

# Compliance Calendar for FY 26-27

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## What is a Compliance Calendar?

A Compliance Calendar is a structured schedule that displays and tracks key compliance-related dates and deadlines. It outlines obligations, filings, and reports required by various regulatory bodies, helping organizations stay on top of their legal and regulatory compliance commitments.

### Why Compliance Calendar?

- Helps identify compliances in each period say a month
- Is an alert, brings discipline
- Fixes accountability of staff
- Provides sufficient time to prepare for compliance
- Avoids penalty and fine due to non compliance

## Dates to remember for FY 2026-27

### April, 2026

11th April: GSTR 1 under monthly scheme

13th April: GSTR 1 under QRMP

15th April: EPF and ESI

20th April: GSTR 3B under monthly scheme

22nd April: GSTR 3B under QRMP for X category states

24th April: GSTR 3B under QRMP for Y category states

30th April: TDS deposit for March 2025; EPF 3A

Professional Tax: As per prescribed date for respective state

## **May, 2026**

7th May: Previous month's TDS deposit

11th May: GSTR-1 under monthly scheme

12th May: Half-yearly ESI Return (Oct 2024 - March 2025)

13th May: GSTR-1 under QRMP

15th May: EPF and ESI

20th May: GSTR-3B under monthly scheme

22nd May: GSTR-3B under QRMP for Category X states

24th May: GSTR-3B under QRMP for Category Y states

30th May: Form 1A - Annual Disclosures Report

31st May: 24-25 Q4 TDS return; Form 10BD & 10BE

## **June, 2026**

7th June: Previous month's TDS deposit

11th June: GSTR 1 under monthly scheme

13th June: GSTR 1 under QRMP

15th June: EPF and ESI; Form 16/16A

20th June: GSTR 3B under monthly scheme

22nd June: GSTR 3B under QRMP for Category X states

24th June: GSTR 3B under QRMP for Category Y states

30th June: Annual Impact Report by entities registered/listed on Social Stock Exchange; ROC Filing - Deposit Return/Non-Deposit Transactions for Section 8 Company

## **July, 2026**

7th July: Previous month's TDS deposit

11th July: GSTR 1 under monthly scheme

13th July: GSTR 1 under QRMP

15th July: EPF and ESI

20th July: GSTR 3B under monthly scheme

22nd July: GSTR 3B under QRMP for Category X states

24th July: GSTR 3B under QRMP for Category Y states

31st July: Q1 TDS return

## **August, 2026**

7th August: Previous month's TDS deposit

11th August: GSTR 1 under monthly scheme

13th August: GSTR 1 under QRMP

15th August: EPF and ESI

20th August: GSTR 3B under monthly scheme

22nd August: GSTR 3B under QRMP for Category X states

24th August: GSTR 3B under QRMP for Category Y states

31st August: Form 9A/10

## **September, 2026**

7th September: Previous month's TDS deposit

11th September: GSTR 1 under monthly scheme

13th September: GSTR 1 under QRMP

15th September: EPF and ESI

20th September: GSTR 3B under monthly scheme

22nd September: GSTR 3B under QRMP for Category X states

24th September: GSTR 3B under QRMP for Category Y states

30th September: Annual General Meeting (AGM); Form 10B/10BB; DIR-3 KYC for Section 8 Company

## **October, 2026**

7th October: Previous month's TDS deposit

11th October: GSTR 1 under monthly scheme

13th October: GSTR 1 under QRMP

15th October: EPF and ESI

20th October: GSTR 3B under monthly scheme

22nd October: GSTR 3B under QRMP for Category X states

24th October: GSTR 3B under QRMP for Category Y states

29th October: AOC 4 for Section 8 Company

31st October: ITR-7; Q2 TDS return

## **November, 2026**

7th November: Previous month's TDS deposit

11th November: GSTR 1 under monthly scheme

12th November: Half yearly ESI Return (April 25 - September 25)

13th November: GSTR 1 under QRMP

15th November: EPF and ESI

20th November: GSTR 3B under monthly scheme

22nd November: GSTR 3B under QRMP for Category X states

24th November: GSTR 3B under QRMP for Category Y states

29th November: MGT 7; IEPF 2

## **December, 2026**

7th December: Previous month's TDS deposit

11th December: GSTR 1 under monthly scheme

13th December: GSTR 1 under QRMP

15th December: EPF and ESI

20th December: GSTR 3B under monthly scheme

22nd December: GSTR 3B under QRMP for Category X states

24th December: GSTR 3B under QRMP for Category Y states

31st December: GSTR-9; Maternity Benefit Act Annual Return (Forms K, L, M, N) – state-specific; FC-4 (FCRA Annual Return), FC-1 (Part B) – if applicable

## **January, 2027**

7th January: Previous month's TDS deposit

11th January: GSTR 1 under monthly scheme

13th January: GSTR 1 under QRMP

15th January: EPF and ESI

20th January: GSTR 3B under monthly scheme

22nd January: GSTR 3B under QRMP for Category X states

24th January: GSTR 3B under QRMP for Category Y states

31st January: Annual Report under PoSH; Q3 TDS return; Form VI - Contract Labor

## **February, 2027**

7th February: Previous month's TDS deposit

11th February: GSTR 1 under monthly scheme

13th February: GSTR 1 under QRMP

15th February: ADT-1 for Section 8 Company; EPF and ESI

20th February: GSTR 3B under monthly scheme

22nd February: GSTR 3B under QRMP for Category X states

24th February: GSTR 3B under QRMP for Category Y states

### **March, 2027**

7th March: Previous month's TDS deposit

11th March: GSTR 1 under monthly scheme

13th March: GSTR 1 under QRMP

15th March: ADT-1 for Section 8 Company; EPF and ESI

20th March: GSTR 3B under monthly scheme

22nd March: GSTR 3B under QRMP for Category X states

24th March: GSTR 3B under QRMP for Category Y states

## Form Purposes & Penalties

	<b>Form</b>	<b>Purpose</b>	<b>Penalty</b>
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<b>GST Returns</b>	<b>GSTR-1</b>	A monthly/quarterly statement of outward supplies to be furnished by all normal and casual registered taxpayers making outward supplies of goods and services. It contains details of such outward supplies.	Rs. 50 per day and Rs. 20 per day for nil returns after the due date.
	<b>GSTR-3B</b>	A simplified summary return. The purpose of this return is for taxpayers to declare their summary GST liabilities for a particular tax period and discharge these liabilities.	Late fees for normal GSTR-3B returns is Rs. 50 per day and for nil returns is Rs. 20 per day.
	<b>GSTR-9</b>	An annual return to be filed once for each financial year by registered taxpayers who were regular taxpayers, including SEZ units and SEZ developers.	Rs. 100 per day (subject to a maximum of 0.25% of the total turnover of the business).
Income Tax Returns	<b>ITR-7</b>	Income Tax Return form designed to be used when entities claim exemptions under specific sections of the Income Tax Act.	Rs. 5,000 if return has been furnished after the due date, and Rs. 1,000 if the total income of an assessee does not exceed Rs. 5 lakhs.

<b>ITR-5</b>	For filing ITR for entities such as a firm, Limited Liability Partnership (LLP), Association of Persons (AOP), Body of Individuals (BOI), Artificial Juridical Person, Primary Agricultural Credit Society, or Co-operative Bank.	One-half per cent of total sales, turnover or gross receipts, etc., or Rs. 1,50,000, whichever is less.
<b>ITR-6</b>	For filing ITR for companies other than those claiming exemption under Section 11 (i.e., income derived from property held under trust wholly for charitable or religious purposes, to the extent such income is applied in India).	One-half per cent of total sales, turnover or gross receipts, etc., or Rs. 1,50,000, whichever is less.
<b>Form 10</b>	A statement furnished towards accumulation or setting apart of income by a charitable or religious trust or institution. To be furnished at least two months prior to the due date for furnishing the return under Section 139(1).	All organizations registered under Section 12AA are required to apply at least 85% of their income for charitable and religious purposes every year. If the organisation is unable to apply 85% of its income, then such surplus can be accumulated to be applied in future. If Form 10 is not filed, the accumulation is not allowed and the income will get taxed in the year itself.

<p><b>Form 10BB/B</b></p>	<p>Audit Report under Section 12A(1)(b) of the Income Tax Act, 1961, in the case of charitable or religious trusts or institutions.</p>	<p>Filing of Form 10BB is mandatory as per Section 12A(1)(b) of the Income Tax Act. Failure to file will result in loss of exemption under Section 11, making the organisation liable to tax on its income.</p>
<p><b>Form 10BD</b></p>	<p>Form 10BD is a statement of donations received to be filed mandatorily with the Income Tax Authority by a trust, institution, or NGO as per Section 80G(5)(viii) and Section 35(1A)(i).</p>	<p>Non-filing of Form 10BD will attract a fee of Rs. 200 per day of delay as per the newly inserted Section 234G. In addition to this fee, failure to furnish the statement of donations (Form 10BD) will also attract a penalty under Section 271K, which shall not be less than Rs. 10,000 and may extend up to Rs. 1,00,000.</p>
<p><b>Form 10BE</b></p>	<p>Form 10BE is a certificate to the donor. After filing the statement of donations in Form 10BD, the trust, institution, or NGO has to download the certificate in Form 10BE and provide it to the donors.</p>	<p>Under Section 234G, an amount of Rs. 200 per day of delay is applicable.</p>

<p><b>Section 8 Companies</b></p>	<p><b>AOC-4</b></p>	<p>Filing of financial statements must be done within 30 days of the Annual General Meeting (AGM).</p>	<p>Daily penalty of Rs. 1,000 during which the failure continues (not more than Rs. 10,00,000). The Managing Director and the Chief Financial Officer of the company, if any, and in their absence, any other Director charged by the Board with the responsibility of complying with the provisions of this section, and in the absence of any such director, all the directors of the company shall be liable to a penalty of Rs. 1,00,000. In case of continuing failure, a further penalty of Rs. 1,000 per day shall apply after the first day, up to a maximum of Rs. 5,00,000.</p>
	<p><b>MGT-7</b></p>	<p>Filing of annual returns by a company must be done within 60 days from the date of the Annual General Meeting (AGM).</p>	<p>A penalty of Rs. 100 per day shall apply. The company and every officer who is in default shall be liable to a penalty of Rs. 50,000. In case of continuing failure, a further penalty of Rs. 100 per day shall apply, subject to a maximum of Rs. 5,00,000.</p>

<b>ADT-1</b>	For intimating the Registrar of Companies about the appointment of the first auditor.	Additional fee for delay in filing: <ul style="list-style-type: none"><li>• Up to 30 days - 2× the normal fees</li><li>• 30 to 60 days - 4× the normal fees</li><li>• 60 to 90 days - 6× the normal fees</li><li>• 90 to 180 days - 10× the normal fees</li><li>• More than 180 days - 12× the normal fees</li></ul>
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<p><b>DPT-3</b></p>	<p>Return of deposits by a company to the Registrar of Companies (ROC).</p>	<p>Penalty for Default in Return of Deposits</p> <ul style="list-style-type: none"> <li>• On the Company: Penalty of ₹1 crore or twice the amount of the deposit, whichever is lower (maximum penalty up to ₹10 crores).</li> <li>• On the Officers: Imprisonment for up to 7 years, and fine between ₹25 lakhs to ₹2 crores.</li> <li>• Penalty for Default in Paying Fine: ₹5,000.</li> <li>• If the default continues: A daily fine of ₹500 from the date of default.</li> </ul>
<p><b>MGT-1</b></p>	<p>Declaration of compliance and important information about the company's corporate governance practices.</p>	<p>The company shall be liable to a penalty of Rs. 3,00,000 and every officer of the company who is in default shall be liable to a penalty of Rs. 50,000.</p>

<b>MBP-1</b>	Notice of interest by director (disclosing concern/interest in prescribed manner in the first meeting).	Penalty of Rs.1,00,000	
<b>DIR-3 KYC</b>	Make it easy for every person who holds a DIN to verify their KYC details.	If DIR-3 KYC is not filed, the DIN will be marked as 'Deactivated due to non-filing of DIR-3 KYC' and will stay deactivated until the KYC is completed by paying a fee of ₹5,000.	
<b>Provident Fund Return</b>	<b>3A (Provident fund)</b>	Month-wise contribution to the subscriber or members and the employers towards the Employee Provident Fund and the Employee Pension Fund in a year.	Penalty Rates (for delayed payments): <ul style="list-style-type: none"> <li>• 0 – 2 months delay: @ 5% p.a.</li> <li>• 2 – 4 months delay: @ 10% p.a.</li> <li>• 4 – 6 months delay: @ 15% p.a.</li> <li>• Above 6 months: @ 25% p.a. (subject to a maximum of 100%)</li> </ul>

<p><b>6A (Provident fund)</b></p>	<p>Consolidated Annual Contribution Statement Includes details about the annual contribution of each member of the establishment.</p>	<p>Penalty Rates for Delayed Payment:</p> <ul style="list-style-type: none"> <li>• 0 – 2 months delay: @ 5% per annum</li> <li>• 2 – 4 months delay: @ 10% per annum</li> <li>• 4 – 6 months delay: @ 15% per annum</li> <li>• Above 6 months: @ 25% per annum <i>(subject to a maximum of 100%)</i></li> </ul>	
<p><b>TDS Filing</b></p>	<p><b>TDS (quarterly)</b></p>	<p>Statement that provides details of any amount deducted as TDS or TCS from various sources of income of a taxpayer. It also reflects details of advance tax / self-assessment tax paid, and high-value transactions entered into by the taxpayer.</p>	<ul style="list-style-type: none"> <li>• Daily penalty of Rs. 200 until the failure continues <i>(must not exceed the amount of TDS)</i>.</li> <li>• In case of filing incorrect TDS/TCS return, a minimum penalty of Rs. 10,000 shall be levied, which can go up to Rs. 1,00,000.</li> </ul>

<b>ESIC Filinb</b>	<b>ESIC Forms</b>	Provides financial assistance to compensate for the loss of his/her wages during the period of abstention from work due to sickness, maternity, and employment injury.	12% per annum interest is applicable. The ESI Corporation may also levy and recover damages at the following rates. However, the damages shall not exceed the amount of contribution payable for default or delay in payment of the contribution. Penalty Rates for Delay: <ul style="list-style-type: none"> <li>• Up to 2 months - 5% per annum</li> <li>• 2 to 4 months - 10% per annum</li> <li>• 4 to 6 months - 15% per annum</li> <li>• Above 6 months - 25% per annum</li> </ul>
<b>Contract Labour Regulation &amp; Abolition Act</b>	<b>Form XXV</b>	Annual Return of Principal Employer to be sent to the Registering Officer.	Imprisonment for a term which may extend to three months, or with fine which may extend to Rs. 1,000, or with both.

<p><b>Prevention of Sexual Harassment at the Workplace Act, 2013</b></p>	<p><b>Annual POSH Report</b></p>	<p>An Annual Report serves as a statistic to analyse whether a company has complied with the PoSH Act, 2013, or not.</p>	<p>An employer can be subjected to a penalty of up to Rs. 50,000 for failure to file an annual report to the District Officer when required.</p> <p>When an employer repeats a breach under the Act, they shall be subject to:</p> <ul style="list-style-type: none"> <li>• Twice the punishment or a higher punishment, if prescribed under any other law for the same offence.</li> <li>• Cancellation, withdrawal, or non-renewal of registration/licence required for carrying on business or activities.</li> </ul>
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<b>Maternity Act, 1961</b>	<b>Annual Return Forms: K, L, M, N (maternity benefit)</b>	<b>K</b> - Annual return for the year ending on 31st December	Every officer who is in default shall be liable for a penalty of Rs. 10,000. In case of continuing failure, there will be a further penalty of Rs. 100 for each day during which such failure continues, subject to a maximum of: <ul style="list-style-type: none"> <li>• Rs. 2,00,000 in case of a company</li> <li>• Rs. 50,000 in case of an officer who is in default</li> </ul>
		<b>L</b> - Employment, dismissal, payment of bonus, etc., of women	
		<b>M</b> - Details of payment made during the year ending 31st December	
		<b>N</b> - Prosecution during the year ending 31st December	
<b>Societies Registration Act, 1880</b>	<b>Societies Registration</b>	Memorandum of Association and Rules and regulations duly attested by one of the subscribers to the memorandum authorised by proposed society.	

<b>FCRA</b>	<b>Form 3C</b>	Application for renewal of FCRA registration	The existing registration under FCRA, 2010 will cease from the date of completion of the period of five years from the date of grant of registration and will not be eligible for receipt or utilisation of foreign contribution. In such a case, the association has to apply afresh for grant of registration.
	<b>Form 4</b>	Intimation of Annual return	Prescribed penalty is Rs. 1,00,000/- or 5% of the foreign contribution received during the period of non-submission, whichever is higher.

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