



Grant Thornton

90 in Bharat  
and beyond

# Compliance Calendar

Financial Year 2026-27

As applicable to private limited companies

**#GTBharat**  
SHAPING VIBRANT INDIA



# Compliance calendar

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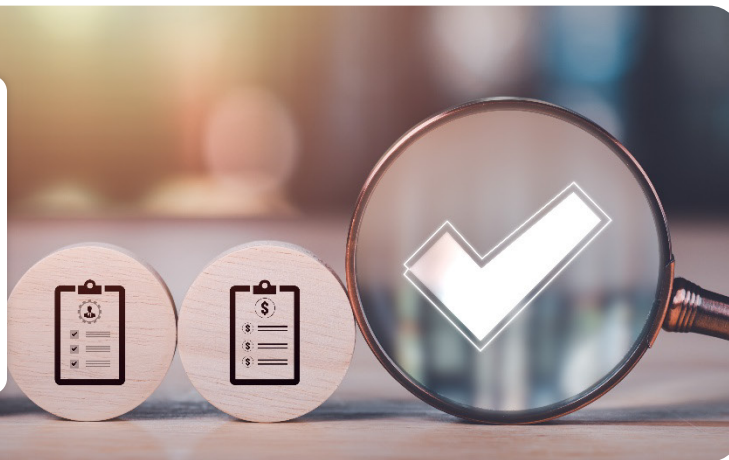
## A crucial element for business success

Compliance serves as the foundation for a sustainable enterprise. Each organisation is tasked with the responsibility of creating clear policies and managing compliance processes to ensure adherence to all legal and regulatory requirements. However, with numerous deadlines for tax submissions, license renewals, and industry-specific obligations, maintaining compliance can become daunting. Business owners frequently find themselves balancing various requirements, each accompanied by its own deadlines and potential repercussions.

A compliance calendar simplifies this complexity into a manageable framework, functioning as your primary resource for monitoring every essential deadline. By structuring obligations into a clear, actionable timetable, businesses can reduce risk, evade expensive penalties, and operate with assurance.

In this guide, we at Grant Thornton Bharat explain the advantages of utilising a compliance calendar to keep your business safeguarded, organised, and consistently ahead of regulatory demands.

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\*Scheme is optional and this option is available only for taxpayers having an annual aggregate turnover (AATO) up to INR 5 crore in the previous FY

\*\*For all exporters of software to declare- Within 30 days from the date of invoice or the date of the last invoice raised in a particular month

# Taxpayers who have availed the Quarterly Return Monthly Payment (QRMP), option having aggregate TO up to INR 50 million in PFY whose principal place of business is in

Category-1 states-22 April | Category-2 states.-24 April

(Under QRMP scheme, taxpayers have to deposit tax using Form GST PMT-06 by the 25th of the following month, for the first and second months of the quarter)

**General note on Payroll and Labour law compliances:** The listed returns and due dates are based on the requirements under the erstwhile labour laws. With the introduction of the new Labour Codes, the compliance calendar may be revised as and when the corresponding Central and State rules are notified and brought into effect. **(Applicable to all months)**

## Compliance

Due date	Compliance area	Due date	Compliance area	Due date	Compliance area
	<b>Direct Tax</b>		<b>Indirect Tax</b>		<b>Indirect Tax</b>
07-Apr-26	Monthly TCS Deposit	10-Apr-26	Monthly GST SRM II ( (Monthly return pan masala or tobacco products)	25-Apr-26	ITC-04 - Half-yearly / Annual return for good sent for Jobwork (as the case may be)
15-Apr-26	Quarterly Authorised dealer (Form 15CC)/IFSC unit (Form 15CD)	11-Apr-26	Monthly GSTR-1	30-Apr-26	Software Exports (Softex)**
30-Apr-26	Monthly Withholding taxes Payment (salary and non-salary)	13-Apr-26	Filing GSTR-1 under Quarterly Return Monthly Payment of Taxes (QRMP)*	30-Apr-26	Quarterly Progress Report (QPR)
	<b>Indirect Tax</b>	13-Apr-26	Monthly GSTR - 5 (NRTP)		<b>Corporate Secretarial</b>
05-Apr-26	Monthly SEZ - MPR	13-Apr-26	Monthly GSTR - 6 (ISD)	30-Apr-26	Form MSME 1 (Half-yearly Return)
07-Apr-26	Monthly STPI - MPR	18-Apr-26	Form CMP-08-Quarterly		<b>Payroll and labour law compliances</b>
10-Apr-26	Monthly GSTR - 7 (TDS)	20-Apr-26	Monthly GSTR-3B	15-Apr-26	Monthly PF
10-Apr-26	Monthly GSTR - 8 (TCS)	20-Apr-26	Monthly GSTR-5A (OIDAR)	15-Apr-26	Monthly ESI
10-Apr-26 (In Case of Gift City 5-Apr-26)	Monthly Service Export Reporting Form (SERF)	22-Apr-2026/ 24-Apr-2026	Form GSTR-3B (QRMP)#	30-Apr-26	Quarterly Return ER-1

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\*For registered persons who have opted for QRMP scheme

\*\*For all exporters of software to declare- Within 30 days from the date of invoice or the date of the last invoice raised in a particular month

#Form PAS-6, to be filed with RoC, reporting details of ISIN, number of shares held in physical form and number of shares held in demat form

## Compliance

Due date	Compliance area	Due date	Compliance area	Due date	Compliance area
	<b>Direct Tax</b>		<b>Indirect Tax</b>		<b>Corporate Secretarial</b>
07-May-26	Monthly Withholding taxes Payment (salary and non-salary)	10-May-26	Monthly GSTR - 8 (TCS)	29-May-2026	Half yearly Form OPI
07-May-26	Monthly TCS Deposit	10-May-26 (In Case of Gift City 5-May-26)	Monthly Service Export Reporting Form (SERF)	30-May-2026	Reconciliation of Share Capital Audit Report (Form PAS-6)#
15-May-26	Quarterly filing of Form 27EQ TCS	10-May-26	Monthly GST SRM II	<b>Payroll and labour law compliances</b>	
30-May-26	TCS tax certificate issuance	11-May-26	Monthly GSTR-1	15-May-26	Monthly PF
31-May-26	Quarterly filing of TDS returns (24Q/26Q/27Q)	13-May-26	Monthly GSTR - 5 (NRTP)	15-May-26	Monthly ESI
31-May-26	Yearly filing of Form 61A	13-May-26	Monthly GSTR - 6 (ISD)		
31-May-26	Yearly filing of Form 61B	13-May-26	QRMP- Invoice furnishing facility (IFF)		
	<b>Indirect Tax</b>	20-May-26	Monthly GSTR-3B		
05-May-26	Monthly SEZ - MPR	20-May-26	Monthly GSTR-5A (OIDAR)		
07-May-26	Monthly STPI - MPR	25-May-26	Monthly Payment PMT-06 under QRMP scheme*		
10-May-26	Monthly GSTR - 7 (TDS)	30-May-26	Software Exports (Softex)**		

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\*For registered persons who have opted for QRMP scheme

\*\*For all exporters of software to declare: Within 30 days from the date of invoice or the date of the last invoice raised in a particular month

## Compliance

Due date	Compliance area	Due date	Compliance area	Due date	Compliance area
	<b>Direct Tax</b>		<b>Indirect Tax</b>		<b>Corporate Secretarial</b>
07-Jun-26	Monthly TCS Deposit	10-Jun-26	Monthly GSTR - 8 (TCS)	30-Jun-26	Software Exports (Softex)**
07-Jun-26	Monthly Withholding taxes Payment (salary and non-salary)	10-June-26 (In Case of GIFT City 5-June-26)	Monthly Service Export Reporting Form (SERF)	30-Jun-26	Annual DPT-3 (Return of Deposits)
15-Jun-26	Quarterly Advance Tax Payment of FY 2026-27	10-Jun-26	Monthly GST SRM II	30-Jun-26	DIR-3 KYC/ Web KYC
15-Jun-26	Issuance of WHT certificates for Q4 of FY 2025-26 (Form 16A)	11-Jun-26	Monthly GSTR-1	30-Jun-26	GSTR-4 (Annual)
15-Jun-26	Issuance of form 16 of FY 2025-26	13-Jun-26	QRMP- Invoice furnishing facility (IFF)		<b>Payroll and labour law compliances</b>
	<b>Indirect Tax</b>	13-Jun-26	Monthly GSTR - 5 (NRTP)	15-Jun-26	Monthly PF
05-Jun-26	Monthly SEZ - MPR	13-Jun-26	Monthly GSTR - 6 (ISD)	15-Jun-26	Monthly ESI
07-Jun-26	Monthly STPI - MPR	20-Jun-26	Monthly GSTR-3B		
10-Jun-26	Monthly GSTR - 7 (TDS)	20-Jun-26	Monthly GSTR-5A (OIDAR)		
		25-Jun-26	Monthly Payment PMT-06 under QRMP scheme*		

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\*Scheme is optional and this option is available only for taxpayers having an annual aggregate turnover (AATO) up to INR 5 crore in Previous FY

\*\*For all exporters of softwares to declare: Within 30 days from the date of invoice or the date of the last invoice raised in a particular month

# Taxpayers who have availed the Quarterly Return Monthly Payment (QRMP), option having aggregate TO up to INR 50 million in PFY whose principal place of business is in

Category -1 states-22 July | Category -2 states.-24 July

(Under QRMP scheme, taxpayers have to deposit tax using Form GST PMT-06 by the 25th of the following month, for the first and second months of the quarter)

## Compliance

Due date	Compliance area	Due date	Compliance area	Due date	Compliance area
	<b>Direct Tax</b>		<b>Indirect Tax</b>		<b>Corporate Secretarial</b>
07-Jul-26	Monthly TCS Deposit	10-July-26 (In Case of GIFT City 5-July-26)	Monthly Service Export Reporting Form (SERF)	15-Jul-26	Annual Return on FLA with RBI
07-Jul-26	Monthly Withholding taxes Payment (salary and non-salary)	10-Jul-26	Monthly GST SRM II		<b>Payroll and labour law compliances</b>
15-Jul-26	Quarterly Authorised dealer (Form 15CC)/IFSC unit (Form 15CD)	11-Jul-26	Monthly GSTR-1	15-Jul-26	Half yearly filing of return under Factories Act 1948
15-Jul-26	Quarterly filing of Form 27EQ TCS	13-Jul-26	Filing GSTR-1 under Quarterly Return Monthly Payment of Taxes (QRMP)*	15-Jul-26	Monthly PF
30-Jul-26	Quarterly TCS tax certificate issuance	13-Jul-26	Monthly GSTR - 5 (NRTP)	15-Jul-26	Monthly ESI
31-Jul-26	Quarterly filing of TDS returns(24Q/26Q/27Q)	13-Jul-26	Monthly GSTR - 6 (ISD)	15-July 2026 (As per State Norms)	Half Yearly Payment remittance of LWF
	<b>Indirect Tax</b>	18-Jul-26	Form CMP-08-Quarterly	30-Jul-26	Quarterly Return ER-1
05-Jul-26	Monthly SEZ - MPR	20-Jul-26	Monthly GSTR-3B		
07-Jul-26	Monthly STPI - MPR	20-Jul-26	Monthly GSTR-5A (OIDAR)		
10-Jul-26	Monthly GSTR - 7 (TDS)	22-Jul-2026/24-Jul-2026	Form GSTR-3B (QRMP)#		
10-Jul-26	Monthly GSTR - 8 (TCS)	30-Jul-26	Software Exports (Softex)**		
		30-Jul-26	Quarterly Progress Report (QPR)		

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\*For registered persons who have opted for QRMP scheme

\*\*For all exporters of softwares to declare- Within 30 days from the date of invoice or the date of the last invoice raised in a particular month

## Compliance

Due date	Compliance area	Due date	Compliance area	Due date	Compliance area
	<b>Direct Tax</b>		<b>Indirect Tax</b>		<b>Payroll and labour law compliances</b>
07-Aug-26	Monthly Withholding taxes Payment (salary and non-salary)	10-Aug-26	Monthly GST SRM II	15-Aug-26	Monthly PF
07-Aug-26	Monthly TCS Deposit	11-Aug-26	Monthly GSTR-1	15-Aug-26	Monthly ESI
15-Aug-26	Issuance of WHT certificates for Q1 of FY 2026-27 (Form 16A)	13-Aug-26	QRMP- Invoice furnishing facility (IFF)		
	<b>Indirect Tax</b>	13-Aug-26	Monthly GSTR - 5 (NRTP)		
05-Aug-26	Monthly SEZ - MPR	13-Aug-26	Monthly GSTR - 6 (ISD)		
07-Aug-26	Monthly STPI - MPR	20-Aug-26	Monthly GSTR-3B		
10-Aug-26	Monthly GSTR - 7 (TDS)	20-Aug-26	Monthly GSTR-5A (OIDAR)		
10-Aug-26	Monthly GSTR - 8 (TCS)	25-Aug-26	Monthly Payment PMT-06 under QRMP scheme*		
10-Aug-26 (In Case of GIFT City 5-Aug-26)	Monthly Service Export Reporting Form (SERF)	30-Aug-26	Software Exports (Softex)**		

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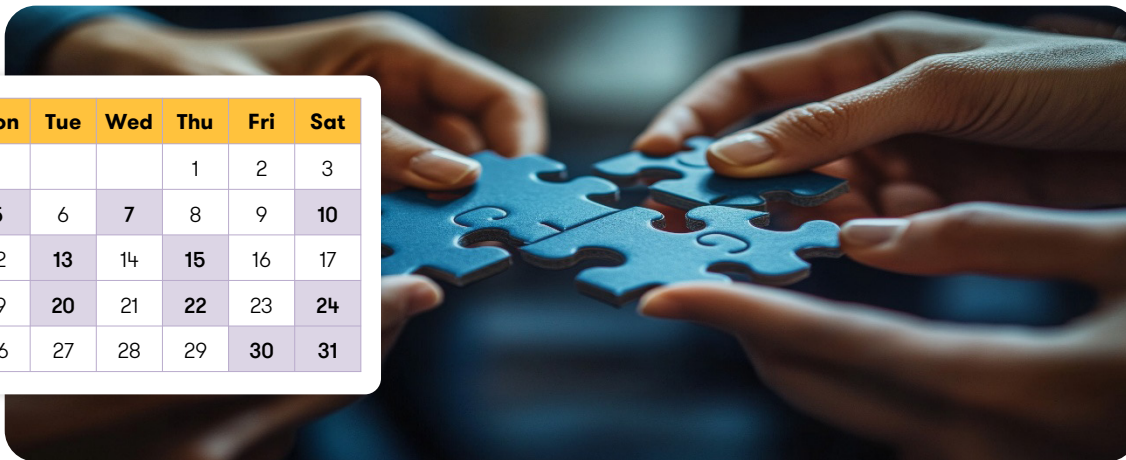
\*For registered persons who have opted for QRMP scheme

\*\*For all exporters of softwares to declare- Within 30 days from the date of invoice or the date of the last invoice raised in a particular month

## Compliance

Due date	Compliance area	Due date	Compliance area	Due date	Compliance area
	<b>Direct Tax</b>		<b>Indirect Tax</b>		<b>Corporate Secretarial</b>
07-Sep-26	Monthly Withholding taxes Payment (salary and non-salary)	10-Sep-26 (In Case of GIFT City 5-Sep-26)	Monthly Service Export Reporting Form (SERF)	30-Sep-2026	Annual General Meeting (AGM)
07-Sep-26	Monthly TCS Deposit				<b>Payroll and labour law compliances</b>
15-Sep-26	Quarterly Advance Tax Payment of FY 2026-27	10-Sep-26	Monthly GST SRM II	15-Sep-26	Monthly PF
30-Sep-26	Tax audit (Non-TP cases)	11-Sep-26	Monthly GSTR-1	15-Sep-26	Monthly ESI
30-Sep-26	Filing of Form 29B MAT (Non-TP cases)	13-Sep-26	QRMP- Invoice furnishing facility (IFF)		
	<b>Indirect Tax</b>	13-Sep-26	Monthly GSTR - 5 (NRTP)		
05-Sep-26	Monthly SEZ - MPR	13-Sep-26	Monthly GSTR - 6 (ISD)		
07-Sep-26	Monthly STPI - MPR	20-Sep-26	Monthly GSTR-3B		
10-Sep-26	Monthly GSTR - 7 (TDS)	20-Sep-26	Monthly GSTR-5A (OIDAR)		
10-Sep-26	Monthly GSTR - 8 (TCS)	25-Sep-26	Monthly Payment PMT-06 under QRMP scheme*		
		30-Sep-26	Software Exports (Softex)**		

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\*Scheme is optional and this option is available only for taxpayers having an annual aggregate turnover (AATO) up to INR 5 crore in Previous FY

\*\*For all exporters of softwares to declare- Within 30 days from the date of invoice or the date of the last invoice raised in a particular month

\*\*\*Filing of accountant's report in Form 3CEB for international transactions with associated enterprises and specified domestic transactions, maintenance of transfer pricing documentation contemporaneously

\*\*\*\*Designation of one constituent entity (CE) in case two or more CEs are required to file Form 3CEAA in India, in Form 3CEAB

#Taxpayers who have availed the Quarterly Return Monthly Payment (QRMP), option having aggregate TO up to INR 50 Mn in PFY whose principal place of business is in

Category -1 states-22 October | Category -2 states-24 October

^^Submission of specified particulars about the ultimate parent or alternate reporting entity furnishing CbC report in Form 3CEAC (assuming calendar year is followed by the ultimate parent entity)

## Compliance

Due date	Compliance area
	<b>Direct Tax</b>
7-Oct-26	Monthly Withholding taxes Payment (salary and non-salary)
7-Oct-26	Monthly TCS Deposit
15-Oct-26	Quarterly filing by Authorised dealer (Form 15CC)/IFSC unit (Form 15CD)
15-Oct-26	Quarterly filing of Form 27EQ TCS
30-Oct-26	Issuance of TCS tax certificate
31-Oct-26	Filing of Corporate ITR (Non TP cases)
31-Oct-26	Quarterly filing of Form 24Q/26Q/27Q
31-Oct-26	Filing of Tax Audit Report (TP Cases)
31-Oct-26	Filing of Form 29B MAT (TP cases)
31-Oct-26	Filing of Form 10-ID (Concessional corporate tax regime @22%) (In case transfer pricing is not applicable)

Due date	Compliance area
	<b>Direct Tax</b>
31-Oct-26	Filing of Form 10-IC (Concessional corporate tax regime @ 15%/22%) (In case transfer pricing is not applicable)
	<b>Indirect Tax</b>
5-Oct-26	Monthly SEZ - MPR
7-Oct-26	Monthly STPI - MPR
10-Oct-26	Monthly GSTR - 7 (TDS)
10-Oct-26	Monthly GSTR - 8 (TCS)
10-Oct-26 (In Case of GIFT City 5-Oct-26)	Monthly Service Export Reporting Form (SERF)
10-Oct-26	Monthly GST SRM II
11-Oct-26	Monthly GSTR-1
13-Oct-26	Monthly GSTR - 5 (NRTPT)
13-Oct-26	Monthly GSTR - 6 (ISD)
13-Oct-26	Quarterly Return Filing GSTR-1 and Monthly Payment of Taxes (QRMP)*

Due date	Compliance area
18-Oct-26	Form CMP-08-Quarterly
20-Oct-26	Monthly GSTR-3B
20-Oct-26	Monthly GSTR-5A (OIDAR)
22-Oct-2026/24-Oct-2026	Form GSTR-3B (QRMP) #
25-Oct-26	ITC-04 - Half-yearly / Annual return for good sent for Jobwork (as the case may be)
30-Oct-26	Software Exports (Softex)**
30-Oct-26	Filing of Quarterly Progress Report (QPR)
	<b>Transfer pricing</b>
31-Oct-26	Transfer pricing (applicable In case of foreign related party with transactions)***
31-Oct-26	Nomination of designated entity for filing master file****
31-Oct-26	Notification related to country-by-country (CbC) reporting^^
	<b>Corporate Secretarial</b>
30-Oct-26	Form MSME 1 (Half yearly Return)
	<b>Payroll and labour law compliances</b>
	Monthly PF
	Monthly ESI
30-Oct-26	Quarterly Return ER-1

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\*Form PAS-6, to be filed with RoC, reporting details of ISIN, number of shares held in physical form and number of shares held in demat form

\*\*Submission of Form 3CEAA Part A, and if applicable, Part B for all constituent entities part of an international group

#For all exporters of softwares to declare- Within 30 days from the date of invoice or the date of the last invoice raised in a particular month

%For registered persons who have opted for ORMP scheme

## Compliance

Due date	Compliance area	Due date	Compliance area	Due date	Compliance area
	<b>Direct Tax</b>		<b>Indirect Tax</b>		<b>Transfer pricing</b>
7-Nov-26	Monthly Withholding taxes Payment (salary and non-salary)	10-Nov-26	Monthly GSTR - 7 (TDS)	30-Nov-26	Master file in Form 3CEAA**
7-Nov-26	Monthly TCS Deposit	10-Nov-26	Monthly GSTR - 8 (TCS)		<b>Corporate Secretarial</b>
15-Nov-26	Issuance of WHT certificates for Q2 of FY 2026-27 (Form 16A)	10-Nov-26 (In Case of GIFT City 5-Nov-26)	Monthly Service Export Reporting Form (SERF)	29-Nov-26	Half yearly Filing of Form PAS-6*
30-Nov-26	Filing of Corporate ITR (TP cases)	10-Nov-26	Monthly GST SRM II	29-Nov-26	Half yearly Form OPI
30-Nov-26	Filing of Form 10-ID (Concessional corporate tax regime @22%) (In case transfer pricing is applicable)	11-Nov-26	Monthly GSTR-1		<b>Payroll and labour law compliances</b>
30-Nov-26	Filing of Form 10-IC (Concessional corporate tax regime @ 15%/22%) (In case transfer pricing is applicable)	13-Nov-26	QRMP- Invoice furnishing facility (IFF)	15-Nov-26	Monthly PF
	<b>Indirect Tax</b>	13-Nov-26	Monthly GSTR - 5 (NRTP)	15-Nov-26	Monthly ESI
05-Nov-26	Monthly SEZ - MPR	13-Nov-26	Monthly GSTR - 6 (ISD)		
07-Nov-26	Monthly STPI - MPR	20-Nov-26	Monthly GSTR-3B		
		20-Nov-26	Monthly GSTR-5A (OIDAR)		
		25-Nov-26	Monthly Payment PMT-06 under QRMP scheme%		
		30-Nov-26	Software Exports (Softex)#		

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# Budget 2026 has proposed to extend the due date of filing revised return upto 12 month from end of FY i.e. 31 March. Once enacted, the revised return may be filed till 31 March

## Compliance

Due date	Compliance area	Due date	Compliance area	Due date	Compliance area
	<b>Direct Tax</b>		<b>Indirect Tax</b>	25-Dec-26	Monthly Payment PMT-06 under QRMP scheme*
07-Dec-26	Monthly Withholding taxes Payment (salary and non-salary)	10-Dec-26	Monthly GSTR - 8 (TCS)	30-Dec-26	Software Exports (Softex)**
07-Dec-26	Monthly TCS Deposit	10-Dec-26 (In Case of GIFT City 5-Dec-26)	Monthly Service Export Reporting Form (SERF)	31-Dec-26	GSTR-9 and GSTR-9C
15-Dec-26	Quarterly Advance Tax Payment of FY 2026-27	10-Dec-26	Monthly GST SRM II	31-Dec-26	GSTR-9A
31-Dec-26	Filing belated/ revised# return of income in all cases	11-Dec-26	Monthly GSTR-1		<b>Corporate Secretarial</b>
	<b>Indirect Tax</b>	13-Dec-26	QRMP- Invoice furnishing facility (IFF)	31-Dec-26	Form APR
05-Dec-26	Monthly SEZ - MPR	13-Dec-26	Monthly GSTR - 5 (NRTP)		<b>Payroll and labour law compliances</b>
07-Dec-26	Monthly STPI - MPR	13-Dec-26	Monthly GSTR - 6 (ISD)	15-Dec-26	Monthly PF
10-Dec-26	Monthly GSTR - 7 (TDS)	20-Dec-26	Monthly GSTR-3B	15-Dec-26	Monthly ESI
		20-Dec-26	Monthly GSTR-5A (OIDAR)	31-Dec-26	Annual National and Festival Holidays Act (State wise)

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## Taxpayers who have availed the Quarterly Return Monthly Payment (QRMP), option having aggregate TO up to INR 50 million in PFY whose principal place of business is in

Category -1 states-22 Jan | Category -2 states-24 Jan  
(Under QRMP scheme, taxpayers have to deposit tax using Form GST PMT-06 by the 25th of the following month, for the first and second months of the quarter)

## Compliance

Due date	Compliance area	Due date	Compliance area	Due date	Compliance area
	<b>Direct Tax</b>		<b>Indirect Tax</b>		<b>Payroll and labour law compliances</b>
07-Jan-27	Monthly TCS Deposit	10-Jan-27	Monthly GST SRM II	15-Jan-27	Annual Return under Factories Act 1948
07-Jan-27	Monthly Withholding taxes Payment (salary and non-salary)	11-Jan-27	Monthly GSTR-1	15-Jan-27	Monthly PF
15-Jan-27	Quarterly Authorised dealer (Form 15CC)/IFSC unit (Form 15CD)	13-Jan-27	Quarterly Return Filing GSTR-1 and Monthly Payment of Taxes (QRMP)*	15-Jan-27	Monthly ESI
15-Jan-27	Quarterly filing of Form 27EQ TCS	13-Jan-27	Monthly GSTR - 5 (NRTP)	15-Jan-2027 /31-Jan-2027 (As per State Norms)	Half Yearly Payment remittance of LWF
30-Jan-27	Issuance of TCS tax certificate	13-Jan-27	Monthly GSTR - 6 (ISD)	30-Jan-27	Quarterly Return ER-1
31-Jan-27	Quarterly filing of Form 24Q/26Q/27Q	18-Jan-27	Form CMP-08-Quarterly	31-Jan-27	Annual Report submission by Internal Committee under Sexual harassment of women at workplace (Prevention, Prohibition and Redressal) Act 2013
	<b>Indirect Tax</b>	20-Jan-27	Monthly GSTR-3B	31-Jan-27	Submission of return as per respective Act and Rules in the State/ Union Territory (State wise)
05-Jan-27	Monthly SEZ - MPR	20-Jan-27	Monthly GSTR-5A (OIDAR)	31-Jan-27	Integrated return under various labour laws as notified by respective state government. (State wise)
07-Jan-27	Monthly STPI - MPR	22-Jan-2027/24-Jan-2027	Form GSTR-3B (QRMP)##		
10-Jan-27	Monthly GSTR - 7 (TDS)	25-Jan-27	ITC-04 - Half-yearly / Annual return for good sent for Jobwork (as the case may be)		
10-Jan-27	Monthly GSTR - 8 (TCS)	30-Jan-27	Software Exports (Softex)**		
10-Jan-27 (In Case of GIFT City 5-Jan-27)	Monthly Service Export Reporting Form (SERF)	30-Jan-27	Filing of Quarterly Progress Report (QPR)		

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\*For registered persons who have opted for QRMP scheme

## Compliance

Due date	Compliance area
	<b>Direct Tax</b>
07-Feb-27	Monthly Withholding taxes Payment (salary and non-salary)
07-Feb-27	Monthly TCS Deposit
15-Feb-27	Issuance of WHT certificates for Q3 of FY 2026-27 (Form 16A)
	<b>Indirect Tax</b>
05-Feb-27	Monthly SEZ - MPR
07-Feb-27	Monthly STPI - MPR
10-Feb-27	Monthly GSTR - 7 (TDS)
10-Feb-27	Monthly GSTR - 8 (TCS)
10-Feb-27 (In Case of GIFT City 5-Feb-27)	Monthly Service Export Reporting Form (SERF)
10-Feb-27	Monthly GST SRM II
11-Feb-27	Monthly GSTR-1

Due date	Compliance area
	<b>Indirect Tax</b>
13-Feb-27	QRMP- Invoice furnishing facility (IFF)
13-Feb-27	Monthly GSTR - 5 (NRTP)
13-Feb-27	Monthly GSTR - 6 (ISD)
20-Feb-27	Monthly GSTR-3B
20-Feb-27	Monthly GSTR-5A (OIDAR)
25-Feb-27	Monthly Payment PMT-06 under QRMP scheme*
	<b>Payroll and labour law compliances</b>
01-Feb-27	Common Annual Return under The Payment of Wages Act, 1936 The Minimum Wages Act, 1948 The Contract Labour (Regulation & Abolition) Act, 1970 The Inter-State Migrant Workmen (RE&CS) Act, 1979 The Maternity Benefit Act, 1961

Due date	Compliance area
	<b>Payroll and labour law compliances</b>
01-Feb-27	The Industrial Disputes Act 1947 Payment of Bonus Act, 1965. The Building and Other Construction workers (Regulation of Employment & Conditions of Service) Act, 1996
01-Feb-27	Annual Return Online Unified in Form D under Payment of Bonus Act 1965
01-Feb-27	Return under Maternity Benefit Act, 1961
01-Feb-27	Annual return under Minimum Wages Act, 1948
01-Feb-27	Annual Return by principal employer under Contract Labour (Regulation and Abolition) Act 1970
15-Feb-27	Annual return under Payment of Wages Act
15-Feb-27	Return by principal employer The Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979 (ISMW Act)
15-Feb-27	Monthly PF
15-Feb-27	Monthly ESI

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			



\* Budget 2026 has proposed to extend the due date of filing revised return up to 12 month (as against 9 months) from end of FY, i.e., 31 March. Once enacted, the revised return may be filed till 31 March

\*\*For all exporters of softwares to declare- Within 30 days from the date of invoice or the date of the last invoice raised in a particular month

\*\*\*For registered persons who have opted for QRMP scheme

## Compliance

Due date	Compliance area	Due date	Compliance area	Due date	Compliance area
	<b>Direct Tax</b>		<b>Indirect Tax</b>		<b>Transfer Pricing</b>
07-Mar-27	Monthly Withholding taxes Payment (salary and non-salary)	10-Mar-27 (In Case of GIFT City 5-Mar-27)	Monthly Service Export Reporting Form (SERF)	31-Mar-27	Filing of Form 3CEAD CbC report (applicable in case of consolidated group revenue above INR 6,400 crores)
07-Mar-27	Monthly TCS Deposit	10-Mar-27	Monthly GST SRM II	15-Mar-27	<b>Payroll and labour law compliances</b>
15-Mar-27	Quarterly Advance Tax Payment of FY 2026-27	11-Mar-27	Monthly GSTR-1		
31-Mar-27	Corporate Income Tax*	13-Mar-27	QRMP- Invoice furnishing facility (IFF)	15-Mar-27	Monthly ESI
	<b>Indirect Tax</b>	13-Mar-27	Monthly GSTR - 5 (NRTP)		
02-Mar-27	Software Exports (Softex) Jan-2027**	13-Mar-27	Monthly GSTR - 6 (ISD)		
05-Mar-27	Monthly SEZ - MPR	20-Mar-27	Monthly GSTR-3B		
07-Mar-27	Monthly STPI - MPR	20-Mar-27	Monthly GSTR-5A (OIDAR)		
10-Mar-27	Monthly GSTR - 7 (TDS)	25-Mar-27	Monthly Payment PMT-06 under QRMP scheme***		
10-Mar-27	Monthly GSTR - 8 (TCS)	30-Mar-27	Software Exports (Softex) Feb-2027**		

# Corporate Secretarial and FEMA compliances

S. No	Compliance area	Compliance description	Frequency	Due date
1	Board meetings	Meeting of the board of directors to approve regular business	Quarterly	Four meetings in a calendar year. (Not more than 120 days gap between two meetings)
2	CSR committee meetings	Disclosure of composition of CSR committee, recommending CSR budget, projects and ensuring company spends in every financial year at least 2% of the average net profits of the company made during the three immediately preceding financial years	Yearly	As and when required for recommendation of CSR budget, projects and monitoring of CSR activities and in line with CSR Policy of the Company.
3	Annual declaration	Annual disclosures by directors for intimation of disqualification, if any, in Form DIR-8 and for interests in other entities in Form MBP-1	Yearly	In the first board meeting of the financial year and thereafter in case of any change in the first board meeting held after such change.
4	Form MGT-7/MGT-7A	Filing of Annual Return with Registrar of Companies (RoC)	Yearly	Within 60 days from the date of AGM
5	Form AOC-4/ AOC-4 XBRL	Filing of financial statements with Registrar of Companies (RoC)	Yearly	Within 30 days from the date of AGM
6	Form CSR -2	Annual Report on CSR activities of the Company to be filed with RoC as an Annexure to the Form AOC-4	Yearly	Within 30 days from the date of AGM
7	Appointment of Auditors	In case of appointment of auditors in the AGM/ EGM of the Company, as applicable, Form ADT-1 is required to be filed with RoC	Event based	Within 15 days from the date of appointment
8	Declaration of Significant Beneficial Owners	In case of any change in significant beneficial ownership of the Company, the Company is required to file return in Form BEN-2 with the RoC on receipt of declaration in Form BEN-1 from the Significant Beneficial Owner	Event based	Within 30 days from the date of receipt of declaration
9	Appointment or Change in designation or Cessation of Directors	Company is required to file form DIR 12 with the RoC in case of any addition or change in designation or cessation of Directors	Event based	Within 30 days from the date of appointment or change in designation or cessation of directors
10	DIR-3 KYC/ Web KYC	Verification of KYC details of directors to be completed once in every three consecutive financial years	Event based	30th June of the applicable year
11	Foreign Currency- Gross Provisional Return (FC-GPR)	To report the receipt of foreign direct investment (FDI) in the form of equity instruments.	Event based	Within 30 days from the date of issue of equity instruments
12	Foreign Currency Transfer (FC-TRS)	For transfer of prescribed securities of an Indian Company from Resident to a Non-Resident and vice versa	Event based	Within 60 days of transfer of capital instruments or receipt/remittance of funds whichever is earlier.

## Event-based compliances

# Direct Tax compliances

S. No	Compliance area	Compliance description	Frequency	Due date
1	Withholding taxes	Withholding tax payments (transfer of land (other than agricultural land) or building or part of a building, virtual digital asset)	Monthly	30th day from the end of the month in which deduction is made
2	Withholding taxes	Withholding tax challan-cum-statement (transfer of land (other than agricultural land) or building or part of a building, virtual digital asset)	Monthly	30th day from the end of the month in which deduction is made
3	Withholding taxes	Withholding tax certificate (transfer of land (other than agricultural land) or building or part of a building (Form 16B), virtual digital asset (Form 16E))	Monthly	15th day from the due date of furnishing withholding tax challan-cum-statement
4	Withholding taxes	Certification for withholding taxes on foreign remittances (Form 15CA/15CB)	Per foreign remittance	Before remitting the foreign payments
5	Withholding taxes	Form 67 for claiming Foreign Tax credit withheld outside India	Yearly, if applicable	Before the end of the assessment year relevant to the previous year in which corresponding income offered to tax

# Indirect Tax compliances under GST

S. No	Compliance area	Compliance description	Frequency	Due date
1	Half-yearly Performance Report	For all SEZ developers and Co-Developers to declare half yearly performance	Half yearly	30 days from the end of the half year

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