Compliance calendar FY 2026–27

Specialised compliances — SEZ / STPI units, exporters, e-commerce operators, ISDs, non-residents, liaison offices, transfer-pricing groups · April 2026 to March 2027 · 154 due dates

How to read it. "Applies when" shows the condition for an item — for example, only if you deduct TDS, are registered for GST under a particular scheme, or have a tax audit.

Add to your calendar. Subscribe or download at caarun.com/compliance-calendar — works with Google Calendar, Outlook and Apple Calendar, with reminders.

● Income tax ● TDS / TCS ● GST ● ROC / MCA ● SEBI / Stock exchange ● Payroll / Labour ● FEMA / RBI / FCRA ● SEZ / STPI / Exports

April 2026

12 due dates

DUE DATE	COMPLIANCE	PERIOD	APPLIES WHEN
5 Apr Sun	SEZ / STPI / EXPORTS **SEZ monthly progress report** SEZ MPR	March 2026	LLP / Firm, Private company, Public company, Listed company, Individual
7 Apr Tue	FEMA / RBI / FCRA **ECB-2 return**	March 2026	LLP / Firm, Private company, Public company, Listed company If foreign investment / ECB / ODI
10 Apr Fri	GST **GSTR-7 — TDS under GST**	March 2026	If GST-registered
10 Apr Fri	GST **GSTR-8 — TCS by e-commerce operators**	March 2026	If GST-registered
10 Apr Fri	GST **GST SRM-II — special procedure return**	March 2026	If GST-registered
10 Apr Fri	SEZ / STPI / EXPORTS **SEZ service export reporting** SERF	March 2026	LLP / Firm, Private company, Public company, Listed company, Individual
10 Apr Fri	SEZ / STPI / EXPORTS **STPI service export reporting** SERF	March 2026	LLP / Firm, Private company, Public company, Listed company, Individual
13 Apr Mon	GST **GSTR-6 — input service distributor**	March 2026	If GST-registered
20 Apr Mon	GST **GSTR-5 — non-resident taxable person**	March 2026	If GST-registered

DUE DATE	COMPLIANCE	PERIOD	APPLIES WHEN
20 Apr Mon	● GST GSTR-5A — online services (OIDAR) from abroad	March 2026	If GST-registered
30 Apr Thu	● SEZ / STPI / EXPORTS SOFTEX form (SEZ and STPI)	Invoices of March 2026	LLP / Firm, Private company, Public company, Listed company, Individual
30 Apr Thu	● SEZ / STPI / EXPORTS STPI quarterly progress report STPI QPR	January–March 2026	LLP / Firm, Private company, Public company, Listed company, Individual

May 2026

12 due dates

DUE DATE	COMPLIANCE	PERIOD	APPLIES WHEN
5 May Tue	● SEZ / STPI / EXPORTS SEZ monthly progress report SEZ MPR	April 2026	LLP / Firm, Private company, Public company, Listed company, Individual
7 May Thu	● FEMA / RBI / FCRA ECB-2 return	April 2026	LLP / Firm, Private company, Public company, Listed company If foreign investment / ECB / ODI
10 May Sun	● GST GSTR-7 — TDS under GST	April 2026	If GST-registered
10 May Sun	● GST GSTR-8 — TCS by e-commerce operators	April 2026	If GST-registered
10 May Sun	● GST GST SRM-II — special procedure return	April 2026	If GST-registered
10 May Sun	● SEZ / STPI / EXPORTS SEZ service export reporting SERF	April 2026	LLP / Firm, Private company, Public company, Listed company, Individual
10 May Sun	● SEZ / STPI / EXPORTS STPI service export reporting SERF	April 2026	LLP / Firm, Private company, Public company, Listed company, Individual
13 May Wed	● GST GSTR-6 — input service distributor	April 2026	If GST-registered
20 May Wed	● GST GSTR-5 — non-resident taxable person	April 2026	If GST-registered
20 May Wed	● GST GSTR-5A — online services (OIDAR) from abroad	April 2026	If GST-registered

DUE DATE	COMPLIANCE	PERIOD	APPLIES WHEN
30 May Sat	SEZ / STPI / EXPORTS SOFTEX form (SEZ and STPI)	Invoices of April 2026	LLP / Firm, Private company, Public company, Listed company, Individual
31 May Sun	INCOME TAX Statement of reportable accounts (FATCA / CRS) Form 61B	Calendar year 2025	—

June 2026

13 due dates

DUE DATE	COMPLIANCE	PERIOD	APPLIES WHEN
5 Jun Fri	SEZ / STPI / EXPORTS SEZ monthly progress report SEZ MPR	May 2026	LLP / Firm, Private company, Public company, Listed company, Individual
7 Jun Sun	FEMA / RBI / FCRA ECB-2 return	May 2026	LLP / Firm, Private company, Public company, Listed company If foreign investment / ECB / ODI
10 Jun Wed	GST GSTR-7 — TDS under GST	May 2026	If GST-registered
10 Jun Wed	GST GSTR-8 — TCS by e-commerce operators	May 2026	If GST-registered
10 Jun Wed	GST GST SRM-II — special procedure return	May 2026	If GST-registered
10 Jun Wed	SEZ / STPI / EXPORTS SEZ service export reporting SERF	May 2026	LLP / Firm, Private company, Public company, Listed company, Individual
10 Jun Wed	SEZ / STPI / EXPORTS STPI service export reporting SERF	May 2026	LLP / Firm, Private company, Public company, Listed company, Individual
13 Jun Sat	GST GSTR-6 — input service distributor	May 2026	If GST-registered
20 Jun Sat	GST GSTR-5 — non-resident taxable person	May 2026	If GST-registered
20 Jun Sat	GST GSTR-5A — online services (OIDAR) from abroad	May 2026	If GST-registered
30 Jun Tue	SEZ / STPI / EXPORTS SOFTEX form (SEZ and STPI)	Invoices of May 2026	LLP / Firm, Private company, Public company, Listed company, Individual

DUE DATE	COMPLIANCE	PERIOD	APPLIES WHEN
30 Jun Tue	SEZ / STPI / EXPORTS STPI annual performance report STPI APR	FY 2025–26	LLP / Firm, Private company, Public company, Listed company, Individual
30 Jun Tue	SEZ / STPI / EXPORTS Annual RoDTEP return	As notified by DGFT	LLP / Firm, Private company, Public company, Listed company, Individual

July 2026

12 due dates

DUE DATE	COMPLIANCE	PERIOD	APPLIES WHEN
5 Jul Sun	SEZ / STPI / EXPORTS SEZ monthly progress report SEZ MPR	June 2026	LLP / Firm, Private company, Public company, Listed company, Individual
7 Jul Tue	FEMA / RBI / FCRA ECB-2 return	June 2026	LLP / Firm, Private company, Public company, Listed company If foreign investment / ECB / ODI
10 Jul Fri	GST GSTR-7 — TDS under GST	June 2026	If GST-registered
10 Jul Fri	GST GSTR-8 — TCS by e-commerce operators	June 2026	If GST-registered
10 Jul Fri	GST GST SRM-II — special procedure return	June 2026	If GST-registered
10 Jul Fri	SEZ / STPI / EXPORTS SEZ service export reporting SERF	June 2026	LLP / Firm, Private company, Public company, Listed company, Individual
10 Jul Fri	SEZ / STPI / EXPORTS STPI service export reporting SERF	June 2026	LLP / Firm, Private company, Public company, Listed company, Individual
13 Jul Mon	GST GSTR-6 — input service distributor	June 2026	If GST-registered
20 Jul Mon	GST GSTR-5 — non-resident taxable person	June 2026	If GST-registered
20 Jul Mon	GST GSTR-5A — online services (OIDAR) from abroad	June 2026	If GST-registered
30 Jul Thu	SEZ / STPI / EXPORTS SOFTEX form (SEZ and STPI)	Invoices of June 2026	LLP / Firm, Private company, Public company, Listed company, Individual

DUE DATE	COMPLIANCE	PERIOD	APPLIES WHEN
30 Jul Thu	● SEZ / STPI / EXPORTS STPI quarterly progress report STPI QPR	April–June 2026	LLP / Firm, Private company, Public company, Listed company, Individual

August 2026

11 due dates

DUE DATE	COMPLIANCE	PERIOD	APPLIES WHEN
5 Aug Wed	● SEZ / STPI / EXPORTS SEZ monthly progress report SEZ MPR	July 2026	LLP / Firm, Private company, Public company, Listed company, Individual
7 Aug Fri	● FEMA / RBI / FCRA ECB-2 return	July 2026	LLP / Firm, Private company, Public company, Listed company If foreign investment / ECB / ODI
10 Aug Mon	● GST GSTR-7 — TDS under GST	July 2026	If GST-registered
10 Aug Mon	● GST GSTR-8 — TCS by e-commerce operators	July 2026	If GST-registered
10 Aug Mon	● GST GST SRM-II — special procedure return	July 2026	If GST-registered
10 Aug Mon	● SEZ / STPI / EXPORTS SEZ service export reporting SERF	July 2026	LLP / Firm, Private company, Public company, Listed company, Individual
10 Aug Mon	● SEZ / STPI / EXPORTS STPI service export reporting SERF	July 2026	LLP / Firm, Private company, Public company, Listed company, Individual
13 Aug Thu	● GST GSTR-6 — input service distributor	July 2026	If GST-registered
20 Aug Thu	● GST GSTR-5 — non-resident taxable person	July 2026	If GST-registered
20 Aug Thu	● GST GSTR-5A — online services (OIDAR) from abroad	July 2026	If GST-registered
30 Aug Sun	● SEZ / STPI / EXPORTS SOFTEX form (SEZ and STPI)	Invoices of July 2026	LLP / Firm, Private company, Public company, Listed company, Individual

September 2026

13 due dates

DUE DATE	COMPLIANCE	PERIOD	APPLIES WHEN
5 Sep Sat	SEZ / STPI / EXPORTS SEZ monthly progress report SEZ MPR	August 2026	LLP / Firm, Private company, Public company, Listed company, Individual
7 Sep Mon	FEMA / RBI / FCRA ECB-2 return	August 2026	LLP / Firm, Private company, Public company, Listed company If foreign investment / ECB / ODI
10 Sep Thu	GST GSTR-7 — TDS under GST	August 2026	If GST-registered
10 Sep Thu	GST GSTR-8 — TCS by e-commerce operators	August 2026	If GST-registered
10 Sep Thu	GST GST SRM-II — special procedure return	August 2026	If GST-registered
10 Sep Thu	SEZ / STPI / EXPORTS SEZ service export reporting SERF	August 2026	LLP / Firm, Private company, Public company, Listed company, Individual
10 Sep Thu	SEZ / STPI / EXPORTS STPI service export reporting SERF	August 2026	LLP / Firm, Private company, Public company, Listed company, Individual
13 Sep Sun	GST GSTR-6 — input service distributor	August 2026	If GST-registered
20 Sep Sun	GST GSTR-5 — non-resident taxable person	August 2026	If GST-registered
20 Sep Sun	GST GSTR-5A — online services (OIDAR) from abroad	August 2026	If GST-registered
30 Sep Wed	FEMA / RBI / FCRA Annual activity certificate — liaison / branch / project office	FY 2025–26	LLP / Firm, Private company, Public company, Listed company
30 Sep Wed	SEZ / STPI / EXPORTS SOFTEX form (SEZ and STPI)	Invoices of August 2026	LLP / Firm, Private company, Public company, Listed company, Individual
30 Sep Wed	SEZ / STPI / EXPORTS SEZ annual performance report SEZ APR	FY 2025–26	LLP / Firm, Private company, Public company, Listed company, Individual

October 2026

14 due dates

DUE DATE	COMPLIANCE	PERIOD	APPLIES WHEN
5 Oct Mon	SEZ / STPI / EXPORTS **SEZ monthly progress report** SEZ MPR	September 2026	LLP / Firm, Private company, Public company, Listed company, Individual
7 Oct Wed	FEMA / RBI / FCRA **ECB-2 return**	September 2026	LLP / Firm, Private company, Public company, Listed company If foreign investment / ECB / ODI
10 Oct Sat	GST **GSTR-7 — TDS under GST**	September 2026	If GST-registered
10 Oct Sat	GST **GSTR-8 — TCS by e-commerce operators**	September 2026	If GST-registered
10 Oct Sat	GST **GST SRM-II — special procedure return**	September 2026	If GST-registered
10 Oct Sat	SEZ / STPI / EXPORTS **SEZ service export reporting** SERF	September 2026	LLP / Firm, Private company, Public company, Listed company, Individual
10 Oct Sat	SEZ / STPI / EXPORTS **STPI service export reporting** SERF	September 2026	LLP / Firm, Private company, Public company, Listed company, Individual
13 Oct Tue	GST **GSTR-6 — input service distributor**	September 2026	If GST-registered
20 Oct Tue	GST **GSTR-5 — non-resident taxable person**	September 2026	If GST-registered
20 Oct Tue	GST **GSTR-5A — online services (OIDAR) from abroad**	September 2026	If GST-registered
30 Oct Fri	SEZ / STPI / EXPORTS **SOFTEX form (SEZ and STPI)**	Invoices of September 2026	LLP / Firm, Private company, Public company, Listed company, Individual
30 Oct Fri	SEZ / STPI / EXPORTS **STPI quarterly progress report** STPI QPR	July–September 2026	LLP / Firm, Private company, Public company, Listed company, Individual
31 Oct Sat	INCOME TAX **Intimation by constituent entity of international group** Form 3CEAB	FY 2025–26	LLP / Firm, Private company, Public company, Listed company If transfer pricing applies

DUE DATE	COMPLIANCE	PERIOD	APPLIES WHEN
31 Oct Sat	● INCOME TAX CbCR intimation (group year ending 31 December 2025) Form 3CEAC	Year ending 31 December 2025	LLP / Firm, Private company, Public company, Listed company If transfer pricing applies

November 2026

15 due dates

DUE DATE	COMPLIANCE	PERIOD	APPLIES WHEN
5 Nov Thu	● SEZ / STPI / EXPORTS SEZ monthly progress report SEZ MPR	October 2026	LLP / Firm, Private company, Public company, Listed company, Individual
7 Nov Sat	● FEMA / RBI / FCRA ECB-2 return	October 2026	LLP / Firm, Private company, Public company, Listed company If foreign investment / ECB / ODI
10 Nov Tue	● GST GSTR-7 — TDS under GST	October 2026	If GST-registered
10 Nov Tue	● GST GSTR-8 — TCS by e-commerce operators	October 2026	If GST-registered
10 Nov Tue	● GST GST SRM-II — special procedure return	October 2026	If GST-registered
10 Nov Tue	● SEZ / STPI / EXPORTS SEZ service export reporting SERF	October 2026	LLP / Firm, Private company, Public company, Listed company, Individual
10 Nov Tue	● SEZ / STPI / EXPORTS STPI service export reporting SERF	October 2026	LLP / Firm, Private company, Public company, Listed company, Individual
13 Nov Fri	● GST GSTR-6 — input service distributor	October 2026	If GST-registered
20 Nov Fri	● GST GSTR-5 — non-resident taxable person	October 2026	If GST-registered
20 Nov Fri	● GST GSTR-5A — online services (OIDAR) from abroad	October 2026	If GST-registered
30 Nov Mon	● INCOME TAX Master file Form 3CEAA	FY 2025–26	LLP / Firm, Private company, Public company, Listed company If transfer pricing applies

DUE DATE	COMPLIANCE	PERIOD	APPLIES WHEN
30 Nov Mon	● INCOME TAX Safe harbour option Form 3CEFA	FY 2025–26	LLP / Firm, Private company, Public company, Listed company If transfer pricing applies
30 Nov Mon	● INCOME TAX Annual return by liaison / project office Form 49C	FY 2025–26	LLP / Firm, Private company, Public company, Listed company
30 Nov Mon	● SEZ / STPI / EXPORTS SOFTEX form (SEZ and STPI)	Invoices of October 2026	LLP / Firm, Private company, Public company, Listed company, Individual
30 Nov Mon	● SEZ / STPI / EXPORTS Annual RoDTEP return with composition fee	FY 2024–25	LLP / Firm, Private company, Public company, Listed company, Individual

December 2026

13 due dates

DUE DATE	COMPLIANCE	PERIOD	APPLIES WHEN
5 Dec Sat	● SEZ / STPI / EXPORTS SEZ monthly progress report SEZ MPR	November 2026	LLP / Firm, Private company, Public company, Listed company, Individual
7 Dec Mon	● FEMA / RBI / FCRA ECB-2 return	November 2026	LLP / Firm, Private company, Public company, Listed company If foreign investment / ECB / ODI
10 Dec Thu	● GST GSTR-7 — TDS under GST	November 2026	If GST-registered
10 Dec Thu	● GST GSTR-8 — TCS by e-commerce operators	November 2026	If GST-registered
10 Dec Thu	● GST GST SRM-II — special procedure return	November 2026	If GST-registered
10 Dec Thu	● SEZ / STPI / EXPORTS SEZ service export reporting SERF	November 2026	LLP / Firm, Private company, Public company, Listed company, Individual
10 Dec Thu	● SEZ / STPI / EXPORTS STPI service export reporting SERF	November 2026	LLP / Firm, Private company, Public company, Listed company, Individual
13 Dec Sun	● GST GSTR-6 — input service distributor	November 2026	If GST-registered

DUE DATE	COMPLIANCE	PERIOD	APPLIES WHEN
20 Dec Sun	● GST **GSTR-5 — non-resident taxable person**	November 2026	If GST-registered
20 Dec Sun	● GST **GSTR-5A — online services (OIDAR) from abroad**	November 2026	If GST-registered
30 Dec Wed	● SEZ / STPI / EXPORTS **SOFTEX form (SEZ and STPI)**	Invoices of November 2026	LLP / Firm, Private company, Public company, Listed company, Individual
31 Dec Thu	● INCOME TAX **Country-by-country report (group year ending 31 December 2025)** Form 3CEAD	Year ending 31 December 2025	LLP / Firm, Private company, Public company, Listed company If transfer pricing applies
31 Dec Thu	● SEZ / STPI / EXPORTS **SEZ annual performance report (audited)** SEZ APR	FY 2025–26	LLP / Firm, Private company, Public company, Listed company, Individual

January 2027

13 due dates

DUE DATE	COMPLIANCE	PERIOD	APPLIES WHEN
5 Jan Tue	● SEZ / STPI / EXPORTS **SEZ monthly progress report** SEZ MPR	December 2026	LLP / Firm, Private company, Public company, Listed company, Individual
7 Jan Thu	● FEMA / RBI / FCRA **ECB-2 return**	December 2026	LLP / Firm, Private company, Public company, Listed company If foreign investment / ECB / ODI
10 Jan Sun	● GST **GSTR-7 — TDS under GST**	December 2026	If GST-registered
10 Jan Sun	● GST **GSTR-8 — TCS by e-commerce operators**	December 2026	If GST-registered
10 Jan Sun	● GST **GST SRM-II — special procedure return**	December 2026	If GST-registered
10 Jan Sun	● SEZ / STPI / EXPORTS **SEZ service export reporting** SERF	December 2026	LLP / Firm, Private company, Public company, Listed company, Individual
10 Jan Sun	● SEZ / STPI / EXPORTS **STPI service export reporting** SERF	December 2026	LLP / Firm, Private company, Public company, Listed company, Individual
13 Jan Wed	● GST **GSTR-6 — input service distributor**	December 2026	If GST-registered

DUE DATE	COMPLIANCE	PERIOD	APPLIES WHEN
20 Jan Wed	GST **GSTR-5 — non-resident taxable person**	December 2026	If GST-registered
20 Jan Wed	GST **GSTR-5A — online services (OIDAR) from abroad**	December 2026	If GST-registered
30 Jan Sat	SEZ / STPI / EXPORTS **SOFTEX form (SEZ and STPI)**	Invoices of December 2026	LLP / Firm, Private company, Public company, Listed company, Individual
30 Jan Sat	SEZ / STPI / EXPORTS **STPI quarterly progress report** STPI QPR	October–December 2026	LLP / Firm, Private company, Public company, Listed company, Individual
31 Jan Sun	INCOME TAX **CbCR intimation (group year ending 31 March 2026)** Form 3CEAC	Year ending 31 March 2026	LLP / Firm, Private company, Public company, Listed company If transfer pricing applies

February 2027

10 due dates

DUE DATE	COMPLIANCE	PERIOD	APPLIES WHEN
5 Feb Fri	SEZ / STPI / EXPORTS **SEZ monthly progress report** SEZ MPR	January 2027	LLP / Firm, Private company, Public company, Listed company, Individual
7 Feb Sun	FEMA / RBI / FCRA **ECB-2 return**	January 2027	LLP / Firm, Private company, Public company, Listed company If foreign investment / ECB / ODI
10 Feb Wed	GST **GSTR-7 — TDS under GST**	January 2027	If GST-registered
10 Feb Wed	GST **GSTR-8 — TCS by e-commerce operators**	January 2027	If GST-registered
10 Feb Wed	GST **GST SRM-II — special procedure return**	January 2027	If GST-registered
10 Feb Wed	SEZ / STPI / EXPORTS **SEZ service export reporting** SERF	January 2027	LLP / Firm, Private company, Public company, Listed company, Individual
10 Feb Wed	SEZ / STPI / EXPORTS **STPI service export reporting** SERF	January 2027	LLP / Firm, Private company, Public company, Listed company, Individual
13 Feb Sat	GST **GSTR-6 — input service distributor**	January 2027	If GST-registered

DUE DATE	COMPLIANCE	PERIOD	APPLIES WHEN
20 Feb Sat	● GST GSTR-5 — non-resident taxable person	January 2027	If GST-registered
20 Feb Sat	● GST GSTR-5A — online services (OIDAR) from abroad	January 2027	If GST-registered

March 2027

16 due dates

DUE DATE	COMPLIANCE	PERIOD	APPLIES WHEN
2 Mar Tue	● SEZ / STPI / EXPORTS SOFTEX form (SEZ and STPI)	Invoices of January 2027	LLP / Firm, Private company, Public company, Listed company, Individual
5 Mar Fri	● SEZ / STPI / EXPORTS SEZ monthly progress report SEZ MPR	February 2027	LLP / Firm, Private company, Public company, Listed company, Individual
7 Mar Sun	● FEMA / RBI / FCRA ECB-2 return	February 2027	LLP / Firm, Private company, Public company, Listed company If foreign investment / ECB / ODI
10 Mar Wed	● GST GSTR-7 — TDS under GST	February 2027	If GST-registered
10 Mar Wed	● GST GSTR-8 — TCS by e-commerce operators	February 2027	If GST-registered
10 Mar Wed	● GST GST SRM-II — special procedure return	February 2027	If GST-registered
10 Mar Wed	● SEZ / STPI / EXPORTS SEZ service export reporting SERF	February 2027	LLP / Firm, Private company, Public company, Listed company, Individual
10 Mar Wed	● SEZ / STPI / EXPORTS STPI service export reporting SERF	February 2027	LLP / Firm, Private company, Public company, Listed company, Individual
13 Mar Sat	● GST GSTR-6 — input service distributor	February 2027	If GST-registered
15 Mar Mon	● TDS / TCS Last date to apply for lower / nil deduction certificate	Tax year 2027–28	—
20 Mar Sat	● GST GSTR-5 — non-resident taxable person	February 2027	If GST-registered
20 Mar Sat	● GST GSTR-5A — online services (OIDAR) from abroad	February 2027	If GST-registered

DUE DATE	COMPLIANCE	PERIOD	APPLIES WHEN
30 Mar Tue	SEZ / STPI / EXPORTS **SOFTEX form (SEZ and STPI)**	Invoices of February 2027	LLP / Firm, Private company, Public company, Listed company, Individual
31 Mar Wed	INCOME TAX **Country-by-country report (group year ending 31 March 2026)** Form 3CEAD	Year ending 31 March 2026	LLP / Firm, Private company, Public company, Listed company If transfer pricing applies
31 Mar Wed	INCOME TAX **Foreign tax credit statement** Form 44	FY 2025–26	—
31 Mar Wed	GST **GTA option to pay GST under forward charge** Annexure V / VI	FY 2027–28	If GST-registered

Please note. Dates are statutory due dates as reviewed on 13 September 2026. The government extends due dates by notification, and some dates depend on facts — ROC dates assume the AGM is held on 30 September; quarterly GSTR-3B is listed for both Category-1 states such as Tamil Nadu (22nd) and Category-2 states (24th); where a period can be read two ways, the earlier date is shown. Specialised compliances (SEZ / STPI, e-commerce, ISD, non-residents, liaison offices, transfer-pricing group filings) are in a separate PDF. Not covered: sector regulators (RBI returns of banks and NBFCs, IRDAI), debt-listed entities, REITs, AIFs, and state laws other than Tamil Nadu. This calendar is general information, not advice on anyone's facts.