Kanakkupillai®
A Virtual Accountant

Annual Companies & LLP Master Compliance Calendar with

Due Dates & Penalty

Private Limited | One person Company | LLP | Section 8 | Public Limited | Subsidiary Company (Indian and Foreign Subsidiary)

Due Date	Month / Period	Compliance Name	Applicability (Who must file)	Late Filing Fees (Normal Fees not included in this)	Penalty / Consequence
7th	Every Month	Income Tax - TDS/TCS Deposit	All deductors & collectors	--------	Interest @1–1.5% per month + penalty
10th	Every Month	GST TDS Return (GSTR - 7)	GST TDS deductors (Govt Authorities & PSUs)	₹100/day per Act (CGST+ SGST= ₹200/day), max ₹5,000	Interest @18% per annum + penalty
10th	Every Month	GST TCS Return (E-commerce) (GSTR - 8)	E-commerce operators	₹100/day per Act (CGST+ SGST = ₹200/day), max ₹5,000	Interest @18% per annum + penalty
11th	Every Month	GST Outward Supplies (Monthly) (GSTR -1)	Monthly GST filers	₹25/day per Act (₹25 CGST + ₹25 SGST), max ₹10,000 *** differs based on Annual Turnover ₹10/day per Act (₹10 CGST + ₹10 SGST), max ₹500 for Nil Filers	Supplier would not be able to get the Input Tax Credit on time.
13th	Every Month	GST ISD Return (GSTR - 6)	Input Service Distributors (Multiple GSTIN holders)	₹50/day per Act (₹25 CGST + ₹25 SGST), max ₹5,000	Interest @18% per annum + penalty
13th	Monthly	GST QRMP Outward Supplies (GSTR-1 IFF (QRMP))	QRMP GST Taxpayers	₹25/day per Act (₹25 CGST + ₹25 SGST), max ₹5,000 ₹10/day per Act (₹10 CGST + ₹10 SGST), max ₹500 for Nil Filers	Supplier would not be able to get the Input Tax Credit on time.
15th	Every Month	EPF Contribution Payment	Employers convered under EPF	---------	Interest @12% p.a. + damages (5%–25%) + penalty + Disallowances of expenses under Income Tax Act
15th	Every Month	ESI Contribution Payment	Employers convered under ESI	---------	Interest @12% p.a. + penalty + Disallowances of expenses under Income Tax Act
18th	Quarterly	GST Composition Payment (CMP-08)	Composition dealers	₹200/day per Act (₹100+₹100), max ₹5,000	If CMP-08 of two consecutive quarters are not filed, then the e-way bill generation gets blocked.
20th	Every Month	GST Summary Return & Payment (GSTR-3B)	All regular GST taxpayers	₹50/day (₹20 for nil return), max ₹10,000 *** max. differs based on turnover	Interest @18% per annum + penalty
22nd	Quarterly	GST QRMP GSTR-3B (Category X States)	QRMP taxpayers	₹50/day (₹20 for nil return), max ₹10,000 *** max. differs based on turnover	Interest @18% per annum + penalty
24th	Quarterly	GST QRMP GSTR-3B (Category Y States)	QRMP taxpayers	₹50/day (₹20 for nil return), max ₹10,000 *** max. differs based on turnover	Interest @18% per annum + penalty
25th April (Yearly) & 25th April & October (Half yearly)	Half Yearly/ Yearly	GST Job Work Reporting (ITC-04)	Applicable manufacturers who has given Job Works	----------	No specific penalty, general penalty of ₹25,000 may be levied
30th	Every Month	TDS Challan-cum-Statement (Property/Rent/Contract/Crypto) (26QB / 26QC / 26QD / 26QE)	Specified deductors	₹200/day (max TDS amount)	Penalty under various sections of Income Tax Act
Date differs as per the respective state	Every Month/ Quarterly /Half Yearly/Annual	Professional Tax Payment	Employers (state-wise)	State-specific (generally ₹5–₹50 /day or % based)	Penalty as per state provisions
15 June – 15% 15 Sept – 45% 15 Dec – 75% 15 March – 100%	Quarterly	Advance Tax Payment - instalment for the financial year	Advance-tax liable taxpayers (Tax payable exceeds Rs. 10,000/-)	----------	Interest u/s 234B/234C
Q1 → 31 July Q2 → 31 Oct Q3 → 31 Jan Q4 → 31 May	Quarterly	TDS Return Filing (24Q / 26Q / 27Q)	All deductors	₹200/day (u/s 234E), max TDS amount	Penalty under various sections of Income Tax Act
Q1 → 31 July Q2 → 31 Oct Q3 → 31 Jan Q4 → 31 May	Quarterly	TCS Return Filing (27EQ)	TCS collectors	₹200/day (u/s 234E), max TCS amount	Penalty under various sections of Income Tax Act
30th Apr /31st Oct	Half Yearly	MSME Outstanding Payment Return (Form MSME-1)	Companies with MSME (even if nil)	----------	₹10,000 on the company and each officer, plus ₹1,000 per day of continued delay, up to a maximum of ₹2 lakh (company) & ₹50,000 (Each officer)
1st April	Yearly - April	NEW FINANCIAL YEAR BEGINS (New Book Opening)			
30th May	Yearly - May	LLP Annual Return (Form 11)	LLPs	₹100 per day (no maximum limit)	Reduced credibility
30th Jun	Yearly - June	Annual Return for Composition Dealers under GST (GSTR-4)	Composition GST Tax Payers	₹50 per day (₹25 CGST + ₹25 SGST)max. of ₹2,000 (max. ₹500 if nil)	Annual Return of the next year cannot be filed unless ealier years are filed +Penalty as per officer (up to 100% of the tax liability)
30th Jun	Yearly - June	Return of Deposits (DPT-3)	Companies with deposits/loans	2X to 12X of Normal fees	₹5,000 + ₹500/day & Heavy penalties under Companies Act, including fines and possible prosecution (Section 73 & 76A)
30th Jun	Yearly - June	IEC Updation	Importers & Exporters	No late fee	IEC is auto-deactivated if not updated annually between April–June
15th Jul	Yearly - July	Foreign Liabilities & Assets Return	Companies with FDI/ODI	₹7,500 per return (LSF)	Up to three times the sum involved. Up to ₹2,00,000.
31st Jul	Yearly - July	Income Tax Return Filing (non TAX Audit Filers)	LLPs (who is not required for Tax Audit)	---------	----------
27th Sep	Yearly - September (within 180 days from the end of the financial year)	Financial Statements Filing- 30 Days from AGM (Form AOC-4)	OPC Companies who is not required to conduct AGM.	₹100/day (no maximum limit)	₹1,00,000 to Company and each officer and if it continues, an additional fine of ₹5,000 per day is charged for each day
30th Sep	Yearly - September	DIN KYC Compliance (DIR-3 KYC)	DIN/DPIN Holders registered before 31st March 2026	₹5,000 (reactivation fee)	DIN deactivation + Other forms cannot be filed unless reactivation is done.
30th Sep	Yearly - September	Annual General Meeting (AGM)	Companies (except OPC who is not required to conduct AGM.)	----------	₹1,00,000 to Company and each officer and if it continues, an additional fine of ₹5,000 per day is charged for each day
30th Sep	Yearly - September	Income Tax Audit Report – Form 3CA/3CB-3CD	All entity who needs Tax Audit	----------	₹1,50,000 or 0.5% of turnover (whichever lower). The department may mark the return'defective' + prosecution as per Income Tax act.
15th Oct	Yearly - Post-AGM	Auditor Appointment - 15 Days from AGM. (ADT-1)	Companies	2X to 12X of Normal fees	₹25,000 – ₹5,00,000 (Company); ₹10,000 – ₹1,00,000 (Each Officer).
30th Oct	Yearly - September	Income Tax Audit Report – Form 3CA/3CB-3CD	All entity who needs Tax Audit	₹100/day (no maximum limit)	₹1,50,000 or 0.5% of turnover (whichever lower). The department may mark the return'defective' + prosecution as per Income Tax act.
In First Board Meeting	April	Director Interest Disclosure (MBP-1)	Directors	---------	₹1 lakh
31st Dec	Yearly - 2025-26	Annual Return and Annual Reconciliation Statement for GST Return Filers for the financial year 2025-26 (GSTR -9 & 9C)	Monthly and QRMP GST Filers whose therehold limit met as per GST annual return norms.	₹200/day per Act (₹100 CGST + ₹100 SGST) max. of 0.25% of the taxpayer's turnover. *** Max. differs based on turnover	General Penalty - ₹25,000
31st March	Book Closure for the financial year 2025-26				
31st Mar	Yearly - 2027-28	LUT Renewal for Export without payment of GST	All registered GST taxpayers exporting goods	No late fees. Should be applied before export in new FY	May to lead to penalty and notices and have to pay GST on the amount of exports done

Notes :
X States : Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep.
Y States : Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi

01 April

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02 May

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03 June

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09 December

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10 January

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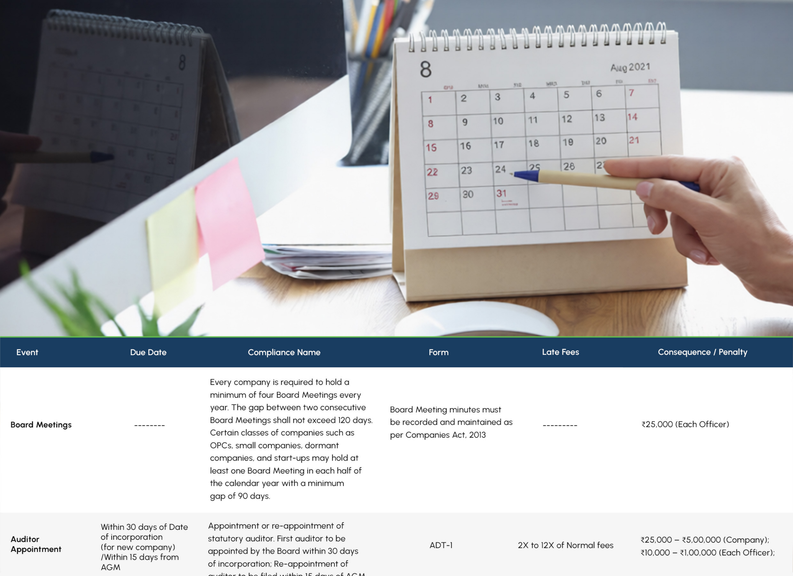
+91 7305 345 345 support@kanakkupillai.com www.kanakkupillai.com



Event	Due Date	Compliance Name	Form	Late Fees	Consequence / Penalty
Board Meetings	--------	Every company is required to hold a minimum of four Board Meetings every year. The gap between two consecutive Board Meetings shall not exceed 120 days. Certain classes of companies such as OPCs, small companies, dormant companies, and start-ups may hold at least one Board Meeting in each half of the calendar year with a minimum gap of 90 days.	Board Meeting minutes must be recorded and maintained as per Companies Act, 2013	---------	₹25,000 (Each Officer)
Auditor Appointment	Within 30 days of Date of incorporation (for new company) /Within 15 days from AGM	Appointment or re-appointment of statutory auditor. First auditor to be appointed by the Board within 30 days of incorporation; Re-appointment of auditor to be filed within 15 days of AGM.	ADT-1	2X to 12X of Normal fees	₹25,000 – ₹5,00,000 (Company); ₹10,000 – ₹1,00,000 (Each Officer);
Confirmation of Registered Office	Within 30 days from the date of incorporation	Declaration for Confirmation of Registered Office after incorporation	INC-22	2X to 12X of Normal fees	₹1,000 per day up to ₹1 lakh (company & officers)
Commencement of Business	Within 180 days from Date of Incorporation	Declaration for Commencement of Business	INC-20A	2X to 12X of Normal fees	₹50,000 (company) ₹1,000/day (officer up to ₹1 lakh)
Change in registered office	Within 30 days of the change	Intimation of Change in registered office to MCA	MGT-14, INC-22	2X to 12X of Normal fees	Every officer of ₹1,000 for every day upto ₹1,00,000
Change in name of the company	Within 30 days	Intimation of Change in name of the Company to MCA	MGT-14, RUN, INC-24	2X to 12X of Normal fees	₹10,000 to Company & Officer & if it continues ₹1000/day to Company and each officer , max. of ₹2,00,000 (Company) and max. of ₹50,000 (Officer)
Change in Email ID & Contact number for Company	When changes occurs	Update Company Contact Details	CRF (Change Requrest Form)	----------	Any intimation from MCA or filing information will not be received + Penalty from MCA
Change in Name, address, PAN details of the director	When changes occurs	Update Director's Information	DIR-6	----------	Penalty from MCA
Change in Email ID & Contact number for Director	When changes occurs	Update Director's Information	DIR-3 KYC	----------	Any intimation from MCA or filing information will not be received +Penatly from MCA
Change in the Main Objective of the Company	Within 30 days	Approval for Alteration of MOA	MGT-14, e-MoA	2X to 12X of Normal fees	₹10,000 to Company & Officer & if it continues ₹1000/day to Company and each officer , max. of ₹2,00,000 (Company) and max. of ₹50,000 (Officer)
Appointment/ resignation of KMP	Within 30 days	Intimation of Change in KMP	DIR-12	2X to 12X of Normal fees	₹50,000 for company and every officer and incase it continues, ₹500/day to Company and each officer , max. of ₹3,00,000 (Company) and max. of ₹1,00,000 (Officer)
Appointment/ resignation of directors	Within 30 days	Intimation of Change in Directors	DIR-12	2X to 12X of Normal fees	₹5,00,000 for company and ₹5,000 every officer and incase it continues, ₹1,000/day to Company and each officer , max. of ₹5,00,000.
Regularization of Director in AGM	Within 30 days from AGM Date	Regularization of Director appointed by Board of Directors	DIR-12	2X to 12X of Normal fees	₹50,000 for company and every officer and incase it continues, ₹500/day to Company and each officer , max. of ₹3,00,000 (Company) and max. of ₹1,00,000 (Officer)
Increase in authorized share capital	Within 30 days	Increase in Authorized Capital	SH-7	2X to 12X of Normal fees	₹500/day to Company and each officer , max. of ₹5,00,000 (Company) and max. of ₹1,00,000 (Officer)
Increase in paid up capital	Within 30 days of allotment	Increase in Paid-up Capital (through allotment)	PAS-3	2X to 12X of Normal fees	₹500/day to Company and each officer , max. of ₹5,00,000 (Company) and max. of ₹1,00,000 (Officer)
Charge Creation	Within 30 days from the Loan Agreement (max. 120 days)	Creation of charge for secured borrowings from bank & financial institutions	CHG-1	2X to 12X of Normal fees	₹1,00,000 (Max. of ₹10,00,000) (Company) and ₹25,000 (Max. of ₹3,00,000) (Every Officer) or imprisonment up to 6 months
Charge Modification	Within 30 days from the Loan Agreement (max. 120 days)	Modification of Charge	CHG-1	2X to 12X of Normal fees	₹1,00,000 (Max. of ₹10,00,000) (Company) and ₹25,000 (Max. of ₹3,00,000) (Every Officer) or imprisonment up to 6 months
Charge Satisfaction	Within 30 days from the Loan Agreement (max. 120 days)	Satisfaction of Charge	CHG-4	2X to 12X of Normal fees	₹1,00,000 (Max. of ₹10,00,000) (Company) and ₹25,000 (Max. of ₹1,00,000) (Every Officer) or imprisonment up to 6 months
Within 30 days	LLP Agreement	Filing of New or Modification in LLP Agreement/Deed (New, Object clause, Contribution)	LLP Form-3	1X to 50X of Normal fees	Reduced Credibility & Changes that are not recorded with the MCA (such as a change in capital, profit-sharing ratio, or new partner roles) may be considered legally void.
Within 30 days	Appointment / Resignation of Partner /Designated Partner	Filing of Appointment/Resignation	LLP Form-4	1X to 50X of Normal fees	₹ 2,000 max to ₹ 25,000 - LLP & Each Designated partner
Within 30 days	Change in Name of the LLP	Change of LLP Name	LLP Form 5	1X to 50X of Normal fees	₹ 10,000 to LLP & Each designated partner max of ₹ 5,00,000 and every designated partner of ₹ 1,00,000.
Within 15 days of change	Change in Address or Name of the Designated partner	Intimation for change of Name & Address of Designated Partner	LLP Form-4	1X to 50X of Normal fees	₹ 2,000 max to ₹ 25,000 - LLP & Each Designated partner

Notes :

This compliance calendar is prepared for general informational purposes only and is based on the applicable provisions of laws, rules, and regulations as on the date of preparation. Statutory provisions, government notifications, circulars, and judicial pronouncements are subject to change, which may impact the accuracy or completeness of the information provided herein.

Users are advised to exercise due diligence and refer to the relevant Acts, Rules, notifications, and official sources before taking any decision or action. This document should not be construed as professional advice.

While every effort has been made to ensure accuracy, we shall not be held responsible for any errors, omissions, or any loss arising from reliance on this information.

For detailed assistance, interpretation, or professional support, please feel free to reach out to us at [contact details].

01 April

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11 February

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12 March

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+91 7305 345 345 support@kanakkupillai.com www.kanakkupillai.com