

## Roc Mandatory Compliances

Roc Mandatory Compliances in income tax typically refer to the requirements outlined by the Registrar of Companies (ROC) that entities must fulfill concerning their income tax filings and related matters. These compliance obligations vary depending on the legal structure of the entity, such as a company or a partnership, and the relevant tax laws of the jurisdiction in which it operates. Some common Roc Mandatory Compliances in income tax may include:

1. **Filing of Income Tax Returns:** Entities are required to file their income tax returns annually, disclosing their income, expenses, and other financial details as per the prescribed format and timeline.
2. **Payment of Taxes:** Entities must ensure timely payment of income tax liabilities as per the applicable tax rates and schedules. This includes advance tax payments and self-assessment tax payments.
3. **Tax Deduction and Collection at Source (TDS/TCS):** Compliance with TDS and TCS provisions, which require entities to deduct or collect tax at the source from certain payments made to third parties and deposit the same with the tax authorities within specified timelines.
4. **Tax Audit:** Certain entities are required to undergo a tax audit conducted by a qualified professional, as mandated by the income tax laws. The audit report must be submitted within the due date along with the income tax return.
5. **Compliance with ROC Filings:** Apart from income tax requirements, entities must also comply with various ROC filings, such as annual financial statements, director disclosures, and other regulatory submissions mandated under the Companies Act or other applicable laws.
6. **Maintenance of Books of Accounts:**