

List of Business Activities for executing Statutory

Statutory Activities: AU1201-AU1600)

Functions: all 13

Source:8 Statutory Processes -SU301-SU308

(Refer Chapter:1,2,3 &4 & annex 2.14 & Annex 20B)

Responsibility: Project head (In consultation with Legal head +relevant functional HOD)

1. Statutory Process Code SU301	
Statutory Process: Meeting RERA Compliances –	
List of Activities	Proposed Code
Before commencement of construction, the developer obtains sanctioned plan approvals in the prescribed form from competent authorities specified by RERA and uploads the prescribed approvals on the company's website.	AU1201
During construction, applying & obtaining "certification for adherence to statutory /approved sanctioned plans and project specifications and National Building code" from competent authorities.	AU1202
On completion of construction, submitting deed of declaration tabulating unit wise areas constructed & obtaining "Occupation certificate" from the competent authority.	AU1203
On completion of construction, coordinating statutory examination of completed construction areas/units/buildings and obtaining "Completion certificate" from the competent authority.	AU1204
And so on additional activities expandable to @50 /process	AU1205 - AU1250
2. Statutory Process Code: SU302	

Statutory Process: Meeting statutory regulations & taxation obligations & Filing various key returns on the scheduled time

(vis a vis key 17 key Statutory Acts listed below)

- a) The RERA-Real Estate Regulation & Development Act 2017
- b) The Building & other construction workers (regulation of employment & conditions of service) Act 1996
- c) The income tax Act, 1961
- d) The SEZ Act 2005 & SEZ rules 2006
- e) The foreign exchange management act, 1999 (FEMA)
- f) The Goods and service tax Act, 2017
- g) The companies Act, 2013
- h) The SEBI Act 1992 (clause 49) SEBI listing regulations 2015
- i) The payment of wages act, 1936
- j) The minimum wages Act, 1948
- k) The PF miscellaneous provisions Act 1952
- l) The employee state insurance (ESI) Act, 1948 & (amendment) 1989
- m) The Contract labour (regulation) and abolition Act, 1970
- n) The Payment of Bonus Act, 1965, Compliance details
- o) The Maternity benefit Act, 1961
- p) The apprenticeship Act 1961
- q) The employment exchange Act 1959

In the table below, vis a vis each statutory activity, the following have been summarised

- Statutory activity/return to be performed in brief
- Frequency
- Reporting period
- Target date for return
- Applicability

These may be relaxed /changed at the absolute discretion of statutory authorities/Government, the like in Covid19 epidemic environments.

a) The RERA-Real Estate (Regulation & Development) Act 2016

AU1251

<p>Publishing on web site of RERA authority, Project wise details w.r.t projects registered, units booked, units under construction, list of approvals taken & pending, the status of the project: Frequency = Q (Quarterly) and A (annually). Reporting Periods: Q3, Q4, Q1, Q2, F.Y. Target date: form & dates as announced/amended by statutory authority Applicable to: Area of land proposed to be developed exceeds 500 square meters or number of apartments proposed to be developed exceeds eight inclusive of all phases. Also applicable on ongoing projects which have not got completion certificate before 01/05/2017</p>	
<p>b) The Building & other construction workers (regulation of employment & conditions of service) Act 1996</p> <p>Annual return Frequency=annually Reporting Periods: F.Y. Target Date=31 January Form number =15 or equivalent Applicability: every adult building worker who is engaged in any building or other construction work for not less than 90 days during the preceding 12 months is eligible for registration as beneficiary under the BOCW Act,1996</p>	AU1252
<p>C)The income tax Act,1961 1)Statement of TCS deposited Frequency= Quarterly Reporting periods=Q3, Q4, Q1, Q2 of F.Y Target Date= 15th of Jan, May, July, Oct Form number= 27EQ Applicable to: TCS Collectors if relevant</p>	AU1253
<p>C)The income tax Act,1961 2)Issue of TCS certificates Frequency= Quarterly</p>	AU1254

<p>Reporting periods=Q3, Q4, Q1, Q2 of F.Y Target Dates= 31st of Jan, May, July, Oct Form number= 27D Applicable to: All income tax deductions as applicable for immovable property sale and rent</p>	
<p>C)The income tax Act,1961 3)Challan – cum – statement u/s. 194IA and 194IB Frequency= Monthly Reporting periods=each month of F.Y Target Dates= 30th /last date of next month Form number= 26QB &26QC Applicable to: TCS Collectors if relevant</p>	AU1255
<p>C)The income tax Act,1961 4)Quarterly Statement of TDS deposited Frequency= Quarterly Reporting periods=Q3, Q4, Q1, Q2 of F.Y Target Dates= 31st of Jan, May, July, Oct Form number= 26Q,24Q Applicable to: All income tax deductors</p>	AU1256
<p>C)The income tax Act,1961 5)Monthly Return for Profession Tax more than 50,000/- Frequency= Monthly Reporting periods=each month of F.Y Target Dates= 30th /last date of next month Form number= through state-wise tax portals Applicable to: entities registered with professional tax authorities, as relevant</p>	AU1257
<p>C)The income tax Act,1961 6)Deposit of Tax Deducted/Collected (TDS/TCS) Frequency= Monthly Reporting periods=each month of F.Y Target Dates= 7th of next month</p>	AU1258

<p>Form number= challan 281</p> <p>Applicable to: All non -Government tax deductors/collectors (TDS/TCS)</p>	
<p>C)The income tax Act,1961</p> <p>7)Deduction of income tax@1% of the property (by buyer) where consideration for the transfer(sale) of immovable property (excluding agriculture land) is more than Rs 50 Lacs u/s 194-IA, rule 30 and rule 31A</p> <p>Frequency= at the time of credit of such sum to the account of the transferor(seller) or at the time of payment of such sum</p> <p>Reporting periods=each month of F.Y</p> <p>Target Dates= within 30 days from the end of the month in which the deduction is made</p> <p>Form number= 26QB</p> <p>Applicable to: All income tax deductions as relevant for immovable property sale and rent</p>	AU1259
<p>C)The income tax Act,1961</p> <p>8)Quarterly TDS Certificates (in respect of tax deducted for payments other than salary)</p> <p>Frequency= Quarterly</p> <p>Reporting periods=Q3, Q4, Q1, Q2 of F.Y</p> <p>Target Dates= 15th of Feb, June, Aug, Nov</p> <p>Form number= 16A</p> <p>Applicable to: All income tax diductors</p>	AU1260
<p>C)The income tax Act,1961</p> <p>9)Advance Income Tax – Final Instalment for all Assesses</p> <p>Frequency= Quarterly</p> <p>Reporting periods= Q3, Q4, Q1, Q2 of F.Y</p> <p>Target Dates= 15th of Dec, Mar, June, Sept</p> <p>Form number= challan 280</p> <p>Applicable to: Taxpayers liable to pay tax</p>	AU1261
<p>C)The income tax Act,1961</p> <p>10)e-filing of income tax return</p> <p>Frequency= annually</p> <p>Reporting periods=Each F.Y</p>	AU1262

<p>Target Date=31st Jul usually extended Form No=ITR 1,2,3,4,5,6,7 Applicable to: different categories of persons with incomes & liable to file income tax returns</p>	
<p>D)The SEZ Act 2005 &SEZ rules 2006 1)Report of developer for purchases, stock, consumption Frequency=Quarterly & half-yearly Reporting periods=Q3, Q4, Q1, Q2 & (Apr-Sept & Oct-Mar) of FY Target Dates=As advised by the development commissioner Form No= E Applicable to: All developers/co-developers registered as SEZ</p>	AU1263
<p>D)The SEZ Act 2005 &SEZ rules 2006 2)Performance report for imports, exports, Capital goods, DTA sale, employees, external commercial borrowings, forex overdue etc Frequency=Annual Reporting periods=FY Target Date= As advised by the development commissioner Form No= I Applicable to: All units registered as SEZ</p>	AU1264
<p>E) The foreign exchange management act,1999(FEMA) 1)Reporting of actual transactions of External Commercial Borrowings (ECB) through AD Bank under FEMA Frequency= Monthly Reporting periods= each month of FY Target Date= 7th of next month Form number= ECB-2 Applicable to: All categories of commercial borrowers</p>	AU1265
<p>E) The foreign exchange management act,1999(FEMA) 2)Annual return on liabilities and assets under FEMA Frequency= annual Reporting periods= F.Y.</p>	AU1266

<p>Target Date= 15th Jul Form number= FLA return (foreign liability & Assets) Applicable to: All resident Companies and LLPs (limited liability partnerships) which have received FDI -foreign direct investment / made ODI -overseas direct investment</p>	
<p>E) The foreign exchange management act,1999(FEMA) 3)Annual Activity Certificate (AAC) for Branch / Liaison Office under FEMA Frequency= annual Reporting periods= F.Y. Target Date= 30th Sept Form number= named as Annexure D by statutory authorities Applicable to: Branch / Liaison Office of Foreign Co.</p>	AU1267
<p>E) The foreign exchange management act,1999(FEMA) 4)Annual Performance Report having made Overseas Direct Investment in Joint Venture (JV) / Wholly Owned Subsidiary (WOS) outside India Frequency= annual Reporting periods= F.Y. Target Date= 31st Dec Form number= Form ODI Part II Applicable to: Indian Party / Resident Individual</p>	AU1268
<p>F) The Goods and service tax Act,2017 1)Return for Outward Supplies of Taxable Goods and Services Frequency= Monthly Reporting periods= each month of F.Y. Target Date= 11th of next month each Form number= GSTR – 1 Applicable to: Taxpayers with Annual Turnover more than 1.5 crores</p>	AU1269
<p>F) The Goods and service tax Act,2017 2)Return for Outward Supplies of Taxable Goods and Services Frequency= Quarterly Reporting periods= Q3, Q4, Q1, Q2 of FY</p>	AU1270

<p>Target Date= 31stJan,30th Apr, 31 July,31 Oct Form number= GSTR – 1 Applicable to: Taxpayers with Annual Turnover more than Rs 1.5 crores</p>	
<p>F) The Goods and service tax Act,2017 3)Summary Return of Outward and Inward Supplies along with payment of Tax Frequency=Monthly Reporting periods= each month of F.Y. Target Date= 20th of next each month Form number= GSTR – 3B Applicable to: GST Taxpayers</p>	AU1271
<p>F) The Goods and service tax Act,2017 4)Return for details of Inward and Outward Supplies Frequency= Quarterly Reporting periods= Q3, Q4, Q1, Q2 Target Date= 18th Jan, Apr, July, Oct Form number= GSTR – 4 Applicable to: All dealers for composition scheme</p>	AU1272
<p>F) The Goods and service tax Act,2017 5)Summary Return of Outward taxable supplies and tax payable Frequency= Monthly Reporting periods= each month of F.Y. Target Date=20th of next month Form number= GSTR – 5 & 5A Applicable to: Non-Resident Foreign Taxable person</p>	AU1273
<p>F) The Goods and service tax Act,2017 6)Return for details of ITC (input tax credit) received and distribution Frequency= Monthly Reporting periods= each month of F.Y. Target Date=13th of next month Form number= GSTR-6 Applicable to: Input Service Distributors</p>	AU1274

<p>F) The Goods and service tax Act,2017 7) Return for TDS (Tax deducted at source) at specified % under GST Frequency= Monthly Reporting periods= each month of F.Y. Target Date=10th of next month Form number= GSTR – 7 Applicable to: Government Authorities</p>	AU1275
<p>F) The Goods and service tax Act,2017 8)Return for Details of Supplies and the amount of tax collector Frequency= Monthly Reporting periods= each month of F.Y. Target Date=10th of next month Form number= GSTR – 8 Applicable to: E-Commerce Operator</p>	AU1276
<p>F) The Goods and service tax Act,2017 9) Return for details of goods and services purchased in India Frequency= Monthly Reporting periods= each month of F.Y. Target Date=28th of next month Form number= GSTR – 11 Applicable to: Taxpayer claiming Refund & having UIN -unique identification number (foreign diplomatic missions and embassies which are not liable to taxes in the Indian territory)</p>	AU1277
<p>G) The companies Act,2013 1)Annual Return with MCA (Ministry of corporate affairs) Frequency= annual Reporting periods= F.Y Target Date= 30th May Form number= Form 11 Applicable to: LLP (limited liability partnership)</p>	AU1278
<p>G) The companies Act,2013</p>	AU1279

<p>2) Filing of Financial Statements with Registrar of companies, under MCA -Ministry of corporate affairs Frequency= Annual Reporting periods= F.Y. Target Date= 30th Oct Form number= AOC – 4 Applicable to: All companies</p>	
<p>G) The companies Act, 2013 3) Annual return with MCA (ministry of company affairs) Frequency= Annual Reporting periods= F.Y. Target Date= within 60 days from date of AGM or usually 29th Nov Form number= MGT7 Applicable to: All companies registered in India</p>	AU1280
<p>G) The companies Act, 2013 4) Micro, small & medium enterprises return with ROC-Registrar of companies Frequency= Half-yearly Reporting periods= 30th Mar, 30th Sept F.Y. Target Date= 30th Apr, Oct Form number= MSME1 Applicable to: Companies who receive goods or services from Micro, small & medium enterprises & payments due date exceeds 45 days from date of acceptance of relevant goods or services</p>	AU1281
<p>G) The companies Act, 2013 5) Significant Beneficial ownership report Frequency= Annual Reporting periods= F.Y. Target Date= 7th May Form number= BEN-2 Applicable to: All companies where significant beneficial owners have not less than 10% of the shareholding or voting rights of the company directly or indirectly</p>	AU1282

<p>G) The companies Act,2013 6)Return of details of deposits Frequency= Annual Reporting periods= F.Y. Target Date= 30th June Form number= DPT3 Applicable to: All companies registered in India other than Government companies</p>	AU1283
<p>G) The companies Act,2013 7)Auditor’s appointment report with ROC Frequency= Annual Reporting periods= F.Y Target Date= within 15days of the meeting in which the auditor is appointed (e.g. for AGM held on 30th Sept, the due date is 15th Oct Form number= ADT1 Applicable to: All companies registered in India</p>	AU1284
<p>G) The companies Act,2013 8)Annual return with MCA Frequency= annual Reporting periods= F.Y. Target Date= 7th May Form number= II Applicable to: all companies</p>	AU1285
<p>H) The SEBI Act 1992 (clause 49)’ SEBI listing regulations 2015 1)Financial results for Q /FY ending reports to the stock exchange Frequency= Q &Annual Reporting periods= Q3, Q4, Q1, Q2 & F.Y. Target Date= 15th of Feb, May, Aug, Nov, i.e. within 45 days of each Q end And =31st May, i.e. within 60 days of FY closing Form number= Formats C3, C4, C1, C2, C5 Applicable to: All listed entities/companies</p>	AU1286

<p>H) The SEBI Act 1992 (clause 49)' SEBI listing regulations 2015 2)Corporate Governance reports to the stock exchange Frequency= Quarterly. Reporting periods= Q3, Q4, Q1, Q2 Target Date= 15th of Jan, Apr, July, Oct Form number= As prescribed Applicable to: All listed entities/companies</p>	AU1287
<p>H) The SEBI Act 1992 (clause 49)' SEBI listing regulations 2015 3)Shareholding patterns report to the stock exchange Frequency= Quarterly. Reporting periods= Q3, Q4, Q1, Q2 Target Date= 21st of Jan, Apr, July, Oct Form number= As prescribed Applicable to: All listed entities/companies</p>	AU1288
<p>H) The SEBI Act 1992 (clause 49)' SEBI listing regulations 2015 4)Statement of investor's complaint reports to the stock exchange Frequency=Quarterly Reporting periods= Q3, Q4, Q1, Q2 Target Date= 21st of Jan, Apr, July, Oct Form number= As prescribed Applicable to: all listed entities/companies</p>	AU1289
<p>H) The SEBI Act 1992 (clause 49)' SEBI listing regulations 2015 5)Annual report of the company to the stock exchange Frequency= Annual Reporting periods= F.Y. Target Date= within 21 days of approval & adoption in AGM Form number= As prescribed Applicable to: all listed entities/companies</p>	AU1290
<p>I)The payment of wages act,1936 1)Compliance return for the period ending 31 Dec Frequency= Annual Reporting periods= 31Dec each F.Y.</p>	AU1291

<p>Target Date= 15th Feb Form number= IV Applicable to: All entities engaging contract labour and covered by the Minimum wages Act 1948</p>	
<p>J) The minimum wages Act, 1948 1)Compliance return Frequency= Annual Reporting periods= 31Dec each F.Y. Target Date= 1st Feb Form number= III Applicable to: all entities engaging contract labour and covered by the Minimum wages Act 1948</p>	AU1292
<p>K) The PF miscellaneous provisions Act 1952 1)Deposit of PF (provident fund) contributions with details Frequency= Monthly Reporting periods= each month of F. Y. Target Date= 15th of each following month Form number= Through EPFO Portal Applicable to: All entities registered with PF authorities</p>	AU1293
<p>I)The employee state insurance (ESI) Act,1948 & (amendment) 1989 1)Deposit of E.S.I.C. contribution Frequency= Monthly Reporting periods= each month of F. Y. Target Date= 15th of each following month Form number= Through ESI portal Applicable to=All entities registered with ESIC authorities</p>	AU1294
<p>M) The Contract labour (regulation)and abolition Act,1970 1)Return by every principal employer and contractor Frequency= Annual Reporting periods= 31st Dec Target Date= 1ST Feb or earlier Form number= unified XIV (online portal)</p>	AU1295

<p>Applicable to (a) To every establishment in which twenty or more workmen are employed or were employed on any day of the preceding twelve months as contract labour; (b) to every contractor who employees or who employed on any day of the preceding twelve months twenty or more workers: Provided that the appropriate Government may, after giving not less than two</p>	
<p>N) The Payment of Bonus Act,1965 Compliance details Frequency= Annual Reporting periods= F.Y Target Date= a) 30th Nov for Payment of bonus (within eight months from the close of the F.Y) b) 30th Dec for Filing of return (within30 days of payment of bonus) Form number= D Applicable to: persons employed in every factory and certain establishments, employing 20 or more persons, based on profits based on production or productivity and matters connected therewith.</p>	AU1296
<p>O) The Maternity benefit Act,1961 1)Compliance return Frequency= Annual Reporting periods= 31st Dec F. Y. Target Date= 15th Jan Form number=L Applicable to: a) each established b) a woman must have been working as an employee in an establishment for at least 80 days in the past 12 months.</p>	AU1297
<p>P) The apprenticeship Act 1961 1)Compliance return Frequency= Half-yearly Reporting periods= 30th June,31st Dec F. Y. Target Date= 15th July,15th Jan Form number= Form Apprenticeship 1 in Schedule III</p>	AU1298

Applicable to: Act applies to those categories of apprenticeship where the practical education is necessary to the trade as notified in Central Gazette.	
Q) The employment exchange Act 1959 1)compliance return Frequency= Quarterly Reporting periods= Q3, Q4, Q1, Q2 Target Date= 15 th of Jan, Apr, July, Oct Form number= ER1 Applicable to: All Establishments in Public Sector and such establishments in private Sector excluding Agriculture, where ordinarily 25 or more persons are employed	AU1299
And so on additional activities expandable @ 50 per process Note: Form & dates can be announced/amended by statutory authority	AU1300
3 Statutory Process Code: SU303	
Statutory Process: Obtaining Licenses, approvals & maintaining statutory records w.r.t Acts -	
List of Activities	Proposed Code
Obtaining land licenses	AU1301
Obtaining approvals of zoning plans	AU1302
Obtaining approvals of building /site plans & drawings	AU1303
Obtaining building height clearances	AU1304
Obtaining forest clearances	AU1305
Obtaining environmental clearances	AU1306
Obtaining fresh-water availability clearances	AU1307
Obtaining pollution clearances, i.e. consent from the pollution control board	AU1308
Obtaining fire safety designs approvals as per national building code/local state government body rules	AU1309
Obtaining SEZ special zone clearances	AU1310

Obtaining permissions for land use	AU1311
Obtaining in-principal approval for BOQ material specification of the works to be constructed	AU1312
Obtaining structural design safety certification	AU1313
Obtaining approval for specifications of heating, ventilation, air-conditioning related service plans	AU1314
Obtaining approval for public health safety plans	AU1315
Obtaining consent that qualified architects structural engineers have been engaged for supervising construction.	AU1316
Registering of the project with state RERA authorities uploading web site with the required information and meeting RERA requirements	AU 1317
Ensuring any revisions suggested by statutory bodies (before commencing construction) or during visits by statutory inspectors have been carried out during construction.	AU 1318
Obtaining Green building-related statutory approvals, if opted for such certification	AU 1319
Obtaining timely licenses/statutory renewals.	AU 1320
Complying with prescribed provisions of the Acts and associated rules for function-specific processes	AU 1321
Maintaining statutory prescribed records.	AU 1322
Coordinating statutory inspections of business premises, documents	AU 1323
Obtaining quality certifications from statutory bodies	AU 1324
And many more activities expandable @ 50/statutory process	AU1325 - AU1350
4 Statutory Process Code: SU304	
Statutory Process: Complying with IGST matters-	
List of Activities	Proposed Code
Obtaining GST registration	AU1351
Determining the correct chargeable amount” of unit /area still under construction & awaiting occupation & completion certificate as applicable in terms of section 5(b) of GST Act 2017.	AU1352

In case of land plots for which primary amenities such as levelling, drainage, water line & electricity, boundary walls etc., have been provided by the developer, determining the “proportionate” chargeable amount applicable for GST purpose as such amenities on the developed plot may be treated as services.	
Determining the rate of SGST & IGST Applicable on: The basic price of a unit, EDC (external development charges), IDC (Internal development charges) car parking charges, Club membership charges and so on	AU1353
Payment of IGST (CGST -central goods & service tax + SGST -state goods & service tax) on supply of any goods and services (BOQ materials/services) in the course of inter-state trade	AU1354
Paying IGST amount in case of BOQ imports, as per prescribed computation method & rate	AU1355
Availing input tax credit (ITC) as per section 16 of GST Act (subject to conditions) on BOQ inputs like cement, TMT bars, steel, RMC, gravel etc., Project consultant bills, Other materials and services received, on which GST paid	AU1356
Filing return towards Inward & outward supply of goods /services, ITC availed, output tax payable & paid under Sec 35(1)	AU1357
Complying with requirements w. r. t. Imported goods or services under GST rule 56(1)	AU1358
Complying with requirements w. r. t. Exported goods or services under GST rule 56(1)-if relevant	AU1359
Complying with rule 56(1) w. r. t. GST Documents like invoices, credit notes, debit notes, vouchers of payments & refunds under GST	AU1360
Complying with requirements w. r. t. Advances received & paid & adjusted under GST rule 56(3)	AU1361
Complying with requirements w. r. t. GST payable, collected, paid, and ITC availed under GST rule 56(4)	AU1362
Complying with requirements w.r. t maintaining details of suppliers & customers with their GSTN registration number under GST rule 56(5)	AU1363
And many more activities expandable @ 50/statutory process	AU1364 - AU1400
5 Statutory Process Code: SU305	
Statutory Process: Paying custom duty-	
List of Activities	Proposed

	Code
Complying with the regulations of the Import & Export policy of India for obtaining licenses or approvals	AU1401
Filing of Bill of entry -BOE with correct & comprehensive list of supporting documents (BOE type as per requirement for consumption or bonding /warehousing etc.)	AU1402
Computing the assessable value on which customs duty payable correctly as per The Customs valuation(determination) of imported goods rules,2007	AU1403
Computing the Integrated GST amount on BOQ imports correctly as per the provisions of The Custom's tariff Act 1975	AU1404
Computing the custom duty correctly based on the correct determination of the following components Total custom duty amount =Basic custom duty +Integrated GST amount +GST compensation cess amount + education cess+ anti- dumping duty+ safeguard duty wherein i)Integrated GST amount = (Value of import +basic custom duty) x Integrated GST rate (GST Rate to be based on The Central Goods and Services Tax Act 2017) ii)GST compensation Cess amount = (Integrated GST amount as above) x GST cess rate	AU1405
Availing Input tax credit, whenever applicable, correctly based on Integrated GST amount +GST cess amount	AU1406
And many more activities expandable @ 50/statutory process	AU1407 -AU 1450
6 Statutory Process Code: SU306	
Statutory Process: Claiming SEZ tax exemptions-	
List of Activities	Proposed Code
SEZ developer starting construction only after obtaining "prior approval" from SEZ commissioner.	AU1451
SEZ developer issuing purchase orders carrying details of approval obtained from SEZ commissioner) to DTA vendors (domestic tariff area) for sourcing BOQ inputs/supplies without charging IGST under cover of bond/letter of undertaking.	AU1452

In turn, the DTA vendor claims a refund of IGST paid on supplies of inputs/raw materials sourced by the DTA vendor from its supplier.	AU1453
Alternately SEZ developer sourcing supplies from the DTA vendor under the full charge of IGST on supplies made to SEZ, and then claiming refund of IGST paid	AU1454
The supplies from an overseas vendor to SEZ for authorised operations are exempt from both basic customs duty and IGST.	AU1455
Additionally, SEZ developers import BOQ materials from overseas vendors and claim the following exemptions subject to prior approval from SEZ authorities. a) Custom duty on imports b) Integrated GST w.r.t buying from DTA vendors	AU1456
SEZ developer maintaining utilisation records of BOQ materials and using BOQ materials received against zero-rated supplies for consuming in those parts of building areas “called operation areas”, which are to be used for SEZ purpose	AU1457
SEZ unit complying with statutory export sale obligations and DTZ sale and meeting net foreign exchange earning obligations.	AU1458
SEZ unit Exporting supplies of its end products to the overseas customers without charging IGST by treating these as zero-rated supplies under appropriate documentation	AU1459
SEZ unit claiming refund of IGST paid, if any, on exported goods	AU1460
Alternately SEZ unit claiming ITC (input tax credit) on exports proportionately to BOQ material consumed or & services availed w.r.t export supplies.	AU1461
And many more activities expandable @ 50/statutory process	AU1462 - AU1500
7. Statutory Process Code SU307	
Statutory Process: Deducting TDS-on services-	
List of Activities	Proposed Code
Computing the T.D.S amounts on service charges as per applicable income tax rates & deduction of the same from due payments to service provider /consultant	AU1501
Issuing prescribed form 16 A to concerned service provider/consultant/contractor and recover the same from invoice	AU1502

Depositing the T.D.S (income tax deducted) with Government treasury within the prescribed time frame	AU1503
And many more activities expandable @ 50/statutory process	AU1504 - AU1550
8. Statutory Process Code: SU308	
Statutory Process: Paying all other taxes/statutory dues-	
List of Activities	Proposed Code
Computing & paying “property tax” accurately as applicable	AU1551
Computing & paying “municipality tax or & stamp duty “accurately as also “capital gain tax” if applicable	AU1552
Computing & paying “all other industry-specific applicable levies & duties” accurately.	AU1553
And many more activities expandable @ 50/statutory process	AU1554 onward up to AU1600
If more Statutory processes get added, new codes are to be assigned with Activity code AU1601 & onward.	
Notes- 1. The other two key statutory processes are: <ul style="list-style-type: none"> ● 1Deducting TDS on the payroll ● 2 Computing & paying tax on P&L The activity coding and their responsibility for performing are proposed to be included under two supporting functions: HR management and Finance & Accounts.	

Note: Annex numbers 2.14 is a part of the **handbook in Ethics -Volume 1**. The remaining activity codes are reserved for other functions

Summary of business activities-Statutory Processes -All functions

Statutory Activity codes: AU1201-AU1600

Statutory Process	Statutory Process code Annex 20B	Business Activities in the statutory process		Numbers expandable	Business Activities Code expandable.
		Numbers identified	Code		
Meeting RERA Compliances	SU301	4	AU1201-AU1204	50	AU1201 to AU1250
Meeting statutory regulations& taxation obligations	SU302	49	AU1251-AU1299	50	AU1251 to AU1300
Obtaining Licenses, approvals & maintaining statutory records w.r.t Statutory Acts	SU303	24	AU1301-AU1324	50	AU1301to AU1350
Complying with IGST matters	SU304	13	AU1351-AU1363	50	AU1351 to AU1400
Paying custom duty	SU305	6	AU1401-AU1406	50	AU1401 to AU1450
Claiming SEZ tax exemptions	SU306	11	AU1451-AU1461	50	AU1451 to AU1500
Deducting TDS-on services	SU307	3	AU1501-AU1503	50	AU1501 to AU1550
Paying all other taxes/statutory dues	SU308	3	AU1551-AU1553	50	AU1551 to AU1600
Total	Eight expandable to 50, i.e.SU301-SU350	113	As above	400	AU1201 - AU1600

