

INDIA COMPLIANCE CALENDAR

Financial Year 2026-27

BDO India

Updated as on 06 May 2026

12 FORCES

POWERING INDIA'S GROWTH

At the heart of India's growth lie some transformative Forces. These reflect a globally competitive, future-ready India. Each month highlights a Force that drives India forward.



COMPLIANCE CALENDAR 2026-2027

ACTIVITIES

| DATE | REG | ACTIVITY |
|--------|------|---|
| 01-Apr | MCA | Declaration from Director -in Form MBP-1 and Form DIR-8 |
| 05-Apr | SEZ | SEZ - MPR |
| 07-Apr | FEMA | ECB 2 Return |
| 07-Apr | IT | TCS Deposit (Mar 26) |
| 10-Apr | STPI | STPI - SERF ^(A) |
| 10-Apr | SEZ | SEZ - SERF |
| 10-Apr | GST | GSTR – 7 (TDS) |
| 10-Apr | GST | GSTR – 8 (TCS) |
| 10-Apr | GST | GST SRM-II (Monthly return - Special Procedure for taxpayers engaged in manufacturing pan masala or tobacco products) |
| 11-Apr | GST | GSTR - 1 (for Mar 26) ^(B) |
| 13-Apr | GST | GSTR - 1 - QRMP (for Jan - Mar 26) ^(C) |
| 13-Apr | GST | GSTR – 6 (ISD) |
| 18-Apr | GST | GST CMP-08 (for Jan - Mar 26) |
| 20-Apr | GST | GSTR - 5 (NRTP) |
| 20-Apr | GST | GSTR - 5A (OIDAR) |
| 21-Apr | GST | GSTR – 3B (for Mar 26) ^(H) |
| 22-Apr | GST | GSTR – 3B - QRMP (for Jan - Mar 26) ^(D) |

| DATE | REG | ACTIVITY |
|--------|------|--|
| 24-Apr | GST | GSTR – 3B - QRMP (for Jan - Mar 26) ^(E) |
| 25-Apr | GST | ITC-04 - Half-yearly / Annual return for good sent for Jobwork (as the case may be) ^(F) |
| 30-Apr | STPI | STPI - SOFTEX ^(G) |
| 30-Apr | SEZ | SEZ - SOFTEX ^(G) |
| 30-Apr | GST | GSTR-4 |
| 30-Apr | STPI | STPI - QPR ^(A) |
| 30-Apr | MCA | Form MSME 1 (Oct-Mar 26) (Half yearly Return) |
| 30-Apr | IT | Form 15G/H |
| 30-Apr | IT | TDS Deposit (Mar 26) |

MANUFACTURING

With self-reliance as a central strategy, advanced production capabilities and policy support are positioning India as a globally competitive manufacturing hub.



APRIL 2026

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Notes:

- A. Due date for STPI-MPR/QPR may differ for each location.
- B. Taxpayers having aggregate TO more than INR 15 Mn.
- C. For those taxpayers who have availed the Quarterly Return Monthly Payment (QRMP) option.
- D. 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.
- E. Taxpayers who have availed the Quarterly Return Monthly Payment (QRMP) having aggregate TO up to INR 50 Mn in PFY whose principal place of business is in Category -2 states.
- F. Taxpayers having aggregate TO in the preceding FY exceeding than INR 50 Mn. are required to file Form GST ITC-04 on half yearly basis. For other class of taxpayers, the said returns are required to be furnished on an annual basis i.e., for FY 2025-26.
- G. 30 days from the date of last invoice.
- H. Due Date for Form GSTR-3B extended to 21 April 2026 for all Taxpayers.

COMPLIANCE CALENDAR 2026-2027

ACTIVITIES

| DATE | REG | ACTIVITY |
|--------|------|---|
| 05-May | SEZ | SEZ - MPR |
| 07-May | FEMA | ECB-2 return |
| 07-May | IT | TDS/ TCS Deposit (Apr 26) |
| 10-May | STPI | STPI - SERF ^(A) |
| 10-May | SEZ | SEZ - SERF |
| 10-May | GST | GSTR – 7 (TDS) |
| 10-May | GST | GSTR – 8 (TCS) |
| 10-May | GST | GST SRM-II (Monthly return - Special Procedure for taxpayers engaged in manufacturing pan masala or tobacco products) |
| 11-May | GST | GSTR 1 (for Apr 26) ^(B) |
| 13-May | GST | QRMP (IFF) (for Apr 26) ^{(C)(D)} |
| 13-May | GST | GSTR – 6 (ISD) |
| 15-May | IT | TCS Return (Jan- Mar 26) |
| 20-May | GST | GSTR – 3B (for Apr 26) |
| 20-May | GST | GSTR - 5 (NRTP) |
| 20-May | GST | GSTR - 5A (OIDAR) |
| 25-May | GST | PMT - 06 (for Apr 26) ^(C) |
| 29-May | MCA | Filing of PAS-6 for half year Return (October 2025 to March 2026) |

| DATE | REG | ACTIVITY |
|--------|------|------------------------------|
| 30-May | STPI | STPI - SOFTEX ^(E) |
| 30-May | SEZ | SEZ - SOFTEX ^(E) |
| 30-May | IT | Form 27D (Jan-Mar 26) |
| 31-May | IT | TDS Return (Jan- Mar 26) |
| 31-May | IT | SFT Form 61A (FY 2025-26) |

MAY 2026

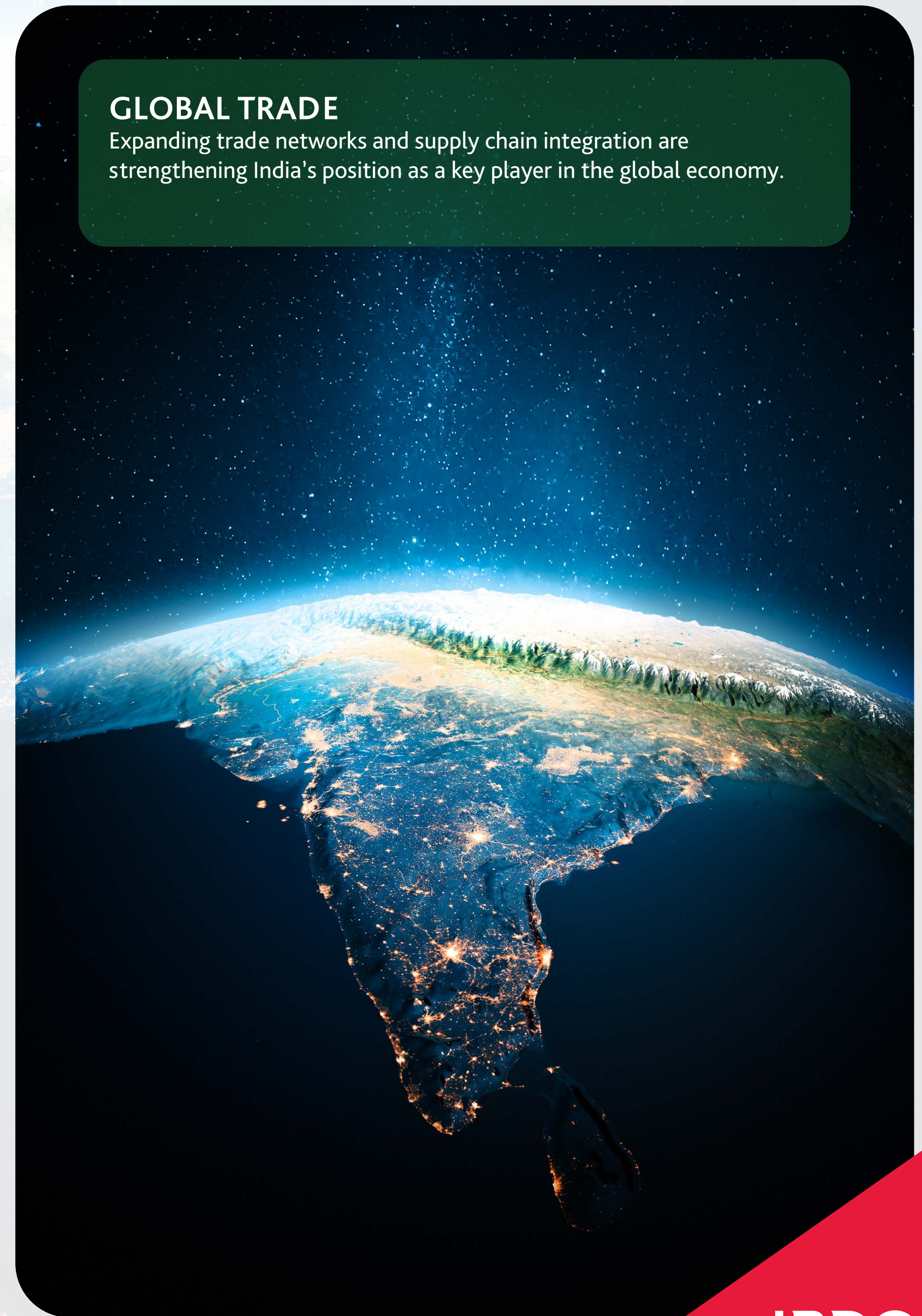
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Notes:

- A. Due date for STPI-MPR/QPR may differ for each location.
- B. Taxpayers having aggregate TO more than INR 15 Mn.
- C. For those taxpayers who have availed the Quarterly Return Monthly Payment (QRMP) option.
- D. For those taxpayers who are furnishing outward supplies through IFF.
- E. 30 days from the date of last invoice.

GLOBAL TRADE

Expanding trade networks and supply chain integration are strengthening India's position as a key player in the global economy.



COMPLIANCE CALENDAR 2026-2027

ACTIVITIES

| DATE | REG | ACTIVITY |
|--------|------|---|
| 05-Jun | SEZ | SEZ - MPR |
| 07-Jun | FEMA | ECB 2 Return |
| 07-Jun | IT | TDS/TCS Deposit (May 26) |
| 10-Jun | STPI | STPI - SERF ^(A) |
| 10-Jun | SEZ | SEZ - SERF |
| 10-Jun | GST | GSTR – 7 (TDS) |
| 10-Jun | GST | GSTR – 8 (TCS) |
| 10-Jun | GST | GST SRM-II (Monthly return - Special Procedure for taxpayers engaged in manufacturing pan masala or tobacco products) |
| 11-Jun | GST | GSTR – 1 (for May 26) ^(B) |
| 13-Jun | GST | QRMP (IFF) (for May 26) ^{(C)(D)} |
| 13-Jun | GST | GSTR – 6 (ISD) |
| 15-Jun | IT | Advance tax Q1 |
| 15-Jun | IT | Form 16 (FY 2025-26) |
| 15-Jun | IT | Form 16A (Jan- Mar 26) |
| 20-Jun | GST | GSTR – 3B (For May 26) |
| 20-Jun | GST | GSTR - 5 (NRTP) |
| 20-Jun | GST | GSTR - 5A (OIDAR) |

| DATE | REG | ACTIVITY |
|--------|------|--|
| 25-Jun | GST | PMT - 06 (for May 26) ^(C) |
| 30-Jun | FTP | Annual RoDTEP Return |
| 30-Jun | STPI | STPI - APR (for FY: 2025-26) |
| 30-Jun | STPI | STPI - SOFTEX ^(E) |
| 30-Jun | SEZ | SEZ - SOFTEX ^(E) |
| 30-Jun | MCA | Form DPT-3 |
| 30-Jun | MCA | Form DIR-3 KYC to be completed for Directors on or before 30th June of the immediately following every third consecutive financial year (To be filed by the directors who holds DIN as on 31st March 2026, every 3 years) |

JUNE 2026

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Notes:

- A. Due date for STPI-MPR/QPR may differ for each location.
- B. Taxpayers having aggregate TO more than INR 15 Mn.
- C. For those taxpayers who have availed the Quarterly Return Monthly Payment (QRMP) option.
- D. For those taxpayers who are furnishing outward supplies through IFF.
- E. 30 days from the date of last invoice.

URBAN TRANSFORMATION

Cities are being reimaged through smart infrastructure, sustainable planning, and technology integration to support future-ready living.



COMPLIANCE CALENDAR 2026-2027

ACTIVITIES

| DATE | REG | ACTIVITY |
|--------|------|---|
| 05-Jul | SEZ | SEZ - MPR |
| 07-Jul | FEMA | ECB 2 Return |
| 07-Jul | IT | Form 121 (April-June 26) ^(A) |
| 07-Jul | IT | TDS/TCS Deposit (June 26) |
| 10-Jul | STPI | STPI - SERF ^(B) |
| 10-Jul | SEZ | SEZ - SERF |
| 10-Jul | GST | GSTR – 7 (TDS) |
| 10-Jul | GST | GSTR – 8 (TCS) |
| 10-Jul | GST | GST SRM-II (Monthly return - Special Procedure for taxpayers engaged in manufacturing pan masala or tobacco products) |
| 11-Jul | GST | GSTR – 1 (for June 26) ^(C) |
| 13-Jul | GST | GSTR - 1 - QRMP (for April - June 26) ^(D) |
| 13-Jul | GST | GSTR – 6 (ISD) |
| 15-Jul | FEMA | Form FLAIR Return - Based on unaudited financials |
| 18-Jul | GST | GST CMP-08 (for Apr - Jun 26) |
| 20-Jul | GST | GSTR – 3B (For June 26) |
| 20-Jul | GST | GSTR - 5 (NRTP) |
| 20-Jul | GST | GSTR - 5A (OIDAR) |

| DATE | REG | ACTIVITY |
|--------|------|--|
| 22-Jul | GST | GSTR – 3B - QRMP (for April - June 26) ^(E) |
| 24-Jul | GST | GSTR – 3B - QRMP (for April - June 26) ^(F) |
| 30-Jul | STPI | STPI - SOFTEX ^(G) |
| 30-Jul | SEZ | SEZ - SOFTEX ^(G) |
| 30-Jul | STPI | STPI - QPR ^(B) |
| 31-Jul | IT | TDS/TCS Return (Apr-June 26) |
| 31-Jul | IT | Returns for individuals, HUF who are not having any income from business/profession (ITR-1/ITR-2) FY 2025-26 |

JULY 2026

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Notes:

- Due date is mentioned on the basis of time limit provided in section 393(7) of the Income-tax Act, 2025. Notification No. 9/2016 dated 9 June 2016 issued under the Income-tax Act, 1961 had extended due date for Form 15G/15H till 15 July. A similar relaxation under the Income-tax Act, 2025 is currently not available.
- Due date for STPI-MPR/QPR may differ for each location.
- Taxpayers having aggregate TO more than INR 15 Mn.
- For those taxpayers who have availed the Quarterly Return Monthly Payment (QRMP) option.
- 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.
- Taxpayers who have availed the Quarterly Return Monthly Payment (QRMP) having aggregate TO up to INR 50 Mn in PFY whose principal place of business is in Category -2 states.
- 30 days from the date of last invoice.

ELECTRIC MOBILITY

A transition to clean, efficient transportation systems is accelerating India's journey toward sustainable and future-ready mobility.



COMPLIANCE CALENDAR 2026-2027

ACTIVITIES

| DATE | REG | ACTIVITY |
|--------|------|---|
| 05-Aug | SEZ | SEZ - MPR |
| 07-Aug | FEMA | ECB-2 return |
| 07-Aug | IT | TDS/TCS Deposit (Jul 26) |
| 10-Aug | STPI | STPI - SERF ^(A) |
| 10-Aug | SEZ | SEZ - SERF |
| 10-Aug | GST | GSTR – 7 (TDS) |
| 10-Aug | GST | GSTR – 8 (TCS) |
| 10-Aug | GST | GST SRM-II (Monthly return - Special Procedure for taxpayers engaged in manufacturing pan masala or tobacco products) |
| 11-Aug | GST | GSTR – 1 (for July 26) ^(B) |
| 13-Aug | GST | QRMP (IFF) (for July 26) ^{(C)(D)} |
| 13-Aug | GST | GSTR – 6 (ISD) |
| 15-Aug | IT | Form 131 (Apr-Jun 26) |
| 15-Aug | IT | Form 133 (April to June 26) |
| 20-Aug | GST | GSTR – 3B (For July 26) |
| 20-Aug | GST | GSTR - 5 (NRTP) |
| 20-Aug | GST | GSTR - 5A (OIDAR) |
| 25-Aug | GST | PMT - 06 (for July 26) ^(C) |

| DATE | REG | ACTIVITY |
|--------|------|---|
| 30-Aug | STPI | STPI - SOFTEX ^(E) |
| 30-Aug | SEZ | SEZ - SOFTEX ^(E) |
| 31-Aug | IT | Income Tax Returns for Individuals, HUF, Firms/LLP, AOP who are having any income from business/profession (ITR-3/ITR-4) FY 2025-26 |

AUGUST 2026

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Notes:

- A. Due date for STPI-MPR/QPR may differ for each location.
- B. Taxpayers having aggregate TO more than INR 15 Mn.
- C. For those taxpayers who have availed the Quarterly Return Monthly Payment (QRMP) option.
- D. For those taxpayers who are furnishing outward supplies through IFF.
- E. 30 days from the date of last invoice.

SUSTAINABILITY

India is seeing a systemic shift toward renewable energy, responsible practices, and long-term environmental resilience embedded within growth.



COMPLIANCE CALENDAR 2026-2027

ACTIVITIES

| DATE | REG | ACTIVITY |
|--------|------|---|
| 05-Sep | SEZ | SEZ - MPR |
| 07-Sep | FEMA | ECB-2 return |
| 07-Sep | IT | TDS/TCS Deposit(Aug 26) |
| 10-Sep | STPI | STPI - SERF ^(A) |
| 10-Sep | SEZ | SEZ - SERF |
| 10-Sep | GST | GSTR – 7 (TDS) |
| 10-Sep | GST | GSTR – 8 (TCS) |
| 10-Sep | GST | GST SRM-II (Monthly return - Special Procedure for taxpayers engaged in manufacturing pan masala or tobacco products) |
| 11-Sep | GST | GSTR – 1 (for Aug 26) ^(B) |
| 13-Sep | GST | QRMP (IFF) (for Aug 26) ^{(C)(D)} |
| 13-Sep | GST | GSTR – 6 (ISD) |
| 15-Sep | IT | Advance tax Q2 |
| 20-Sep | GST | GSTR – 3B (For Aug 26) |
| 20-Sep | GST | GSTR - 5 (NRTP) |
| 20-Sep | GST | GSTR - 5A (OIDAR) |
| 25-Sep | GST | PMT - 06 (for Aug 26) ^(C) |

| DATE | REG | ACTIVITY |
|--------|------|--|
| 30-Sep | SEZ | SEZ - APR (for FY: 2025-26) |
| 30-Sep | STPI | STPI - SOFTEX ^(E) |
| 30-Sep | SEZ | SEZ - SOFTEX ^(E) |
| 30-Sep | FEMA | Annual Activity Certificate |
| 30-Sep | FEMA | Form FLAIR Return - Based on audited financials |
| 30-Sep | MCA | Annual General Meeting to be held on or before 30 September 2026 |
| 30-Sep | IT | Filing of Tax Audit Report (non TP cases) |

SEPTEMBER 2026

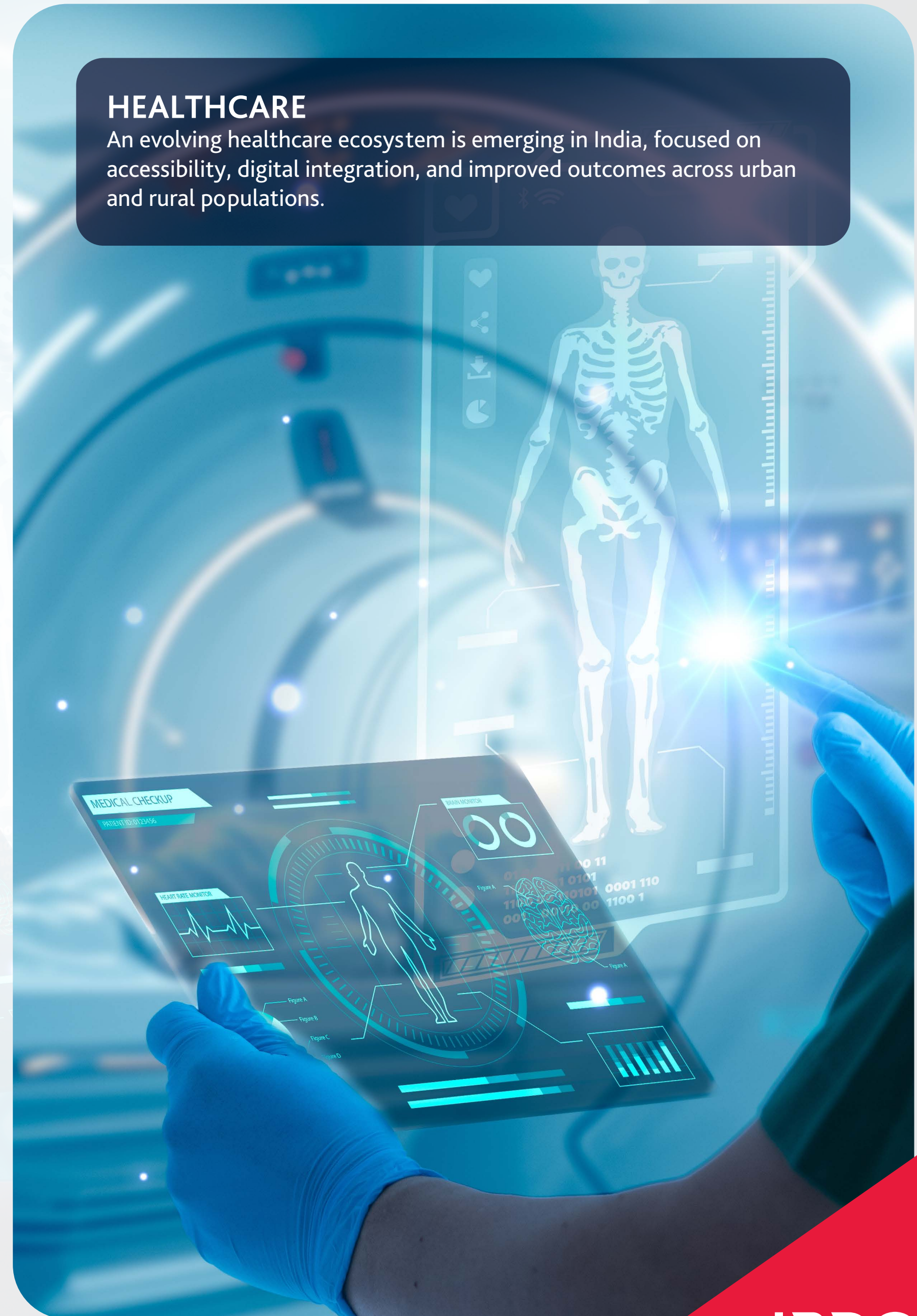
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Notes:

- A. Due date for STPI-MPR/QPR may differ for each location.
- B. Taxpayers having aggregate TO more than INR 15 Mn.
- C. For those taxpayers who have availed the Quarterly Return Monthly Payment (QRMP) option.
- D. For those taxpayers who are furnishing outward supplies through IFF.
- E. 30 days from the date of last invoice.

HEALTHCARE

An evolving healthcare ecosystem is emerging in India, focused on accessibility, digital integration, and improved outcomes across urban and rural populations.



COMPLIANCE CALENDAR 2026-2027

ACTIVITIES

| DATE | REG | ACTIVITY |
|--------|------|---|
| 05-Oct | SEZ | SEZ - MPR |
| 07-Oct | FEMA | ECB-2 return |
| 07-Oct | IT | Form 121 (July-Sep 26) ^(A) |
| 07-Oct | IT | TDS/TCS Deposit(Sept 26) |
| 10-Oct | STPI | STPI - SERF ^(B) |
| 10-Oct | SEZ | SEZ - SERF |
| 10-Oct | GST | GSTR – 7 (TDS) |
| 10-Oct | GST | GSTR – 8 (TCS) |
| 10-Oct | GST | GST SRM-II (Monthly return - Special Procedure for taxpayers engaged in manufacturing pan masala or tobacco products) |
| 11-Oct | GST | GSTR – 1 (for Sept 26) ^(C) |
| 13-Oct | GST | GSTR - 1 - QRMP (for July - Sept 26) ^(D) |
| 13-Oct | GST | GSTR – 6 (ISD) |
| 18-Oct | GST | GST CMP-08 (for Jul - Sept 26) |
| 20-Oct | GST | GSTR – 3B (for Sept 26) |
| 20-Oct | GST | GSTR - 5 (NRTP) |
| 20-Oct | GST | GSTR - 5A (OIDAR) |
| 22-Oct | GST | GSTR – 3B - QRMP (for July - Sept 26) ^(E) |

| DATE | REG | ACTIVITY |
|--------|------|--|
| 24-Oct | GST | GSTR – 3B - QRMP (for July - Sept 26) ^(F) |
| 25-Oct | GST | ITC-04 - Half-yearly return for good sent for jobwork (if applicable) ^(G) |
| 29-Oct | MCA | Filing of Form AOC-4-Annual account |
| 29-Oct | MCA | Filing of Form DIR-12 - regularisation of Directors |
| 30-Oct | STPI | STPI - SOFTEX ^(H) |
| 30-Oct | SEZ | SEZ - SOFTEX ^(H) |
| 30-Oct | STPI | STPI - QPR ^(B) |
| 30-Oct | MCA | Form MSME I (April-26-Sept 26) (Half yearly Return) |
| 31-Oct | FEMA | Form FLAIR Return - On basis of audited financials ^(I) |
| 31-Oct | IT | TP intimation Form 3CEAB FY 2025-26 |
| 31-Oct | IT | TP intimation Form 3CEAC for reporting accounting year ending on 31 December 2025 |
| 31-Oct | IT | Report to be furnished in Form 3CEB |
| 31-Oct | IT | ITR due date for corporate and tax audit taxpayers (non TP cases) |
| 31-Oct | IT | Filing of Tax Audit Report (TP Cases) |
| 31-Oct | IT | TDS/TCS Return (July-September 26) |

OCTOBER 2026

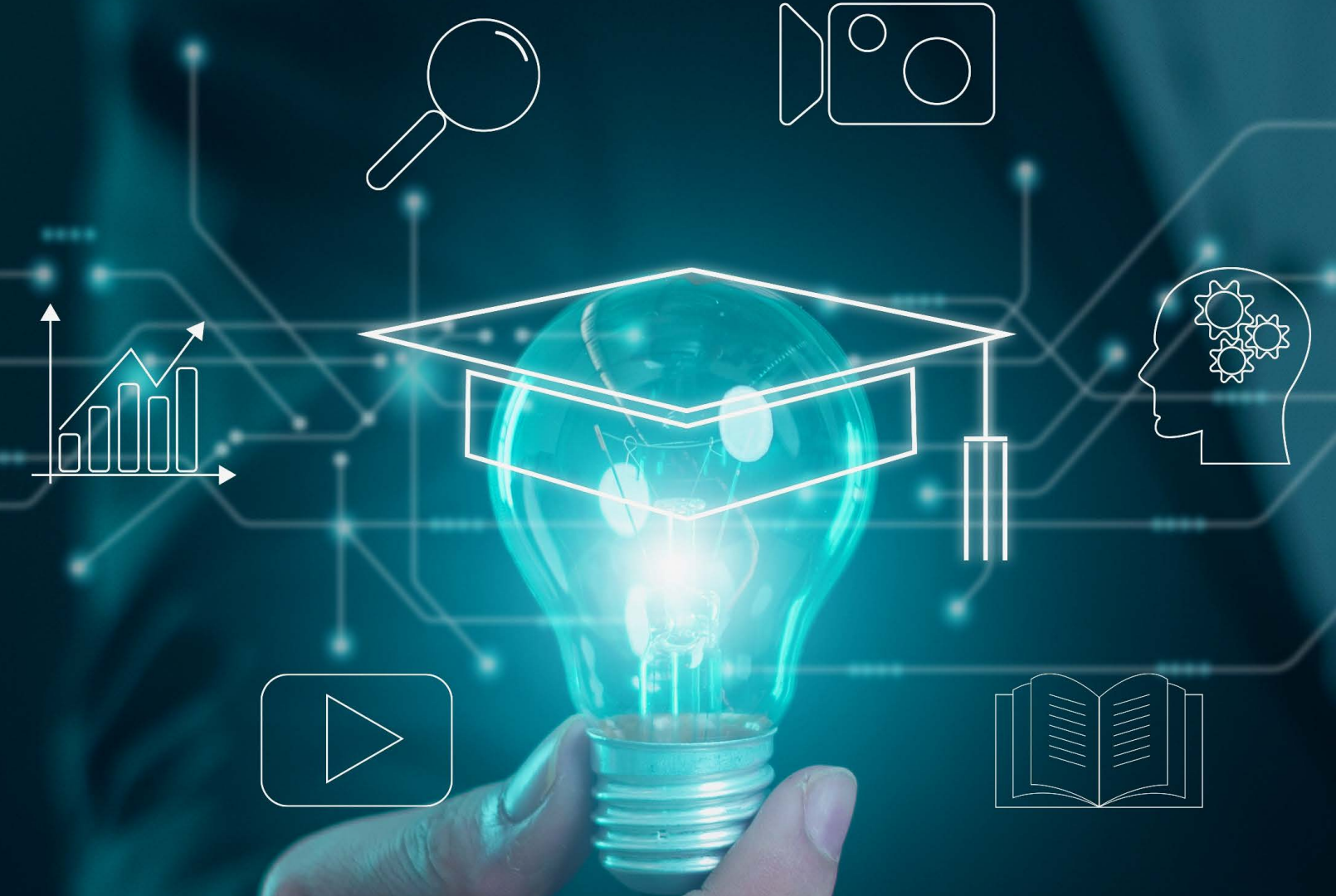
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Notes:

- Due date is mentioned on the basis of time limit provided in section 393(7) of the Income-tax Act, 2025. Notification No. 9/2016 dated 9 June 2016 issued under the Income-tax Act, 1961 had extended due date for Form 15G/15H till 15 October. A similar relaxation under the Income-tax Act, 2025 is currently not available.
- Due date for STPI-MPR/QPR may differ for each location.
- Taxpayers having aggregate TO more than INR 15 Mn.
- For those taxpayers who have availed the Quarterly Return Monthly Payment (QRMP) option
- 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.
- Taxpayers who have availed the Quarterly Return Monthly Payment (QRMP) having aggregate TO up to INR 50 Mn in PFY whose principal place of business is in Category -2 states.
- Taxpayers having aggregate TO in the preceding FY exceeding than INR 50 Mn. are required to file Form GST ITC-04 on half yearly basis i.e.for the period April 2025 to September 2025. For other class of taxpayers, the said returns are required to be furnished on an annual basis i.e.for FY 2024-25.
- 30 days from the date of last invoice.
- No due date to file FLA return basis the audited financials is prescribed in FEMA regulation, hence considering that the audited financials is adopted in AGM by 30th September, the same should be filed

SKILLING

Indian workforce is undergoing a continuous transformation through reskilling and upskilling, aligned with emerging technologies and industry demands.



COMPLIANCE CALENDAR 2026-2027

ACTIVITIES

| DATE | REG | ACTIVITY |
|--------|------|---|
| 05-Nov | SEZ | SEZ - MPR |
| 07-Nov | FEMA | ECB-2 return |
| 07-Nov | IT | TDS/TCS Deposit (Oct 26) |
| 10-Nov | STPI | STPI - SERF ^(A) |
| 10-Nov | SEZ | SEZ - SERF |
| 10-Nov | GST | GSTR - 7 (TDS) |
| 10-Nov | GST | GSTR - 8 (TCS) |
| 10-Nov | GST | GST SRM-II (Monthly return - Special Procedure for taxpayers engaged in manufacturing pan masala or tobacco products) |
| 11-Nov | GST | GSTR - 1 (for Oct 26) ^(B) |
| 13-Nov | GST | QRMP (IFF) (for Oct 26) ^{(C)(D)} |
| 13-Nov | GST | GSTR - 6 (ISD) |
| 15-Nov | IT | Form 131 (July-Sep 26) |
| 15-Nov | IT | Form 133 (July-Sep 26) |
| 20-Nov | GST | GSTR - 3B (for Oct 26) |
| 20-Nov | GST | GSTR - 5 (NRTP) |
| 20-Nov | GST | GSTR - 5A (OIDAR) |
| 25-Nov | GST | PMT - 06 (for Oct 26) ^(C) |
| 29-Nov | MCA | Filing of Form MGT-7-Annual Return |

| DATE | REG | ACTIVITY |
|--------|------|--|
| 29-Nov | MCA | Form PAS-6 for half year starting from April 2026 to September 2026 |
| 30-Nov | STPI | STPI - SOFTEX ^(E) |
| 30-Nov | SEZ | SEZ - SOFTEX ^(E) |
| 30-Nov | IT | Safe Harbour Form 3CEFA FY 2025-26 |
| 30-Nov | IT | TP- Master file Form 3CEAA FY 2025-26 |
| 30-Nov | IT | Filing of ITR of taxpayers who are required to furnish TP report (including partners of such firm) |
| 30-Nov | IT | Submission of Form 49C by LO |
| 30-Nov | FTP | Annual RoDTEP Return (For FY 2024-25) ^(F) |

NOVEMBER 2026

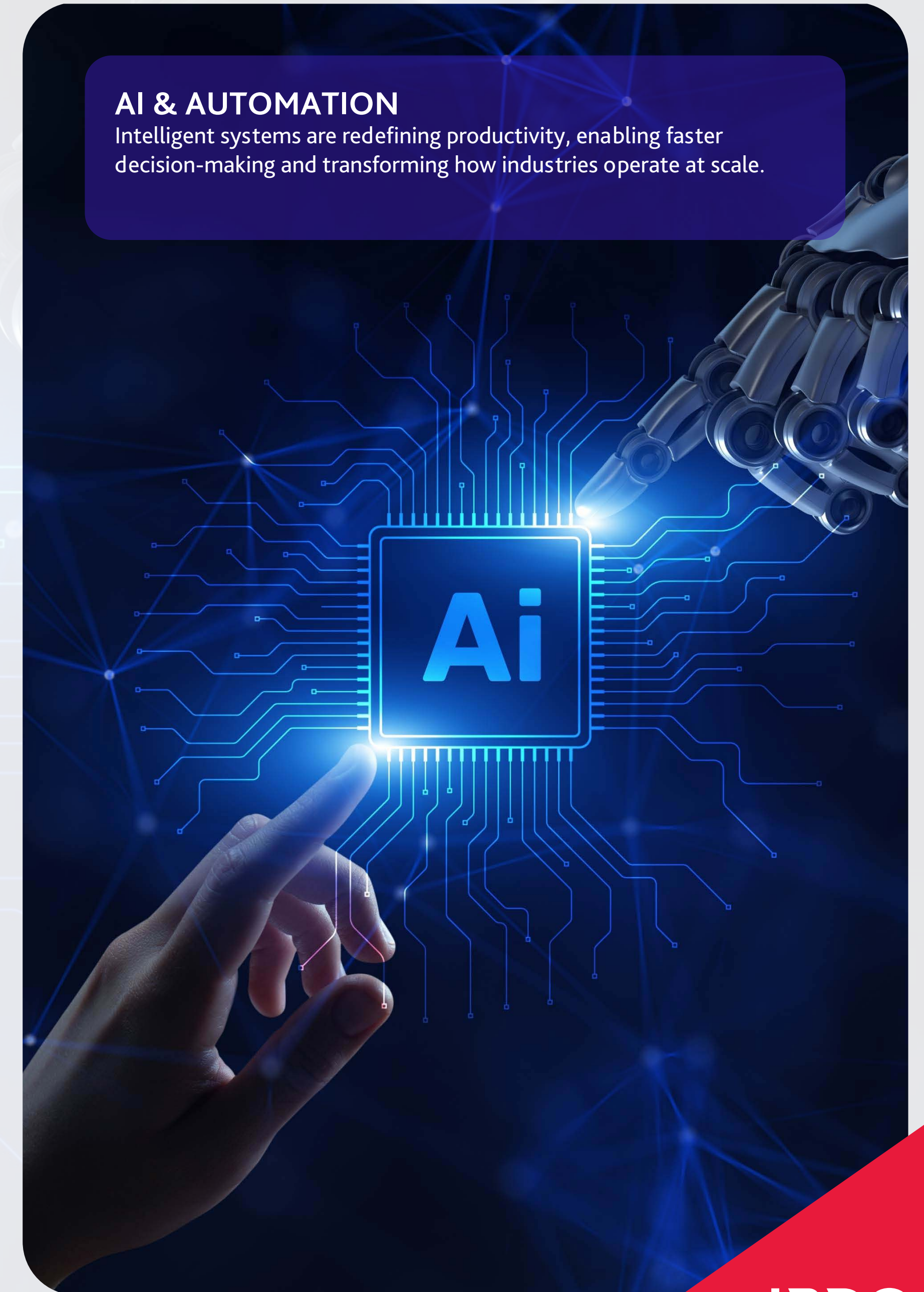
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Notes:

- A. Due date for STPI-MPR/QPR may differ for each location.
- B. Taxpayers having aggregate TO more than INR 15 Mn.
- C. For those taxpayers who have availed the Quarterly Return Monthly Payment (QRMP) option.
- D. For those taxpayers who are furnishing outward supplies through IFF.
- E. 30 days from the date of last invoice.
- F. With composition fee of INR 10,000

AI & AUTOMATION

Intelligent systems are redefining productivity, enabling faster decision-making and transforming how industries operate at scale.



COMPLIANCE CALENDAR 2026-2027

ACTIVITIES

| DATE | REG | ACTIVITY |
|--------|------|---|
| 05-Dec | SEZ | SEZ - MPR |
| 07-Dec | FEMA | ECB-2 return |
| 07-Dec | IT | TDS/TCS Deposit (Nov 26) |
| 10-Dec | STPI | STPI - SERF ^(A) |
| 10-Dec | SEZ | SEZ - SERF |
| 10-Dec | GST | GSTR - 7 (TDS) |
| 10-Dec | GST | GSTR - 8 (TCS) |
| 10-Dec | GST | GST SRM-II (Monthly return - Special Procedure for taxpayers engaged in manufacturing pan masala or tobacco products) |
| 11-Dec | GST | GSTR - 1 (for Nov 26) ^(B) |
| 13-Dec | GST | QRMP (IFF) (for Nov 26) ^{(C)(D)} |
| 13-Dec | GST | GSTR - 6 (ISD) |
| 15-Dec | IT | Advance tax Q3 |
| 20-Dec | GST | GSTR - 3B (for Nov 26) |
| 20-Dec | GST | GSTR - 5 (NRTP) |
| 20-Dec | GST | GSTR - 5A (OIDAR) |
| 25-Dec | GST | PMT - 06 (for Nov 26) ^(C) |
| 30-Dec | STPI | STPI - SOFTEX ^(E) |
| 30-Dec | STPI | SEZ - SOFTEX ^(E) |

| DATE | REG | ACTIVITY |
|--------|------|---|
| 31-Dec | IT | TP CbCR Form 3CEAD for reporting accounting year ending on 31 December 2025 |
| 31-Dec | GST | GSTR- 9 & 9C (for FY: 2025-26) |
| 31-Dec | IT | Belated ITR for FY 2025-26 |
| 31-Dec | IT | Revised ITR for FY 2025-26 (without fee) |
| 31-Dec | FEMA | APR return (Applicable in case of ODI) |
| 31-Dec | SEZ | SEZ - APR (for FY: 2025-26) |

DECEMBER 2026

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
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| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | 31 | | |

Notes:

- A. Due date for STPI-MPR/QPR may differ for each location.
- B. Taxpayers having aggregate TO more than INR 15 Mn.
- C. For those taxpayers who have availed the Quarterly Return Monthly Payment (QRMP) option.
- D. For those taxpayers who are furnishing outward supplies through IFF.
- E. 30 days from the date of last invoice.

AGRITECH

Technology-driven agriculture is improving productivity, optimising supply chains, and ensuring food security for a growing population.



COMPLIANCE CALENDAR 2026-2027

ACTIVITIES

| DATE | REG | ACTIVITY |
|--------|------|---|
| 05-Jan | SEZ | SEZ - MPR |
| 07-Jan | FEMA | ECB-2 return |
| 07-Jan | IT | Form 121 (Oct-Dec 26) ^(A) |
| 07-Jan | IT | TDS/TCS Deposit (Dec 26) |
| 10-Jan | STPI | STPI - SERF ^(B) |
| 10-Jan | SEZ | SEZ - SERF |
| 10-Jan | GST | GSTR – 7 (TDS) |
| 10-Jan | GST | GSTR – 8 (TCS) |
| 10-Jan | GST | GST SRM-II (Monthly return - Special Procedure for taxpayers engaged in manufacturing pan masala or tobacco products) |
| 11-Jan | GST | GSTR – 1 (for Dec 26) ^(C) |
| 13-Jan | GST | GSTR - 1 - QRMP (for Oct - Dec 26) ^(D) |
| 13-Jan | GST | GSTR – 6 (ISD) |
| 18-Jan | GST | GST CMP-08 (for Oct - Dec 26) |
| 20-Jan | GST | GSTR – 3B (for Dec 26) |
| 20-Jan | GST | GSTR - 5 (NRTP) |
| 20-Jan | GST | GSTR - 5A (OIDAR) |
| 22-Jan | GST | GSTR – 3B - QRMP (for Oct - Dec 26) ^(E) |

| DATE | REG | ACTIVITY |
|--------|------|--|
| 24-Jan | GST | GSTR – 3B - QRMP (for Oct - Dec 26) ^(F) |
| 30-Jan | STPI | STPI - SOFTEX ^(G) |
| 30-Jan | SEZ | SEZ - SOFTEX ^(G) |
| 30-Jan | STPI | STPI - QPR ^(B) |
| 31-Jan | IT | TDS/TCS Return (Oct-Dec 26) |
| 31-Jan | IT | TP intimation Form 3CEAC for reporting accounting year ending on 31 March 2026 |

JANUARY 2027

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
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| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
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| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | | | | | | |

Notes:

- Due date is mentioned on the basis of time limit provided in section 393(7) of the Income-tax Act, 2025. Notification No. 9/2016 dated 9 June 2016 issued under the Income-tax Act, 1961 had extended due date for Form 15G/15H till 15 January. A similar relaxation under the Income-tax Act, 2025 is currently not available.
- Due date for STPI-MPR/QPR may differ for each location.
- Taxpayers having aggregate TO more than INR 15 Mn.
- For those taxpayers who have availed the Quarterly Return Monthly Payment (QRMP) option.
- 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.
- Taxpayers who have availed the Quarterly Return Monthly Payment (QRMP) having aggregate TO up to INR 50 Mn in PFY whose principal place of business is in Category -2 states.
- 30 days from the date of last invoice.

RURAL EMPOWERMENT

India is unlocking grassroots economic growth by bridging the urban-rural divide through connectivity, financial access, and digital inclusion.



COMPLIANCE CALENDAR 2026-2027

ACTIVITIES

| DATE | REG | ACTIVITY |
|--------|------|---|
| 05-Feb | SEZ | SEZ - MPR |
| 07-Feb | FEMA | ECB-2 return |
| 07-Feb | IT | TDS/TCS Deposit (Jan 27) |
| 10-Feb | STPI | STPI - SERF ^(A) |
| 10-Feb | SEZ | SEZ - SERF |
| 10-Feb | GST | GSTR - 7 (TDS) |
| 10-Feb | GST | GSTR - 8 (TCS) |
| 10-Feb | GST | GST SRM-II (Monthly return - Special Procedure for taxpayers engaged in manufacturing pan masala or tobacco products) |
| 11-Feb | GST | GSTR - 1 (for Jan 27) ^(B) |
| 13-Feb | GST | QRMP (IFF) (for Jan 27) ^{(C)(D)} |
| 13-Feb | GST | GSTR - 6 (ISD) |
| 15-Feb | IT | Form 131 (Oct-Dec 26) |
| 15-Feb | IT | Form 133 (Oct-Dec 26) |
| 20-Feb | GST | GSTR - 3B (for Jan 27) |
| 20-Feb | GST | GSTR - 5 (NRTP) |
| 20-Feb | GST | GSTR - 5A (OIDAR) |

| DATE | REG | ACTIVITY |
|--------|-----|---|
| 25-Feb | GST | PMT - 06 (for Jan 27) ^(C) |
| 28-Feb | IT | Start date for lower deduction certificate ^(E) |

FEBRUARY 2027

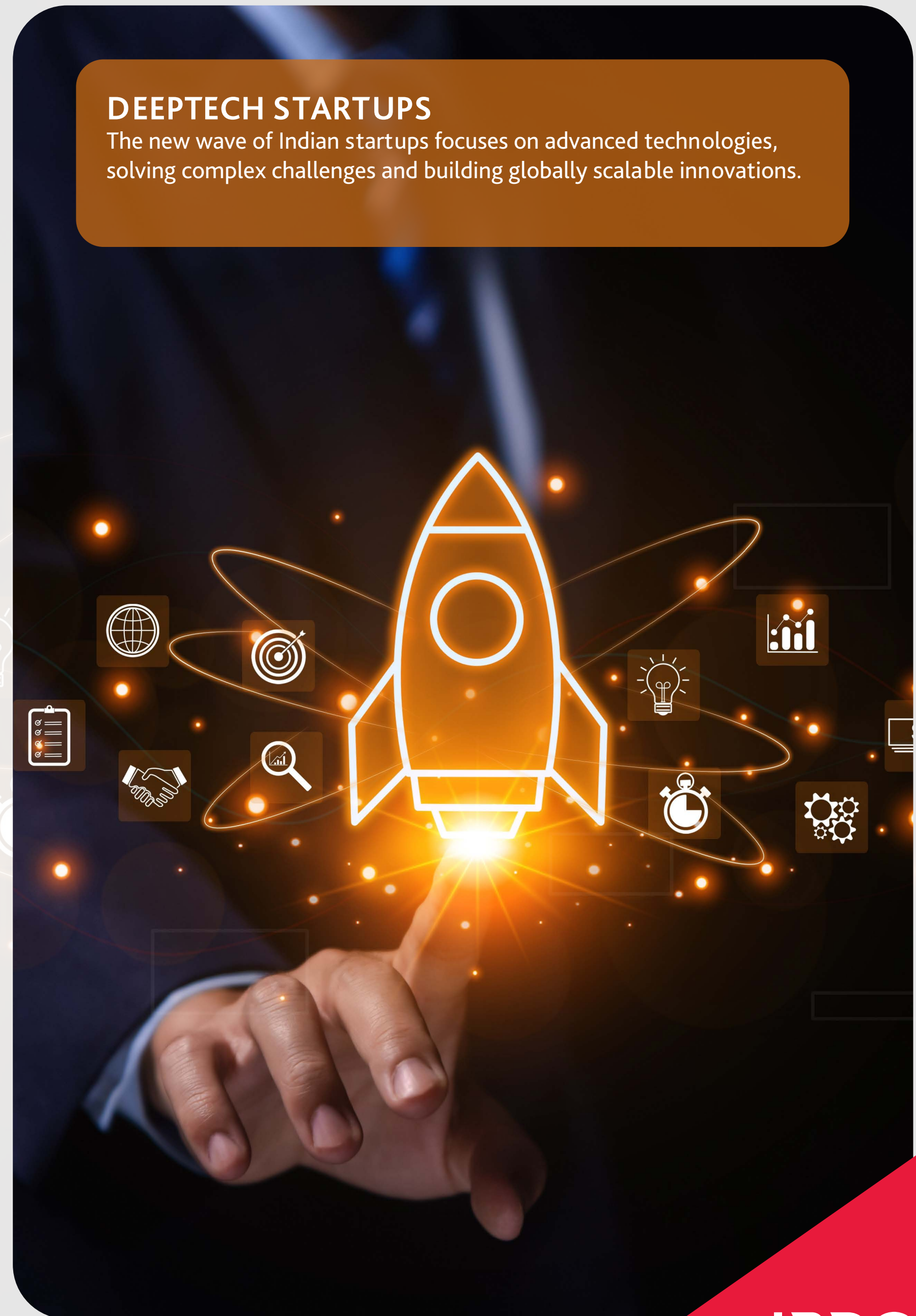
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| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | | | | | | |

Notes:

- A. Due date for STPI-MPR/QPR may differ for each location.
- B. Taxpayers having aggregate TO more than INR 15 Mn.
- C. For those taxpayers who have availed the Quarterly Return Monthly Payment (QRMP) option.
- D. For those taxpayers who are furnishing outward supplies through IFF.
- E. This date is based on portal requirement and may be subject to change.

DEEPTTECH STARTUPS

The new wave of Indian startups focuses on advanced technologies, solving complex challenges and building globally scalable innovations.



COMPLIANCE CALENDAR 2026-2027

ACTIVITIES

| DATE | REG | ACTIVITY |
|--------|------|---|
| 02-Mar | STPI | STPI - SOFTEX (For Jan 27) ^(E) |
| 02-Mar | SEZ | SEZ - SOFTEX ^(E) |
| 05-Mar | SEZ | SEZ - MPR |
| 07-Mar | FEMA | ECB 2 Return |
| 07-Mar | IT | TDS/TCS Deposit(Feb 27) |
| 10-Mar | STPI | STPI - SERF ^(A) |
| 10-Mar | SEZ | SEZ - SERF |
| 10-Mar | GST | GSTR – 7 (TDS) |
| 10-Mar | GST | GSTR – 8 (TCS) |
| 10-Mar | GST | GST SRM-II (Monthly return - Special Procedure for taxpayers engaged in manufacturing pan masala or tobacco products) |
| 11-Mar | GST | GSTR – 1 (for Feb 27) ^(B) |
| 13-Mar | GST | QRMP (IFF) (for Feb 27) ^{(C)(D)} |
| 13-Mar | GST | GSTR – 6 (ISD) |
| 15-Mar | IT | Advance tax Q4 |
| 15-Mar | IT | Full Advance tax under section 58 |
| 15-Mar | IT | Last date to apply for lower deduction certificate FY 2026-27 |

| DATE | REG | ACTIVITY |
|--------|------|--|
| 20-Mar | GST | GSTR – 3B (for Feb 27) |
| 20-Mar | GST | GSTR - 5 (NRTP) |
| 20-Mar | GST | GSTR - 5A (OIDAR) |
| 25-Mar | GST | PMT - 06 (for Feb 27) ^(C) |
| 30-Mar | STPI | STPI - SOFTEX ^(E) |
| 30-Mar | SEZ | SEZ - SOFTEX ^(E) |
| 31-Mar | GST | CMP-02 (for FY: 2027-28) |
| 31-Mar | GST | RFD-11 (LUT) (for FY: 2027-28) |
| 31-Mar | GST | Filing of Annexure V / VI / VII/ XI (as the case may be) to Notification No. 11/2017-Central Tax (Rate) dated 28 June 2017 |
| 31-Mar | IT | Updated Tax Return for FY 2021-22 |
| 31-Mar | IT | TP CbCR Form 3CEAD for reporting accounting year ending on 31 March 2026 |
| 31-Mar | IT | Form 44 |
| 31-Mar | IT | Revised ITR for FY 2025-26 (with fee) |

MARCH 2027

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | 1 | 2 | 3 | 4 | 5 | 6 |
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| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | 31 | | | |

Notes:

- A. Due date for STPI-MPR/QPR may differ for each location.
- B. Taxpayers having aggregate TO more than INR 15 Mn.
- C. For those taxpayers who have availed the Quarterly Return Monthly Payment (QRMP) option.
- D. For those taxpayers who are furnishing outward supplies through IFF.
- E. 30 days from the date of last invoice.

EMERGING TECHNOLOGIES

Next-generation innovations such as quantum computing to decentralised systems are shaping the future of India's industries and economy.



ABBREVIATION

| ABBREVIATION | MEANING |
|--------------|---|
| TDS | Tax Deducted at Source |
| TCS | Tax Collected at Source |
| ITR | Income Tax Return |
| FTC | Foreign Tax Credit |
| FTP | Foreign Trade Policy |
| FY | Fiscal Year |
| TP | Transfer Pricing |
| CBCR | Country by Country Reporting |
| MCA | Ministry of Corporate Affairs |
| FEMA | Foreign Exchange Management Act |
| PFY | Previous Financial Year |
| LUT | Letter of Undertaking |
| MSME | Micro, Small & Medium Enterprises |
| MPR | Monthly Performance Report |
| NRTP | Non-Resident Taxable Person |
| OIDAR | Online Information and Database Access or Retrieval |
| QPR | Quarterly Performance Report |
| QRMP | Quarterly Return, Monthly Payment of taxes |
| TO | Turnover |
| ISD | Input Service Distributor |
| STPI | Software Technology Park of India |
| SERF | Service Exports Reporting Form |
| SEZ | Special Economic Zone |
| SFT | Statement of Financial Transactions |

Category -1 states

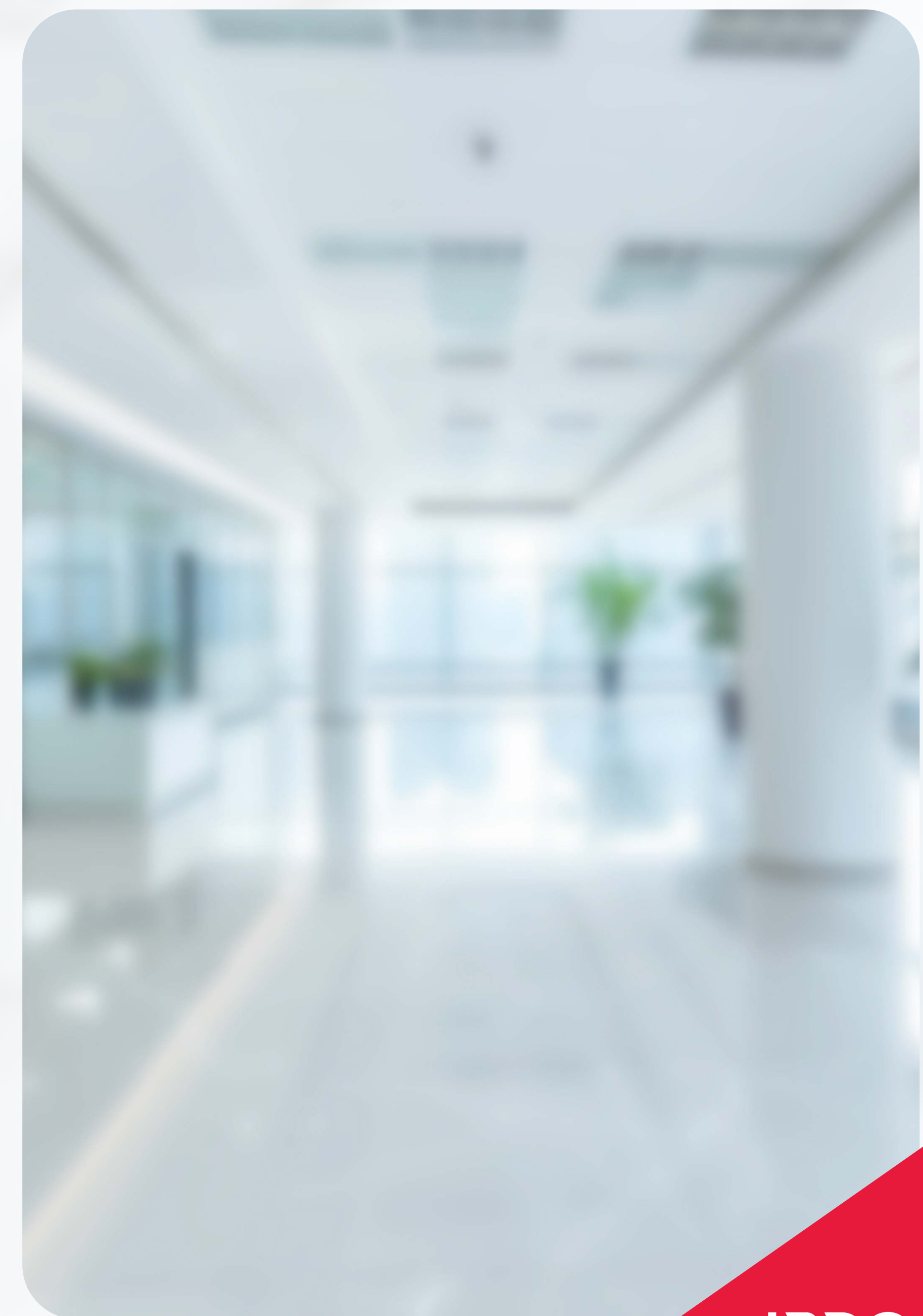
Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep

Category -2 states

Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi

QRMP Scheme


A registered person who has an aggregate turnover of up to INR 50Mn in the preceding financial year, is eligible for the QRMP Scheme. The taxpayers who opted for the QRMP scheme can use the Invoice Furnishing Facility (IFF) which allows quarterly GSTR-1 filers to upload their invoices every month.



iCAL

To ensure that you do not miss out on any **compliance deadline**, we have calendarised all the key due dates pertaining to income tax, indirect tax and other corporate laws. The individual calendar invites (**.ics files**) attached in this pdf will seamlessly sync with your Microsoft Outlook Calendar without disturbing your default Outlook Calendar and will be shown in separate Calendar windows within your Outlook Calendar. Once the invites get synced with your Calendar, a reminder window will pop-up for the due dates 7 days before the due date as well as on the due date.

To use the Calendar invites:

- ▶ Please click on the attachment icon  present on the rightmost pane of this pdf.
- ▶ Double click on the invite file and click on OK to sync the invites with your calendar.
- ▶ The synced invites can also be deleted from your Calendar view.

Note: Please open the attachments only with Adobe.



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US\$16 BN
GLOBAL REVENUE
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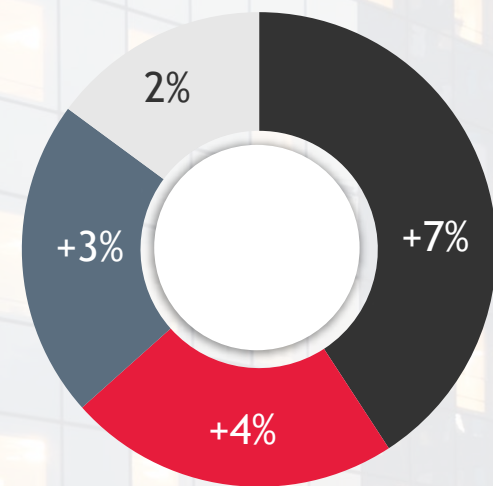
+94,900
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169 COUNTRIES & TERRITORIES

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- AUDIT
- ADVISORY
- TAX
- BUSINESS SERVICES & OUTSOURCING



GROWTH BY REGION



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+0.4%
AMERICAS



+7%
EMEA

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11,000+
STAFF*



14
CITIES



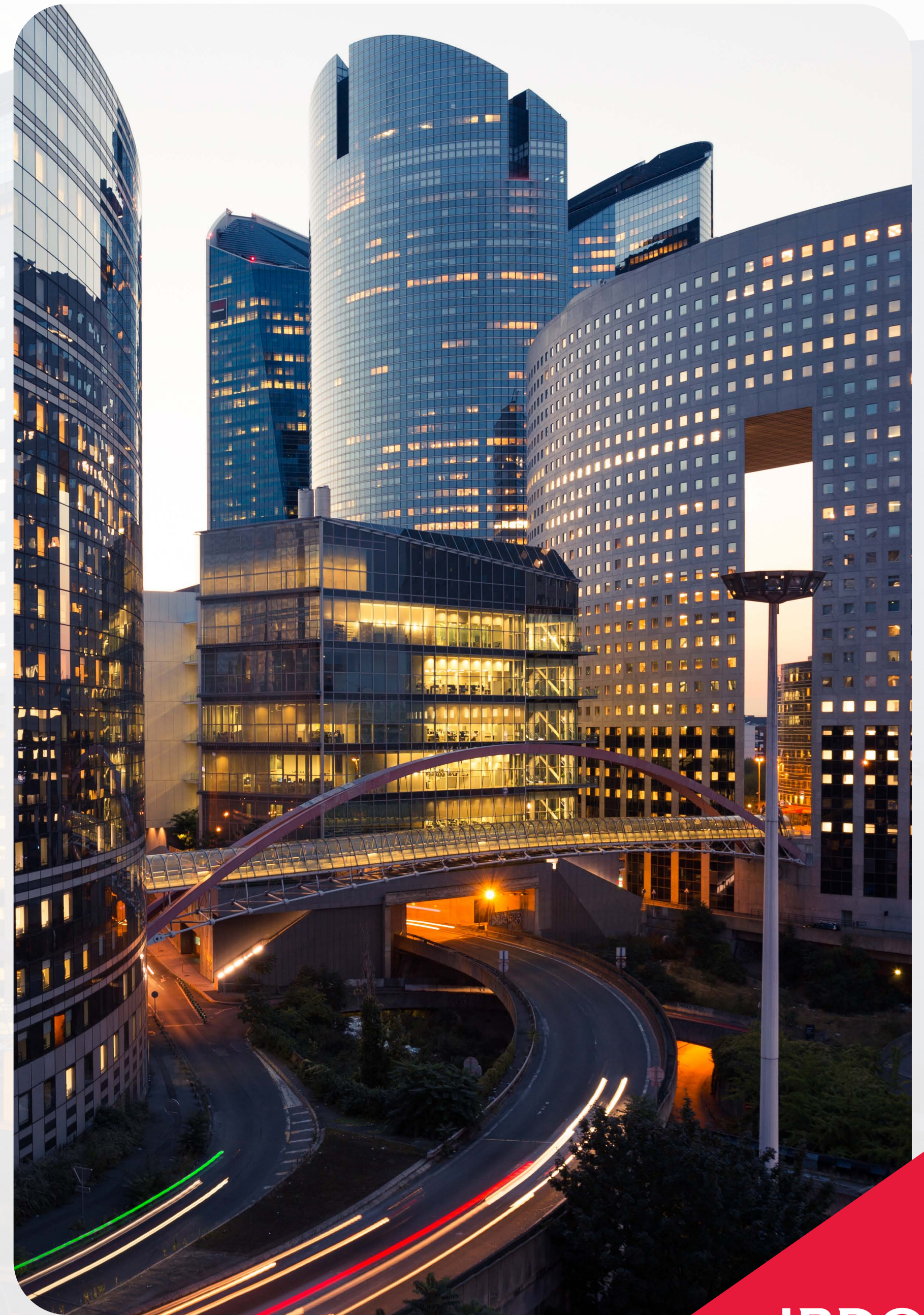
20
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DIRECTORS

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EXECUTIVE SEARCH
TAX & REGULATORY SERVICES
RESEARCH AND INSIGHTS
MANAGED SERVICES
INDIRECT TAX

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DEAL ADVISORY SERVICES
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Bhopal

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9, EDC Complex, Patto
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