

SECRETARIAL COMPLIANCES

AGR-Return Filing

Document Checklist for Secretarial Compliances

For filing the Annual General Return (AGR), typically applicable to telecom licensees, reporting adjusted gross revenue to the regulator.

Documents Required

- Business registration/licence documents of the entity
- PAN card of the entity
- Audited financial statements for the financial year
- Revenue details segregated as per AGR computation norms
- Details of licence fee and spectrum usage charges paid, if applicable
- Statutory Auditor's certificate on revenue figures
- Previous AGR filings, if any (for reference/comparison)
- Digital Signature Certificate (DSC) of an authorised signatory

Note: The above list indicates commonly required documents. Additional documents may be requested by the Ministry of Corporate Affairs (MCA), Registrar of Companies (ROC) or other regulators depending on the specific case. Expert Registration confirms the exact requirement after a brief consultation.