

Apr 2026		May 2026		Jun 2026		Jul 2026	
Date	Compliance	Date	Compliance	Date	Compliance	Date	Compliance
7	Deposit of Tax Collected at Source (TCS) for Mar 2026	7	Deposit of withholding tax (TDS/TCS) for Apr 2026	7	Deposit of withholding tax (TDS/TCS) for May 2026	7	Deposit of withholding tax (TDS/TCS) for Jun 2026
11	Filing of Monthly GSTR 1 (Outward Supply Return) for Mar 2026	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Apr 2026	11	Filing of Monthly GSTR 1 (Outward Supply Return) for May 2026	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Jun 2026
13	• Filing of Monthly GSTR 6 (ISD Return) for Mar 2026 • Filing of Quarterly GSTR 1 (Outward Supply Return) for Jan-Mar 2026	13	• Filing of Monthly GSTR 6 (ISD Return) for Apr 2026 • Filing of Monthly IFF (for QRMP taxpayers) for Apr 2026	13	• Filing of Monthly GSTR 6 (ISD Return) for May 2026 • Filing of Monthly IFF (for QRMP taxpayers) for May 2026	13	• Filing of Monthly GSTR 6 (ISD Return) for Jun 2026 • Filing of Quarterly GSTR 1 (Outward Supply Return) for Apr-Jun 2026
15	Deposit of PF & ESI contribution for Mar 2026	15	• Deposit of PF & ESI contribution for Apr 2026 • Filing of Quarterly statement of TCS for Jan-Mar 2026	15	• Deposit of PF & ESI contribution for May 2026 • Deposit of 15% of Advance Tax for FY 2026-27	15	• Filing of Annual Return (FLA) with RBI for FY 2025-26 • Deposit of PF & ESI contribution for Jun 2026
18	Filing of Form CMP 08 by Composition dealers for Jan-Mar 2026				• Issue of TDS certificate in Form 16A (non-salary) for quarter Jan-Mar 2026 & annual TDS certificate in Form 16 (salary) for FY 2025-26	18	Filing of Form CMP 08 by Composition dealers for Apr-Jun 2026
20	Filing of GSTR 3B (Summary return) for Mar 2026 (Monthly)	20	Filing of GSTR 3B (Summary return) for Apr 2026 (Monthly)	20	Filing of GSTR 3B (Summary return) for May 2026 (Monthly)	20	Filing of GSTR 3B (Summary return) for Jun 2026 (Monthly)
22	Filing of GSTR 3B (Summary return) for Jan-Mar 2026 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2024-25 and registered in prescribed 14 States / UT	25	GST challan payment (PMT-06) for Apr 2026 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2025-26 if no sufficient Input Tax Credit (ITC) available	25	GST challan payment (PMT-06) for May 2026 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2025-26 if no sufficient ITC available	22	Filing of GSTR 3B (Summary return) for Apr-Jun 2026 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2025-26 and registered in prescribed 14 States/UT
24	Filing of GSTR 3B (Summary return) for Jan-Mar 2026 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2024-25 and registered in remaining states		• Filing of Annual Return in Form 11 for FY 2025-26 by LLPs • Filing of Annual Return in Form FC-4 for FY 2025-26 by Liaison / Branch / Project office in India	30	• Filing of return of deposits / exempted deposits in form DPT-3 for FY 2025-26 • Modification of Importer-Exporter Code (IEC) details with Directorate General of Foreign Trade (DGFT)	24	Filing of GSTR 3B (Summary return) for Apr-Jun 2026 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2025-26 and registered in remaining states
25	Filing of ITC-04 (Half-Yearly) for Oct'25-Mar'26	30	• Filing of Form PAS-6 (Reconciliation of share capital) by companies whose securities are in demat form for Oct'25-Mar'26 • Issue of TCS certificate for Jan-Mar 2026		• Filing of KYC details of Directors in Form DIR-3 KYC Web (once in three consecutive FYs) • Filing of GSTR-4 (annually for Composition Dealers) for FY 2025-26	31	• Filing of Quarterly statement of TDS & TCS deposited for Apr-Jun 2026 • Income-tax Return (ITR) for Individuals (including expatriates), HUF not having income from business / profession (Form ITR-1 / Form ITR-2) for FY 2025-26
30	• Deposit of withholding tax (TDS) for Mar 2026 • Filing of MSME dues in MSME Form I for the period Oct 25 - Mar '26.	31	• Filing of Quarterly statement of TDS deposited for Jan-Mar 2026 • Filing of Form 61A (Statement of Financial Transactions) for FY 2025-26				
Aug 2026		Sep 2026		Oct 2026		Nov 2026	
Date	Compliance	Date	Compliance	Date	Compliance	Date	Compliance
7	Deposit of withholding tax (TDS/TCS) for Jul 2026	7	Deposit of withholding tax (TDS/TCS) for Aug 2026	7	Deposit of withholding tax (TDS/TCS) for Sep 2026	7	Deposit of withholding tax (TDS/TCS) for Oct 2026
11	Filing of Monthly GSTR 1 (Outward Supply Return) for Jul 2026	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Aug 2026	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Sep 2026	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Oct 2026
13	• Filing of Monthly GSTR 6 (ISD Return) for Jul 2026 • Filing of Monthly IFF (for QRMP taxpayers) for Jul 2026	13	• Filing of Monthly GSTR 6 (ISD Return) for Aug 2026 • Filing of Monthly IFF (for QRMP taxpayers) for Aug 2026	13	• Filing of Monthly GSTR 6 (ISD Return) for Sep 2026 • Filing of Quarterly GSTR 1 (Outward Supply Return) for Jul-Sep 2026	13	• Filing of Monthly GSTR 6 (ISD Return) for Oct 2026 • Filing of Monthly IFF (for QRMP taxpayers) for Oct 2026
15	• Deposit of PF & ESI contribution for Jul 2026 • Issue of TDS certificate in Form 131 (other than salary) & TCS certificate in Form 133 for Apr-Jun 2026	15	• Deposit of PF & ESI contribution for Aug 2026 • Deposit of 45% of Advance Tax for FY 2026-27	15	Deposit of PF & ESI contribution for Sep 2026	15	• Deposit of PF & ESI contribution for Oct 2026 • Issue of TDS certificate in Form 131 (other than salary) & TCS certificate in Form 133 for Jul-Sep 2026
20	Filing of GSTR 3B (Summary return) for Jul 2026 (Monthly)	20	Filing of GSTR 3B (Summary return) for Aug 2026 (Monthly)	20	Filing of GSTR 3B (Summary return) for Sep 2026 (Monthly)	20	Filing of GSTR 3B (Summary return) for Oct 2026 (Monthly)
25	GST challan payment (PMT-06) for Jul 2026 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2025-26 if no sufficient ITC available	25	GST challan payment by taxpayers (PMT-06) for Aug 2026 having aggregate turnover ≤ Rs. 5 crore in FY 2025-26 if no sufficient ITC available	22	Filing of GSTR 3B (Summary return) for Jul - Sep 2026 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2025-26 and registered in prescribed 14 States/UT	25	GST challan payment by taxpayers (PMT-06) for Oct 2026 having aggregate turnover ≤ Rs. 5 crore in FY 2025-26 if no sufficient ITC available
31	• Filing of Form 10-IEA for FY 2025-26 by Individuals, HUF, having income from business / profession and who are not liable for Tax Audit and wish to be governed by old tax regime under the Income-tax Act, 1961, or re-enter the new tax regime, before filing ITR • ITR for Individuals, HUF, Firms/LLP, AOP having any income from business / profession but not liable to tax audit (Form ITR-3 / Form ITR-4) FY 2025-26	30	• Statutory audit for FY 2025-26 • Filing of Form FC-3 (Annual accounts and list of places of business in India) with ROC for FY 2025-26 by Liaison/Branch/Project office in India • Filing of Annual Activity Certificate (AAC) and Audited financials for FY 2025-26 by Liaison/Branch/Project office in India • Filing of Tax Audit Report u/s 44AB for FY 2025-26 (in case transfer pricing is not applicable) in Form 3CA/3CB & 3CD • Filing of Form 29B for FY 2025-26 by companies subject to Minimum Alternate Tax (MAT) on book profits u/s 115JB (where transfer pricing laws are not applicable)	24	Filing of GSTR 3B (Summary return) for Jul - Sep 2026 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2025-26 and registered in remaining states	29	Filing of Form PAS-6 (Reconciliation of share capital) by companies whose securities are in demat form for Apr-Sep 2026 • Corporate tax return for FY 2025-26 (where transfer pricing laws are applicable) • Report in Form 3CEAA (Master File) u/s 92D(4) for FY 2025-26 • Filing of Form 3CEFA for exercising option of safe harbour rules for international transaction • Filing of Form 3CEFB for exercising option of safe harbour rules for specified domestic transaction • Availment of Unclaimed ITC under GST for FY 2025-26 • Issuance of Credit Notes under GST where invoices pertain to FY 2025-26 • Form 49C for FY 2025-26 for Foreign entities having Liaison Office in India
				25	Filing of ITC-04 (Half-Yearly) for Apr-Sep 2026		
				30	• Filing of MSME dues in MSME Form I for the period Apr-Sep 2026 • Filing of Annual Accounts in Form 8 by LLPs FY 2025-26		
				31	• Filing of Quarterly statement of TDS & TCS deposited for Jul-Sep 2026 • Income-tax Return (ITR) for FY 2025-26 (if transfer pricing is not applicable) for (a) corporates, (b) non corporate assesses (who are liable for Audit), (c) Partner of a Firm liable for Audit • Transfer Pricing Report in Form 3CEB for FY 2025-26 • Transfer Pricing Documentation as per Rule 10D of Income-tax Rules, 1962 • Filing of Tax Audit Report u/s 44AB for FY 2025-26 (in case transfer pricing is applicable) • Intimation by a designated constituent entity, resident in India, of an international group in Form 3CEAB for FY 2025-26 • Filing of Form 29B for FY 2025-26 by companies subject to MAT on book profits u/s 115JB (where transfer pricing laws are applicable) • Filing of Form 10-IB / 10-IC / 10-ID by domestic / manufacturing companies who wish to be governed by the new tax regime u/s 115BA / 115BAA / 115BAB of the Income-tax Act, 1961, before filing ITR		
Dec 2026		Jan 2027		Feb 2027		Mar 2027	
Date	Compliance	Date	Compliance	Date	Compliance	Date	Compliance
7	Deposit of withholding tax (TDS/TCS) for Nov 2026	7	Deposit of withholding tax (TDS/TCS) for Dec 2026	7	Deposit of withholding tax (TDS/TCS) for Jan 2027	7	Deposit of withholding tax (TDS/TCS) for Feb 2027
11	Filing of Monthly GSTR 1 (Outward Supply Return) for Nov 2026	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Dec 2026	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Jan 2027	11	Filing of Monthly GSTR 1 (Outward Supply Return) for Feb 2027
13	• Filing of Monthly GSTR 6 (ISD Return) for Nov 2026 • Filing of Monthly IFF (for QRMP taxpayers) for Nov 2026	13	• Filing of Monthly GSTR 6 (ISD Return) for Dec 2026 • Filing of Quarterly GSTR 1 (Outward Supply Return) for Oct-Dec 2026	13	• Filing of Monthly GSTR 6 (ISD Return) for Jan 2027 • Filing of Monthly IFF (for QRMP taxpayers) for Jan 2027	13	• Filing of Monthly GSTR 6 (ISD Return) for Feb 2027 • Filing of Monthly IFF (for QRMP taxpayers) for Feb 2027
15	• Deposit of PF & ESI contribution for Nov 2026 • Deposit of 75% of Advance Tax for FY 2026-27	15	• Deposit of PF & ESI contribution for Dec 2026	15	• Deposit of PF & ESI contribution for Jan 2027	15	• Deposit of PF & ESI contribution for Feb 2027 • Deposit of 100% of Advance Tax for FY 2026-27
20	Filing of GSTR 3B (Summary return) for Nov 2026 (Monthly)	20	Filing of GSTR 3B (Summary return) for Dec 2026 (Monthly)	20	Filing of GSTR 3B (Summary return) for Jan 2027 (Monthly)	20	Filing of GSTR 3B (Summary return) for Feb 2027 (Monthly)
25	GST challan payment (PMT-06) for Nov 2026 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2025-26 if no sufficient ITC available	22	Filing of GSTR 3B (Summary return) for Oct - Dec 2026 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2025-26 and registered in prescribed 14 States/UT	25	GST challan payment by taxpayers (PMT-06) for Jan 2027 having aggregate turnover ≤ Rs. 5 crore in FY 2025-26 if no sufficient ITC available	25	GST challan payment by taxpayers (PMT-06) for Feb 2027 having aggregate turnover ≤ Rs. 5 crore in FY 2025-26 if no sufficient ITC available
31	• Filing of belated ITR for FY 2025-26 • Filing of revised ITR for FY 2025-26 (without fee) • Filing of GST Annual Return for FY 2025-26 in Form GSTR-9, 9A, 9B and 9C	24	• Filing of GSTR 3B (Summary return) for Oct - Dec 2026 by taxpayers having aggregate turnover ≤ Rs. 5 crore in FY 2025-26 and registered in remaining states • Filing of Quarterly statement of TDS & TCS deposited for Oct-Dec 2026	31	• Filing of Quarterly statement of TDS & TCS deposited for Jul-Sep 2026 • Intimation in Form No. 3CEAC by a resident constituent entity of an international group whose parent is non-resident (assuming accounting year of parent entity is Apr 2025 - Mar 2026)	31	• Filing of Form CMP-02 for opting composition scheme for upcoming FY 2027-28 • Filing of Form RFD-11 (LUT) for upcoming FY 2027-28 • Filing of updated ITR u/s 139(8A) for AY 2022-23 (FY 2021-22) • Filing of revised ITR for FY 2025-26 (with fee) • Filing of Form 67 for claiming Foreign Tax Credit on doubly taxed income for FY 2025-26

The due dates mentioned above are as per relevant Acts, Notifications, Circulars and Press Releases issued till 19 May 2026

The information contained in this document has been compiled from published sources believed to be reliable. The information is only for general guidance and is not meant to be a substitute for professional, technical or legal advice in any manner.

Annual General Meeting (AGM) compliances as per Companies Act, 2013:

- Last date for Annual General Meeting – 30 September 2026.
- Filing of Form ADT-1 with ROC (for appointment of auditor): Within 15 days of Annual General Meeting (if applicable).
- Filing of Form AOC-4 with ROC (annual report including balance sheet and profit and loss statement): Within 30 days of Annual General Meeting.
- Filing of Form MGT-7 and MGT-7A with ROC (annual return): Within 60 days of Annual General Meeting.
- Minimum four board meetings in a year, gap between two consecutive meetings cannot exceed 120 days.
- Disclosure of interest in other entities in Form MBP 1 in the first board meeting of every financial year.
- Confirmation that director is not disqualified under Section 164 in form DIR 8 in the first board meeting of every financial year.