

All-India Statutory Compliance Master Guide & Regulatory Schedule

Comprehensive Concordance for Income-tax Act 2025, GST, Customs/DGFT, MCA/ROC, SEBI LODR, Labour Laws & FEMA/RERA

Office: Raparathi Nagar, Khammam, Telangana 507001

Applicable Periods:

FY 2025-26 & FY 2026-27 (AY 2026-27 & AY 2027-28)

Authoritative Version:

Master Release 3.0

STATUTORY ARCHITECTURE & LEGAL FRAMEWORK

57 Master Compliances

1. Income-tax Act, 2025 & Rules 2026 Form Concordance:

Complete mapping of renumbered direct tax forms ensuring seamless dual comprehension: • **Audit & Trust Reports: Form No. 26** (replaces 3CA/3CB-3CD Tax Audit u/s 63), **Form No. 112** (replaces 10B/10BB Trust Audit u/s 348), **Form No. 114 & 115** (replaces 10BD/10BE Donations Statement & Donor Certificates). • **TDS/TCS Certificates: Form No. 130** (Salary Form 16), **Form No. 131** (Non-Salary Form 16A), **Form No. 132** (Property/Rent/VDA Forms 16B-16E), **Form No. 133** (TCS Form 27D). • **Statements & Challans: Form No. 138** (Salary 24Q), **Form No. 140** (Non-Salary 26Q), **Form No. 141** (Monthly Deposit & Property 26QB-QE), **Form No. 142** (VDA 26QF), **Form No. 143** (TCS 27EQ).

2. Multi-Tier Staggered Return Filing Architecture:

• **July 31st:** ITR-1 (Sahaj), ITR-2 (Capital gains/foreign assets), and ITR-7 (Non-Audit) for eligible trusts u/s 345 / 12AB. • **August 31st:** ITR-3, ITR-4 (Sugam) & ITR-5 for non-audit businesses, professionals u/s 58(2), partnership firms, and LLPs. • **September 30th:** Form No. 26 (Tax Audit u/s 63) and Form No. 112 (Trust Audit u/s 348) due 1 month prior to ITR filing. • **October 31st:** Corporate ITR-6, Audited Trusts ITR-7, Audited Firms/Individuals ITR-3/5, and Form 3CEB (Transfer Pricing u/s 108/92E). • **November 30th, Dec 31st & March 31st:** Transfer Pricing ITRs u/s 106/108 (Nov 30), Belated Returns u/s 139(4) (Dec 31), and Revised/Updated Returns u/s 140 & 139(5)/139(8A) (March 31 of AY).

3. Exporters, Corporate Governance & State Labour Integrations:

• **Exporters' Compliances:** RoDTEP Annual Return (ARR) on dgft.gov.in (March 31 for claims ≥ ₹1 Cr) & GST LUT Renewal (Form GST RFD-11) under Rule 96A (due March 31 before April 1). • **MCA & Corporate Secretarial:** Form INC-20A (Commencement of Business within 180 days), SEBI LODR Reg. 24A Secretarial Compliance Report (May 31), Form MR-3 Secretarial Audit, Form DPT-3 (June 30), and Form ADT-1 (Auditor Appointment). • **State Professional Tax:** Monthly remittance by 10th of every month; Annual Statement (Form 5 / Form III) by May 31st.

REGULATORY DOMAIN DISTRIBUTION & STATUTORY MASTER MATRIX

100% Fully Verified

REGULATORY DOMAIN	GOVERNING AUTHORITIES & ACTS	FILING FREQUENCY	TOTAL COMPLIANCES
1. Income Tax & Direct Taxes	CBDT / Income-tax Act, 2025 & Act 1961	Monthly, Qtrly, Annual	19 Master Filings
2. GST & Customs / DGFT	CBIC, CGST/SGST Acts & DGFT Trade Policy	Monthly, Qtrly, Annual	17 Master Filings
3. MCA / RoC, LLP & Secretarial	Ministry of Corporate Affairs, LLP Act & SEBI	Half-Yearly, Annual, Event	12 Master Filings
4. Labour Laws & State Professional Tax	EPFO, ESIC & State Commercial Taxes (PT)	Monthly, Half-Yearly, Annual	5 Master Filings
5. RBI / FEMA & RERA Regulations	Reserve Bank of India & State RERA Authorities	Quarterly, Annual	4 Master Filings

Institutional Client Advisory Note

This master directory serves as the benchmark statutory calendar for Dayasagar & Co's clients across corporate enterprises, LLPs, partnership firms, charitable trusts, NPOs, export houses, and individual assesseees. Timely adherence prevents mandatory interest, penalty levies, and statutory disqualifications.

1. INCOME TAX & DIRECT TAXES (19 MASTER FILINGS)

CBDT / Act 2025 & Rules 2026

#	STATUTORY FORM & NOMENCLATURE	FREQUENCY	STATUTORY DUE DATE	GOVERNING SECTION / RULE	CLIENT SCOPE & COMPLIANCE NOTES
1	Form No. 141 New (TDS/TCS Deposit / Challan 281)	Monthly	7th of Next Month (Apr 30 for March)	Sec 393 / Rule 30	Monthly remittance of TDS deducted from salary, vendor payments, interest, rent, and contracts.
2	Form No. 138 New (Quarterly Salary TDS / Form 24Q)	Quarterly	Jul 31, Oct 31, Jan 31, May 31	Sec 393 / Rule 31A	Quarterly statement of deductions under Section 192 for corporate and non-corporate employers.
3	Form No. 140 New (Quarterly Non-Salary TDS / Form 26Q)	Quarterly	Jul 31, Oct 31, Jan 31, May 31	Sec 393 / Rule 31A	Quarterly statement of deductions on contractors (194C), rent (194-I), professionals (194J), interest (194A).
4	Form No. 143 New (Quarterly TCS Statement / Form 27EQ)	Quarterly	Jul 15, Oct 15, Jan 15, May 15	Sec 394 / Rule 31AA	Quarterly statement of Tax Collected at Source on scrap, minerals, motor vehicles, and LRS remittances.
5	Form No. 130 New (Salary TDS Certificate / Form 16)	Annually	June 15th	Sec 395 / Rule 31	Annual certificate issued by employers to employees detailing Part A tax deposited & Part B salary computations.
6	Form No. 131 New (Non-Salary TDS Cert / Form 16A)	Quarterly	15 Days from Filing (Aug 15, Nov 15, Feb 15, Jun 15)	Sec 395 / Rule 31	Quarterly TDS certificates furnished to non-salary deductees for credit verification.
7	Form No. 132 & 133 New (Property/Rent Certs 16B-E & TCS 27D)	Event / Qtrly	Within 15 Days	Sec 395 / Rules 31 & 31D	Challan-cum-statement TDS certificates on property purchases (194-IA), rent (194-IB) & TCS (27D).
8	Form No. 114 & 115 New (Donations Statement & Certs / 10BD & 10BE)	Annually	May 31st	Sec 80G(5) / Sec 345, 346	Statement of donations received by 80G/12A approved trusts and certificates issued to donors. Late fee: ₹200/day.
9	Form No. 61A (SFT) (Statement of Financial Transactions)	Annually	May 31st	Section 285BA / Rule 114E	High-value financial transactions reporting by banks, mutual funds, companies, and registrars. Penalty: ₹500-₹1,000/day.
10	Advance Tax Installments (15%, 45%, 75%, 100%)	Quarterly	Jun 15, Sep 15, Dec 15, Mar 15	Section 211 / Act 2025	Advance tax payment for assesseees with net tax liability > ₹10,000. 44AD/44ADA: 100% by March 15.
11	ITR-1 (Sahaj) & ITR-2	Annually	July 31st	Sec 139(1) / Act 2025	Salaried individuals, pensioners, capital gains assesseees, and individuals holding foreign assets.
12	ITR-7 (Non-Audit Trusts)	Annually	July 31st	Sec 139(4A)-(4F) / Sec 345	Trusts, political parties, educational/medical institutions claiming exemptions not requiring statutory audit.
13	ITR-3, ITR-4 (Sugam) & ITR-5 (Non-Audit Business / Professionals / Firms / LLPs)	Annually	August 31st	Sec 139(1) / Sec 58(2)	Proprietary businesses, professionals under presumptive tax (44AD/44ADA), non-audit partnership firms and LLPs.
14	Form No. 26 (Tax Audit) New (Tax Audit Report / Forms 3CA/3CB-3CD)	Annually	September 30th	Section 63 / Sec 44AB	Mandatory Tax Audit report for businesses with turnover > ₹1 Cr (₹10 Cr if cash < 5%) & professionals > ₹50 Lakhs.
15	Form No. 112 (Trust Audit) New (Audit of Registered Trusts / Forms 10B/10BB)	Annually	September 30th	Section 348 / Sec 12A(1)(b)	Mandatory audit report for registered public charitable and religious trusts 1 month prior to ITR-7 filing.
16	Audited ITR-6 & Audited ITR-3/5	Annually	October 31st	Sec 139(1) / Act 2025	Corporate companies (ITR-6) and business entities / partners subject to statutory audit under Section 63/44AB.
17	Audited ITR-7 (Audited Trusts)	Annually	October 31st	Sec 139(4A)-(4D) / Sec 348	Registered trusts and non-profit institutions subject to audit under Section 348 / 12A(1)(b).
18	Transfer Pricing (Form 3CEB & ITR) New (Accountant's Report & Staggered TP ITR)	Annually	Oct 31 (3CEB) Nov 30 (ITR)	Section 92E / Rule 10E Act 2025 Sec 108 / Sec 106	International transactions and specified domestic transactions with associated enterprises u/s 108/92E. Penalty: ₹1,00,000.
19	Belated & Revised / Updated Returns (Belated Dec 31 / Revised Mar 31 of AY)	Annually	Belated: Dec 31st Revised: Mar 31st (AY)	Sec 139(4) [Dec 31] Act 2025 Sec 140 / 139(5) / 139(8A)	Belated return u/s 139(4) (late fee ₹5,000 u/s 234F); Revised & Updated return filing u/s 140 / 139(5) / 139(8A) up to March 31 of AY / 24 months.

2. GOODS & SERVICES TAX (GST) & CUSTOMS / DGFT (17 MASTER FILINGS)

CBIC & DGFT

#	STATUTORY FORM & SCHEME	FREQUENCY	STATUTORY DUE DATE	GOVERNING SECTION / RULE	CLIENT SCOPE & COMPLIANCE NOTES
1	GSTR-7 Monthly (GST TDS Return)	Monthly	10th of Next Month	Section 51 / Rule 66	Govt departments, local authorities, and PSUs deducting 2% GST TDS on contracts exceeding ₹2.5 Lakhs.
2	GSTR-8 Monthly (E-Commerce GST TCS Return)	Monthly	10th of Next Month	Section 52 / Rule 67	E-Commerce operators collecting TCS on net taxable supplies made through their electronic platform.
3	GSTR-1 Monthly (Outward Supplies Statement)	Monthly	11th of Next Month	Section 37 / Rule 59(1)	Regular taxpayers with annual turnover > ₹5 Crores or taxpayers opting out of QRMP scheme.
4	IFF (Invoice Furnishing Facility)	Monthly (M1, M2)	13th of Next Month	Rule 59(2) CGST Rules	Optional facility for QRMP taxpayers to upload B2B invoices for Month 1 and Month 2 of the quarter.
5	GSTR-5 & GSTR-6 (Non-Resident Taxable Persons & ISD)	Monthly	13th of Next Month	Rules 63 & 65 CGST Rules	GSTR-5 for Non-Resident taxable persons; GSTR-6 for Input Service Distributors distributing credit.
6	GSTR-1 Quarterly (QRMP)	Quarterly	13th of Month Post-Qtr (Jul 13, Oct 13, Jan 13, Apr 13)	Rule 59(1) / QRMP Scheme	Quarterly statement of outward supplies for taxpayers enrolled under QRMP scheme.
7	CMP-08 (Composition Statement)	Quarterly	18th of Month Post-Qtr (Jul 18, Oct 18, Jan 18, Apr 18)	Section 10 / Rule 62	Quarterly challan-cum-statement for payment of self-assessed tax by composition taxpayers.

#	STATUTORY FORM & SCHEME	FREQUENCY	STATUTORY DUE DATE	GOVERNING SECTION / RULE	CLIENT SCOPE & COMPLIANCE NOTES
8	GSTR-3B Monthly (Summary Return & ITC Discharge)	Monthly	20th of Next Month	Section 39 / Rule 61(5)	Mandatory monthly summary return, ITC auto-population discharge, and cash ledger tax payment.
9	GSTR-3B Quarterly (QRMP)	Quarterly	24th of Month Post-Qtr (Category B: Telangana / AP)	Rule 61(5) / QRMP Scheme	Quarterly summary return and final tax settlement for taxpayers enrolled under QRMP scheme.
10	GST PMT-06 (QRMP Tax Deposit Challan)	Monthly (M1, M2)	25th of Next Month	Rule 87 / QRMP Scheme	Monthly tax deposit challan for QRMP scheme taxpayers (Fixed sum 35% method or Self-assessment method).
11	GST ITC-04 (Job Work Statement)	Half-Yr / Annual	Apr 25 & Oct 25	Rule 45(3) CGST Rules	Statement of goods sent to/received from job workers (Annual for turnover ≤ ₹5 Cr; Half-Yearly for turnover > ₹5 Cr).
12	GSTR-4 (Composition Annual Return)	Annually	June 30th	Rule 62(1)(ii) / Notif. 12/2024	Annual Return for Composition Dealers (statutorily shifted permanently from April 30 to June 30).
13	GSTR-9 & GSTR-9C (GST Annual Return & Reconciliation)	Annually	December 31st	Section 44 / Rule 80	GSTR-9 Annual Return (Turnover > ₹2 Cr) & GSTR-9C Self-Certified Reconciliation (Turnover > ₹5 Cr).
14	GST CMP-02 (Composition Scheme Opt-In)	Annually	March 31st	Section 10 / Rule 3	Mandatory intimation filed prior to commencement of financial year to opt into composition tax scheme.
15	GST LUT Renewal (Form GST RFD-11)	Annually	March 31st	Rule 96A CGST Rules	Mandatory annual renewal on GST Portal for zero-rated export of goods or services without paying IGST.
16	RoDTEP Annual Return (ARR)	Annually	March 31st	DGFT / Customs Trade Notice	Mandatory annual return on dgft.gov.in for all exporters claiming ≥ ₹1 Crore in RoDTEP duty remission benefits.
17	GSTR-11 (UIN Embassies & UN Bodies)	Monthly	28th of Next Month	Rule 82 CGST Rules	Statement of inward supplies for Unique Identity Number (UIN) holders claiming GST refunds.

3. MCA / ROC, LLP & CORPORATE SECRETARIAL COMPLIANCES (12 MASTER FILINGS)

MCA / ROC & SEBI

#	STATUTORY FORM & TITLE	FREQUENCY	STATUTORY DUE DATE	GOVERNING SECTION / RULE	CLIENT SCOPE & COMPLIANCE NOTES
1	Form INC-20A (Commencement of Business Declaration)	Event-Based	Within 180 Days (from Incorporation)	Section 10A / Rule 23A	Mandatory declaration filed by companies with share capital verifying receipt of subscriber subscription money.
2	LLP Form 11 (LLP Annual Return)	Annually	May 30th (60 days from FY close)	Rule 25(1) LLP Rules	Annual Return containing details of partners, contributions, and designated partners. Late fee: ₹100/day.
3	Secretarial Compliance Report (SEBI LODR Regulation 24A)	Annually	May 31st (60 days from FY close)	SEBI LODR Reg. 24A	Mandatory annual Secretarial Compliance Report by Practicing Company Secretary submitted to stock exchanges for listed entities.
4	Secretarial Audit (Form MR-3) (Secretarial Audit Report u/s 204)	Annually	With Board's Report / AOC-4	Section 204 / Rule 9	Secretarial Audit for public companies with paid-up capital ≥ ₹50 Cr, turnover ≥ ₹250 Cr, or borrowings ≥ ₹100 Cr.
5	Form MGT-14 (Filing of Board Resolutions)	Event-Based	Within 30 Days (from Board Resolution)	Section 117 / Sec 179	Filing of special resolutions and board resolutions appointing secretarial auditor, statutory auditor, or approving financials.
6	Form PAS-6 (Share Capital Reconciliation Audit)	Half-Yearly	May 30 & Nov 29 (60 days from Half-Year)	Rule 9A PAS Rules	Reconciliation of Share Capital Audit Report submitted by unlisted public companies having dematerialized shares.
7	Form DPT-3 (Return of Deposits & Exempt Loans)	Annually	June 30th	Rule 16 Deposits Rules	Mandatory return of deposits and particulars of transactions not treated as deposits (loans, director advances, advances from customers).
8	DIR-3 KYC / Web KYC (Director Identification KYC)	3-Year Cycle / Annual	September 30th	Rule 12A Directors Rules	Mandatory KYC for all Director Identification Number (DIN) holders. 3-year cycle for verified DINs; annual for new DINs. Late fee: ₹5,000.
9	Form ADT-1 (Auditor Appointment Intimation)	Event / Post-AGM	30 Days (Inc) / Oct 14 (15 days from AGM)	Sec 139(6) & Sec 139(1)	Case 1: First Auditor within 30 days of incorporation. Case 2: Subsequent Auditor within 15 days of AGM.
10	Form AOC-4 / AOC-4 XBRL (Filing Financial Statements)	Annually	October 29th (30 days from AGM)	Section 137 / Rule 12	Filing of audited balance sheet, profit & loss statement, board's report, and auditor's report with ROC. Late fee: ₹100/day.
11	LLP Form 8 (Statement of Account & Solvency)	Annually	October 30th (30 days from 6 mos of FY)	Rule 24 LLP Rules	Statement of Account & Solvency of LLP. Mandatory CA audit if turnover > ₹40 Lakhs or contribution > ₹25 Lakhs. Late fee: ₹100/day.
12	Form MSME-1 & MGT-7/7A (MSME Dues Return & Annual Return)	Half-Yr / Annual	Apr 30 / Oct 31 / Nov 28	Sec 405 & Sec 92 Cos Act	MSME-1 for dues exceeding 45 days (Apr 30 & Oct 31). MGT-7/7A Annual Return within 60 days of AGM (Nov 28). Late fee: ₹100/day.

4. LABOUR LAWS & STATE PROFESSIONAL TAX (5 MASTER FILINGS)

EPFO, ESIC & State PT

#	STATUTORY COMPLIANCE	FREQUENCY	STATUTORY DUE DATE	GOVERNING SECTION / RULE	CLIENT SCOPE & COMPLIANCE NOTES
1	State Professional Tax (PT) Monthly	Monthly	10th of Every Month	State PT Acts (Telangana, AP, etc.)	Monthly remittance of Professional Tax deducted from employees' gross salaries to State Commercial Taxes Department.
2	State Professional Tax (PT) Annual Return	Annually	May 31st	State PT Rules (Form 5 / III)	Annual statement, reconciliation, and payment certificate of total professional tax deducted and remitted during the financial year.
3	EPF Electronic Challan-cum-Return (ECR)	Monthly	15th of Every Month	EPF & MP Act, 1952	Monthly deposit of provident fund contributions (12% employee + 12% employer) and electronic filing of member-wise ECR.
4	ESIC Monthly Contribution Deposit	Monthly	15th of Every Month	ESI Act, 1948 / Rule 56	Monthly deposit of employee state insurance contributions (0.75% employee + 3.25% employer) for wage ceiling up to ₹21,000/month.
5	ESIC Half-Yearly Return (Form 5)	Half-Yearly	May 11 & Nov 11	ESI Regulations / Form 5	Half-yearly return of contributions for Period 1 (Apr-Sep due Nov 11) and Period 2 (Oct-Mar due May 11).

5. RBI / FEMA & RERA REAL ESTATE COMPLIANCES (4 MASTER FILINGS)

RBI & State RERA

#	STATUTORY COMPLIANCE	FREQUENCY	STATUTORY DUE DATE	GOVERNING SECTION / RULE	CLIENT SCOPE & COMPLIANCE NOTES
1	RERA Quarterly Progress Report (QPR)	Quarterly	15th of Month Post-Qtr (Jul 15, Oct 15, Jan 15, Apr 15)	Section 11(1) RERA Act 2016	Quarterly update on project construction milestones, apartments booked, and financial status uploaded on RERA Portal.
2	RBI FLA Annual Return (Foreign Liabilities & Assets)	Annually	July 15th	FEMA 20(R) / RBI Master	Mandatory annual return filed on RBI FLAIR portal by all Indian entities having received Foreign Direct Investment (FDI) or made ODI.
3	RERA CA Form 5 Annual Project Audit	Annually	September 30th (within 6 mos of FY close)	Section 4(2)(i)(D) RERA Act	Annual statutory certification and audit of RERA designated bank account (70% realization rule) by a practicing Chartered Accountant.
4	RBI APR / ODI Return (Annual Performance Report)	Annually	December 31st	FEMA 120 / RBI Directions	Annual Performance Report in respect of Overseas Direct Investment (ODI) in overseas Joint Ventures (JV) and Wholly Owned Subsidiaries (WOS).

Section 3: Month-by-Month Master Regulatory Calendar (Part 1: Apr – Sep)

CHRONOLOGICAL DEADLINES & CLIENT ACTION GRID

 April 9 Key Deadlines Apr 10 GSTR-7/8 & State PT: GST TDS/TCS & State Professional Tax monthly deposit Apr 11 GSTR-1 Monthly: Outward supplies return for March Apr 13 GSTR-5, 6 & GSTR-1 (QRMP): ISD, NRTP & Q4 QRMP Outward Return Apr 15 EPF / ESIC & RERA QPR: Monthly PF/ESI deposit & Q4 RERA progress update Apr 18 CMP-08: Composition scheme tax payment statement (Q4) Apr 20 GSTR-3B Monthly: Summary return & tax payment for March Apr 24 GSTR-3B (QRMP): Quarterly return for QRMP filers (Q4) Apr 25 GST ITC-04 & PMT-06: Job work statement & QRMP Month 1 tax deposit Apr 30 March TDS (Form 141) & MSME-1: March TDS deposit (Rule 30(2)(b)) & Form MSME-1 (H2)	 May 10 Key Deadlines May 07 TDS/TCS Deposit (Form 141): Monthly deposit for April deductions May 10 GSTR-7/8 & State PT: GST TDS/TCS & State Professional Tax monthly deposit May 11 GSTR-1 & ESIC Form 5: GSTR-1 Monthly & ESIC Half-Yearly return May 13 IFF (QRMP M1) & GSTR-5/6: Invoice Furnishing & ISD return for April May 15 EPF/ESIC & Form 143 (27EQ): Monthly PF/ESI & Q4 TCS Statement (Sec 394) May 20 GSTR-3B Monthly: Summary return & tax payment for April May 25 GST PMT-06: QRMP Month 1 tax deposit for April May 30 LLP Form 11 & PAS-6: LLP Annual Return & Share Capital Audit (H2) May 31 TDS Q4 / SFT / 114 / PT: Form 138/140, SFT (61A), Donations (114/10BD), PT Annual May 31 SEBI Reg 24A Secretarial: Annual Secretarial Compliance Report for Listed Entities
 June 9 Key Deadlines Jun 07 TDS/TCS Deposit (Form 141): Monthly deposit for May deductions Jun 10 GSTR-7, 8 & State PT: GST TDS/TCS & State Professional Tax monthly deposit Jun 11 GSTR-1 Monthly: Outward supplies return for May Jun 13 IFF (QRMP M2) & GSTR-5/6: Invoice Furnishing & ISD return for May Jun 15 Advance Tax (15%): 1st installment under Section 211 / Act 2025 Jun 15 Form 130 (Form 16) & 131: Salary TDS cert (Form 130) & Q4 131 (16A) Jun 20 GSTR-3B Monthly: Summary return & tax payment for May Jun 25 GST PMT-06: QRMP Month 2 tax deposit for May Jun 30 GSTR-4 / Form DPT-3: GSTR-4 Annual (Notif. 12/2024) & DPT-3 Deposit Return	 July 9 Key Deadlines Jul 07 TDS/TCS Deposit (Form 141): Monthly deposit for June deductions Jul 10 GSTR-7, 8 & State PT: GST TDS/TCS & State Professional Tax monthly deposit Jul 11 GSTR-1 Monthly: Outward supplies return for June Jul 13 GSTR-1 (QRMP Q1): Quarterly outward return for QRMP filers Jul 15 Form 143 (27EQ) / RBI / RERA: Q1 TCS Statement, RBI FLA Return, RERA QPR Jul 18 CMP-08: Composition scheme tax statement (Q1) Jul 20 GSTR-3B Monthly: Summary return & tax payment for June Jul 24 GSTR-3B (QRMP): Quarterly return for QRMP filers (Q1) Jul 31 ITR-1, 2 & ITR-7 / TDS Q1: ITR-1, 2, Non-audit Trusts u/s 345, Form 138/140
 August 7 Key Deadlines Aug 07 TDS/TCS Deposit (Form 141): Monthly deposit for July deductions Aug 10 GSTR-7, 8 & State PT: GST TDS/TCS & State Professional Tax monthly deposit Aug 11 GSTR-1 Monthly: Outward supplies return for July Aug 13 IFF (QRMP M1) & GSTR-5/6: Invoice Furnishing & ISD return for July Aug 15 EPF/ESIC & Form 131 (16A): Monthly PF/ESI & Q1 TDS Certificates (Non-Salary) Aug 20 GSTR-3B Monthly: Summary return & tax payment for July Aug 31 ITR-3, 4 & 5 (Non-Audit): Non-audit Business, Professionals u/s 58(2), Non-audit Firms/LLPs	 September 9 Key Deadlines Sep 07 TDS/TCS Deposit (Form 141): Monthly deposit for August deductions Sep 10 GSTR-7, 8 & State PT: GST TDS/TCS & State Professional Tax monthly deposit Sep 11 GSTR-1 Monthly: Outward supplies return for August Sep 13 IFF (QRMP M2) & GSTR-5/6: Invoice Furnishing & ISD return for August Sep 15 Advance Tax (45%): 2nd installment under Section 211 / Act 2025 Sep 20 GSTR-3B Monthly: Summary return & tax payment for August Sep 25 GST PMT-06: QRMP Month 2 tax deposit for August Sep 30 Tax Audit (Form 26) & Trust (112): Form No. 26 (3CD) & Trust Audit Form 112 (10B/BB) Sep 30 DIR-3 KYC & RERA Form 5: Director KYC & RERA CA Project Account Audit

 October 11 Key Deadlines 0ct 07 TDS/TCS Deposit (Form 141): Monthly deposit for September deductions 0ct 10 GSTR-7, 8 & State PT: GST TDS/TCS & State Professional Tax monthly deposit 0ct 11 GSTR-1 Monthly: Outward supplies return for September 0ct 13 GSTR-1 (QRMP Q2): Quarterly outward return for QRMP filers 0ct 14 Form ADT-1 (Auditor Appt): Auditor appointment within 15 days of AGM 0ct 15 Form 143 (27EQ) / RERA QPR: Q2 TCS Statement & Q2 RERA progress 0ct 18 CMP-08: Composition scheme tax statement (Q2) 0ct 20 GSTR-3B Monthly: Summary return & tax payment for September 0ct 25 GST ITC-04 & PMT-06: Job work statement (H1) & QRMP Month 1 tax 0ct 29 Form AOC-4 (Financials): Filing company financials within 30 days of AGM 0ct 30-31 LLP Form 8, ITR-6/3/5/7 & 3CEB: LLP Solvency, Corporate/Audited ITRs, TP Audit	 November 8 Key Deadlines Nov 07 TDS/TCS Deposit (Form 141): Monthly deposit for October deductions Nov 10 GSTR-7, 8 & State PT: GST TDS/TCS & State Professional Tax monthly deposit Nov 11 GSTR-1 & ESIC Form 5: GSTR-1 Monthly & ESIC Half-Yearly return (H1) Nov 13 IFF (QRMP M1) & GSTR-5/6: Invoice Furnishing & ISD return for October Nov 15 EPF/ESIC & Form 131 (16A): Monthly PF/ESI & Q2 TDS Certificates (Non-Salary) Nov 20 GSTR-3B Monthly: Summary return & tax payment for October Nov 28-29 Form MGT-7/7A & PAS-6: Company Annual Return (60 days AGM) & Capital Audit Nov 30 Transfer Pricing ITR-6 & 3: ITR filing for entities with international transactions
 December 9 Key Deadlines Dec 07 TDS/TCS Deposit (Form 141): Monthly deposit for November deductions Dec 10 GSTR-7, 8 & State PT: GST TDS/TCS & State Professional Tax monthly deposit Dec 11 GSTR-1 Monthly: Outward supplies return for November Dec 13 IFF (QRMP M2) & GSTR-5/6: Invoice Furnishing & ISD return for November Dec 15 Advance Tax (75%): 3rd installment under Section 211 / Act 2025 Dec 20 GSTR-3B Monthly: Summary return & tax payment for November Dec 25 GST PMT-06: QRMP Month 2 tax deposit for November Dec 31 GSTR-9 & 9C Annual: GST Annual Return & Reconciliation Statement Dec 31 Belated ITR (139(4)) & RBI APR: Belated Return filing & RBI ODI Annual Performance Report	 January 9 Key Deadlines Jan 07 TDS/TCS Deposit (Form 141): Monthly deposit for December deductions Jan 10 GSTR-7, 8 & State PT: GST TDS/TCS & State Professional Tax monthly deposit Jan 11 GSTR-1 Monthly: Outward supplies return for December Jan 13 GSTR-1 (QRMP Q3): Quarterly outward return for QRMP filers Jan 15 Form 143 (27EQ) / RERA QPR: Q3 TCS Statement & Q3 RERA progress Jan 18 CMP-08: Composition scheme tax statement (Q3) Jan 20 GSTR-3B Monthly: Summary return & tax payment for December Jan 24 GSTR-3B (QRMP): Quarterly return for QRMP filers (Q3) Jan 31 TDS Q3 (Forms 138 & 140): Q3 TDS statement for Salary & Non-Salary
 February 7 Key Deadlines Feb 07 TDS/TCS Deposit (Form 141): Monthly deposit for January deductions Feb 10 GSTR-7, 8 & State PT: GST TDS/TCS & State Professional Tax monthly deposit Feb 11 GSTR-1 Monthly: Outward supplies return for January Feb 13 IFF (QRMP M1) & GSTR-5/6: Invoice Furnishing & ISD return for January Feb 15 EPF/ESIC & Form 131 (16A): Monthly PF/ESI & Q3 TDS Certificates (Non-Salary) Feb 20 GSTR-3B Monthly: Summary return & tax payment for January Feb 25 GST PMT-06: QRMP Month 1 tax deposit for January	 March 9 Key Deadlines Mar 07 TDS/TCS Deposit (Form 141): Monthly deposit for February deductions Mar 10 GSTR-7, 8 & State PT: GST TDS/TCS & State Professional Tax monthly deposit Mar 11 GSTR-1 Monthly: Outward supplies return for February Mar 13 IFF (QRMP M2) & GSTR-5/6: Invoice Furnishing & ISD return for February Mar 15 Advance Tax (100%): Final 4th installment & Presumptive Tax (44AD/ADA) Mar 20 GSTR-3B Monthly: Summary return & tax payment for February Mar 25 GST PMT-06: QRMP Month 2 tax deposit for February Mar 31 RoDTEP ARR (dgft.gov.in): Mandatory for exporters with claims ≥ ₹1 Crore Mar 31 Revised ITR, RoDTEP ARR & LUT: Revised/Updated Return cut-off (AY), RoDTEP ARR & GST LUT (RFD-11)

ONGOING & EVENT-BASED STATUTORY COMPLIANCES - Form INC-20A: Within 180 days of company incorporation (Commencement of Business). - Form ADT-1 (First Auditor): Within 30 days of company incorporation date. - Form MGT-14: Within 30 days of Board Resolution for Auditor/Secretarial appointments.	Crucial Operational Triggers - Form No. 132 (16B-16E): Within 15 days of filing challan-cum-statement (Property/Rent TDS). - Secretarial Audit (MR-3): Finalized and annexed to Board's Report ahead of AGM / AOC-4. - Bank Account Audit (RERA Form 5): Within 6 months of FY-end (Sep 30) for active projects.
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