

Company Compliance Calendar in India for FY 2026-27

Stay ahead of every GST, ROC, Income Tax, PF, and ESIC due date with India's most comprehensive compliance calendar, built for Private Limited Companies, LLPs, OPCs, and startups, so you never miss a deadline.

Monthly Compliance Calendar (FY 2026–27)

This statutory compliance calendar covers key monthly due dates applicable to most businesses in India. Missing even a single deadline can result in penalties, interest, or departmental notices.

The following compliances apply every month unless specified otherwise:

- **GST (Goods & Services Tax)**
 - **GSTR-1 (Monthly):** 11th of the following month
 - **GSTR-1 (Monthly):** 11th of the following month
 - **QRMP Scheme (if applicable):** 13th of the month following the quarter
- **TDS (Tax Deducted at Source) & TCS - Income Tax Compliance**
 - **TDS Payment:** 7th of the next month
 - **TCS Payment:** 7th of the next month
- **PF (Provident Fund)**
 - **PF Contribution Payment:** 15th of the following month
- **ESI (Employee State Insurance)**
 - **ESIC Contribution Payment:** 15th of the following month
- **Professional Tax (state-specific)**
 - Due date varies by state, but typically **on or before the 15th of the month**

April Month

April marks the **beginning of the new financial year** and sets the tone for your entire compliance calendar for FY 2026-27. Businesses must kick off with [GSTR-1 and GSTR-3B filings](#), deposit TDS for March, and make the first Advance Tax instalment. This is also the month to review your compliance checklist for companies and ensure all carry-forward obligations from FY 2025-26 are cleared.

Due Date	Compliance	Details	Category
7th	TDS/TCS Deposit (March)	Deposit TDS/TCS deducted in March 2026	Income Tax
11th	GSTR-1 (March / Q4)	File outward supply return for March or Q4	GST
13th	GSTR-1 IFF (QRMP)	Invoice Furnishing Facility for QRMP filers	GST
15th	PF / ESIC Contribution	March 2026 employer + employee share	PF & ESIC
20th	GSTR-3B (March / Q4)	Monthly or quarterly summary return + tax payment	GST
30th	Advance Tax – 1st Instalment	Pay 15% of the estimated annual tax liability	Income Tax

May Month

May is a critical month in the corporate compliance calendar as the Q4 TDS return deadline falls this month. Companies must file Form 24Q and 26Q for the January–March quarter while continuing with monthly GST filings. Private limited companies and LLPs should also use this month to initiate their statutory audit process, so year-end filings are not rushed later.

Due Date	Compliance	Details	Category
7th	TDS Deposit (April)	Deposit TDS deducted in April 2026	Income Tax
11th	GSTR-1 (April)	Outward supply return for April	GST
15th	PF / ESIC Contribution	April 2026 contributions due	PF & ESIC
20th	GSTR-3B (April)	Monthly summary return + tax payment	GST
30th	TDS Return – Q4 (Form 24Q/26Q)	File quarterly TDS return for January–March 2026	Income Tax

June Month

June brings the second Advance Tax instalment deadline, making it one of the busier months in the income tax compliance calendar. GST filers on the [QRMP scheme](#) must file their Q1 Invoice Furnishing Facility (IFF) by the 13th. Employers across applicable states must also ensure Professional Tax deductions are deposited on time, keeping their labour compliance checklist up to date.

Due Date	Compliance	Details	Category
7th	TDS Deposit (May)	Deposit TDS deducted in May 2026	Income Tax
11th	GSTR-1 (May)	Outward supply return for May	GST

13th	GSTR-1 IFF (Q1)	QRMP filers – Invoice Furnishing Facility for Q1	GST
15th	Advance Tax – 2nd Instalment	Pay 45% cumulative of the estimated annual tax	Income Tax
15th	PF / ESIC Contribution	May 2026 contribution deposit	PF & ESIC
20th	GSTR-3B (May)	Monthly summary return + payment	GST
30th	Form 16 / 16A Issuance	Issue TDS certificates to employees and vendors	Income Tax

July Month

July is arguably the most important month in the statutory compliance calendar, with the **ITR filing deadline** for individuals, HUFs, and non-audit cases falling on the 31st. Simultaneously, GSTR-1 and GSTR-3B for June or Q1 (for QRMP filers) are both due. Companies following the compliance calendar under the [Companies Act 2013](#) should also confirm that Q1 board meeting minutes are recorded and filed correctly.

Due Date	Compliance	Details	Category
7th	TDS Deposit (June)	Deposit TDS deducted in June 2026	Income Tax
11th	GSTR-1 (June / Q1)	Outward supply for June or Q1 (QRMP filers)	GST

15th	PF / ESIC Contribution	June 2026 contribution deposit	PF & ESIC
20th	GSTR-3B (June / Q1)	Q1 summary return + tax payment	GST
31st	ITR Filing – Individuals & Non-Audit	File Income Tax Return without tax audit	Income Tax

August Month

August requires businesses to stay focused on their tax compliance calendar with the Q1 TDS return due by the 30th. Monthly GST filings continue, and HR and payroll teams must ensure PF and ESIC contributions for July are deposited by the 15th. This is a good time for private limited companies to cross-check their annual compliance checklist and confirm all event-based filings from Q1 are complete.

Due Date	Compliance	Details	Category
7th	TDS Deposit (July)	Deposit TDS deducted in July 2026	Income Tax
11th	GSTR-1 (July)	Monthly outward supply return	GST
15th	PF / ESIC Contribution	July 2026 contributions	PF & ESIC
20th	GSTR-3B (July)	Monthly summary return + payment	GST
30th	TDS Return Q1 (24Q/26Q)	Q1 TDS return filing (April–June)	Income Tax

September Month

September is one of the most deadline-heavy months across the entire company compliance calendar in India. The AGM must be held, [DIR-3 KYC for all directors](#) must be completed, and the tax audit report must be submitted, all by the 30th. The third Advance Tax instalment is also due on the 15th.

Due Date	Compliance	Details	Category
7th	TDS Deposit (August)	Deposit TDS deducted in August 2026	Income Tax
11th	GSTR-1 (August)	Outward supply return for August	GST
15th	Advance Tax – 3rd Instalment	Pay 75% cumulative of estimated annual tax	Income Tax
20th	GSTR-3B (August)	Monthly summary return + payment	GST
30th	ITR + Tax Audit – Companies	File ITR for audit cases; tax audit report by 30 Sep	Income Tax
30th	DIR-3 KYC	Annual KYC for all directors – MCA portal	ROC / MCA
30th	AGM Deadline	Hold Annual General Meeting ; file MGT-14 if applicable	ROC / MCA

October Month

October carries significant weight in the ROC compliance calendar; [AOC-4](#) (Financial Statements) must be filed within 30 days of the AGM, and [LLP Form 8](#) is due by the 30th. The corporate compliance calendar

also requires the first half-yearly MSME Form 1 filing by the 31st. GST filers must stay on top of the GSTR-1 and GSTR-3B deadlines for September or Q2.

Due Date	Compliance	Details	Category
7th	TDS Deposit (September)	September TDS/TCS deposit	Income Tax
11th	GSTR-1 (September / Q2)	Q2 outward supply (QRMP) or September monthly	GST
15th	PF / ESIC Contribution	September 2026 contribution deposit	PF & ESIC
20th	GSTR-3B (September / Q2)	Q2 summary return + tax payment	GST
29th	AOC-4 (Financial Statements)	File financial statements with ROC (30 days of AGM)	ROC / MCA
30th	LLP Form 8	Statement of Accounts & Solvency for LLPs	ROC / MCA
31st	MSME Form 1 (H1)	Half-yearly return of outstanding MSME dues	ROC / MCA

November Month

November is a key month in the MCA compliance calendar, with MGT-7A (Annual Return) due by the 29th for private limited companies. The Q2 TDS return must be filed by the 30th, and the ESIC half-yearly return for the April–September period is due on the 11th. Businesses managing their annual compliance

calendar for private limited companies should ensure all ROC and tax filings scheduled for this month are prepared well in advance to avoid last-minute penalties.

Due Date	Compliance	Details	Category
7th	TDS Deposit (October)	Deposit TDS deducted in October 2026	Income Tax
11th	GSTR-1 (October)	Monthly outward supply return	GST
11th	ESIC Half-Yearly Return	April–September contribution period return	PF & ESIC
15th	PF / ESIC Contribution	October 2026 contribution deposit	PF & ESIC
20th	GSTR-3B (October)	Monthly summary return + payment	GST
29th	MGT-7A (Annual Return)	File annual return with ROC (60 days of AGM)	ROC / MCA
30th	TDS Return Q2 (24Q/26Q)	Q2 (July–September) TDS return	Income Tax

December Month

December marks the end of the third quarter and is a pivotal month in the GST compliance calendar — GSTR-9 and GSTR-9C annual returns are both due by the 31st for eligible businesses. The fourth Advance Tax instalment must also be paid by the 15th. QRMP filers need to submit GSTR-1 IFF for Q3, and all businesses should review their tax compliance calendar to ensure no outstanding dues remain before year-end.

Due Date	Compliance	Details	Category
7th	TDS Deposit (November)	Deposit TDS deducted in November 2026	Income Tax
11th	GSTR-1 (November)	Monthly outward supply return	GST
13th	GSTR-1 IFF (Q3)	QRMP Invoice Furnishing for Q3	GST
15th	Advance Tax – 4th Instalment	Pay remaining balance – 100% of tax liability	Income Tax
20th	GSTR-3B (November)	Monthly summary return + payment	GST
31st	GSTR-9 / 9C (Annual GST Return)	Annual return and reconciliation statement	GST

January Month

January gives businesses one final window in the income tax compliance calendar. Belated and revised ITRs for FY 2025-26 must be filed by the 31st. The Q3 TDS return is also due this month. GST-registered businesses must continue with their regular GSTR-1 and GSTR-3B filings. Companies should also use this month to audit their [ROC compliance checklist](#) and confirm all Q3 event-based filings are complete.

Due Date	Compliance	Details	Category
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7th	TDS Deposit (December)	Deposit TDS deducted in December 2026	Income Tax
11th	GSTR-1 (December / Q3)	Q3 or December monthly return	GST
15th	PF / ESIC Contribution	December 2026 contribution	PF & ESIC
20th	GSTR-3B (December / Q3)	Q3 summary return + tax payment	GST
31st	Belated / Revised ITR	Last date to file belated or revised ITR 2025-26	Income Tax
31st	TDS Return Q3 (24Q/26Q)	October–December quarter TDS return	Income Tax

February Month

February is a relatively steady month in the statutory compliance calendar, but it demands consistent execution; TDS deposit, GSTR-1, GSTR-3B, and PF/ESIC contributions are all due as usual. Businesses in states where Professional Tax applies must stay current with their labour law compliance checklist.

Due Date	Compliance	Details	Category
7th	TDS Deposit (January)	Deposit TDS deducted in January 2027	Income Tax
11th	GSTR-1 (January)	Monthly outward supply return	GST

15th	PF / ESIC Contribution	January 2027 contribution deposit	PF & ESIC
20th	GSTR-3B (January)	Monthly summary return + payment	GST
28th	TDS Return Q3 is due for filing	Verify Q3 returns are correctly filed	Income Tax

March Month

March is the year-end month and the most strategically important point in any company's compliance calendar. The final Advance Tax instalment is due on the 15th, and all GST, TDS, and labour dues must be cleared before the 31st. Businesses should complete their year-end investments under [Section 80C](#) and 80D, close their books of accounts, and prepare for the upcoming compliance calendar for FY 2026-27.

Due Date	Compliance	Details	Category
7th	TDS Deposit (February)	Deposit TDS deducted in February	Income Tax
11th	GSTR-1 (February)	Monthly outward supply return	GST
15th	Advance Tax – Final	Ensure 100% advance tax is paid by 15 March	Income Tax
15th	PF / ESIC Contribution	February contributions due	PF & ESIC
20th	GSTR-3B (February)	Monthly summary return + payment	GST

31st	Year-End Tax Planning	Invest u/s 80C, 80D; close books of accounts	Income Tax
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Compliance Calendar by Business Type

Every business structure carries a distinct compliance checklist. Select your entity type below to see the full annual compliance calendar relevant to you.

1. Private Limited Company Compliance

A Private Limited Company registered under the Companies Act, 2013, must follow both ROC/MCA filings and tax compliance throughout the year. The [annual compliance calendar for a Private Limited Company](#) includes mandatory board meetings, AGM, statutory audit, and multiple ROC forms.

ROC / MCA Filings

Staying on top of your ROC compliance checklist ensures your company remains in good standing with the Ministry of Corporate Affairs and avoids the daily penalties that kick in the moment a deadline lapses.

- Hold a minimum of 4 Board Meetings per year (gap $\leq$ 120 days)
- File MGT-7A (Annual Return) within 60 days of AGM
- File AOC-4 (Financial Statements) within 30 days of AGM
- Hold AGM on or before 30th September each year
- Appoint a Statutory Auditor via ADT-1 within 15 days
- File DIR-3 KYC for every director annually
- [File BEN-2](#) for significant beneficial ownership
- Submit DPT-3 for all outstanding loans/deposits

Tax Compliance Checklist

A robust tax compliance calendar is the backbone of every well-run Private Limited Company. Missing any of these deadlines in your income tax compliance calendar directly impacts your company's financial credibility and invites interest, penalties, and departmental notices.

- File GSTR-1 and GSTR-3B monthly or quarterly
- Deposit TDS by the 7th of each following month
- File TDS returns quarterly (24Q, 26Q, 27Q)
- Pay Advance Tax in 4 instalments
- File Corporate Income Tax Return by 31st October
- Get a statutory audit done before ITR filing
- File GSTR-9 (Annual Return) by 31st December
- Maintain books of accounts u/s 128 of the Companies Act

Labour & Other Compliances

Labour compliance is a critical but often overlooked part of the overall compliance checklist for companies. Keeping your labour compliance checklist current protects your employees and keeps your business audit-ready at all times.

- Deposit PF by the 15th of every month
- Deposit ESIC by the 15th of every month
- File PF & ESIC monthly returns
- Comply with Professional Tax as per state laws
- Obtain and renew the Shop & Establishment licence
- Comply with the Maternity Benefit Act, Gratuity Act

Event-Based Filings

Not all compliances follow a fixed calendar — many are triggered by internal corporate events and must be filed within a strict window, typically 30 days. These event-based filings form an important layer of the

compliance calendar for companies and are just as scrutinized by the ROC as annual filings. Ignoring them can attract penalties and complicate future fundraising, audits, or mergers.

- [DIR-12](#) on appointment/resignation of directors
- [SH-7](#) on an increase in authorised share capital
- PAS-3 within 30 days of share allotment
- [MGT-14](#) for special/ordinary resolutions within 30 days
- [INC-22A](#) (ACTIVE form) – address verification
- CHG-1 on creation or modification of charge

2. LLP Compliance Calendar & Checklist

LLPs registered under the Limited Liability Partnership Act, 2008, carry a relatively lighter compliance checklist compared to Private Limited Companies. Failing to file LLP Form 8 or [Form 11](#) on time attracts a penalty of ₹100 per day with no maximum cap. Here's your compliance calendar for LLP.

Annual MCA / ROC Filings

For every [LLP registered in India](#), annual MCA and ROC filings form the backbone of the LLP compliance calendar. Keeping these ROC filings current protects the LLP's legal standing and ensures designated partners avoid personal liability for defaults under the Limited Liability Partnership Act, 2008.

- File LLP Form 11 (Annual Return) by 30th May every year
- File LLP Form 8 (Statement of Account & Solvency) by 30th October
- Get books of accounts audited if turnover exceeds ₹40 lakh
- Close the financial year on 31st March and prepare the P&L + Balance Sheet
- Update designated partner details via Form 4 on change

Tax Compliance for LLP

LLPs may enjoy a lighter corporate structure, but their tax compliance obligations are just as real. LLPs that ignore their tax compliance checklist risk interest, penalties, and scrutiny notices that can disrupt day-to-day operations.

- File ITR-5 (Income Tax Return) by 31st July (non-audit) or 31st October (audit)
- Deposit TDS monthly if registered for TDS deduction
- File TDS returns quarterly (if applicable)
- Register and [file GST returns](#) if turnover exceeds ₹20 lakh (₹10 lakh in special states)
- Pay Professional Tax as applicable by the state

Event-Based LLP Filings

Not all compliance requirements follow a fixed schedule. Several filings under the [LLP compliance checklist](#) are triggered by specific changes within the business. Businesses that treat event-based filings as an afterthought often face compounding penalties under the compliance calendar for LLP.

- **Form 3** – Amendment to LLP Agreement (within 30 days of change)
- **Form 4** – Change in designated partners (within 30 days)
- [Form 15](#) – Change in registered office address
- **DPIN KYC** for all designated partners annually

3. OPC Compliance Calendar

A One Person Company (OPC) enjoys certain relaxations under the Companies Act, 2013, but it still carries a significant annual compliance checklist. [OPC compliance](#) is mandatory from the very first financial year.

ROC / MCA Filings for OPC

A One Person Company must stay on top of its ROC compliance calendar even though it enjoys certain relaxations under the Companies Act, 2013. Treating these filings casually can attract penalties of ₹100 per day per form with no upper cap.

- Hold a minimum of 1 Board Meeting per half-year (minimum 2 per year)
- File AOC-4 (Financial Statements) within 180 days of the financial year end — by 27th September
- File MGT-7A (Annual Return) within 60 days of the close of the financial year — by 29th May
- Appoint Statutory Auditor and file ADT-1
- File DIR-3 KYC for the sole director annually
- Maintain nominee consent on record in INC-3

Tax & GST Compliance for OPC

Though smaller in structure, a One Person Company carries the same tax compliance obligations as any other company registered under the Companies Act, 2013. Keeping a thorough compliance checklist for private companies as a reference helps OPC owners ensure no deadline slips through, especially since even a single missed filing can result in notices, late fees, and interest from the department.

- File ITR-6 (corporate return) by 31st October
- Deposit TDS and file quarterly TDS returns
- Pay Advance Tax in 4 instalments if tax liability exceeds Rs 10,000
- File GSTR-1 and GSTR-3B monthly/quarterly
- [File GSTR-9 annual return](#) by 31st December

4. Partnership Firm Compliance Checklist

Partnership Firms registered under the Indian Partnership Act, 1932, have a lighter compliance burden than companies or LLPs. There are no ROC/MCA filings for partnership firms. However, the labour law compliance checklist and tax obligations remain significant.

Income Tax Obligations for Partnership Firms

Partnership firms in India carry distinct income tax obligations that differ significantly from those of companies and LLPs. Keeping a robust tax compliance calendar ensures partnership firms avoid interest under [Sections 234B](#) and 234C and penalty exposure under Section 271B.

- File ITR-5 by 31st July (non-audit) or 31st October (audit cases)
- Deduct and deposit TDS where applicable; file quarterly returns
- Pay Advance Tax in 4 instalments
- Mandatory tax audit if turnover exceeds Rs 1 crore (Rs 2 crore under Section 44AB for presumptive taxation)

GST & Labour Compliance for Partnership Firms

Partnership firms crossing the GST turnover threshold of ₹20 lakh (₹10 lakh in special category states) must register under GST and maintain a GST compliance calendar covering monthly or quarterly GSTR-1, GSTR-3B, and the annual GSTR-9 return.

- Register under GST if turnover exceeds threshold; file GSTR-1, GSTR-3B, GSTR-9
- Deposit PF and ESIC if 20 or more employees (PF) or 10 or more employees (ESIC)
- Maintain a register of wages and attendance
- Comply with the labour law compliance checklist of the respective state
- Renew the Shop & Establishment licence annually

Compliance Calendar by Tax Type

From the GST compliance calendar to ROC, PF, and Professional Tax, here is a quick reference of all key deadlines organised by tax authority for FY 2026-27.

GST Compliance Calendar

The GST compliance calendar for FY 2026-27 applies to all businesses registered under the Goods and Services Tax Act. Missing GST deadlines triggers late fees, interest, and can block input tax credit.

Form / Filing	Frequency	Details	Due Date
GSTR-1 (Monthly)	Monthly	Outward supplies for the previous month	11th every month
GSTR-1 IFF (QRMP)	Monthly (Months 1 & 2)	Invoice Furnishing Facility for QRMP filers	13th every month
GSTR-3B (Monthly)	Monthly	Summary return + tax payment	20th every month
GSTR-3B (QRMP – Category A states)	Quarterly	States: AP, GJ, KA, KL, MH, MP, RJ, TN, TL, UP, WB, etc.	22nd after quarter end
GSTR-3B (QRMP – Category B states)	Quarterly	States: HP, UK, AR, AS, BR, CG, GA, JH, PB, etc.	24th after quarter end
GSTR-9 (Annual Return)	Annual	Mandatory if turnover exceeds Rs 2 crore	31 December 2026
GSTR-9C (Reconciliation Statement)	Annual	Applicable if turnover exceeds Rs 5 crore	31 December 2026

Income Tax Compliance Calendar (ITR + TDS/TCS)

The income tax compliance calendar covers Advance Tax instalments, TDS deposit deadlines, quarterly TDS return filing, and annual ITR submission. This is critical for all entities: companies, LLPs, and individuals alike.

Compliance	Form	Details	Due Date
TDS / TCS Deposit (Monthly)	ITNS 281	Monthly deposit of the deducted tax at source	7th every month
Advance Tax – 1st Instalment (15%)	Form 280	First instalment of estimated annual tax liability	15 June 2026
Advance Tax – 2nd Instalment (45%)	Form 280	Second instalment (cumulative 45%)	15 Sep 2026
Advance Tax – 3rd Instalment (75%)	Form 280	Third instalment (cumulative 75%)	15 Dec 2026
Advance Tax – 4th Instalment (100%)	Form 280	Final instalment – full payment	15 Mar 2026
ITR – Individuals / HUF / Non-Audit	ITR-1 to 5	Income Tax Return without audit	31 Jul 2026
ITR – Companies / Audit Cases	ITR-6 / ITR-7	Corporate returns with tax audit report	31 Oct 2026
Tax Audit Report	Form 3CA/3CB + 3CD	Mandatory if turnover exceeds the prescribed limits	30 Sep 2026
TDS Return – Q1 (Apr–Jun)	24Q / 26Q	First quarter TDS return	31 Jul 2026
TDS Return – Q2 (Jul–Sep)	24Q / 26Q	Second quarter TDS return	31 Oct 2026

TDS Return – Q3 (Oct–Dec)	24Q / 26Q	Third quarter TDS return	31 Jan 2027
TDS Return – Q4 (Jan–Mar)	24Q / 26Q	Fourth quarter TDS return	31 May 2027

ROC Compliance Calendar (MCA / Companies Act 2013)

The MCA compliance calendar governs all filings with the Registrar of Companies under the Companies Act, 2013. This is also referred to as the ROC compliance calendar. Below are the key annual deadlines for private limited companies, OPCs, and LLPs.

Filing	Form	Details	Due Date
LLP Annual Return	Form 11	Annual Return for LLPs — within 60 days of the financial year end	30 May 2026
Loans & Deposits Return	DPT-3	All outstanding loans, deposits, and transactions	30 Jun 2026
Annual General Meeting	—	Within 6 months of the financial year end (30 Sep for FY Apr-Mar)	30 Sep 2026
Director KYC	DIR-3 KYC	Annual KYC verification for all directors on the MCA portal	30 Sep 2026
Tax Audit (Audit cases)	Form 3CA/3CB	Statutory audit report submission	30 Sep 2026
LLP Accounts & Solvency	Form 8	Statement of Accounts and Solvency for LLPs	30 Oct 2026
Financial Statements	AOC-4	Within 30 days of the AGM date	29 Oct 2026

MSME Form 1 (H1)	Form MSME-1	Half-yearly outstanding payments to MSME vendors	31 Oct 2026
Annual Return (Pvt Ltd)	MGT-7A	Within 60 days of the AGM date	29 Nov 2026
GST Annual Return	GSTR-9 / 9C	Annual GST return and reconciliation	31 Dec 2026
MSME Form 1 (H2)	Form MSME-1	Second half-yearly MSME outstanding payments return	30 Apr 2027
PF Annual Return	Form 3A & 6A	Annual reconciliation of Provident Fund contributions	30 Apr 2027

PF & ESIC Compliance

PF and ESIC are mandatory monthly contributions for establishments with 20 or more employees (PF) and 10 or more employees (ESIC). Non-deposit or late deposit attracts interest and damages under the respective Acts.

Compliance	Rate	Details	Due Date
PF Contribution Deposit	12% + 12% of basic salary	Employer share 12% + Employee share 12% of basic wages	15th every month
ESIC Contribution Deposit	3.25% + 0.75% of gross wages	Employer 3.25% + Employee 0.75% of gross wages	15th every month

PF Monthly Return (ECR)	As per the calculation	Electronic Challan cum Return on the EPFO portal	15th every month
ESIC Half-Yearly Return (H1)	—	Contribution period April–September	11 November 2026
ESIC Half-Yearly Return (H2)	—	Contribution period October–March	11 May 2027
PF Annual Return	—	Annual reconciliation of contributions (Form 3A & 6A)	30 April 2027

Professional Tax

Professional Tax (PT) is a state-level tax levied on salaried employees and self-employed professionals. It is applicable in states like Maharashtra, Karnataka, West Bengal, Tamil Nadu, Telangana, and others. PT is not applicable in Delhi, Rajasthan, UP, and several other states.

State	Frequency	Details	Due Date
Maharashtra	Monthly	Deposit PT is deducted from employee salaries	Last day of the month
Karnataka	Annual	Annual PT return submission	60 days of FY end
West Bengal	Monthly (deposit) / Quarterly (return)	Monthly deduction, quarterly deposit, and filing	Varies

Tamil Nadu	Half-yearly	Semi-annual deposit and return	Varies by category
Telangana	Monthly	Monthly deposit of PT collected	10th every month
Note	—	PT is not applicable in Delhi, Rajasthan, UP, HP, Haryana, Goa, J&K, Meghalaya, and some other states	—

Annual vs Monthly vs Event-Based Compliance

Understanding which compliances occur monthly, quarterly, annually, or on the occurrence of an event helps you plan your compliance calendar effectively. Here is a detailed breakdown.

Monthly Compliances

These are recurring obligations that fall due every single month without exception, regardless of your business type, turnover, or activity level. Missing even one month can trigger cascading penalties, blocked input tax credit, and interest that compounds quickly.

Compliance	Due Date	Applicable To	Authority
GSTR-1 (Monthly Filers)	11th of next month	GST-registered businesses (monthly)	GSTN
GSTR-3B (Monthly Filers)	20th of next month	All monthly GST filers	GSTN
TDS / TCS Deposit	7th of next month	TDS deductors — all entities	Income Tax Dept.

PF Contribution Deposit	15th of next month	Establishments with 20+ employees	EPFO
ESIC Contribution Deposit	15th of next month	Establishments with 10+ employees	ESIC
Professional Tax Deduction	Last day of the month (varies)	Employers in applicable states	State Govt.
Board Meeting (4 per year)	Every 120 days, max gap	Private Limited Company, OPC	MCA

Quarterly Compliances

These filings are due once every quarter and cover obligations like [TDS returns](#), Advance Tax instalments, and GST filings for QRMP scheme taxpayers. While they come around less frequently than monthly dues, they carry stricter penalty provisions.

Compliance	Due Dates	Quarter	Authority
TDS Return (24Q / 26Q)	31 Jul / 31 Oct / 31 Jan / 31 May	Q1–Q4	IT Dept.
Advance Tax Payment	15 Jun / 15 Sep / 15 Dec / 15 Mar	Q1–Q4	IT Dept.
GSTR-1 (QRMP Filers)	13th after quarter end	Q1–Q4	GSTN

GSTR-3B (QRMP – Cat. A)	22nd after quarter end	Q1–Q4	GSTN
GSTR-3B (QRMP – Cat. B)	24th after quarter end	Q1–Q4	GSTN
ESIC Half-Yearly Return	11 Nov 2026 / 11 May 2027	H1 / H2	ESIC
MSME Form 1 (Half-Yearly)	31 Oct / 30 Apr	H1 / H2	MCA

Annual Compliances

These are year-end filings that every registered business must complete once a financial year. A missed annual filing under the Companies Act 2013 attracts Rs 100 per day in penalties with no upper cap.

Compliance	Form	Details	Due Date
Annual General Meeting	—	Within 6 months of the financial year end	30 Sep 2026
Annual Return – Pvt Ltd	MGT-7A	Within 60 days of AGM	29 Nov 2026
Financial Statements	AOC-4	Within 30 days of AGM	29 Oct 2026
Director KYC	DIR-3 KYC	Annual KYC for all directors	30 Sep 2026

LLP Annual Return	Form 11	For Limited Liability Partnerships	30 May 2026
LLP Accounts & Solvency	Form 8	Statement of accounts for LLPs	30 Oct 2026
ITR – Individuals / Non-Audit	ITR-1 to 5	Income Tax Return without audit	31 Jul 2026
ITR – Companies / Audit	ITR-6	Corporate returns with the audit report	31 Oct 2026
Tax Audit Report	Form 3CA/3CB + 3CD	Statutory audit by a CA	30 Sep 2026
GST Annual Return	GSTR-9 / 9C	Annual return and reconciliation	31 Dec 2026
DPT-3 (Loans & Deposits)	DPT-3	All outstanding deposits and transactions	30 Jun 2026
PF Annual Return	Form 3A & 6A	Annual PF reconciliation	30 Apr 2027

Event-Based Compliance

These filings are not calendar-driven but are triggered by specific corporate events. Every such event requires timely filing — typically within 30 days.

Event / Trigger	Filing Required	Deadline	Form
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Appointment / Resignation of Director	Inform ROC of the change	Within 30 days	DIR-12
New Share Allotment	File the return of allotment	Within 30 days	PAS-3
Increase in Authorized Capital	File with ROC	Within 30 days	SH-7 + MGT-14
Passing of Special Resolution	File with MCA	Within 30 days	MGT-14
Change in Registered Office	Intimate ROC	Within 15–30 days	INC-22
Creation / Modification of Charge	Register with ROC	Within 30 days	CHG-1
Satisfaction of Charge	Intimate satisfaction	Within 30 days	CHG-4
Appointment of Statutory Auditor	File intimation	Within 15 days of AGM	ADT-1
Amendment to LLP Agreement	File change	Within 30 days	LLP Form 3
Change in Designated Partner (LLP)	File intimation	Within 30 days	LLP Form 4
GST Registration / Cancellation	Apply on the GSTN portal	Within 30 days of the event	REG-01 / REG-16

New Employee Joining (PF / ESIC)	Add a member on the EPFO/ESIC portal	Within 7 days of joining	Online
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Penalties & Late Fees

Non-compliance does not just attract penalties; it can block your GST input tax credit, trigger director disqualification, and invite regulatory scrutiny. Here is a clear picture of what delays cost you across each authority.

GST Late Fees & Penalties

GST non-compliance is one of the most common and costly mistakes businesses make while managing their compliance calendar. Late filing of GSTR-1 or GSTR-3B triggers daily late fees that accumulate quickly, and interest on unpaid tax runs at 18% per annum.

Default	Provision	Details	Penalty / Late Fee
GSTR-1 Late Filing (nil return)	Section 47	No tax liability in the period	Rs 20 per day (max Rs 10,000)
GSTR-1 Late Filing (other)	Section 47	Registered taxpayer with outward supplies	Rs 50 per day (max Rs 10,000)
GSTR-3B Late Filing	Section 47	Monthly/quarterly summary return	Rs 50/day Nil: Rs 20/day (max Rs 10,000)
GSTR-9 Annual Return Late Filing	Section 47	Per day after the due date	Rs 200 per day (max 0.25% of turnover)

GST Tax Short-Payment / Non-Payment	Section 50	Interest on the unpaid tax amount	18% per annum
ITC Wrongly Availed	Section 50(3)	Interest on reversed ITC	24% per annum
Non-Registration Under GST	Section 122	Penalty for operating without registration	Rs 10,000 or 10% of tax, whichever is higher

ROC / MCA Penalties

The ROC compliance calendar under the Companies Act 2013 carries some of the harshest penalties in corporate law — a flat Rs 100 per day per form with absolutely no upper cap. Beyond monetary penalties, directors risk a 5-year disqualification under Section 164(2) for persistent defaults.

Default	Section	Details	Penalty
AOC-4 Late Filing	Section 137	Per day after due date, no maximum cap	Rs 100 per day
MGT-7 / MGT-7A Late Filing	Section 92	Per day after due date, no maximum cap	Rs 100 per day
LLP Form 8 / Form 11 Late Filing	LLP Act	Per day after due date, no maximum cap	Rs 100 per day

DIR-3 KYC Not Filed	Section 12	DIN deactivated; penalty to reactivate	Rs 5,000 for reactivation
Director Disqualification	Section 164(2)	Default in filing for 3 consecutive financial years	5-year bar from directorship
DPT-3 Non-Filing	Section 73/76	Company + every officer in default liable	Rs 1 Lakh + Rs 500/day
Company Strike-Off Risk	Section 248	Non-filing of financial statements for 2+ years	Notice under Section 248

Income Tax Penalties

Missing income tax deadlines is expensive in ways that go beyond just late fees. For businesses managing their compliance checklist for companies, income tax obligations are as time-sensitive as ROC or GST filings, and the consequences of delay are just as severe.

Default	Section	Details	Penalty / Interest
ITR Late Filing (income > Rs 5 lakh)	Section 234F	Penalty for filing after the due date	Rs 5,000
ITR Late Filing (income up to Rs 5 lakh)	Section 234F	Reduced penalty for small taxpayers	Rs 1,000
TDS Not Deducted	Section 271C	Penalty equal to the TDS amount not deducted	Equal to TDS (100%)

TDS Deducted But Not Deposited	Section 201(1A)	Interest for the delay in the deposit after deduction	1.5% per month
TDS Not Deducted + Interest	Section 201	Interest for the entire period of non-deduction	1% per month
TDS Return Late Filing	Section 234E	Per-day penalty until the return is filed	Rs 200 per day
Advance Tax Shortfall	Section 234B & 234C	Interest on shortfall from due instalments	1% per month
Tax Audit Not Conducted	Section 271B	Penalty for not getting the audit done	0.5% of turnover (max Rs 1.5 lakh)

Important Note: The penalty amounts mentioned above are as per the law at the time of publishing. Rates may change via government notifications, circulars, or budget amendments. Always verify current figures on official GSTN, MCA, or Income Tax portals, or consult a qualified Chartered Accountant before filing.

Frequently Asked Questions (FAQs)

1. What is a compliance calendar, and why does every company need one?

A compliance calendar is a structured schedule that lists all the statutory due dates a business must meet throughout the financial year. Every company registered in India, whether a Private Limited Company, LLP, OPC, or partnership firm, must follow this calendar. Missing even one deadline can attract daily penalties, interest, and in serious cases, director disqualification or company strike-off.

2. What is the difference between the compliance calendar for a Private Limited Company and an LLP?

The compliance calendar for a Private Limited Company is more elaborate. It includes 4 board meetings, a statutory audit, and filing of AOC-4, MGT-7A, ADT-1, DIR-3 KYC, and several other ROC forms under the Companies Act, 2013. The LLP compliance checklist is lighter. LLPs primarily need to file Form 11 by 30th May and Form 8 by 30th October each year, along with DPIN KYC and applicable tax returns.

3. What is the GST compliance calendar for FY 2026-27?

The GST compliance calendar for FY 2026-27 includes monthly GSTR-1 by the 11th and GSTR-3B by the 20th for monthly filers. QRMP filers file GSTR-1 quarterly and use the Invoice Furnishing Facility for months 1 and 2. GSTR-3B for QRMP filers is due on the 22nd or 24th after the quarter end. The annual GSTR-9 return is due by 31st December 2026 for businesses with a turnover exceeding Rs 2 crore, and GSTR-9C for turnovers above Rs 5 crore.

4. When is the ROC compliance calendar due for a Private Limited Company in FY 2026-27?

The MCA compliance calendar for a Private Limited Company in FY 2026-27 includes the AGM by 30th September 2026, AOC-4 by 29th October 2026, and MGT-7A by 29th November 2026. DIR-3 KYC must be completed by 30th September. DPT-3 for loans and deposits is due by 30th June 2026. MSME Form 1 is filed half-yearly — 31st October and 30th April.

5. What is the due date for filing ITR for companies in FY 2026-27?

Companies subject to mandatory tax audit under Section 44AB must file their Income Tax Return by 31st October 2026 for FY 2025-26 (AY 2026-27). The tax audit report must be filed by 30th September 2025. Individuals, HUFs, and non-audit cases must file ITR by 31st July 2026.

6. Is labour compliance (PF, ESIC) mandatory for all companies?

PF registration and monthly contribution are mandatory for all establishments employing 20 or more employees. ESIC applies to establishments with 10 or more employees earning a monthly salary of Rs 21,000 or below. Both PF and ESIC contributions must be deposited by the 15th of every month.

7. What happens if a company misses its ROC annual filing deadline?

Delaying ROC filings like AOC-4 or MGT-7A attracts a penalty of Rs 100 per day per form — with no maximum cap. Persistent non-filing for 2 or more consecutive financial years can result in the ROC issuing a notice for company strike-off under Section 248 of the Companies Act, 2013.

8. How is the compliance calendar for listed companies different from that of private companies?

The compliance calendar for listed companies is significantly more extensive. In addition to all Companies Act 2013 filings, listed companies must comply with SEBI (LODR) Regulations 2015, which require quarterly financial results within 45 days of quarter end, corporate governance reports, related-party transaction disclosures, and stock exchange intimations for all material events within 24 hours.

9. Can RegisterKaro help manage my company's compliance calendar?

Yes, absolutely. RegisterKaro offers end-to-end compliance management for Private Limited Companies, LLPs, OPCs, and partnership firms across India. Our team of experienced Chartered Accountants and Company Secretaries tracks every deadline in your compliance calendar — from monthly GST filings and TDS deposits to annual ROC filings and statutory audits.

Disclaimer: This compliance calendar is for informational purposes only. Due dates may change via government notifications, circulars, or budget amendments. Always verify current deadlines on official portals (GSTN, MCA, Income Tax, EPFO, ESIC) or consult a qualified Chartered Accountant or Company Secretary before filing. RegisterKaro.in © 2021 6

Let's get this fixed in small letters at end of the page