after giving reasonable hearing opportunity.</p> <p>The Liquidator after his appointment is required to file Form No. 6 disclosing conflict of interest and lack of independence if any to partners or creditors as the case may be.</p>
10	The liquidator shall settle the list of creditors or partners, maintain books and record of accounts, pay the debts and adjust amongst the partners.
11	The liquidator shall report the progress of winding up to the partners or creditors Quarterly (31 <sup>st</sup> March, 30 <sup>th</sup> June, 30 <sup>th</sup> September and 31 <sup>st</sup> December) in Form No. 8.
12	On disposal of all assets and affairs of LLP the liquidator shall give the report in Form No.9 showing assets and debts which has been disposed off to the partners and creditors.
13	Two-third of total number of partners or value of creditors, as the case may be shall need to approve the winding up within 30 days of receipt of report by the liquidator.
14	The liquidator shall send the final copy of accounts and report in Form No. 10 to the registrar and to the tribunal within 15 days of passing of resolution.
15	The tribunal if satisfied shall pass the order of winding up within 60 days and it will be binding on all the parties.
16	The liquidator shall file order of tribunal in Form No. 11 to the registrar within 30 days of receipt of order from tribunal.
17	The registrar, on receipt of the order of tribunal shall publish in official gazette that the LLP stands dissolved.
18	The cost, expenses and remuneration of liquidator for winding up is paid out of assets of LLP and will have priority over all other claims.

## f. Appointment of director – Pending\*\*

a	<p><b>Obtain Consent of Proposed Director:</b> Proposed Director Should give his consent to act as Director in the Company as per Form DIR-2, this is very important document and company must obtain form DIR-2 form before proposing him Director of the Company.</p>
B	<p><b>Digital Signature of Proposed Director:</b> If proposed Director does not have Digital Signature, he must obtain Digital Signature from Certifying Authority in India.</p>
C	<p><b>Obtain Director Identification Number (DIN):</b> If the proposed Director does not have DIN, he should let the company know that he does not have, and then the Company in which he is about to be appointed as Director is required to pass Board Resolution for proposing him to be Appointed as Director of the Company, the company should apply for DIN no of the proposed person. The Resolution is required to be attached with Form DIR 3. (This is new requirement for obtaining DIN, as new person cannot just apply for DIN if he is not to be appointed as Director in any Company. DIN is only allotted once for lifetime of Director.</p> <p>The Company should obtain all KYC documents along with necessary educational Qualification documents required as per terms of job, it is important to note that there is no minimum education qualification required to hold position of Director in the Company in India</p>
d	<p><b>Issue of Notice of General Meeting:</b> The Director in the Company are appointed in the General Meeting, the Company should issue notice to all the Shareholders of the Company for holding Extra Ordinary General Meeting of the Company, Please note that Notice of General Meeting should be issued in accordance with provisions of Companies Act, 2013 and rules made there under and Secretarial Standards issued by Institute of Company Secretaries of India (ICSI).</p>
E	<p><b>Hold Extra Ordinary General Meeting of the Company:</b> Once the Notice of EGM is issued to the shareholders, now on the meeting date and time, hold the meeting and Pass the Necessary Resolution for Appointment of Director as Company.</p>
F	<p><b>Issue Letter of Appointment</b> Now issue letter of appointment to the Director of the Company mentioning terms and conditions of appointment and salary to be payable to the Director.</p>
G	<p><b>File form DIR-12 to ROC :</b> Once all the above steps are completed the Company should file Form DIR-12 to ROC within 30 days from the date of appointment of Director, It is always advisable to file the Form DIR-12 within next day of appointment, so as to avoid late filing and Additional Fee.</p>
H	<p><b>Making Necessary entries in Register of Directors</b> Company should make necessary entries in the Register of Director and Key Managerial Personals</p>
i	<p>File Necessary Amendment Application to GST, Tax Authorities, and Other regulators The Company is required to make necessary application for Changes in Directors details in GSTN and Other Certificates, wherever applicable.</p>

**g. Resignation/ Removal of Director – Pending\*\***

Every private company has to have a minimum of two directors, and any public company has to have at least three directors at any given time. Let us look at three possible cases during the removal of a director:

**• Where the Director himself gives his resignation:**

The concerned director submits his resignation to the Board. In this case, the following steps will be taken to remove his name from the register of directors:

1	The company will hold a Board Meeting by giving seven days of clear notice (Clear notice means 21 days' notice excluding the day on which the notice was sent and received).
2	When the Board meets, they will discuss amongst themselves and decide whether to accept the resignation or not.
3	Once the Board accepts the resignation of the director they will pass a Board resolution accepting the resignation in the following format: "RESOLVED THAT the resignation of Mr. XYZ be and is hereby accepted with immediate effect "FURTHER RESOLVED THAT the Board places on record its appreciation for the assistance and guidance provided by MR. XYZ during his tenure as Director of the Company" "RESOLVED FURTHER THAT directors of the company be and are hereby jointly authorized to do all the acts, deeds and things which are necessary to the resignation of aforesaid person from the directorship of the Company
4	After the passing of the resolution, form DIR – 11 has to be filed by the outgoing director along with the Board Resolution, Proof of delivery of the resignation letter and copy of the resignation letter.
5	While the filing of DIR – 11 is the responsibility of the director, form DIR – 12 is the responsibility of the company which has to be filed with the Registrar of Companies along with the Resignation letter and the Board Resolution.
6	After filing all the forms, the name of the director will be removed from the master data of the Company on the Ministry of Corporate Affairs website.

**• To remove a Director suo-moto by the Board**

A Company has the authority to remove a Director by passing an Ordinary Resolution, given the Director was not appointed by the Central Government or the Tribunal.

1	A Board Meeting will be called by giving seven days' notice to all the directors. A special notice will go to the directors informing them about the removal of the director.
2	On the day of the Board Meeting, a resolution for the holding of an extraordinary general meeting will be passed along with the resolution for the removal of the director subject to the approval of the shareholders.
3	A general meeting will be held by giving 21 days clear notice. In the meeting, the members will be asked to vote on the matter. If the majority is in favour of the decision, the resolution will be passed.
4	Before the passing of the resolution, an opportunity of being heard will be given to the director.

5	After the passing of the resolution, the same procedure will be followed, and the forms DIR – 11 and DIR – 12 will be filed along with the same attachments of the Board Resolution, Ordinary Resolution.
6	After the filing of the forms, the name of the director will be struck off from the Ministry of Corporate Affairs website.

**In case the Director does not attend three Board Meetings in a row**

As per section 167 of the Companies Act, 2013 if a Director does not attend a Board Meeting for 12 months, starting from the day on which he was absent at the first board meeting even after giving due notice for all the meetings, it will be deemed that he has vacated the office and a Form DIR – 12 will be filed on his name and his name will be removed from the Ministry of Corporate Affairs.

## h. Appointment of auditor – Pending\*

**Process:**

SR	Activity	User
1	<p><b>Gathering Documents/Info:</b> System shall show Field wise list of documents/Info to be gathered. Executive shall attach the documents suggested by System which are available with him and submit. System shall send email to the Client for remaining documents.</p> <p>When a company appoints a new auditor, following documents shall be filed by the company.</p> <ol style="list-style-type: none"> <li>1. Form MGT-14 with a copy of the resolution passed in the board meeting.</li> <li>2. Form ADT -1 (Information to the Registrar by Company for appointment of Auditor) to be filed with the ROC.</li> </ol> <p>Besides the above forms, following information shall be given to the ROC:</p> <ol style="list-style-type: none"> <li>1. Name of the new auditor firm.</li> <li>2. Address of the new auditor firm.</li> <li>3. Email address and PAN number.</li> <li>4. Number of years for which the firm is appointed.</li> <li>5. Information of the resigning auditor firm.</li> <li>6. Date of appointment of the new auditor firm.</li> <li>7. Digitally signed Form ADT 1 (with signature of the director of the company).</li> </ol>	EXE
2	<p><b>Drafting application:</b> Executive shall draft application form along with attachment and submit for review.</p>	EXE
3	<p><b>Being Reviewed:</b> Consultant shall review the work of Executive and submit the task as accepted or rejected. <b>Case 'Accept':</b> System send email to client along with attachment of working. <b>Case 'Reject':</b> System captures remarks of reviewer and returns the task to Executive for necessary corrections.</p>	EXE
4	<p><b>Awaiting Confirmation from client:</b> An email of the working shall be sent to the client through ERP system along with attachment. Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email. <b>Case 'Agree':</b> System responds with confirmation email and SMS. <b>Case 'Disagree':</b> System asks client for reasons and returns the task to Reviewer. <b>Override: Consultant shall override this step if necessary.</b></p>	CLNT
5	<p><b>Receiving Taxes/Fees:</b> System shall on completion of previous step, send email containing 'Make payment link'. If client chooses to make payment through link he shall be redirected to page where he can make NEFT/RTGS to bank account of consultant. Option to pay tax only shall be given. Once payment is received in bank account, system shall send acknowledgement to the client.</p>	CLNT/ EXE

	Override: Consultant/Executive shall override this step if client has made the payment directly.	
6	<b>Paying Challan:</b> CIN number of challan shall be entered in the system by Treasurer and attached. System shall send acknowledgement email to client with challan attachment.	TRS
7	<b>Filing MGT-14 and ADT-1:</b> File the certified copy of the resolution in form MGT-14 and Form ADT-1.	EXE
8	<p><b>Waiting for approval:</b> Central Government will process the application and decide the approval/ rejection.</p> <p><b>Case 'Accept'</b> – The ADT-1 form shall be filed within 30 days from the date of the appointment of the new auditing firm.</p> <p>System shall send an email to the client containing certificate attachment. [Template]</p> <p>Task concluded without success.</p> <p><b>Case 'Reject'</b> – Send the in 'Being Reviewed' state.</p>	EXE



## i. Resignation of auditor – Pending\*

If an auditor wants to resign from his post, he must intimate the registrar of the companies or ROC in the prescribed form and manner. The intimation shall be given within 30 days from the date of resignation with a statement.

SR	Activity	User
1	<p><b>Gathering Documents/Info:</b> System shall show Field wise list of documents/Info to be gathered. Executive shall attach the documents suggested by System which are available with him and submit. System shall send email to the Client for remaining documents.</p> <p>First of all, the auditor has to submit the resignation letter and Form ADT3 (Notice of Resignation by the Auditor) to the company.</p> <p>Form ADT-3 contains following information:</p> <ul style="list-style-type: none"> <li>• Corporate Identification Number ("CIN")</li> <li>• Category of Auditor (Individual or Firm)</li> <li>• Income Tax PAN of auditor/Auditor's firm</li> <li>• Name of Auditor/Auditor's firm</li> <li>• Membership number of auditor/Auditor's firm</li> <li>• Address of Auditor/Auditor's firm</li> <li>• Date of appointment as auditor</li> <li>• Date of resignation of auditor</li> <li>• Reasons for resignation and any other facts relevant to the resignation.</li> </ul>	EXE
2	<p><b>Drafting application:</b> Executive shall draft application form along with attachment and submit for review.</p>	EXE
3	<p><b>Being Reviewed:</b> Consultant shall review the work of Executive and submit the task as accepted or rejected. <b>Case 'Accept':</b> System send email to client along with attachment of working. <b>Case 'Reject':</b> System captures remarks of reviewer and returns the task to Executive for necessary corrections.</p>	EXE
4	<p><b>Awaiting Confirmation from client:</b> An email of the working shall be sent to the client through ERP system along with attachment. Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email. <b>Case 'Agree':</b> System responds with confirmation email and SMS. <b>Case 'Disagree':</b> System asks client for reasons and returns the task to Reviewer. <b>Override: Consultant shall override this step if necessary.</b></p>	CLNT
5	<p><b>Receiving Taxes/Fees:</b> System shall on completion of previous step, send email containing 'Make payment link'. If client chooses to make payment through link he shall be redirected to page where he can make NEFT/RTGS to bank account of consultant. Option to pay tax only shall be given. Once payment is received in bank account, system shall send acknowledgement to the client. <b>Override: Consultant/Executive shall override this step if client has made the payment directly.</b></p>	CLNT/ EXE

<b>6</b>	<b>Paying Challan:</b> CIN number of challan shall be entered in the system by Treasurer and attached. System shall send acknowledgement email to client with challan attachment.	<b>TRS</b>
<b>7</b>	<b>Filing ADT-3:</b> File the Form ADT-3.	<b>EXE</b>
<b>8</b>	<b>Waiting for approval:</b> Central Government will process the application and decide the approval/ rejection.  <b>Case 'Accept'</b> – System shall send an email to the client containing certificate attachment. [Template] Task concluded without success.  <b>Case 'Reject'</b> – Send the in 'Being Reviewed' state.	<b>EXE</b>

## j. Increase in Authorised Share Capital – Pending\*\*

1	<p><b>Verifying approval within the Articles of Association</b> Section 61 of the Companies Act, 2013, orders that for expanding the Authorised offer capital, approval in Articles of Association is a pre-condition. Hence verifying that the necessary provisions are spelled out within the Articles is a pre-requisite to increasing authorised share capital.</p> <p>In case the Articles do not approve an increase, it is then incumbent to amend them to allow the same before proceeding, as per the provision of Section 14 of the Companies Act, 2013. The Article of Association should be amended by a special resolution.</p>
2	<p><b>Board meeting to notify the incidence of EGM</b> A board meeting is called wherein it is decided that an EGM is to be held to discuss and vote on the matter of raising authorised share capital. Once the date, place, and time of the EGM are agreed upon by the Board, a notice for the same is issued to every member/shareholder, director, auditor of the company, who will thereafter vote upon the matter of raising authorised share capital, as per Section 101 of the Companies Act 2013.</p> <p>Moreover, the notice must consist of the voting method that is to be utilized for passing the special resolution to increase the authorised share capital of the company, and the explanatory statement pursuant to Section 102 of the Companies Act is to be enclosed as well.</p>
3	<p><b>Extraordinary General Meeting</b> Once notice of the impending EGM has been sent out and the meeting is in session, the matter of increasing authorised share capital is deliberated upon and then voted upon in the manner set forth in the notice for the incidence of the EGM. The Ordinary Resolution under section 61(1)(a) of the Companies Act, 2013, is then passed to increase in authorised share capital of the Company.</p>
4	<p><b>ROC Form documenting</b> Within a time frame of 30 days of the passing of Ordinary Resolution, Form SH-7 must be filed with the concerned Registrar of Companies (RoC) along with the necessary fees and attachments as prescribed by Section 64. In addition to the altered MoA and AoA, the following attachments are required to be submitted along with e-form SH-7</p> <ul style="list-style-type: none"> <li>a) Board Resolution for increase in authorised share capital;</li> <li>b) Board resolution for modification in the capital clause of Memorandum of Association;</li> <li>c) Shareholders' Resolution that has been passed in the EGM.</li> </ul> <p>The RoC will then check the forms and attached documentation. If all necessary requirements are fulfilled, RoC shall approve the Increase Authorised Share Capital.</p>

## k. Amendment in Memorandum of Association – Pending\*\*

Changing objectives of a Company:

Object clause mentioned in Memorandum of Association of a company explains–

1. Main business activity of the company (Main object)
2. Activities which are necessary for conducting the main business activity (Ancillary objects)

A company may want to change its main object or the ancillary objects. To get this done a company has to follow these steps:

Step	Activity	User
1	<p><b>Pass board resolution</b></p> <p>Pass a resolution at the board meeting to approve the object clause. A director or the Company Secretary of the company will be authorised in the meeting to sign, certify and file the required forms with the RoC. Also, the Board of Directors will fix a day, time and venue of Extra Ordinary General Meeting of members.</p>	
2	<p><b>Special resolution in EGM</b></p> <p>In the EGM, a special resolution will be passed by the members. Specific clause in passing special resolution</p> <p>If a company has raised funds from the public by issuing prospectus and possesses some unutilised funds out of those, it has to make some disclosures along with passing a special resolution.</p> <ul style="list-style-type: none"> <li>• The special resolution of the members will be obtained by postal ballot. A notice will be issued to the members which will contain the details –             <ol style="list-style-type: none"> <li>a) Total money received (from public by issuing prospectus)</li> <li>b) Total money utilized for the objects stated in the prospectus</li> <li>c) Unutilized money out of the total money received by issuing prospectus</li> <li>d) Details for the proposed change in the objects</li> <li>e) Justification for the change in the objects</li> <li>f) Amount proposed to be utilized for the new objects</li> <li>g) Estimated financial impact of the proposed change on the earnings and cash flow of the company</li> <li>h) Other relevant information</li> <li>i) The place from where a person interested can obtain a copy of the notice of resolution to be passed.</li> </ol> </li> <li>• The special resolution will be published in the newspapers (one in English and one in vernacular language) in the city where the registered office of the company is located.</li> </ul>	

	<ul style="list-style-type: none"> <li>• SR will also be placed on the website of the company.</li> <li>• Dissenting shareholders (who vote against the decision of object clause) will be given an opportunity by the promoters and other shareholders to exit.</li> <li>• If the company hasn't received any funds from the public, or the funds received are fully utilised, then the company is not required to make the disclosures, only the special resolution would be enough.</li> </ul>	
3	<p><b>MGT-14 to be filed with RoC:</b> Once the special resolution is passed at the EGM, the authorised director or the company secretary will file Form MGT-14 with the RoC. Along with MGT-14, other documents to be filed are–</p> <ul style="list-style-type: none"> <li>• Certified copy of the special resolution</li> <li>• Notice of Extra Ordinary General Meeting (EGM)</li> <li>• Explanatory statement to the notice</li> <li>• Altered Memorandum of Association</li> </ul>	
4	<p><b>Issuance of fresh certificate of incorporation:</b> After receiving MGT-14, the RoC will examine the form, and if they are satisfied, they will register the change in object clause by issuing a fresh certificate of incorporation.</p> <p>Object clause change is not completed until the RoC issues a fresh certificate of incorporation.</p>	
5	<p><b>Incorporating object clause in MoA and AoA:</b> Once the certificate of incorporation is received from the RoC, the object clause must be incorporated in all the copies of Memorandum of Association.</p>	

## I. Amendment in Article of Associations – Pending\*\*

Step	Activity
1	A notice needs to be issued for conducting a Board Meeting at least 7 days prior to the meeting.
2	A special resolution is passed at the Board Meeting with the consent of the members for making changes in the Articles of Association.
3	Date, time and place should be fixed for holding a General Meeting and a Director needs to send the notice to all the members informing them about the same.
4	The quorum needs to be checked at the General Meeting, which will mean getting the approval of the members to change the clauses in the Articles of Association which will be stated in the special resolution thereon.
5	Form MGT-14 is filed with the RoC along with a certified true copy of the special resolution, explanatory statement, copy of the notice of the meeting sent to members and a copy of the altered Articles of Association within 30 days of passing the special resolution.
6	The Registrar of Companies will accordingly register the changes made in the AoA and issue a certificate which will be conclusive of the amendments made. The alteration will be complete and effective only when the RoC issues the certificate.
7	After the certificate has been issued by the RoC, the company will need to make the changes in every copy of the Articles of Association.

**m. Change in Address – Within ROC. Pending\***

E-Form INC-22 is filed in case the company decides to move their registered office. The company must inform the Registrar within 15 days of such a change.

**Applies to following services:**

- a. Change within local limits of city, town or village (Kothrud to Hadapsar)
- b. Change of registered office between two cities within the same state (Pune to Satara)

**Process:**

Step	Activity	Option A	Option B	User
1	<b>Holding Board Meeting:</b> System shall email the client about board meeting procedure. Client shall hold a board meeting with directors, following the standards prescribed by ICSI in SS-1 for board meetings, and get the notice calling for Extraordinary General Meeting (EGM) signed by the directors. Executive shall indicate on completion of this step	Yes	Yes	EXE
2	<b>Passing Special Resolution:</b> A Special Resolution in EOGM must be passed. Executive shall attach copy of Special resolution.	No	Yes	EXE
3	<b>Awaiting Documents</b> System shall show Field wise list of documents/Info to be gathered. Executive shall attach the documents suggested by System which are available with him and submit. System shall send email to the Client for remaining documents.  <b>Guidelines for Documents;</b> <ul style="list-style-type: none"> <li>• Proof of Registered Office Address (Lease Deed/ Rent Agreement along with rent receipts)</li> <li>• Copies of Utility Bills with the address of the premises (Not older than 2 months)</li> <li>• Proof that the Company has authorisation from the owner to use the address as the Registered Office (No Objection Certificate)</li> <li>• A Copy of the Board Resolution passed to be attached under "Optional Attachment"</li> <li>• A Copy of the resolution passed in Form MGT-14 under "Optional Attachment"</li> <li>• SRN of Form MGT – 14</li> </ul>	Yes	Yes	EXE
4	<b>Drafting e-Form MGT-14 and INC-22:</b> Executive shall prepare draft working and submitted to Consultant for review with attachment.	Yes	Yes	EXE
5	<b>Being Reviewed</b> Consultant shall review the work of Executive and submit the task as accepted or rejected. <b>Case 'Accept':</b> System send email to client along with attachment of working.	Yes	Yes	CONS

	<b>Case 'Reject':</b> System captures remarks of reviewer and returns the task to Executive for necessary corrections.			
<b>6</b>	<b>Filing e-Form MGT-14 and INC-22</b> Executive shall file the e-form INC 22.	Yes	Yes	<b>EXE</b>
<b>7</b>	<b>Waiting for approval:</b> Check the status <b>Case 'Accept'</b> – System shall send an email to the client containing certificate attachment. [Template] Task concluded without success. <b>Case 'Reject'</b> – Send the in 'Being Reviewed' state.	Yes	Yes	<b>EXE</b>

?? What happens if MGT14 is not filed?

In case of Option B, system shall force adding MGT14 filing service



**n. Change in Address – Outside ROC. Pending\*****Applies to following services:**

- a. Change in address – Within State – Outside ROC (ROC-Pune and ROC-Mumbai)
- b. Change in state within the jurisdiction of the same ROC (Andhra and Telangana)
- c. Change in State and Change in ROC (ROC, Pune, Maharashtra and Gujarat ROC)

**Process:**

Step	Activity	Option A	Option B	Option C	User
1	<b>Preparing Draft MOA and AOA:</b> Executive shall prepare draft memorandum and articles of association of the company working and submitted to Consultant for review with attachment.	No	Yes	Yes	EXE
2	<b>Holding Board Meeting:</b> Hold a board meeting with directors, following the standards prescribed by ICSI in SS-1 for board meetings, and get the notice calling for Extraordinary General Meeting (EGM) signed by the directors.	Yes	Yes	Yes	CLNT
3	<b>Passing Special Resolution:</b> A Special Resolution must be passed through Form MGT – 14 within 15 days of obtaining the Board Resolution.	Yes	Yes	Yes	CLNT
4	<b>Awaiting Documents</b> System shall show Field wise list of documents/Info to be gathered. Executive shall attach the documents suggested by System which are available with him and submit. System shall send email to the Client for remaining documents.  <b>Guidelines for Documents;</b> <ul style="list-style-type: none"> <li>• Proof of Registered Office Address (Lease Deed/ Rent Agreement along with rent receipts)</li> <li>• Copies of Utility Bills with the address of the premises (Not older than 2 months)</li> <li>• Proof that the Company has authorisation from the owner to use the address as the Registered Office (No Objection Certificate)</li> <li>• A Copy of the Board Resolution passed to be attached under "Optional Attachment"</li> <li>• A Copy of the resolution passed in Form MGT-14 under "Optional Attachment"</li> <li>• SRN of Form MGT – 14</li> <li>• SRN of Form INC – 28</li> <li>• Copy of the order of the competent authority</li> </ul>	Yes	Yes	Yes	EXE

	<ul style="list-style-type: none"> <li>Furnish details of Order of Regional Director</li> <li>Copy of the altered MOA</li> </ul>				
<b>5</b>	<b>Filing MGT-14:</b> File the certified copy of the resolution in form MGT-14.	Yes	Yes	Yes	<b>EXE</b>
<b>6</b>	<b>Filing e-Form INC 23:</b> E-Form INC – 23 consists of an application made to the Regional Director. E-Form INC – 23 has to be filed at least a month after serving notice to the creditors and publishing the advertisement in the newspaper giving notice of change in registered office.  Advertising in New Paper 30 days prior to hearing – one in English language and another in the principal language of that state.	No	Yes	Yes	<b>EXE</b>
<b>7</b>	<b>Waiting for approval:</b>  <b>Case 'No objection raised':</b> Where no objection is received, the RD will put on orders without hearing. The RD may confirm the change by making an order with or without any terms and conditions. File INC 28  <b>Case 'Objection raised':</b> If an objection is raised by any person whose interest is likely to be affected by the proposed application, send a copy of the objection to the federal government or regional director (RD) on or before the hearing.	Yes	Yes	Yes	<b>EXE</b>
<b>8</b>	<b>Filing e-Form INC 28:</b> Once the approval of the RD has been obtained via E-Form INC – 23, Executive shall file the e-Form INC – 28.	Yes (Within 60 days)	Yes (Within 30 days)	Yes (Within 30 days)	<b>EXE</b>
<b>9</b>	<b>Filing e-Form INC 22:</b> Upon completion of the steps mentioned above the e-Form INC -22 has to be filed.	Yes	Yes	Yes	<b>EXE</b>
<b>10</b>	<b>Waiting for approval:</b> Check the status <b>Case 'Accept'</b> – System shall send an email to the client containing certificate attachment. [Template] Task concluded without success. <b>Case 'Reject'</b> – Send the in <b>'Being Reviewed'</b> state.	Yes	Yes	Yes	<b>EXE</b>

**o. Conversion of Pvt Ltd into Public Ltd – Pending\***

Conversion of Private Limited Company into Public Limited Company involves alteration of article of association of Private Company u/s 14 which cannot be done without passing special resolution of Shareholders in the General Meeting.

**Key Consideration:**

- Members of the Company shall approve the conversion of Company into Public Company by Special Resolution.
- Name clause of Memorandum needs to be amended to exclude the word 'Private'.
- If the Company has less than 7 members, appropriate steps should be taken to increase them to at least 7.
- If the number of directors of the Company is two, the number of directors should be increased to at least 3.
- Increase the authorized share capital and paid up share capital as prescribed for public company, if required. Presently, minimum capital is not prescribed.
- The Articles of the Company shall be suitably amended for the removal of restrictive provisions applicable to a Private Company. It is advisable to adopt a new set of Articles applicable to a Public Company.
- Company has not defaulted in filing of Annual Returns or Financial Statement or any other document due for filing with the Registrar.
- Company has not defaulted in repayment of matured deposits or debentures or interest on deposits or debentures.

**Procedure:**

Step	Activity	User
1	<p><b>Calling of Board Meeting:</b> Issue not less than 7 days' notice and agenda of Board meeting, or a shorter notice in case of urgent business, in writing to every director of the company at his address registered with the company and call a Board meeting to consider the proposal of conversion of Company into a Public Company. Also follow the procedure prescribed for issuing and signing of notice of Board Meeting.</p> <p><b>Guidelines:</b> The main agenda for this Board meeting would be:</p> <ol style="list-style-type: none"> <li>Pass a board resolution to get the in-principal approval of Directors for conversion of a Private company into a public company by altering the AOA.</li> <li>Fix date, time and place for holding an Extra-ordinary General meeting (EGM) to get approval of shareholders, by way of Special Resolution, for conversion of a Private company into a Public company.</li> <li>To approve notice of EGM along with Agenda and Explanatory Statement to be annexed to the notice of General Meeting as per section 102(1) of the Companies Act, 2013;</li> <li>To authorize the Director or Company Secretary to issue Notice of the Extra-ordinary General meeting (EGM) as approved by the board under clause 11 mentioned above.</li> <li>Pass Board resolution for increase in No. of Directors upto 3, if director are less than 3.</li> </ol>	CLNT
2	<b>Preparing draft minutes:</b>	EXE

	Prepare and circulate draft minutes within 15 days from the date of the conclusion of the Board Meeting, by hand/speed post/registered post/courier/e-mail to all the Directors for their comments. Also follow the procedure prescribed for preparing, circulation, signing and compiling of Board Minutes.(Secretarial Standards-1 )	
<b>3</b>	<p><b>Issuing EGM Notice:</b> Send notice of the General meeting proposing the aforementioned special resolution to all the shareholders, directors, auditors and other persons entitled to receive it, by giving not less than clear 21 days' notice or shorter notice if the consent is given in writing or through electronic mode by not less than 95% of the members entitled to vote at such meeting, either in writing or through electronic mode (<b>Section 101</b>).</p> <p>Also follow the procedure prescribed for issuing and signing of notice and convening of General Meeting.</p>	<b>EXE</b>
<b>4</b>	<p><b>Holding of Extra Ordinary General Meeting:</b> Hold the general meeting on the fixed day and pass the Special Resolution for conversion of company into Public company and altering the Memorandum of Association and Articles of Association including removal of restrictive provisions as applicable to Private Company in accordance with <b>Section 14</b> of the Act, by <math>\frac{3}{4}</math><sup>th</sup> majority.</p> <p>Follow the procedure prescribed for preparing, signing and compiling of minutes of General Meeting.</p>	<b>CLNT</b>
<b>5</b>	<p><b>Form MGT-14 filing :</b> File certified true copy of each special resolution(s) passed in general meeting along with a copy of notice including explanatory statement and altered Memorandum and Articles of Association of Company with the Registrar in <b>E-Form No. 14</b> under <b>Section 117</b> of the Act within 30 days of passing Special Resolution in general meeting along with fee as specified in the Companies (Registration offices and fees) Rules, 2014.</p>	<b>EXE</b>
<b>6</b>	<p><b>Form INC-27 filing:</b> For effecting conversion of Private Company into Public Company, file an application in <b>E-Form No. INC-27</b> with the Registrar along with prescribed fees within fifteen days of passing of Special Resolution along with the following attachments:</p> <ol style="list-style-type: none"> <li>Minutes of the members' meeting;</li> <li>Altered Memorandum of Association</li> <li>Altered Articles of Association</li> <li>List of members with number of shares held, details of members voting in favour of and against the resolution and abstained from voting;</li> <li>Optional attachment(s) (if any).</li> </ol>	<b>EXE</b>
<b>7</b>	<p><b>Waiting for Approval:</b> On the approval of E-Form No. MGT.14 and E-Form No. INC-27, Registrar will issue a fresh Certificate of Incorporation with the Changed name i.e. the existing name with the word "Private" deleted consequent upon conversion of company into a Public Company.</p>	<b>EXE</b>

## p. Conversion of Company into LLP – Pending\*\*

**Requirements for conversion of company into LLP**

- Every member of the company must agree with the decision of conversion.
- All the members become the partners of an LLP.
- The latest copy of Income tax return is to be filed with ROC.
- Not just the members, all the creditors of the company must also agree with the conversion.
- Under Companies Act, no prosecution should have been initiated procedure to be followed.

Sr	Activity	User
1	<p><b>Obtaining DPIN (Form DIR-3)</b></p> <p>The designated partners, who don't already have a DIN must file for obtaining one.</p> <p>The minimum number of partners for the incorporation of an LLP is 2 &amp; also one of them must be Indian. But it is very important to file for a DSC before applying for the DIN.</p> <p>A Body Corporate can also be a partner in an LLP through a nominee.</p>	
2	<p><b>Meeting of board of directors of the Company</b></p> <p>a) Call for a meeting of all the board members</p> <p>b) Pass a resolution by a majority of the members for the conversion of the company to an LLP</p> <p>c) Pass Resolution to authorize any director for application of the Name of LLP.</p>	
3	<p><b>File Form 1</b></p> <p>Form 1 is to be filled for registering the name of the company. The name of the company can be changed into the name of the LLP.</p> <p>The following information is to be entered in Form 1:</p> <p>a) Name of the partners</p> <p>b) Address of the office of the LLP</p> <p>c) Proposed business activity of the LLP</p> <p>d) Capital contributed by the partners</p> <p>e) Importance of the chosen name</p> <p>The resolution of the company authenticating the conversion of the company into an LLP is to be attached along with the form. Also, the form must be digitally signed by the applicant using DSC.</p>	
4	<p><b>Draft the LLP agreement</b></p> <p>The mutual rights of the partners and those of the LLP and partners are decided by a mutual agreement between the partners or between the LLP and the partners. This agreement is called LLP Agreement.</p> <p>Contents of Agreement are:</p> <p>a) Name of LLP</p> <p>b) Name of Partners &amp; Designated Partners</p> <p>c) Form of contribution</p> <p>d) Profit Sharing ratio</p> <p>e) Rights &amp; Duties of Partners</p> <p>f) Proposed Business</p>	

g) Rules for governing the LLP	
<b>5</b>	<p><b>File Incorporation Documents in Form-2</b></p> <p>This form basically contains the location of the office, the contribution of every partner and other details of the directors.</p> <ul style="list-style-type: none"> <li>• This form has basic information about the LLP as given in Form 1.</li> <li>• Location of the LLP's office.</li> <li>• Capital contribution of the designated partners.</li> <li>• Number and name of LLPs the director are already a part of.</li> </ul> <p>Attachments with Form 2 are:</p> <ul style="list-style-type: none"> <li>• A copy of Board Resolution of the company which is becoming designated partner through a nominee.</li> <li>• Mandatory to attach a proof of the registered office.</li> <li>• Subscriber sheet in the prescribed format.</li> </ul>
<b>6</b>	<p><b>File Form-18 for Application for Conversion</b></p> <p>This is the sole form for the conversion of company into an LLP. It needs to be filled with form 2 itself.</p> <p>This form has information about the conversion of company such as:</p> <ul style="list-style-type: none"> <li>• Whether any permission is needed for conversion?</li> <li>• Whether all shareholders have become partners of the LLP?</li> <li>• Whether all shareholders have agreed/consented to conversion?</li> <li>• Whether any prosecution or proceeding is initiated against the company?</li> <li>• Whether the company has filed up to date Income Tax Returns?</li> <li>• Whether the company has filed latest financial statements with ROC?</li> <li>• Whether there are secured creditors in the company?</li> </ul> <p>Attachments with LLP Form-18:</p> <ul style="list-style-type: none"> <li>• Copy of acknowledgment of latest income tax return (Mandatory)</li> <li>• List of all the secured creditors along with their consent (Mandatory if where there are secured creditors of the company and consent of all the secured creditors for conversion of company into limited liability partnership has been obtained)</li> <li>• Approval from any other body/ authority (Mandatory if applicable approvals from the concerned body/ authority or authorities is required and have been obtained)</li> <li>• Statement of Assets and Liabilities of the company duly certified as true and correct by the auditor (Mandatory, the statement should contain the latest place as on date of application for conversion)</li> <li>• Statement of shareholders of the Company (Mandatory to be attached)</li> </ul> <p>Prerequisites for filing LLP Form-18</p> <ul style="list-style-type: none"> <li>• No e-Forms should be pending for payment or processing in respect of the company.</li> <li>• No open (unsatisfied) charges should be pending against the company.</li> <li>• The company should be having share capital.</li> <li>• The company should not be a 'Section 25 company'/ 'Section 8 Company under Companies Act, 2013.</li> </ul>

	<ul style="list-style-type: none"><li>• At least one balance sheet and annual return should have been filed by the company after its incorporation.</li></ul>	
<b>7</b>	<b>File Form-3</b> This form requires you to enter details of the LLP Agreement, mutually entered by the partners of the LLP.	
<b>8</b>	Obtain certificate of incorporation	
<b>9</b>	File Form-14 with the Registrar To personally inform the registrar about the conversion, form 14 must be filled within 15 days after receiving the COI.	

## q. Conversion of Partnership in LLP. Pending\*\*

**Process:**

<b>Step</b>	<b>Activity</b>	<b>User</b>
<b>1</b>	<p><b>Gathering Documents/Info:</b> System shall show Field wise list of documents/Info to be gathered. Executive shall attach the documents suggested by System which are available with him and submit. System shall send email to the Client for remaining documents.</p> <p><b>Guidelines:</b> Partners in a Partnership Firm shall necessarily have Digital Signature as it will be required for filling up of various Forms. So the Partners shall make arrangement to obtain Digital Signature.</p>	<b>EXE</b>
<b>2</b>	<p><b>Obtaining DPIN:</b> Obtain a DPIN (Designated Partner Identification Number). It is again mandatory for at least two partners in order to proceed with the conversion. It is a one-time number. There is no renewal or anything associated.</p>	<b>EXE</b>
<b>3</b>	<p><b>Applying for Name Approval:</b> After the DIN availability process is over, executive can apply for the Name reservation of the proposed LLP through Ministry of Corporate Affairs. The Reservation of the name of the LLP must be obtained before filing the forms for conversion of the Partnership Firm into LLP. As when executive will file Form-17 (for conversion) SRN will be required of the Name Reservation (RUN) of LLP.</p>	<b>EXE</b>
<b>4</b>	<p><b>Filing LLP Form 2 with LLP Form 17:</b> Application and a Statement of the Conversion of Partnership Firm into LLP (Limited Liability Partnership) i.e., Form 17. This form includes a Declaration by a Partner of the Partnership Firm. And shall be Digitally Signed by a Partner and Certified by a Company secretary in whole time practice/Chartered accountant in whole time practice/ Cost accountant in whole time practice</p> <p><b>Attachments in Form-17:</b></p> <ul style="list-style-type: none"> <li>• Statement of consent of partners of the firm.</li> <li>• Statement of Assets and Liabilities of the firm duly certified as true and correct by the Chartered Accountant in practice.</li> <li>• Copy of acknowledgement of latest income tax return.</li> </ul> <p>List of all the secured creditors along with their consent to the conversion.</p> <ul style="list-style-type: none"> <li>•</li> </ul> <p>After preparing the LLP Form 17, sign it digitally by a Designated Partner and a Chartered Accountant (in whole-time practice) or Cost Accountant (in whole-time practice) or Company Secretary (in whole-time practice).</p>	<b>EXE</b>
<b>5</b>	<p><b>Filing LLP Form 3:</b> Executive shall file the Form-3 (Information with regard to limited liability partnership agreement and changes, if any, made therein).</p> <p><b>Attachments:</b> LLP Agreement.</p>	



## r. Conversion of Partnership into a Private Limited Company – Pending\*\*

1	When you want to convert your Partnership registration into a Pvt limited company you need to ensure that you have: A minimum of seven partners. A minimum share capital of Rupees one lakh. The authorized capital should be divided into units or shares.
2	Object Clause of your Memorandum of Association (which will be drafted while conversion) should permit the company to be formed to acquire the assets and liabilities of the existing firm.
3	Other than that, you will again require DSC (Digital Signature Certificate) for the directors as well as DIN (Director Identification Number).
4	Memorandum of Association and Articles of Association has to be drafted. And the application for name approval is to be filed. The name will bear Private Limited Company at the end.
5	Filing of form 18, 37, 32, 39, 40 and 41 along with identity proof, address proof of registered office and a No-objection certificate from the landlord. All these documents are filed along with prescribed fees, upon which a certificate is issued. Hence, completing the conversion successfully

### s. Conversion OPC into Pvt Ltd – Pending\*

#### Information:

Process of Conversion of One Person Company into Pvt Ltd Company

- Intimation to ROC
  - Passing Board Resolution
  - Alteration of MOA and AOA
  - Filing of Forms MGT-14 and INC-6
- Waiting for Approval

#### Two Types of Conversion:

Voluntary Conversion	Mandatory/Compulsory Conversion
<p>Voluntary conversion into a private limited company is not permitted unless two years is expired from the date of incorporation of the OPC. Though, if the paid-up share capital exceeds rupees 50 lakhs or if its average turnovers exceed INR 2 crores then within two months, the OPC could convert into a private limited company.</p> <p>OPC has to communicate voluntary conversion to a registrar of companies in form INC 5 within sixty days.</p> <p>For converting to a private limited company, OPC is required to have 2 directors and 2 members.</p>	<p>This is a condition where you need to convert an OPC to private limited company compulsorily. It is because an OPC has paid up share capital that exceeds Rs. 50 lakhs and the yearly turnover of immediately previous three consecutive financial years is more than 2 Crores rupees, then it is obligatory for anyone to convert. Such company has to compulsorily convert to a private or public limited company within a period of 6 months from the date when the paid-up share capital exceeded 50 lakhs rupees or the last date of the related period in which the average annual turnover surpasses 2 Crore rupees.</p>

Step	Activity	User
1	<p><b>Intimation of Conversion to ROC:</b></p> <p>The first step of conversion involves intimation to the registrar of Company regarding conversion. The Registrar of Companies must first be informed through the prescribed procedure that the One Person Company is now transforming itself into a private limited company or a limited company.</p>	EXE
2	<p><b>Passing the Board Resolutions</b></p> <p>The second steps involves passing of resolutions by the members of the Company in a General Meeting for:</p> <ol style="list-style-type: none"> <li>1. Conversion of OPC to Private Limited.</li> <li>2. Alteration of MOA and AOA of the Company.</li> <li>3. Appointment of additional directors of the Company.</li> <li>4. Approval for increase in capital of the Company (if required).</li> </ol> <p>For converting an OPC to a Private Limited Company, there should be at least 2 shareholders and 2 directors.</p>	CLNT
3	<p><b>Awaiting Documents:</b></p>	EXE

	<p>System shall show Field wise list of documents/Info to be gathered. Executive shall attach the documents suggested by System which are available with him and submit. System shall send email to the Client for remaining documents.</p> <p><b>Guidelines:</b> Documents / Attachments to be attached along with the form:</p> <ul style="list-style-type: none"> <li>• Notice to board of directors</li> <li>• Copy of board resolution authorizing giving of notice</li> <li>• Copy of Altered Memorandum of Association</li> <li>• Copy of Altered Articles of Association</li> <li>• Declaration from directors</li> <li>• List of Members</li> <li>• Copy of NOC from Secured Creditors</li> <li>• Copy of NOC from directors and shareholders</li> <li>• Last Audited Financial Statements</li> <li>• It is mandatory to attach a certificate from Chartered Accountant if the conversion is, because of exceeding average annual turnover</li> </ul>	
4	<p><b>Drafting e-Form MGT-14 and INC-6:</b> Executive shall prepare draft working and submitted to Consultant for review with attachment.</p>	EXE
5	<p><b>Being Reviewed:</b> Consultant shall review the work of Executive and submit the task as accepted or rejected. <b>Case 'Accept':</b> System send email to client along with attachment of working. <b>Case 'Reject':</b> System captures remarks of reviewer and returns the task to Executive for necessary corrections.</p>	CONS
6	<p><b>Filing of form MGT-14:</b> The next step towards the process of conversion is Filing of Form MGT-14 with Registrar of Companies within 30 days of passing the special resolution, along with certified copies of minutes and resolution passed.</p>	EXE
7	<p><b>Filing of Form INC-6:</b> The next step requires a form named Form INC-6 which has to be filled properly with all the details of particulars and thereafter it has to be submitted along with the fees and the documents that are required with the concerned Registrar within 30 Days from Passing the Resolution. Within fifteen days an application shall be filed to the Registrar along with the copy of the resolution regarding the conversion of the company into a Private company.</p>	EXE
8	<p><b>Waiting for approval:</b> Check the status <b>Case 'Accept'</b> – System shall send an email to the client containing certificate attachment. [Template] Task concluded without success. <b>Case 'Reject'</b> – Send the in 'Being Reviewed' state.</p>	EXE

#### t. Appeal NCLT – Pending\*\*

Filing of petition, appeals etc. in National Company Law Tribunal

##### Procedure:

1	The documents filed should be in English. If it is in another language, a copy of the Translation in English needs to be filed.
2	The documents should be typewritten and printed in double space on legal paper at one side with margins: Top 4 cm, Right- 2.5 cm and left 5 cm.
3	The document should be duly paginated and indexed together in paper book form.
4	Every appeal shall be filed in Triplicate.
5	Each document should have an index in triplicate stating the details and the fee paid.
6	The copy of the appeal should be filed with the opposing party.
7	Certified True Copy of Resolution for authorization to sign, verify and institute on behalf of the company shall also be enclosed.
8	An appeal needs to be filed in Form NCLT. 1 accompanied with the notice of admission in Form NCLT-2.
9	The Title and the Heading for the Proceeding shall be in Form No. NCLT.4.
10	Under Form No. NCLT.6. the petition or the application needs to be verified by the affidavit.
11	The notion of Motion needs to be filed under Form No.NCLT.3.
12	Notice to the opposite party shall be issued in Form No. NCLT.5.
13	An advertisement in reference to the petition or application needs to be made in Form No. NCLT.3A in a vernacular and English newspaper. If the advertisement is placed, one needs to place it on the company website.
14	An individual is required to appear either in person or an authorized representative by filing a memorandum of appearance/ Vakalatnama in Form No. NCLT.12.
15	The interns employed by the authorized representative don't have the power appear before the Tribunal until and unless his name is included in the Register of Intern. The application for registering an intern should be made in Form NCLT.10 by the authorized representative.
16	Rule 66 to 88 provide a special procedure to be followed in certain conditions while filing an application. These include accompanying documents as mentioned in annexure-B, application contents and advertisement of the application.
17	The application for rectification of the final order needs to be filed under Form No.NCLT.9 within two years.
18	The certified copy of the NCLT order shall be filed with the ROC in Form No. INC-28 accompanied with fees of Rs. 500 within a period of 30 days.

##### Documents Required For Filing An Appeal Before The Tribunal

Documents required for filing an appeal before the NCLT under section 252 of the Companies Act

- Index of the appeal or petition
- Notice of admission
- Brief synopsis
- Important dates and Events
- Petition or application stating the grounds
- Every Petition shall be verified with an affidavit in the Form No. NCLT 6 and shall be made on a stamp paper of Rs. 10.

- The authorised representative has to make appearance by filing a Vakalatnama or memorandum of Appearance in Form No. NCLT 12.
- Certified copy of the Extract of resolution in favour of the Authorised Signatory/Authorised Representative
- Power of Attorney
- Master data of the company
- Audited financial records of the company filing the petition for the defaulted period
- Certificate of Incorporation, Memorandum and AOA
- Notices of ROC to concerned company.
- demand draft of statutory fees
- Any other document like ITR, VAT, bank statement or other documents which prove company was operational

## u. Special Resolution (MGT-14) – Pending\*

**Information:**

As per Section 117(3), a copy of every resolution or any agreement, together with the explanatory statement under Section 102, must be filed with the Registrar within 30 days of the passing of the resolution. The prescribed Format is Form No. MGT-14. And a fee needs to be paid, as required.

## Fees-

Share capital	Fee Applicable (Rs.)
Less than Rs. 1,00,000	200 per document
Rs. 1,00,000 to 4,99,999	300 per document
Rs. 5,00,000 to 24,99,999	400 per document
Rs. 25,00,000 to 99,99,999	500 per document
1,00,00,000 and above	600 per document

**Process:**

Sr	Activity	User
1	<b>Preparing Draft Return /Working:</b> Executive shall prepare draft working and submitted to Consultant for review with attachment.	
2	<b>Being Reviewed:</b> Consultant shall review the work of Executive and submit the task as accepted or rejected. <b>Case 'Accept':</b> System send email to client along with attachment of working. <b>Case 'Reject':</b> System captures remarks of reviewer and returns the task to Executive for necessary corrections.	
3	<b>Awaiting Confirmation from client:</b> An email of the working shall be sent to the client through ERP system along with attachment. Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email. <b>Case 'Agree':</b> System responds with confirmation email and SMS. <b>Case 'Disagree':</b> System asks client for reasons and returns the task to Reviewer. <b>Override: Consultant shall override this step if necessary.</b>	
4	<b>Filing MGT-14 Return:</b> Executive shall file the return and provide the system with SRN No.	
5	<b>Paying MCA Challan:</b> Treasurer shall make payment against SRN and enter the SRN challan no. in the system along with attachment. <b>Override – Consultant/Executive shall override this step if client has made the payment directly.</b>	

Other Services
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a. DSC Application
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**Scope Definition:**

DSC application activity including follow up with client shall be within scope of Company law matters team in all cases.

**Process:**

SR	Activity	User
1	<b>Create Task:</b> Team leader/Manager shall as per communication with client create task for DSC Application activity. Task need to be created against existing client and if client is new then first client should be created in the system then task should be added. Person creating task shall provide mobile number and email ID to be used for the purpose of application. He shall also mention what type of DSC is to be applied.	
2	<b>Confirmation Email:</b> ERP shall send an email to the client with task details and ask for confirmation with the help of Confirm and Reject buttons included in the email itself. Client shall convey confirmation of task by clicking on the confirm button. If client rejects, system shall ask him reason for rejection.	
3	<b>Documents requisition:</b> Executive shall coordinate with client for documents required and video	
4	<b>Application:</b> Once documents and video of is obtained, application shall be submitted by executive and application ID received in response shall be fed to the system.	
5	<b>Mobile Verification:</b> Executive shall co-ordinate with client for getting the mobile verification done.	
6	<b>DSC Token Creation:</b> Once application is approved, executive shall download certificate and create a token. If it is a case of renewal, executive shall try to use old token. If old token is not used, then executive shall remove it from the storage and discard. Executive shall provide the system with exact expiry date of the certificate.	
7	<b>Hook Allocation:</b> Where DSC is to be safe kept at ANAM office only, executive shall assign an empty hook to the DSC through ERP and ensure that the DSC is kept at that hook physically also.	

## Document Required for Digital Signature (DSC)

The documents required to apply for digital signature differs based on the applicant type as follows:

Documents Required for Indian Nationals	Documents Required for Foreign Nationals
<b>Identity Proof</b> a) Passport b) PAN Card of the Applicant c) Driving Licence d) Post Office ID Card e) Bank Account Passbook containing the photograph and signed by an individual with attestation by the concerned Bank official	<b>Identity Proof</b> a. Attested copy of Applicant Passport b. Attested copy of VISA (If the applicant is out of the native country). c. Attested copy of Resident Permit certificate (If the applicant is in India)

f) A photo ID card issued by the Ministry of Home Affairs of Centre/State Governments g) Any Government-issued photo ID card bearing the signatures of the individual	
<b>Address Proof</b> a. AADHAAR Card b. Voter ID Card c. Driving Licence (DL) / Registration Certificate (RC) d. Water Bill (Not older than 3 months). e. Electricity Bill (Not older than 3 Months) f. Latest Bank Statements signed by the bank (Not older than 3 Months) g. Service Tax / VAT Tax/ Sales Tax registration certificate h. Property Tax / Corporation / Municipal Corporation Receipt	<b>Address Proof</b> h. Attested copy of Applicant Passport i. Attested copy of any other Government-issued Address Proof

The identity and address proof of foreign nationals must be attested by the following authorities:

- a) Embassy of Native Country (If the applicant is out of the native country)
- b) Apostilized by Native Country, after Public Notary (if the country is in Hague Convention)
- c) Consularized by Native Country, after Public Notary (if the country is not in Hague Convention)



## b. Shop Act Licence Application – Pending\*

Process:

SR	Activity	User
1	<p><b>Gathering Documents/Info:</b></p> <p>System shall show Field wise list of documents/Info to be gathered. Executive shall attach the documents suggested by System which are available with him and submit. System shall send email to the Client for remaining documents.</p>	EXE
2	<p><b>Creating Client ID (Profile) on <a href="http://www.lms.mahaonline.gov.in">www.lms.mahaonline.gov.in</a>:</b></p> <p>a) Log on to the web site <a href="http://www.lms.mahaonline.gov.in">www.lms.mahaonline.gov.in</a>  b) Select the registering procedure as individual or organization  c) Provide your mobile no to obtain OTP for registration  d) Fill the OTP appeared on your mobile  e) Provide your mail Id and information asked for registration  f) Fill all mandatory fields (which includes creation of PASSWORD) &amp; submit  g) Open the mail send to you on your mail id (kindly check the spam folder if you can't see the mail in inbox)  h) After opening the mail and click as per the instruction given in the mail your registration completed  i) Use your mail id is your user ID and Password created by you while registration</p>	EXE
2	<p><b>Drafting application:</b></p> <p>Executive shall draft application form along with attachment and submit for review.</p>	EXE
3	<p><b>Being Reviewed:</b> Consultant shall review the work of Executive and submit the task as accepted or rejected.  <b>Case 'Accept':</b> System send email to client along with attachment of working.  <b>Case 'Reject':</b> System captures remarks of reviewer and returns the task to Executive for necessary corrections.</p>	CONS
	<p><b>Awaiting Confirmation from client:</b> An email of the working shall be sent to the client through ERP system along with attachment. Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email.  <b>Case 'Agree':</b> System responds with confirmation email and SMS.  <b>Case 'Disagree':</b> System asks client for reasons and returns the task to Reviewer.  <b>Override: Consultant shall override this step if necessary.</b></p>	CLNT/ CONS
4	<p><b>Submitting application:</b></p> <p>a) Log in to the web site <a href="http://www.lms.mahaonline.gov.in">www.lms.mahaonline.gov.in</a>  b) Select the service for New Registration of Shops and Establishment  c) Select Registration – Form A, fill the online form and submit  d) Applicant will get the application Id and application screen will be closed  e) Open the application submitting application id  f) See status of the application and the instruction given on right side of the screen</p>	EXE

	<ul style="list-style-type: none"> <li>g) If Status is upload document then Click upload the documents on right side instructions</li> <li>h) By Clicking on the documents which wants to upload browse will appear.</li> <li>i) Upload all the required documents with above same procedure</li> <li>j) Click upload document at the bottom</li> <li>k) See the Status again which will show for payment</li> <li>l) Click on pay the fees on right side button</li> <li>m) Choose the option of payment and make payment</li> </ul>	
5	<p><b>Waiting for approval:</b> Check the status it will show "under scrutiny" it means your application is on desk for scrutiny. Check the status regularly, either it is "approved" or "rejected"</p> <p><b>Case 'Accept' – System shall send an email to the client containing certificate attachment. [Template]</b> Task concluded without success.</p> <p><b>Case 'Reject' –</b></p> <ul style="list-style-type: none"> <li>a) If rejected check your mail and follow the instruction given in the mail and read the instruction</li> <li>b) Reapply and follow the given instructions given on right side</li> <li>c) Make the changes in the application if instructed</li> <li>d) If documents are rejected, delete the rejected documents and upload the documents as instructed.</li> <li>e) If any instruction for payment of partial fee, make the payment online as you made it earlier.</li> <li>f) After complying above instruction you will see the status " under scrutiny"</li> <li>g) If you see the status "completed" and the "Download certificate" on right side on your screen Then you can download the Registration certificate or check the mail for Registration certificate.</li> </ul>	EXE

## c. PF Registration – Pending\*

**Applicability of EPF Registration for Employers**

EPF registration is mandatory for all establishments-

- Which is a factory engaged in any industry having 20 or more persons, and
- To any other establishment employing 20 or more persons or class of such establishments which the Central Government may, by notification specify in this behalf.

**Process:**

SR	Activity	User
1	<b>Gathering Documents/Info:</b> System shall show Field wise list of documents/Info to be gathered. Executive shall attach the documents suggested by System which are available with him and submit. System shall send email to the Client for remaining documents. [Consider below table]	EXE
2	<b>Drafting application:</b> Executive shall draft application form along with attachment and submit for review.	EXE
3	<b>Being Reviewed:</b> Consultant shall review the work of Executive and submit the task as accepted or rejected. <b>Case 'Accept':</b> System send email to client along with attachment of working. <b>Case 'Reject':</b> System captures remarks of reviewer and returns the task to Executive for necessary corrections.	CONS
4	<b>Awaiting Confirmation from client:</b> An email of the working shall be sent to the client through ERP system along with attachment. Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email. <b>Case 'Agree':</b> System responds with confirmation email and SMS. <b>Case 'Disagree':</b> System asks client for reasons and returns the task to Reviewer. <b>Override: Consultant shall override this step if necessary.</b>	CLNT/ CONS
5	<b>Submitting Application:</b> Once documents is received then executive shall take the action with registering the organisation at EFPO Portal. <ol style="list-style-type: none"> <li><b>Register the organization with EPFO</b>                Visit the website (unifiedportal-emp.epfindia.gov.in.) and register the organization with EPFO. In the home page of the Unified portal, there is an option called "ESTABLISHMENT REGISTRATION".</li> <li><b>Register DSC</b>                The employers who are already registered can login with their credentials i.e. with the Universal Account Number [UAN] and password. This instruction manual will explain the process of Employer Registration which is to be followed by registration of DSC [Digital Signature Certificate] of the Employer. Getting DSC registered is a pre-requisite to submitting a fresh application for ERF registration.</li> <li><b>Fill the Employer's Details</b></li> </ol>	

	<p>Tick on "I have read the instruction manual" completely. Click on "REGISTER BUTTON" given below. This will take you to the new page where all the employer's details need to be filled in. The fields marked with the red star (asterisk) are mandatory to be filled in.</p> <p><b>d) Fill the details correctly</b></p> <p>Employers need to provide the following details to successfully register themselves.</p> <ul style="list-style-type: none"> <li>• Name and address of company</li> <li>• Head office and branch details</li> <li>• Mention date of incorporation/registration of company</li> <li>• Fill up details of employees – total employee strength</li> <li>• Activity the business/enterprise is involved in – i.e. manufacturing, production, service, etc.</li> <li>• Legal details – This pertains to legal status of a company, i.e. whether it is a private firm/public company, partnership or society, etc.</li> <li>• Owner details, including designation and address of Directors and partners</li> <li>• Particulars related to wage component of employees, i.e. total wage disbursed during a month</li> <li>• Details of bank with whom company has banking relationship</li> <li>• PAN details</li> <li>• Basic details of employee (name, date of joining, salary, etc.)</li> </ul>	
<b>6</b>	<p><b>Waiting for approval:</b></p> <p>Check the status it will show "under scrutiny" it means your application is on desk for scrutiny. Check the status regularly, either it is "approved" or "rejected"</p> <p><b>Case 'Accept' – System shall send an email to the client containing certificate attachment. [Template]</b></p> <p>Task concluded without success.</p> <p><b>Case 'Reject' – Send the in 'Being reviewed' state.</b></p>	<b>EXE</b>

#### Documents Required For EPF Registration:

The list of documents required for PF registration would vary as per the type of entity who wishes to register themselves which are as follows

a.	Proprietorship Firms	<ol style="list-style-type: none"> <li>1. Applicant's Name.</li> <li>2. PAN Card</li> <li>3. Id proof – Driving license/Passport/Voter Card.</li> <li>4. Address proof for the premises.</li> <li>5. Residential address proof Telephone number</li> </ol>
b.	Society/Trust	<ol style="list-style-type: none"> <li>1. Certificate of incorporation</li> <li>2. MOA and Bye-Laws</li> <li>3. PAN Card</li> <li>4. President &amp; members Address ID Proof</li> </ol>

c.	Partnership Firms	<ol style="list-style-type: none"> <li>1. Certificate of Registration Firms</li> <li>2. Partnership deed</li> <li>3. Id proof of partners – Driving license / Passport / Voter Card</li> <li>4. List of all partners with Address ID Proof</li> </ol>
d.	LLP / Company	<ol style="list-style-type: none"> <li>1. Incorporation Certificate</li> <li>2. ID proof of Directors</li> <li>3. DSC of Director</li> <li>4. List of all directors with Address ID Proof</li> <li>5. MOA, AOA</li> </ol>
e.	Employees	<ol style="list-style-type: none"> <li>1. Name   Father's Name</li> <li>2. Date of joining   Date of birth</li> <li>3. Mobile number   Postal address</li> <li>4. Name of nominee</li> <li>5. Grade   Salary   Designation</li> <li>6. ID proof (Aadhaar Card/ PAN Card)</li> <li>7. Bank A/c number with IFSC code</li> <li>8. Voluntary application employee details</li> <li>9. Signature   Date of agreement</li> </ol>
f.	For All Other Entities	<ol style="list-style-type: none"> <li>1. First sale bill.</li> <li>2. First purchase bill of raw material and machinery.</li> <li>3. GST Registration Certificate, if registered</li> <li>4. Bankers details- name, address, branch, IFSC code</li> <li>5. Record of a monthly strength of the number of employees.</li> <li>6. Register of salary and wages, all vouchers, all balance sheets from day one to current date of provisional coverage.</li> <li>7. Salary and PF Statement.</li> <li>8. Cross cancelled cheque.</li> </ol>

## d. ESIC Registration – Pending\*

**Entities covered under ESIC**

As per the government notification dated Sec 1(5) of the ESI Act the following entities are covered:

1. Shops
2. Restaurants or Hotels only engaged in sales.
3. Cinemas
4. Road Motor Transport Establishments;
5. Newspaper establishments (which is not covered under the factory act)
6. Private Educational Institutions

**Process:**

SR	Activity	User
1	<b>Gathering Documents/Info:</b> System shall show Field wise list of documents/Info to be gathered. Executive shall attach the documents suggested by System which are available with him and submit. System shall send email to the Client for remaining documents. [Consider below table]	EXE
2	<b>Drafting application:</b> Executive shall draft application form along with attachment and submit for review.	EXE
3	<b>Being Reviewed:</b> Consultant shall review the work of Executive and submit the task as accepted or rejected. <b>Case 'Accept':</b> System send email to client along with attachment of working. <b>Case 'Reject':</b> System captures remarks of reviewer and returns the task to Executive for necessary corrections.	EXE
4	<b>Awaiting Confirmation from client:</b> An email of the working shall be sent to the client through ERP system along with attachment. Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email. <b>Case 'Agree':</b> System responds with confirmation email and SMS. <b>Case 'Disagree':</b> System asks client for reasons and returns the task to Reviewer. <b>Override: Consultant shall override this step if necessary.</b>	CLNT
4	<b>Submitting Application:</b> After collecting all the below-mentioned documents the following procedure is to be followed for the registration of the ESI: a. Form No – 1 (Employers Registration Form) is to be downloaded and filled. b. After downloading the PDF version of the form and filling it, it has to be submitted on the website itself along with the above-mentioned documents.	EXE
5	<b>Waiting for approval:</b> Check the status  <b>Case 'Accept'</b> – After verification of the form, the government will issue a 17 digit unique number. System shall send an email to the client containing certificate attachment. [Template] Task concluded without success. <b>Case 'Reject'</b> – Send the in 'Being reviewed' state.	EXE

**What are the documents required for ESIC Registration**

1	A registration certificate obtained either under the: a. Factories Act b. Shops and Establishment Act
2	Certificate of Registration in case of Company, and Partnership deed in case of a Partnership
3	Memorandum of Association and Articles of Association of the Company
4	A list of all the employees working in the Establishment
5	PAN Card of the Business Entity as well as all the Employees working under the entity
6	The compensation details of all the employees
7	A cancelled cheque of the Bank Account of the Company
8	List of Directors of the Company
9	List of the Shareholders of the Company
10	Register containing the attendance of the employees

**How many returns are filed every year after the registration is finalised?**

After the registration ESI Returns have to be filed twice a year. The following documents are required for the filing of the returns:

1. Register of Attendance of the Employees
2. Form 6 – Register
3. Register of wages
4. Register of any accidents which have happened on the premises of the business
5. Monthly returns and challans

## e. IEC Application:

## 1. Methodology:

.....

## 2. Process:

SR	Activity	User
1	<b>Create Task:</b> Team leader/Manager shall as per communication with client create task for IEC Application activity. Task need to be created against existing client and if client is new then first client should be created in the system then task should be added. While creating the task system will also ask whether DSC should be applied before IEC application or not. If user chooses the DSC option then a separate task of DSC application shall also be automatically created. Email and phone number to be used for the purpose of application shall be mentioned by the task creator.	
2	<b>Acceptance from client:</b> ERP shall send an email to the client with task details and ask for confirmation with the help of Confirm and Reject buttons included in the email itself. Client shall convey confirmation of task by clicking on the confirm button. If client rejects, system shall ask him reason for rejection.	
3	<b>Fees Payment:</b> System shall send an email to the client thanking for order and ask for the payment of fees. System shall allow the client to make fees payment to our account through payment gateway.	
4	<b>Check Availability of documents:</b> System shall ask the executive which documents are already available with him and which are to be separately demanded.	
5	<b>Requesting Documents:</b> System shall automatically send email to client requesting documents which are not already available with ANAM. Executive shall coordinate with client for obtaining the documents.	
6	<b>Draft Application:</b> Executive shall prepare draft application and inform the system when draft is completed.	
7	<b>Review of draft application:</b> TL shall review the application and attachments. TL shall be able to 'send back' the task where correction is required.	
8	<b>Payment of Govt Fees:</b> Once approved by the TL, ERP shall show the task to Admin department for making payment of the Govt fees. System shall contain help regarding how stepwise payment has to be made.	
9	<b>Submission of Application:</b> Executive shall submit the application and feed the system with acknowledgement number.	
10	<b>IEC Generation:</b> Executive shall feed the system with IEC number and certificate. System shall send email to client along with attachment of certificate.	





	<p>If the premise is self-owned– Allotment letter, possession letter, lease deed or property tax receipt. If there is a municipal license in the business name or in the name of the proprietor, partner or director of the business, no other possession document is required to be submitted.</p> <p>If the premise is rented– Rent receipt and a no objection certificate from the landlord is required. Also, any utility bill or document evidencing the landlord's ownership is to be submitted.</p>
<b>B</b>	<p><b>Copies of Sale Bill and Purchase Bill:</b> Business is required to submit a copy of sale bill related to each end product that it will supply. Also, for each raw material that it will purchase, a purchase bill has to be submitted.</p>
<b>C</b>	<p><b>Partnership Deed/ MoA and AoA:</b> If the business is a partnership firm, it has to submit its partnership deed. If the partnership firm is registered, it has to submit registration certificate also.</p> <p>In case of a company, a copy of Memorandum of Association and Articles of Association, and certificate of incorporation has to be submitted. With it, a copy of the resolution passed in general meeting, and the copy of board resolution authorizing a director to sign the MSME application is also to be submitted.</p>
<b>D</b>	<p><b>Copy of Licenses and Bills of Machinery Purchased:</b> In few cases, the applicant has to submit a copy of industrial license which is to be obtained by giving an application to Govt. of India. Further, all bills and receipts related to purchase and installation of plant and machinery have to be kept safe and required to be submitted on demand.</p>

## g. Partnership Formation

**Process:**

SR	Activity	User
1	<b>Gathering information for Deed</b> Executive shall interview the client to gather information required for drafting of partnership deed and enter the same in system. System shall provide a form to be filled based on <a href="#">Template</a>	EXE
2	<b>Drafting Partnership Deed</b> Executive shall draft the partnership deed and attach in system for review of consultant.	EXE
3	<b>Being Reviewed:</b> Consultant shall review the work of Executive and submit the task as accepted or rejected. <b>Case 'Accept':</b> System send email to client along with attachment of draft deed. <b>Case 'Reject':</b> System captures remarks of reviewer and returns the task to Executive for necessary corrections.	CONS
4	<b>Awaiting Confirmation from client:</b> Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email. <b>Case 'Agree':</b> System responds with confirmation email and SMS. <b>Case 'Disagree':</b> System asks client for reasons and returns the task to Reviewer. <b>Override: Consultant shall override this step if necessary.</b>	CLNT /CONS
5	<b>Printing Deed:</b> Executive shall print the approved deed as per legal requirements and submit the task.	EXE
6	<b>Getting Signed:</b> Executive shall co-ordinate with client for getting the deed signed and attach signed copy and submit. Executive shall handover deed copy to client against acknowledgement and attach the signed acknowledgement in system.	EXE

## h. Partnership Firm Registration – Pending\*

An application form along with fees is to be submitted to Registrar of Firms of the State in which firm is situated. The application has to be signed by all partners or their agents.

Sr	Procedure	
1	<b>Gathering Documents/Info:</b> System shall show Field wise list of documents/Info to be gathered. Executive shall attach the documents suggested by System which are available with him and submit. System shall send email to the Client for remaining documents.  <b>Elements of Partnership Firm</b> There are five essential elements of a partnership firm. They are: <ul style="list-style-type: none"> <li>• Contract for Partnership</li> <li>• Membership limited to 20 people</li> <li>• Pursuit of business</li> <li>• Sharing of profits</li> <li>• Mutual agency in a partnership</li> </ul>	EXE

	<p><b>Required Documents</b></p> <p>It is mandatory to possess the following documents while registering a partnership firm in Maharashtra:</p> <ul style="list-style-type: none"> <li>• Certified copy of partnership deed</li> <li>• Certified copy of Marathi Translation Partnership Deed</li> <li>• Minimum Rs.10 blank stamp paper</li> <li>• An authority letter signed by firm partners</li> <li>• Covering letter with Rs.5 court fee stamp</li> <li>• Demand Draft of Rs.1,600</li> </ul>	
2	<p><b>Drafting application:</b></p> <p>Executive shall draft application form along with attachment and submit for review.</p>	EXE
3	<p><b>Being Reviewed:</b> Consultant shall review the work of Executive and submit the task as accepted or rejected.</p> <p><b>Case 'Accept':</b> System send email to client along with attachment of working.</p> <p><b>Case 'Reject':</b> System captures remarks of reviewer and returns the task to Executive for necessary corrections.</p>	EXE
4	<p><b>Awaiting Confirmation from client:</b> An email of the working shall be sent to the client through ERP system along with attachment. Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email.</p> <p><b>Case 'Agree':</b> System responds with confirmation email and SMS.</p> <p><b>Case 'Disagree':</b> System asks client for reasons and returns the task to Reviewer.</p> <p><b>Override: Consultant shall override this step if necessary.</b></p>	CLNT
4	<p><b>Submitting Application:</b></p> <p>The required documents are filed with the Registrar of Societies.</p> <p>The following steps are necessary to register a partnership firm in Maharashtra:</p> <p><b>Creating User ID (New user Registration)</b></p> <p>Step 1: Log on to the website The applicant has to log on to the official website <a href="https://rof.mahaonline.gov.in/IndividualRegister/IndividualRegister">https://rof.mahaonline.gov.in/IndividualRegister/IndividualRegister</a></p> <p>Step 2: Enter the Details The user has to enter all the details in the application form.</p> <p>Step 3: Enter the Captcha code After entering all the details, the user has to enter the Captcha code.</p> <p>Step 4: Click Register After entering the Captcha code correctly, the user has to click on Register.</p> <p><b>Submitting Form A</b></p> <p>Form A is an application that is used in the registration of partnership firms. The following are the steps to submit Form A:</p> <p>Step 1: Click Raise Form A</p>	EXE

	<p>In the 'Firm Management' tab, click on Raise Form A.</p> <p><b>Step 2: Enter the Details</b> The applicant has to enter details like Partnership Name, Business Address, etc. in the application form.</p> <p><b>Step 3: Add Partners</b> By clicking on 'Add Partners', the applicant can add partners. The applicant should enter the details of the partners.</p> <p><b>Step 4: Attach Documents</b> The required documents have to be scanned and attached with the application form.</p> <p><b>Step 5: Submit the Form</b> The completion of the online procedure takes place after clicking on the Submit tab.</p>	
<b>5</b>	<p><b>Waiting for approval:</b> On verification of submitted documents and application, respective Registrar either approves or rejects the application of the proposed society.</p> <p><b>Case 'Accept'</b> – In case the registration is approved then System shall send an email to the client containing certificate attachment. [Template] Task concluded without success.</p> <p><b>Case 'Reject'</b> – Send the in 'Being reviewed' state.</p>	<b>EXE</b>

**k. Co-operative Society Formation – Pending\***

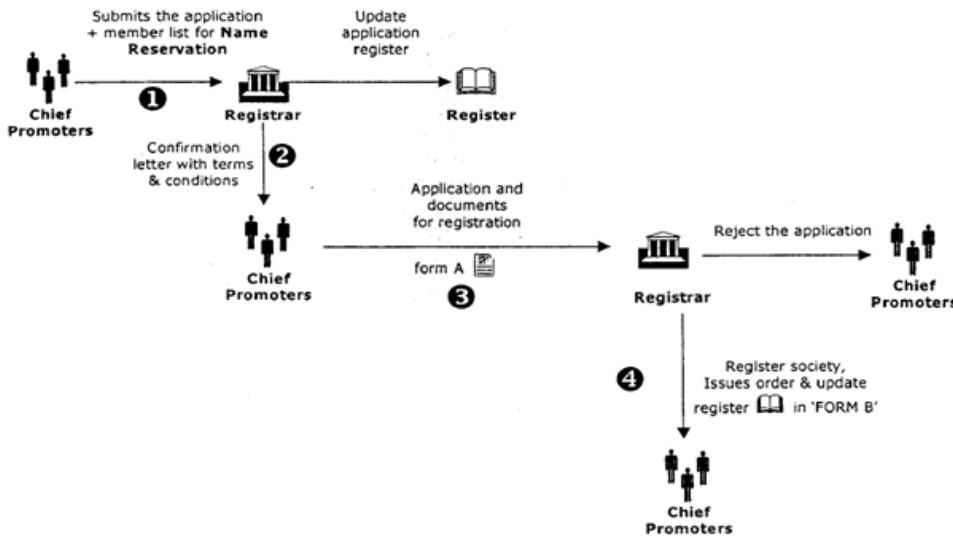
A co-operative society must be formed under the Co-operative Societies Act, 1912 or under the relevant state co-operative society's law. A co-operative society can be formed by at least 10 adult members. The members willing to form a society must have common bond among them. They may be the residents of same locality, employees of some organisation, belonging to some group having affinity etc. The basic idea is that all the persons intending to form a society should have some common objectives to achieve.

**Process:**

<b>SR</b>	<b>Activity</b>	<b>User</b>
<b>1</b>	<p><b>Gathering Documents/Info:</b> System shall show Field wise list of documents/Info to be gathered. Executive shall attach the documents suggested by System which are available with him and submit. System shall send email to the Client for remaining documents.</p> <p>The application for forming a society must have the following information: (a) Name and address of the society. (b) Aims and objectives of the society. (c) Names and addresses of members of the society. (d) Share capital and its division. (e) Mode of admitting new members. (f) A copy of the bye laws of the society.</p>	<b>EXE</b>
<b>2</b>	<p><b>Drafting application:</b> Executive shall draft application form along with attachment and submit for review.</p>	<b>EXE</b>
<b>3</b>	<p><b>Being Reviewed:</b> Consultant shall review the work of Executive and submit the task as accepted or rejected. <b>Case 'Accept':</b> System send email to client along with attachment of working. <b>Case 'Reject':</b> System captures remarks of reviewer and returns the task to Executive for necessary corrections.</p>	<b>EXE</b>
<b>4</b>	<p><b>Awaiting Confirmation from client:</b> An email of the working shall be sent to the client through ERP system along with attachment. Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email. <b>Case 'Agree':</b> System responds with confirmation email and SMS. <b>Case 'Disagree':</b> System asks client for reasons and returns the task to Reviewer. <b>Override: Consultant shall override this step if necessary.</b></p>	<b>CLNT</b>
<b>4</b>	<p><b>Submitting Application:</b> The required documents are filed with the Registrar of Societies.</p> <p>The steps involved in the registration process of a society are as follows. Step 1: Promoters/Chief Promoter applies for name reservation and account opening and submits the form to the respective registrar as per the area of operation and category of society. Please refer to the form in Annexure 15 Step 2: Chief Promoter opens an account in a permitted bank or DCC</p>	<b>EXE</b>

	<p>Bank and acquires the Balance certificate as per the policy for the type of society.</p> <p>Step 3: Then the Proposed Society fills the registration Form 'A' and submits the requisite documents to the respective Registrar Office. The respective Registrar Office then maintains the entry of this application in Register 'B' Please refer to the form in Annexure 16 and list of documents required with this form in Annexure 17</p>	
<p><b>5</b></p>	<p><b>Waiting for approval:</b> On verification of submitted documents and application, respective Registrar either approves or rejects the application of the proposed society.</p> <p><b>Case 'Accept'</b> – In case the registration is approved the same is maintained as an entry in 'D' register. In case of rejection, Form 'C' is filled by the respective registrar and sent to the Government at Mantralaya. Once verified and satisfied with the documents, registrar issues notification of registration and registration certificate to the proposed society. Also, the By-Laws of the proposed society are approved and registered according to the MCS Act, 1960. <b>System shall send an email to the client containing certificate attachment. [Template]</b> Task concluded without success.</p> <p><b>Case 'Reject'</b> – In case of any improper or missing supporting documents, the applicants are requested to provide the same within prescribed time frame. Send the in 'Being reviewed' state.</p>	<p><b>EXE</b></p>

**Co-op society registration chart:**



## i. Trademark Application – Pending\*

You can trademark any one of the below things or even a combination of the following: Letter, Word, Number, Phrase, Graphics, Logo, Sound Mark, Smell or a mix of Colors.

SR	Activity	User
1	<p><b>Gathering Documents/Info:</b> System shall show Field wise list of documents/Info to be gathered. Executive shall attach the documents suggested by System which are available with him and submit. System shall send email to the Client for remaining documents.</p> <p><b>Registration Procedure</b></p> <ol style="list-style-type: none"> <li>1. Surf internet for a brand name that is "wacky-enough"</li> <li>2. Preparing a trademark application</li> <li>3. Filling the application of brand name registration</li> <li>4. Examining the process of the brand name application</li> <li>5. Publication of your brand in the Indian Trade Mark Journals</li> <li>6. The trademark registration certificate issuance</li> </ol>	EXE
2.	<p><b>Surfing internet for a brand name that is "wacky-enough"</b> This is simply a short and best way for any newcomer to get a catchy, trendy, and an interesting brand name. Picking up a brand name that is wacky and quirky is definitely a wise move since most of the generic names would already be in someone's hands. Moreover, zeroing in on a particular name requires a quick research process to ensure yourself that you are not picking a brand name that is already in use. The best part here is that you can invent or coin some words with a mix of generic words to create a unique brand name for yourself.</p>	EXE/ CLNT
3	<p><b>Preparing a trademark application</b> The following supporting documents together with the application have to be submitted:</p> <ol style="list-style-type: none"> <li>1. Business Registration Proof: On the basis of your registered business (for eg: sole proprietorship and so on), an identity proof of the company's directors and an address proof have to be submitted. In case of sole proprietorship business, id proof of the proprietor viz. PAN card, Aadhar card could be submitted. Whereas, in the case of companies, the address proof of the company needs to be submitted.</li> <li>2. Softcopy of the trademark.</li> <li>3. The proof of claim (which is applicable) of the proposed mark can be used in another country.</li> <li>4. Power of attorney to be signed by the applicant.</li> </ol>	
4	<p><b>Being Reviewed:</b> Consultant shall review the work of Executive and submit the task as accepted or rejected. <b>Case 'Accept':</b> System send email to client along with attachment of working. <b>Case 'Reject':</b> System captures remarks of reviewer and returns the task to Executive for necessary corrections.</p>	
5	<p><b>Awaiting Confirmation from client:</b> An email of the working shall be sent to the client through ERP system along with attachment. Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email.</p>	CLNT



	<p><b>Case 'Agree':</b> System responds with confirmation email and SMS.</p> <p><b>Case 'Disagree':</b> System asks client for reasons and returns the task to Reviewer.</p> <p><b>Override:</b> Consultant shall override this step if necessary.</p>	
6	<p><b>Filling the application of brand name registration</b></p> <p>Manual Filling and e-filing are the two different ways for filing the registration.</p> <p>If you choose 'manual filling' then you have to personally move and handover your application for the registration to the Registrar Office of Trade Marks situated in the major cities of India like Delhi, Mumbai, Kolkata, Ahmedabad, and Chennai. After that, you have to wait for at least 15 -20 days to receive the receipt of the acknowledgment.</p> <p>But in the case of an e-filing system, you will receive your receipt of acknowledgment instantly on the government website. Once after receiving your acknowledgment, you are eligible to use your TradeMark I symbol beside your brand name!</p> <p>Moreover, in case of rejection due to non-approval of the name, the applicant will get a second chance of refilling the same SPICe form without any further charges. It means you get two chances of filing the same form without any extra charge of paying Rs. 1000/- both the times.</p> <p>In case of failure to get the name approved in the second go, you can file the SPICe form again from scratch. This will any day prove to be cheaper than opting for the first option.</p> <p>The whole process including name approval and incorporation takes around 2-3 days</p>	EXE
7	<p><b>Examining the process of the brand name application:</b></p> <p>Once the application is dispatched, the Registrar will check out whether you have followed certain terms that your brand name complies with, the existing law. Moreover, there should not be any conflict or dispute amongst any existing or pending brands for the registration.</p> <p><b>Case 'Accept'</b> – System shall send an email to the client containing certificate attachment. [Template]</p> <p>Task concluded without success.</p> <p><b>Case 'Reject'</b> – Send the in 'Being reviewed' state.</p>	EXE
8	<p><b>Publication of your brand in the Indian Trade Mark Journals</b></p> <p>After the process of examination, the registrar will publish your brand name in the Indian Trade Mark Journal. This is certainly the most important part of the trademark registration and there should not be any opposition within 3 months (i.e. 90 days) or 120 days, in some cases, from the date of publication. Then your brand name is proceeding towards the acceptance.</p>	

## j. Copyright Application – Pending\*

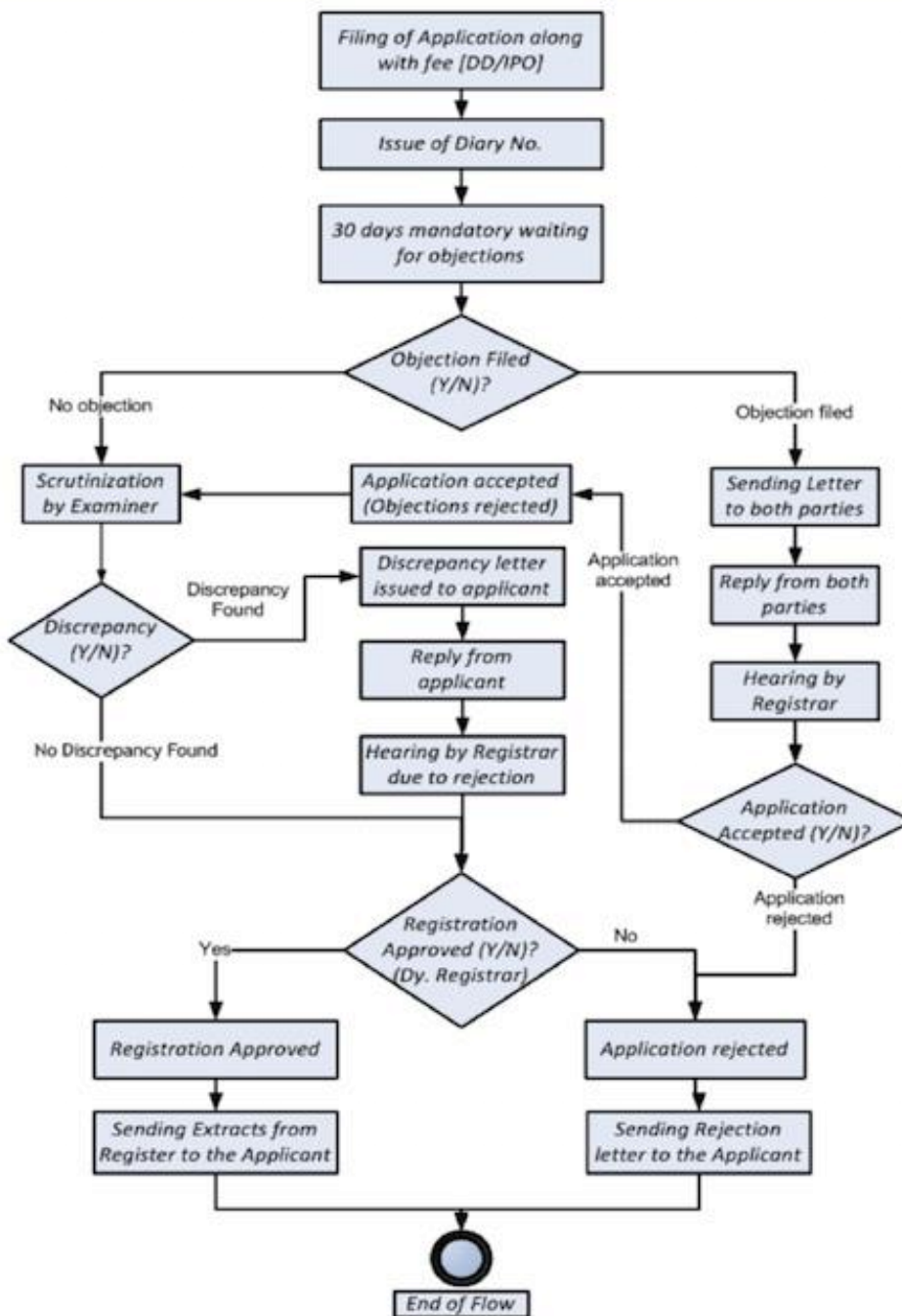
**Process:**

SR	Activity	User
1	<b>Gathering Documents/Info:</b> System shall show Field wise list of documents/Info to be gathered. Executive shall attach the documents suggested by System which are available with him and submit. System shall send email to the Client for remaining documents. [Consider below table]	EXE
2	<b>Drafting application:</b> Executive shall draft application form along with attachment and submit for review.	EXE
3	<b>Being Reviewed:</b> Consultant shall review the work of Executive and submit the task as accepted or rejected. <b>Case 'Accept':</b> System send email to client along with attachment of working. <b>Case 'Reject':</b> System captures remarks of reviewer and returns the task to Executive for necessary corrections.	EXE
4	<b>Awaiting Confirmation from client:</b> An email of the working shall be sent to the client through ERP system along with attachment. Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email. <b>Case 'Agree':</b> System responds with confirmation email and SMS. <b>Case 'Disagree':</b> System asks client for reasons and returns the task to Reviewer. <b>Override: Consultant shall override this step if necessary.</b>	CLNT
5	<b>Receiving Taxes/Fees:</b> System shall on completion of previous step, send email containing 'Make payment link'. If client chooses to make payment through link he shall be redirected to page where he can make NEFT/RTGS to bank account of consultant. Option to pay tax only shall be given. Once payment is received in bank account, system shall send acknowledgement to the client.  Fees for different works have been given by the government in this link: <a href="http://copyright.gov.in/frmFeeDetailsShow.aspx">http://copyright.gov.in/frmFeeDetailsShow.aspx</a>  <b>Override: Consultant/Executive shall override this step if client has made the payment directly.</b>	CLNT/ EXE
6	<b>Paying Challan:</b> CIN number of challan shall be entered in the system by Treasurer and attached. System shall send acknowledgement email to client with challan attachment.	TRS
7	<b>Submitting Application:</b> An application (including all the particulars and the statement of the particulars) in the format of FORM IV has to have to be sent to the registrar along with the requisite fees (mentioned in the Schedule 2 of the act.)	EXE
8	<b>Waiting for approval:</b> After you file your application and receive a diary number you have to wait for a mandatory period of 30 days so that no objection is filed in the Copyright office against your claim that particular work is created by you.	EXE

<p>a) The registrar will issue a Dairy No. and then there is a mandatory waiting time for a period of 30 days for any objections to be received</p> <p>b) If there are no objections received within 30 days, the scrutinizer will check the application for any discrepancy and if no discrepancy is there, the registration will be done and an extract will be sent to the registrar for the entry in the Register of Copyright.</p> <p>c) If any objection is received, the examiner will send a letter to both the parties about the objections and will give them both a hearing.</p> <p>d) After the hearing, if the objections are resolved the scrutineer will scrutinize the application and approve or reject the application as the case may be.</p>	
<p><b>j. In case of no Objection:</b> The application goes ahead for scrutinization by an examiner. This scrutiny gives rise to two options:</p> <p><b>1. In case of discrepancy found during scrutiny:</b> A letter of discrepancy is sent to the applicant letter is generated and sent to the applicant. Based on the reply from the applicant, the registrar conducts a hearing of the alleged discrepancy row. Once the discrepancies are sorted during the hearing, the extracts of the same are sent to the applicant for him/her to register the copyright</p> <p><b>2. In case of zero discrepancy:</b> This would mean that the copyright application fulfils all criterion required for the copyright. The applicant is then given the nod to go ahead with the registration of the same. (If the registration is not approved, then the applicant received a letter of rejection)</p>	
<p><b>k. In case of an objection filed:</b> While we listed above the scenarios of 'no objections', in case one is faced with an objection, the following proceedings take place: Authorities send out letters to the two concerned parties, trying to convince them to take back the objection After requisite replies from the third party, the registrar conducts a hearing Depending on whether the registrar accepts the reply, the procedure takes shape</p> <p><b>1. If the application is accepted:</b> The application being accepted means that the objection has been rejected. The application goes ahead for scrutinization by an examiner. This scrutiny gives rise to two options:</p> <p><b>2. In case of discrepancy found during scrutiny:</b> A letter of discrepancy is sent to the applicant letter is generated and sent to the applicant. Based on the reply from the applicant, the registrar conducts a hearing of the alleged discrepancy row Once the discrepancies are sorted during the hearing, the extracts of the same are sent to the applicant for him/her to register the copyright.</p>	

	<p><b>c. In case of zero discrepancy:</b> This would mean that the copyright application fulfils all criterion required for the copyright. The applicant is then given the nod to go ahead with the registration of the same. (If the registration is not approved, then the applicant received a letter of rejection)</p>	
	<p><b>l. If application is rejected:</b> In case this happens, then the applicant receives a rejection letter that marks the end of the copyright procedure. Send the in 'Being reviewed' state.</p> <p>Case 'Accept' – Once the detail-filled and upload you would be getting the registration number. System shall send an email to the client containing certificate attachment. [Template] Task concluded without success.</p>	

## Copyright Registration Workflow





## k. Patent Application – Pending\*

**Filing the patent application in India**

No.	Stages of the patent process	Form
1	Application for grant of patent	Form 1
2	Provisional/complete specification	Form 2
3	Statement and undertaking under section 8 (this is only required where a patent application is already filed in the country other than India)	Form 3
4	Declaration as to inventorship	Form 5
5	Forms submitted only by start-ups and small entities.	Form 28

**Process:**

SR	Activity	User
1	<p><b>Gathering Documents/Info:</b> Before filing a patent application in India, one should perform a detailed patentability search to determine whether a patent for it will be available or not. You can use the below link to conduct the patentability search <a href="http://ipindiaservices.gov.in/publicsearch">http://ipindiaservices.gov.in/publicsearch</a></p> <p>System shall show Field wise list of documents/Info to be gathered. Executive shall attach the documents suggested by System which are available with him and submit. System shall send email to the Client for remaining documents.</p>	EXE
2	<p><b>Drafting of patent application:</b> Once the search is complete and through, the next step involved is to prepare an application form in form 1. Each application has to be accompanied by a patent specification. This has to be prepared in form 2 where one has to provide the complete or provisional specification depending upon the state of the invention (Whether it's partially completed or completed). In case one files a provisional application, a time gap of 12 months is provided to finalize the invention and file the complete application. A patent draft will also be required to be submitted along with the application. The patent draft is considered a very important document as the same will be used by the patent office in deciding whether or not patent should be granted.</p>	EXE
3	<p><b>Being Reviewed:</b> Consultant shall review the work of Executive and submit the task as accepted or rejected. <b>Case 'Accept':</b> System send email to client along with attachment of working. <b>Case 'Reject':</b> System captures remarks of reviewer and returns the task to Executive for necessary corrections.</p>	EXE
4	<p><b>Awaiting Confirmation from client:</b> An email of the working shall be sent to the client through ERP system along with attachment. Response of the client shall be obtained through 'Agree' or 'Disagree' buttons included in the email. <b>Case 'Agree':</b> System responds with confirmation email and SMS. <b>Case 'Disagree':</b> System asks client for reasons and returns the task to Reviewer. <b>Override: Consultant shall override this step if necessary.</b></p>	CLNT
7	<p><b>Submitting Application:</b></p>	EXE

	Patent application filed with the Indian patent office will be published in the official patent journal. This is generally done after 18 months of filing the application. In case one wants to get it published earlier, he can make a request in form 9 for early publication. When a restriction is placed by the Indian patent act with regards to the publishing of the patent, the same will not be published in the journal.	
<b>8</b>	<p><b>Waiting for approval:</b> Every application filed for protection will be examined before a patent is finally granted. The application has to be made for examination in form 18. The earlier one makes a request, the earlier the application will be examined by the examiner. Once the application is filed, it is transferred to the patent officer who will examine the application to ensure the same is in accordance with the patent act and rules. A thorough search is conducted by the officer where he/she analyses the relevant technology in depth and the objections, if any, will be communicated. The report issued in this case is called the First Examination Report (FER).</p> <p><b>Case 'Accept'</b> – The patent is granted once all the objections raised by the officer are resolved. System shall send an email to the client containing certificate attachment. [Template] Task concluded without success.</p> <p><b>Case 'Reject'</b> – Send the in 'Being reviewed' state.</p>	<b>EXE</b>

#### Rules to keep in mind while filing the patent application

- a) The fees payable with respect to the grant of patents and applications therefor, and in respect of other matters for which fees are required to be payable are specified in the First Schedule.
- b) An additional fee of 10% is payable when the applications for patent and other documents are filed physically.
- c) The fees payable under the Act or rules may be paid at the appropriate office either in cash, or through electronic means, or may be sent by bank draft, or banker's cheque. The amount is payable to the Controller of Patents and drawn on a scheduled bank at the place where the appropriate office is situated. If the draft or banker's cheque is sent by post, the fees shall be deemed to have been paid on the date on which the draft or banker's cheque has actually reached the Controller.
- d) Where a fee is payable with respect to a document, the entire fee shall accompany the document.
- e) In case of transfer of application from a natural person to other than a natural person, the difference, if any between the fees shall be paid by the new applicant with the request for transfer.
- f) In case an application by a small entity is fully or partly transferred to a person other than a natural person, the difference, if any, between the fee shall be paid by the new applicant with the request for transfer.
- g) In case an application processed by a start-up is fully or partly transferred to any person other than a natural person or a start-up, the difference, if any, can be charged from a start-up and such person to whom the application is transferred. In short this shall be paid by the new applicant along with the request for transfer:



Explanation: Where the start-up ceases to be a start-up after having filed an application for patent due to lapse of more than five years from the date of its incorporation or registration or the turnover subsequently crosses the financial threshold limit as defined, no such difference in the scale of fees shall be payable.

- h) Fees once paid in respect of any proceeding shall not ordinarily be refunded irrespective of whether the proceeding has taken place or not:  
Exception: If the Controller is satisfied that during the online filing process, the fee was paid more than once for the same, the excess fee shall be refunded.
- i) A refund is initiated only if an applicant withdraws his request for examination before the first statement of objection is issued. Please note that this refund is only to the extent prescribed in the First Schedule.
- j) Any person may deposit money in advance and request the Controller to realize any fee payable by him from the said deposit.
- k) Subject to the approval of the Controller, any person may discontinue the deposit of money in advance and in such case the balance, if any, shall be refunded.

- l. CMA/Project Reports
- m. Due Diligence
- n. Extra Copies of Financial Statements
- o. Certifications
- p. Other Assessments/Notices
- q. Other Appeals

## 8. Staffing

### a) Requisition Procedure (Phase II)

Sr	Procedure	User
1	<p><b>Requisition</b> A consultant shall make a requisition to the company for talent hunt through ERP system of the company. The requisition shall contain the following details'</p> <ol style="list-style-type: none"> <li>1. Educational qualification</li> <li>2. Experience in years</li> <li>3. Gender</li> <li>4. CTC Band</li> <li>5. In how many days the vacancy needs to be filled</li> <li>6. Number of vacancies</li> </ol>	CONS
2	<p><b>Shortlisting In Progress for Written Test</b> HR team shall search for suitable candidates and shortlist them for written test. ERP system shall maintain different tests for each type of requirement and the test shall be conducted through the ERP system. ERP system shall generate the result as soon as the candidate completes the test.</p> <p><b>Abort:</b> Abortable by Consultant</p>	HR
3	<p><b>Shortlisting In Progress for Interview</b> Out of the candidates who have scored minimum marks for the test a shortlist shall be prepared and task submitted. Submission of this task marks its completion and initiates interview tasks for shortlisted candidates.</p> <p><b>Abort:</b> Abortable by Consultant. <b>Rollback:</b> If no interview task result in selection of candidate, rollback to step 2 automatically.</p>	HR
4	<p><b>Fulfilled</b> When any of the interview tasks conclude with induction of a candidate. System shall close this task as fulfilled.</p>	SYS

### b) Interview Procedure (Phase II)

Sr	Procedure	User
1	<p><b>Interview Scheduling In Progress</b> HR team shall schedule the interview by coordinating with candidate and the consultant who is required to take the interview.</p>	HR
2	<p><b>Waiting for Interview Assessment</b> Consultant shall assess the candidate on the basis of interview and rate him on given set of parameters. Refer <b>Review Sheet</b>. Fill the Review sheet in System and submit the task.</p>	CONS
3	<p><b>Deciding for Appointment</b> Based on the rating by Consultant and discussion with consultant, HR shall decide whether to appoint the candidate or not.</p>	HR

	<p><b>Case 'Appoint':</b> HR in coordination with Consultant and candidate shall decide on the remuneration to be offered. An offer letter signed by Consultant shall be sent to the candidate in format as per <b>Annexure</b> on Email. HR shall also inform about the same to candidate on phone call.</p> <p><b>Case 'Reject':</b> System shall send an Email and a text message to candidate about his non-selection. <b>Formats Here</b></p>	
4	<p><b>Waiting for Candidate Acceptance</b> HR shall try to obtain the Acceptance of candidate on Email.</p> <p><b>Case 'Accept':</b> HR shall attach Signed appointment letter in the system and system shall send the same to candidate.</p> <p><b>Case 'Reject':</b> If HR feels candidate should not be offered to renegotiate, he should treat the case as rejected by candidate.</p> <p><b>Case 'ReNegotiate':</b> If HR feels renegotiation can be beneficially made, he should mark the task for ReNegotiation. Task will flow back to 'Deciding for Appointment' State.</p>	HR
5	<p><b>Waiting for Joining:</b> On the date of joining HR shall</p> <ol style="list-style-type: none"> <li>Obtain necessary documents and attach in the system.</li> <li>Get <b>Privacy and Confidentiality agreement</b> signed and attach in the system.</li> <li>Provide the candidate with Appointment letter and attach accepted copy in system.</li> </ol>	HR
6	<p><b>Induction in Progress</b> HR shall carry out the induction of candidate as per <b>induction checklist</b></p>	HR
7	<b>Task Finished</b>	SYS

## 9. Payroll (Phase II)

Phase II

### Specification/ Updation by Consultant Payroll parameters applicable to his firm

Sr	Procedure	User
1	<b>Update Parameters</b> Consultant shall specify/modify the parameters such as number of leaves, holidays, weekly offs etc in the ERP system. See <a href="#">Annexure</a> for parameters	CON

### Payroll Processing

Sr	Procedure	User
1	<b>Preparing Payroll</b> Payroll shall be prepared through ERP system by HR team	HR
2	<b>Being Approved</b> Consultant shall approve the payroll through ERP system <b>Case 'Approve':</b> Task moves to next step <b>Case 'Disprove':</b> Task return to HR for correction along with remarks of Consultant.	CONS
3	<b>Being Disbursed</b> Consultant shall disburse the amount preferably by using bulk upload file generated by system	CONS

## 10. Automated Statutory Audit Programme (Phase III)

### Phase II

Company shall prepare a comprehensive list of audit checkpoints for statutory audit. This list shall be implemented in ERP system. ERP system shall allow addition and deletion of audit checkpoints as and when required.

Subset of master audit checklist may be obtained based on the type of industry in which the entity functions. For this purpose, every entity shall be tagged with industry types in functions in. ERP shall maintain a master record of industry types.

Every checkpoint shall be tagged with entity types (Ex. Company, LLP etc) to which it is applicable.

## 11. Record Keeping and storage System

### Summary

- a) Client Data/Documents
  - 1. Document Storage System
  - 2. Policy for acceptance of physical records from Client
  - 3. Procedure for accepting data/documents
  - 4. Procedure for Returning the records on completion of work
- b) Client Files (Hard) Maintained at Office
  - 1. Internal Client File System
- c) Management of Digital Signature Tokens
  - 1. Digital Signature Storage System
  - 2. Procedure for Addition of New DSC to the Storage
  - 3. Removal of DSC temporarily out of office premises
  - 4. Permanent handover of DSC to Client
  - 5. Renewal of Expiring DSC tokens
- d) Maintenance of client folders (on data server)
- e) Maintenance of accounting data

### a) Client Data/Documents


#### 1. Document Storage System

Sr	Description
1	All the physical documents received from client shall be stored in racks with removable trays
2	Documents must be removed along with the tray in which they are kept
3	Trays... <ul style="list-style-type: none"> <li>1. shall be numbered</li> <li>2. shall have fixed location in racks</li> <li>3. shall be mapped with racks in System</li> </ul>

#### 2. Policy for acceptance of physical records from Client


Sr.	Policy
1	<b>Criteria for acceptance of hardcopies</b> Physical documents submitted by client shall be accepted when either documents in physical form itself are required for completion of task or scanning of the document is not feasible.
2	<b>Meaning of scanning non-feasibility</b> Non feasibility of scanning is only considered with respect to physical dimensions of the documents such as page size or being part of bound book etc. Mere high quantum of documents must not be considered as non-feasibility for scanning.
3	<b>Compulsory Scanning where it is feasible</b> Physical documents which can be scanned must be scanned and original must be returned to the client immediately. Where client does not want to wait for scanning to take place, no document should be accepted from the client.

#### 3. Procedure for accepting data/documents

Sr.	Procedure	User
1	<b>Starting New Receipt Entry</b> Create New Document Receipt in System	CON/EXE
2	<b>Storing data/documents</b> Select the mode whether physical or softcopy Case 'Softcopy': Ask for attachment(s) of files Case 'Hardcopy': Ask for Tray ID(s) where documents will be stored	CON/EXE
3	<b>Mentioning Description</b> Provide the description of data/documents received	CON/EXE
4	<b>Selecting Relevant Task</b> Select the task(s) for which data/documents are received. Indicate for each task selected whether with this receipt of documents task for be taken up for Execution.	CON/EXE
5	<b>Sending Acknowledgement</b> System shall send the acknowledgement of data/documents received to the registered Email ID <b>only in case of physical documents.</b>	CON/EXE
	 Physical Document Receipt Ack.xlsx	
6	<b>Obtaining Signature:</b> Signature of person who brought the documents shall be obtained in case of Hardcopy documents.	CON/EXE

#### 4. Procedure for Returning the records on completion of work

Sr.	Policy
1	All documents received under a specific acknowledgement number shall always be kept together and returned together.
2	Where partial return is inevitable, all the documents received under relevant acknowledgment number shall be returned first and then only those which are to be retained shall be accepted against separate acknowledgement number.

Sr.	Procedure	User
1	<b>Mark the tray returnable</b> System shall also allow any tray to be marked as returnable on completion of work. It shall be the duty of executive who was working on a given document(s) to mark it is returnable.	CON/EXE
2	<b>Send Reminders to Client</b> a. System shall send reminders to the client to receive documents on timely basis. b. Admin shall make weekly review of trays marked as returnable and still not actually returned. Admin shall follow up with client for safe return of document(s).	SYS/ADM N
3	<b>Create New Return Entry</b> User shall initiate new return entry and select the trays which need to be returned and generate the acknowledgement. System shall calculate the storage charge as per number of overdue days and post an 'Unbilled Item' for billing of the storage charge to the client later.	CON/EXE /ADMN
4	<b>Returning Physical Documents</b> Documents shall be handed over to client and his signature on the acknowledgement shall be obtained.	CON/EXE /ADMN
	 Physical Document Return	
5	<b>Filing the Acknowledgement</b> Acknowledgement shall be serially filed in Return Acknowledgements File of the year.	CON/EXE /ADMN



## b) Client Files (Hard) Maintained at Office

## 1. Internal Client File System

Sr	Description
1	<p><b>Structure of the filing system</b></p> <p>a. For the purpose of keeping important client documents and audit working papers etc files shall be used</p> <p>b. Files shall use numbering barrel as 'BRN0001'. First three letters indicate branch to which the file belongs. Next four digits indicate the serial number of the file.</p> <p>c. System shall allow multiple files to be assigned to a single client.</p> <p>d. Name and code of the client to whom the file is presently used for shall be mentioned on the face of the file.</p>
2	<p><b>Content of files:</b></p> <p>a. Files may be used for keeping audit working papers and other documents like government certificates etc.</p> <p>b. Documents such as ITR acknowledgements, copies of tax audit reports which can be downloaded from department website or can be stored in soft form shall not be kept in hard files as it is endeavour of the firm to make the work space as paperless as it can be.</p>

## c) Management of Digital Signature Tokens

## 1. Digital Signature Storage System

Sr.	Description
1	<p><b>Storage</b></p> <p>a. DSC shall be stored in Key-Storage racks with one hook for one key and every hook shall bear unique number which shall be used to identify the unique location.</p> <p>b. Hook numbering shall be as 'A01' where first letter indicates the surface number and next two digits indicate the serial number.</p>
2	<p><b>Mapping of DSC to Storage Location</b></p> <p>Every DSC token shall bear number of the hook which is allocated to it</p>

## 2. Procedure for Addition of New DSC to the Storage

Sr	Procedure	User
1	<p><b>Initiate 'Place DSC'</b></p> <p>When a new DSC is received from client or is generated in-house, user shall Initiate 'Place DSC' process from Menu.</p>	CON/ADMN /EXE
2	<p><b>Select Empty Hook</b></p> <p>User shall select the empty hook from available empty hooks suggested by System.</p>	CON/ADMN /EXE
3	<p><b>Select Person to whom the DSC belongs</b></p> <p>User shall select the person from entity list or contacts to whom the DSC belongs</p>	CON/ADMN /EXE
4	<p><b>Provide Mandatory Details and Save</b></p> <p>User shall provide the following details</p>	CON/ADMN /EXE

	<ul style="list-style-type: none"> <li>a. Unique Number of DSC</li> <li>b. Expiry date</li> <li>c. Class of DSC</li> </ul>	
5	<b>Hang the DSC on its hook</b> User shall write the hook number on the DSC tag and hang the DSC on hook allocated to it.	CON/ADMN /EXE

### 3. Removal of DSC temporarily out of office premises

Sr	Policy
1	<b>DSCs Provided for outside use do not make hook empty</b> When a DSC is provided for use outside company premises, the hook which was allocated to it does not become vacant. However, system shows the DSC as provided outside.

Sr	Procedure	User
1	<b>Initiate 'Provide DSC for outside use'</b> When a DSC is required by client for use outside of company premises, it may be handed over to person sent by client for receiving the DSC through 'Provide DSC for Outside use' process.	CON/ ADMN /EXE
2	<b>Provide Mandatory Details</b> User shall provide mandatory details as below <ul style="list-style-type: none"> <li>a. Name of person taking delivery</li> <li>b. Phone number of person taking delivery</li> <li>c. Purpose for which DSC is required</li> <li>d. Date when it will be returned</li> </ul>	CON/ ADMN /EXE
3	<b>Obtain Signature of Receiver on Acknowledgement</b> On submitting the form, system shall generate the acknowledgement. User shall obtain the signature of receiver and file the acknowledgement in 'DSC Outside Use Movement' file serially.	CON/ ADMN /EXE

### 4. Permanent handover of DSC to Client

Sr	Policy
1	<b>DSCs handed over permanently make hook empty</b> When a DSC is returned permanently to client, the hook which was allocated to shall become vacant.

Sr	Procedure	User
1	<b>Initiate 'Permanently return DSC'</b> When a DSC is required by client permanently, it shall be handed over to person sent by client for receiving the DSC through 'Permanently Return DSC' process.	CON/ ADMN /EXE
2	<b>Provide Mandatory Details</b> User shall provide mandatory details as below <ul style="list-style-type: none"> <li>a. Name of person taking delivery</li> <li>b. Phone number of person taking delivery</li> </ul>	CON/ ADMN /EXE
3	<b>Obtain Signature of Receiver on Acknowledgement</b>	CON/ ADMN /EXE

	On submitting the form, system shall generate the acknowledgement. User shall obtain the signature of receiver and file the acknowledgement in 'DSC Returned Permanently' file serially.	
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#### 5. Renewal of Expiring DSC tokens

##### Policy

Sr	Policy
1	<b>DSCs handed over permanently make hook empty</b> When a DSC is returned permanently to client, the hook which was allocated to shall become vacant.

##### Procedure

Sr	Procedure	User
1	<b>Waiting for Confirmation from Client/Consultant</b> DSCs that are expiring withing 15 days or that have already expired shall be shown as renewal tasks on the dashboard of <b>Admin</b> . Admin shall co-ordinate with client and consultant to decide whether DSC needs to be renewed or not. Once confirmed, this task shall follow the 'DSC Application' procedure from non-regular workflows.  <i>Note: Records not containing Expiry date shall also show here</i>	<b>ADMN</b>

#### d) Maintenance of client folders (on data server)

##### Client Folder System

Sr	Policy
1	A folder for every client on data server shall be made to keep softcopy documents, workings etc
2	This folder system shall be using the naming pattern as 'BRN00001 - Client Name' where first eight characters indicate the client code and string after hyphen indicate the name of the client.
3	Client folder once created shall never be deleted even after client opts out of the services.s
4	Client folders shall be stored at Pune office at data server path '\\NAS\Client Data'
5	Client folders shall not be moved to any other path.

##### Internal Structure of Individual Client Folder

Sr	Description
1	Each client folder shall have ONLY the following subfolders <b>a. ASSESSMENTS:</b> This folder shall contain sub-folders for financial years. Any data shall be kept inside financial year folder only. Inside financial year folder, user shall create requisite folders/files giving names in fashion that helps other users quickly understand the purpose and content of the file/folder.

	<p><b>b. FINAL:</b> This shall have sub-folders with FY names and ever FY folder shall have sub-folders IT, GST, PT, Statutory Audit, ROC, and TDS.</p> <p><b>c. MASTER DATA/DOCUMENTS:</b> Documents such as Certificate of Incorporation, Shop Act Licence, Tax registration certificates, PAN copy, aadhar, passport etc. shall be kept in this folder.</p> <p><b>d. MISCLENEOUS:</b> Any document that is not relevant to foregoing sub-folders shall be maintained in this folder.</p> <p><b>e. TALLY DATA:</b> Here Tally data of clients whose accounting is done at our office shall be kept.</p>
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e) Maintenance of accounting data

I	<b>Location of accounting data:</b> Accounting data (tally) of clients whose accounting is done at our office shall be maintained at 'Tally Data' folder which is subfolder of client folder
II	<p><b>Locking of data to restrict backdated entries:</b> Tally data shall be locked to restrict back dated entries <b>*ELABORATE*</b></p> <ol style="list-style-type: none"> <li>1. On completion of accounting on part of accounting team, team leader shall go on locking the data month by month to prevent any unauthorized changes after review procedure.</li> </ol>

## 12. Client KYC (Phase II)

Phase II

### Half Yearly KYC

**First decide communication will be sent to whom? Customer or some other contact person.**

Sr	Procedure	User
1	<p><b>Half yearly KYC</b></p> <p>Phone numbers and email ID's of all clients shall be verified to identify cases where client is suspected of not using the number or email ID anymore. Effort shall be made to get the phone number and email ID updated. Where correct numbers cannot be obtained, same shall be escalated to respective consultant. This process shall be carried out every June and December every year by Admin.</p>	

### Mistaken non-subscription to GST filing

**Periodicity:** Every 15<sup>th</sup> June and Every 15<sup>th</sup> December

Sr	Process	User
1	<p><b>Preparing Preliminary list</b></p> <p>Prepare list of entities/branches who do not have GSTR 3B filing subscription but holds GST number (Ascertained through own database and rest through Know Your Taxpayer on GST portal by using PAN)</p>	<b>SYS</b>
2	<p><b>Verifying Filing Status</b></p> <p>For all the entities/branches obtained through step 1, obtain the name of last month for which 3B return was filed from GST portal.</p>	<b>SYS</b>
3	<p><b>Shortlisting Doubtful Cases</b></p> <p>A list of cases where 3B has not been filed for at least last 3 months shall be shortlisted.</p>	<b>SYS</b>
4	<p><b>Elimination</b></p> <p>Cases where non-subscription is ascertained as genuine shall be eliminated</p>	<b>CNSL</b>
5	<p><b>Finished</b></p>	<b>SYS</b>

## 13. Client Profile and Rating System (Phase II)

### Phase II

a	<p>Company shall establish a system through ERP where every client is rated on following parameters and this rating may be used by the consultants for the purpose of decision making wherever relevant</p> <table border="1"> <thead> <tr> <th>Sr</th> <th>Parameter</th> <th>Weight</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Fees level</td> <td>10</td> </tr> <tr> <td>2</td> <td>Payment performance</td> <td>5</td> </tr> <tr> <td>3</td> <td>Attitude towards compliance of law</td> <td>5</td> </tr> <tr> <td>4</td> <td>Behaviour towards staff</td> <td>6</td> </tr> <tr> <td>5</td> <td>Work complexity (Due to nature of business or complication by client or their staff)</td> <td>9</td> </tr> <tr> <td>6</td> <td>Referral performance</td> <td>5</td> </tr> <tr> <td>7</td> <td>Growth Potential</td> <td>9</td> </tr> <tr> <td>8</td> <td>Effort vs fees</td> <td>10</td> </tr> </tbody> </table> <p>Overall rating shall be the weighted average of above parameters with weights mentioned in the above table.</p>	Sr	Parameter	Weight	1	Fees level	10	2	Payment performance	5	3	Attitude towards compliance of law	5	4	Behaviour towards staff	6	5	Work complexity (Due to nature of business or complication by client or their staff)	9	6	Referral performance	5	7	Growth Potential	9	8	Effort vs fees	10																																	
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B	<p>ERP system shall work out the various ratings in manner mentioned below</p> <p><b>1. Fees Level:</b> This is the amount the total invoice raised on the client during last financial year for which invoicing has been completed. ERP shall assign the rating as per table below.</p> <table border="1"> <thead> <tr> <th>Sr</th> <th>Fees level</th> <th>Rating</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Upto 5000</td> <td>1</td> </tr> <tr> <td>2</td> <td>Upto 10000</td> <td>2</td> </tr> <tr> <td>3</td> <td>Upto 25000</td> <td>3</td> </tr> <tr> <td>4</td> <td>Upto 50000</td> <td>4</td> </tr> <tr> <td>5</td> <td>Upto 100000</td> <td>5</td> </tr> <tr> <td>6</td> <td>Upto 125000</td> <td>6</td> </tr> <tr> <td>7</td> <td>Upto 200000</td> <td>7</td> </tr> <tr> <td>8</td> <td>Upto 300000</td> <td>8</td> </tr> <tr> <td>9</td> <td>Upto 700000</td> <td>9</td> </tr> <tr> <td>10</td> <td>Above 700000</td> <td>10</td> </tr> </tbody> </table> <p><b>2. Payment Performance:</b> Payment performance shall be worked out based on payment of last 10 invoices raised on the client. Weighted average of delay shall be calculated with weight being the amount of each invoice. Rating shall be assigned as per table below</p> <table border="1"> <thead> <tr> <th>Sr</th> <th>Delay in making payment</th> <th>Rating</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Upto 5 days</td> <td>10</td> </tr> <tr> <td>2</td> <td>Upto 10 days</td> <td>9</td> </tr> <tr> <td>3</td> <td>Upto 20 days</td> <td>8</td> </tr> <tr> <td>4</td> <td>Upto 30 days</td> <td>7</td> </tr> <tr> <td>5</td> <td>Upto 40 days</td> <td>6</td> </tr> <tr> <td>6</td> <td>Upto 50 days</td> <td>5</td> </tr> <tr> <td>7</td> <td>Upto 60 days</td> <td>4</td> </tr> <tr> <td>8</td> <td>Upto 70 days</td> <td>3</td> </tr> </tbody> </table>	Sr	Fees level	Rating	1	Upto 5000	1	2	Upto 10000	2	3	Upto 25000	3	4	Upto 50000	4	5	Upto 100000	5	6	Upto 125000	6	7	Upto 200000	7	8	Upto 300000	8	9	Upto 700000	9	10	Above 700000	10	Sr	Delay in making payment	Rating	1	Upto 5 days	10	2	Upto 10 days	9	3	Upto 20 days	8	4	Upto 30 days	7	5	Upto 40 days	6	6	Upto 50 days	5	7	Upto 60 days	4	8	Upto 70 days	3
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	9	Upto 80 days	2																																	
	10	Above 90 days	1																																	
	<p><b>3. Attitude towards compliance of law:</b> This is a subjective parameter and depends on the experience of consultant with the client. Rating on this parameter shall be given by the consultant himself. ERP may collect this rating at the time of approving of invoices by the consultant. <b>This should be the moving average of earlier ratings and the current one.</b></p> <p><b>4. Behaviour towards staff:</b> Executives shall be allowed to rate the client on completion of a task. ERP system shall collect the rating by prompting the user. <b>This should be the moving average of earlier ratings and the current one.</b></p> <p><b>5. Work Complexity:</b> ERP system should collect this rating from the consultant at the time he approves the invoice by prompting him. <b>This should be the moving average of earlier ratings and the current one.</b></p> <p><b>6. Referral Performance: show to collect rating</b> Rating shall be given as below</p> <table border="1"> <thead> <tr> <th>Sr</th> <th>Fees from referred client</th> <th>Rating</th> </tr> </thead> <tbody> <tr><td>1</td><td>Upto 5000</td><td>1</td></tr> <tr><td>2</td><td>Upto 10000</td><td>2</td></tr> <tr><td>3</td><td>Upto 20000</td><td>3</td></tr> <tr><td>4</td><td>Upto 30000</td><td>4</td></tr> <tr><td>5</td><td>Upto 40000</td><td>5</td></tr> <tr><td>6</td><td>Upto 50000</td><td>6</td></tr> <tr><td>7</td><td>Upto 75000</td><td>7</td></tr> <tr><td>8</td><td>Upto 100000</td><td>8</td></tr> <tr><td>9</td><td>Upto 200000</td><td>9</td></tr> <tr><td>10</td><td>Above 200000</td><td>10</td></tr> </tbody> </table> <p><b>7. Growth Potential:</b> ERP system should collect this rating from the consultant at the time he approves the invoice by prompting him.</p> <p><b>8. Effort v/s fees:</b> ERP system should collect this rating from the consultant at the time he approves the invoice by prompting him. (If ERP can keep track of effort then this should be made automatic)</p>			Sr	Fees from referred client	Rating	1	Upto 5000	1	2	Upto 10000	2	3	Upto 20000	3	4	Upto 30000	4	5	Upto 40000	5	6	Upto 50000	6	7	Upto 75000	7	8	Upto 100000	8	9	Upto 200000	9	10	Above 200000	10
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10	Above 200000	10																																		
c	<p><b>Client Categorization</b> ERP system shall assign categories to the clients as per table below.</p> <table border="1"> <thead> <tr> <th>Rating</th> <th>Category</th> </tr> </thead> <tbody> <tr><td>1 to 2.5</td><td>D</td></tr> <tr><td>2.5 to 5</td><td>C</td></tr> <tr><td>5 to 7.5</td><td>B</td></tr> <tr><td>7.5 to 10</td><td>A</td></tr> </tbody> </table>			Rating	Category	1 to 2.5	D	2.5 to 5	C	5 to 7.5	B	7.5 to 10	A																							
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7.5 to 10	A																																			

## 14. Reports (Phase III)

Client Ledger  
Billwise Outstanding

Client Ledger (Phase I)  
Phase II

Sr.	Report Name (Description)	Access to User
1	<p><b>DSC Expiring or Expired</b> This report shall contain details of DSCs expiring within 15days or that have already expired. It shall contain following details  <u>Name of Person</u>   <u>DSC Unique ID</u>   <u>Class</u>   <u>Expiry Date</u>   <u>Location</u></p> <p>Note: Records not containing Expiry date shall also show here</p>	
2		

## 17. Non-Compete

Every consultant shall at the time of enrolling with the platform sign non-compete agreement and deliver the copy to the Administration. Refer **Annexure** for Standard Non-Compete Agreement.



Annexure



## 18. Annexures – Email and SMS

### Annexure I – Income Tax Return – Reminder

Dear Sir/Madam,

This is to inform you that GST filing on your GST number \*\*\*\*\* is pending from \*\*\* month/year for the want of data/records or payments of taxes from your side. Kindly note non-filing of GST returns attract following late fees and interest.

**Late Fees:**

**NIL Return:** Rs. 20/day after due date of filing of return for NIL return (Both purchase and sale must be NIL)

**Normal Return:** Rs. 50/day from due date of filing of return till the date of actual filing of return

**Interest:** Interest is applicable at 18% per annum on net payable tax value.

Thanks & Regards,  
Respective Consultant

Annexure II – Quotation Email

Annexure III – Quotation abort email

Annexure IV – Quotation revision email

Annexure V – Invoice Email

## 19. Annexure – Calls Scripts

### Annexure I – Income Tax Return – Reminder

Executive: Hello sir/mam,  
Good Morning / Good afternoon / Good Evening,  
I am calling from A N A M and Associates.  
Sir FY xxxx-xx ka Income Tax Return file karna hai So We required;  
a. Bank Statement  
b. ...  
c. ...  
d. ...

Company shall impose such terms and conditions on the consultant as it thinks fit in order to boost client satisfaction and goodwill of the company itself. These terms and conditions shall be in compliance with the professional code of conduct of the relevant professional institutes.

## 20. Annexure Forms

## 21. Annexure Terms and Conditions

### r. Annexure 1: Terms of Engagement for Consultants

Company shall impose such terms and conditions on the consultant as it thinks fit in order to boost client satisfaction and goodwill of the company itself. These terms and conditions shall be in compliance with the professional code of conduct of the relevant professional institutes. Detailed terms and conditions are as follows

### s. Annexure 2: Terms of Engagement for Clients

## 22. Abbreviation

EXE	Executive
CONS	Consultant
CLNT	Client
CNSL	Counsellor
CEO	Chief Executive Officer
ERF	Execution Requirement Facilitator
TRS	Treasurers

## 23. Extra

### Additional Point – Identified during the conversation.

1. Prolong outage of telephone lines:
2. Consultant Leave / Absent:
3. Compulsory bundling of services
4. Definition of Dependencies of services
5. What happens when invoices provided by client after completion of accounting part, In case TDS and GST Return
6. Counsellor should review which clients need GST audit service after 30 <sup>th</sup> September every year based on sales turnover exceeding statutory threshold as applicable.
7. Multiple GST Numbers
8. Multiple TDS Numbers
9. If client having audit – Statutory / Income Tax/TP – Preparation of FS at which stage.
10. Income Tax return document email to client after submission of return.
11. Asking for additional review from another consultant (Expert advice)
12. Rejection of work by consultant
13. Prohibited Services
14. Informing client about due date extension
15. Policy for late fees / penalty when delay is caused at consultant's end.
16. Abort Task (DONE for one. Now just replicate)
17. Remark functionality for task (Clients calls shall be shown in between)
18. Dispute between Consultant and Client in relation to pending dues. If client fails to pay fees.
19. Raising maintenance requests by users
20. Auto FS functionality
21. Manpower projection functionality
22. Every task has attribute 'Financial Year'
23. Specify advance amount
24. Policy: Define availability of credit on branch
25. Legal updation

b.	Cash Handling <ul style="list-style-type: none"> <li>I. Company's one petty cash           <ul style="list-style-type: none"> <li>1. Admin shall maintain a petty cash of Rs. 20000 on imp rest basis to meet small or urgent expenses</li> <li>2. <b>Whether this should be part of the system?</b></li> </ul> </li> </ul>
----	---

1. All calls shall be made through ERP system and system shall keep note of them with user provided remarks.

ERP shall allow for making entries of all bank transactions for designated bank account  
Admin shall match the bank balance with those of ERP balances

### Terms and conditions to be mentioned on quotation

**Payment terms, Payment due date, 50% advance in case of non-regular work**

**1. Terms & conditions to be mentioned on invoice**