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STATUTORY COMPLIANCE REFERENCE GUIDE

Prepared by
ACCUBIZ CONSULTING

PREFACE

Regulatory compliance is one of the most critical responsibilities of every business, regardless of its size or industry. With frequent amendments to laws, evolving compliance requirements, and multiple regulatory authorities, businesses often find it challenging to stay updated while focusing on their core operations.

The AccuBiz Consulting - Statutory Compliance Reference Guide has been developed to serve as a practical and reliable handbook for entrepreneurs, startups, SMEs, professionals, finance teams, and corporate decision-makers. It consolidates the most important statutory compliances under the Companies Act, LLP Act, GST, Income Tax, Startup India, MSME, and FEMA into a single, easy-to-use reference document.

Rather than presenting lengthy legal provisions, this guide focuses on providing quick access to essential forms, filing timelines, statutory due dates, registration thresholds, compliance calendars, and important regulatory updates in a structured and reader-friendly format. Whether used for day-to-day compliance management or as a ready reckoner during planning and decision-making, this handbook is designed to simplify complex regulatory requirements.

At AccuBiz Consulting, we believe that compliance should not merely be viewed as a statutory obligation but as a foundation for building transparent, sustainable, and growth-oriented businesses. Through this initiative, we aim to empower business owners and professionals with practical knowledge that enables timely compliance, minimizes regulatory risks, and promotes informed decision-making.

While every effort has been made to ensure the accuracy and relevance of the information contained in this guide, readers are encouraged to verify any amendments, notifications, or circulars issued by the respective regulatory authorities before taking any action, as laws and compliance requirements are subject to change.

We sincerely hope this reference guide becomes a valuable resource for your business and assists you in maintaining compliance with confidence and efficiency.

Team AccuBiz Consulting

ACKNOWLEDGEMENT

The successful preparation of this Statutory Compliance Reference Guide has been possible through the collective efforts of professionals dedicated to promoting awareness, accuracy, and excellence in statutory compliance.

We express our sincere gratitude to our clients, business associates, and professional network for their continued trust and confidence in AccuBiz Consulting. Their practical challenges and valuable feedback have inspired us to create a comprehensive reference that addresses the day-to-day compliance needs of modern businesses.

We also acknowledge the contributions of our team members whose commitment, technical expertise, and meticulous research made the development of this handbook possible. Their continuous efforts in analyzing legislative changes, regulatory notifications, and practical compliance requirements have helped ensure that the information presented is structured, relevant, and easy to understand.

Our appreciation is equally extended to the various regulatory authorities—including the Ministry of Corporate Affairs (MCA), Central Board of Indirect Taxes and Customs (CBIC), Central Board of Direct Taxes (CBDT), Reserve Bank of India (RBI), DPIIT, and the Ministry of MSME—whose publicly available laws, rules, notifications, circulars, and guidance have served as important reference sources while compiling this handbook.

Finally, we thank every entrepreneur, startup founder, finance professional, accountant, company secretary, chartered accountant, and business owner who continuously strives to maintain statutory compliance and strengthen corporate governance. We hope this guide serves as a dependable companion in your compliance journey and contributes to building a stronger culture of regulatory excellence.

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1. COMPANIES ACT, 2013

1.1 Incorporation-Related e-Forms

Forms filed with the Registrar of Companies (ROC) to set up a new Public/Private Company or a One Person Company (OPC) under the MCA-21 V3 portal.

#	Description	Form No. - Public & Private Co.	Form No. -OPC
1	DIN Application	DIR-3	DIR-3
2	Application for Reservation of Name	INC-1 (SPICe+ Part A)	INC-1 (SPICe+ Part A)
3	Application for Incorporation of Company	INC-32 (SPICe+ Part B)	INC-32 (SPICe+ Part B)
4	Nominee Consent Form	—	INC-3
5	Form for Submission of Documents with the Registrar	GNL-2	GNL-2
6	Notice of Situation or Change of Situation of Registered Office	INC-22	INC-22
7	Appointment of Directors, KMP and Changes Thereto	DIR-12	DIR-12

1.2 Basic Process of Incorporation of a Private Limited Company

1	2	3	4	5
Obtain DIN Director Identification Number via SPICe+/DIR-3	**Name Approval** RUN web service or SPICe+ Part A	**File SPICe+** Integrated incorporation application (Part B)	**File MOA & AOA** Along with SPICe+, using e-MOA/e-AOA	**Certificate Issued** Incorporation certificate with PAN & TAN

1.3 Event-Based & Annual Compliance Forms

*Due dates are counted from the date of the triggering event unless stated otherwise. Items marked with * reflect the revised 2026 rules — see the Regulatory Update box below.*

#	Event	Form No.	Due Date
1	Application for DIN	DIR-3	—
2	**Filing of KYC of Director ***	DIR-3 KYC Web	**Once every 3 FYs, by 30 June**
3	Intimation of change in particulars of a Director to the Central Government	DIR-6	30 days

#	Event	Form No.	Due Date
4	Appointment of Directors and Key Managerial Personnel, and changes among them	DIR-12	30 days
5	Return of appointment of MD / WTD / Manager / CEO / CS / CFO	MR-1	60 days
6	Notice of resignation of a director to the Registrar	DIR-11	30 days
7	Application for surrender of Director Identification Number	DIR-5	Any time
8	Notice of appointment of auditor by the company	ADT-1	15 days
9	Application for removal of auditor(s) before expiry of term	ADT-2	30 days
10	Notice of resignation by the auditor	ADT-3	30 days
11	Filing of Financial Statements and other documents with the Registrar	AOC-4 / AOC-4 XBRL	30 days from AGM
12	Filing of Annual Return by a company	MGT-7 / MGT-7A	60 days from AGM

1.4 Other Important Forms

#	Event	Form No.	Due Date
1	Notice of situation or change of situation of registered office	INC-22	15 days (existing co.) / 30 days (new co.)
2	Application to Regional Director for shifting registered office between states/jurisdictions	INC-23	Within state: 1 month; Outside state: 14 days
3	Notice to Registrar of any alteration of share capital	SH-7	30 days
4	Application for registration of creation/modification of a charge (other than debentures)	CHG-1	30 days
5	Particulars for satisfaction of a charge	CHG-4	30 days
6	Filing of resolutions and agreements with the Registrar	MGT-14	30 days

1.5 Depreciation Chart — Income Tax vs. Companies Act

Useful for reconciling book depreciation (Companies Act, Schedule II) against tax depreciation (Income-tax Act, WDV method).

#	Block of Assets	Income Tax WDV %	Companies Act Useful Life (Years)
1	Factory Building — Non-Residential	10%	30
2a	Other Building — RCC Frame Structure	10%	60
2b	Other Building — Other than RCC Frame Structure	10%	30
3	Furniture & Fixtures (General)	10%	10
4	Motor Cycles, Scooters, Other Mopeds	15%	10*
5a	Motor Buses/Lorries/Cars/Taxies used in business of running on hire	30%	6
5b	Motor Buses/Lorries/Cars/Taxies used other than on hire	30%	8
6a	Computer & Data Processing Units — Servers and Networks	40%	6
6b	Computer & Data Processing Units — End-user devices (desktops, laptops, printers)	40%	3

Note: In case of double-shift operation, depreciation increases by 50%; in case of triple-shift operation, by 100% for that period, for the single-shift asset class. Amortisation of intangible assets under the Companies Act, 2013 follows applicable Accounting Standards, except for BOOT and BOT projects.

2026 Regulatory Updates - Companies Act

- Triennial DIR-3 KYC: Under the Companies (Appointment and Qualification of Directors) Amendment Rules, 2025 (G.S.R. 943(E), notified 31 Dec 2025, effective 31 Mar 2026), routine director KYC is no longer annual. Every individual holding a DIN as on 31 March of a financial year must now file KYC once every three consecutive financial years, on or before 30 June of the following year — through a single unified Form DIR-3 KYC Web (the earlier e-form and web-service versions have been merged). A change in mobile number, email or residential address must still be intimated within 30 days, on a separate event-based track that does not reset the 3-year cycle. Non-filing continues to deactivate the DIN, reinstated on payment of a Rs. 5,000 fee.
- MCA-21 Version 3 e-forms: AOC-4, AOC-4 CFS, AOC-4 XBRL, MGT-7 and MGT-7A have been revised with additional data fields and updated validations under the MCA-21 V3 rollout.
- Companies Compliance Facilitation Scheme, 2026 (General Circular No. 01/2026 dated 24 Feb 2026): a one-time window to clear pending AOC-4 (all variants), MGT-7/MGT-7A and ADT-1 filings by paying only about 10% of the applicable additional fees.
- Always confirm the current due date and any active relaxation circular on the MCA portal (www.mca.gov.in) before filing — MCA has issued several one-time extensions over the past two filing cycles.

2. LLP (LIMITED LIABILITY PARTNERSHIP)

2.1 Important LLP Forms

#	Purpose of the Form	Form No.
1	Details in respect of designated partners and partners of the LLP	Form 2A
2	Notice of appointment, cessation, change in name/address/designation of a designated partner or partner, and consent to become a partner/designated partner	Form 4
3	Notice of appointment, cessation, change in particulars of a partner	Form 4A
4	Notice for change of name	Form 5
5	Statement of Account & Solvency	Form 8
6	Annual Return of Limited Liability Partnership (LLP)	Form 11
7	Form for intimating other address for service of documents	Form 12
8	Notice for change of place of registered office	Form 15
9	Application and statement for conversion of a firm into an LLP	Form 17
10	Application and statement for conversion of a private/unlisted public company into an LLP	Form 18
11	Notice of intimation of Order of Court/Tribunal/CLB/Central Government to the Registrar	Form 22
12	Application for direction to an LLP to change its name to the Registrar	Form 23
13	Application to the Registrar for striking off name	Form 24
14	Application for reservation/renewal of name by a Foreign LLP (FLLP) or Foreign Company	Form 25
15	Form for registration of particulars by a Foreign LLP (FLLP)	Form 27
16	Return of alteration in the incorporation document/other constitutive instrument, or registered/principal office, or partner/designated partner of an LLP incorporated or registered outside India	Form 28
17	Notice of alteration in certificate of incorporation/registration, names/addresses of authorised persons, principal place of business of FLLP in India, or cessation of place of business in India	Form 29
18	Application for compounding of an offence under the Act	Form 31
19	Form for filing addendum for rectification of defects or incompleteness	Form 32
20	Intimation to the Registrar of Firms about conversion of a firm into an LLP (physical form to Registrar of Firms)	Form 14

2.2 Annual Compliance Timeline for LLPs

#	Filing	Form No.	Due Date (FY ending 31 Mar)
1	Annual Return — partner details, contribution and structural changes	Form 11	Within 60 days of FY close (30 May)
2	Statement of Account & Solvency — financial position and solvency declaration	Form 8	Within 30 days from end of 6 months after FY close (30 October)
3	Income Tax Return	ITR-5	31 July (no tax audit) / 31 October (tax audit applicable)

Both Form 11 and Form 8 are mandatory for every registered LLP regardless of turnover or business activity, and Form 8 cannot be filed until Form 11 has been filed. Late filing of either form attracts an additional fee of Rs. 100 per day of delay, with no upper cap. A tax audit under Section 44AB becomes mandatory where turnover exceeds Rs. 1 crore (or the applicable presumptive-taxation threshold); an audit under the LLP Act itself is triggered where turnover exceeds Rs. 40 lakh or partner contribution exceeds Rs. 25 lakhs.

3. GST COMPLIANCE

3.1 GST Registration & Rate Structure

Registration thresholds remain unchanged: Rs. 40 lakh for suppliers of goods (Rs. 20 lakh in special category states) and Rs. 20 lakh for suppliers of services (Rs. 10 lakh in special category states).

GST 2.0 — Simplified Rate Structure (effective 22 Sep 2025)

- The 12% and 28% slabs have been withdrawn. GST now operates on a two main-slab structure — 5% (essentials/mass-use goods) and 18% (standard rate) — plus a 40% slab for select luxury and sin goods (tobacco, aerated drinks, luxury cars, casinos), replacing the earlier cess mechanism for most items.
- Individual life and health insurance premiums, UHT milk, paneer, Indian breads and several staple foods have moved to Nil rate; most ex-12% items moved to 5%, and roughly 90% of ex-28% items moved to 18%.
- Businesses should re-map HSN/SAC codes, update billing/ERP rate masters, and review inverted-duty and ITC-reversal positions arising from the transition.

3.2 Recurring GST Return Due Dates

#	Return / Form	Purpose	Due Date
1	GSTR-1	Outward supplies (monthly filers)	11th of the following month
2	GSTR-1 (QRMP)	Outward supplies (quarterly filers, turnover ≤ Rs. 5 cr)	13th of the month after the quarter
3	IFF (QRMP, optional)	Invoice Furnishing Facility for B2B invoices in month 1 & 2 of the quarter	13th of the following month
4	GSTR-3B	Summary return & tax payment (monthly filers)	20th of the following month
5	GSTR-3B (QRMP)	Summary return (quarterly filers)	22nd (Category X states) / 24th (Category Y states)
6	PMT-06 (QRMP)	Monthly estimated tax payment under QRMP	25th of each month
7	CMP-08	Composition scheme — quarterly statement-cum-payment	18th of the month after the quarter
8	GSTR-4	Composition scheme — annual return	30 April of following FY
9	GSTR-6	Input Service Distributor	13th of the following month
10	GSTR-7	TDS under GST	10th of the following month
11	GSTR-8	TCS by e-commerce operators	10th of the following month
12	GSTR-9	Annual return (turnover > Rs. 2 crore)	31 December of following FY
13	GSTR-9C	Self-certified reconciliation statement (turnover > Rs. 5 crore)	31 December of following FY

Category X (22nd): Chhattisgarh, MP, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh and UTs of Daman & Diu, D&N Haveli, Puducherry, Andaman & Nicobar, Lakshadweep. Category Y (24th): all other States/UTs.

2025–26 GST Compliance Changes to Note

- Three-year filing bar: GSTR-1, GSTR-3B, GSTR-9 and other specified returns cannot be filed at all once three years have elapsed from their original due date (Finance Act, 2023 amendment to Sections 37, 39, 44 & 52 of the CGST Act).
- Section 16(4) ITC cut-off: input tax credit on FY 2025-26 invoices must be claimed by 30 November 2026 or the GSTR-9 filing date for that year, whichever is earlier — after which it lapses permanently.
- GSTR-1 must be filed before GSTR-3B for the same period; GSTR-3B sales figures (Tables 3.1/3.2) are now non-editable and must be corrected via GSTR-1A before filing.
- e-Invoicing applies to all businesses with aggregate turnover above Rs. 10 crores in any financial year from 2017-18 onward — confirm your applicability every year, not just once.

4. INCOME TAX & TDS COMPLIANCE

4.1 Income Tax Return Due Dates — AY 2026-27 (FY 2025-26)

#	Category of Taxpayer	Applicable ITR	Due Date
1	Salaried individuals / pensioners (no audit)	ITR-1 / ITR-2	31 July 2026
2	Individuals/firms with business or professional income, not subject to audit	ITR-3 / ITR-4	31 August 2026
3	Taxpayers (incl. companies & LLPs) subject to tax audit u/s 44AB	ITR-5 / ITR-6	31 October 2026
4	Taxpayers with international/specified domestic transactions requiring a transfer pricing report (Form 3CEB)	ITR-6 + Form 3CEB	30 November 2026
5	Tax Audit Report (Form 3CA/3CB-3CD)	—	30 September 2026 (one month before the audit-case ITR due date)
6	Belated / late return	—	31 December 2026
7	Revised return	—	31 March 2027

Note: FY 2025-26 income is assessed under the Income-tax Act, 1961 (AY 2026-27), even though it is filed after the Income-tax Act, 2025 comes into force on 1 April 2026. Late filing fee under Section 234F is Rs. 1,000 (income up to Rs. 5 lakh) or Rs. 5,000 (above Rs. 5 lakh); a belated return also forfeits the option to carry forward certain losses.

4.2 TDS / TCS Compliance

Tax deducted in a month must be deposited by the 7th of the following month (March deductions: by 30 April); quarterly TDS/TCS statements follow the calendar below.

#	Quarter (FY 2026-27)	Return Due Date
1	Q1: April – June	31 July 2026
2	Q2: July – September	31 October 2026
3	Q3: October – December	31 January 2027
4	Q4: January – March	31 May 2027

Under the Income-tax Act, 2025 (effective 1 April 2026), TDS/TCS statement forms are renumbered: Form 138 replaces Form 24Q (salary), Form 140 replaces Form 26Q (domestic non-salary), Form 141 replaces Forms 26QB/26QC/26QD/26QE (property/asset transactions), and Form 144 replaces Form 27Q (payments to non-residents). Always verify a deductee's PAN status before deduction — an inoperative PAN triggers a higher TDS rate.

4.3 Advance Tax Schedule (All Taxpayers with Liability > Rs. 10,000)

#	Instalment Due Date	Cumulative % of Tax Payable
1	On or before 15 June	15%
2	On or before 15 September	45%
3	On or before 15 December	75%
4	On or before 15 March	100%

Presumptive-taxation taxpayers under Sections 44AD/44ADA may instead pay 100% of advance tax in a single instalment by 15 March.

5. STARTUP INDIA — RECOGNITION & TAX BENEFITS

5.1 DPIIT Recognition — Eligibility

- Entity type: Private Limited Company, LLP, or a Registered Partnership Firm.
- Incorporated/registered in India, and not more than 10 years old from the date of incorporation.
- Annual turnover has not exceeded Rs. 100 crore in any financial year since incorporation.
- Working towards innovation, development or improvement of products/processes/services, or a scalable business model with high potential for employment or wealth creation.
- Not formed by splitting up or reconstructing an existing business.

Recognition is free of cost and applied for directly at startupindia.gov.in / the National Single Window System (NSWS) — no authorised agents are appointed by DPIIT.

5.2 Key Tax & Non-Tax Benefits

#	Benefit	Key Conditions
1	Section 80-IAC — 3-year tax holiday	100% deduction on profits for any 3 consecutive years out of the first 10 years. Available only to Pvt Ltd companies and LLPs (not partnership firms) incorporated between 1 Apr 2016 and 31 Mar 2030. Requires DPIIT recognition + a separate Inter-Ministerial Board (IMB) certificate via Form 80-IAC — DPIIT recognition alone does not activate the holiday. MAT/AMT at 15% of book profits still applies to companies during the holiday period; LLPs are exempt from AMT.
2	Angel Tax abolished	Section 56(2)(viib) has been repealed with effect from 1 April 2025 (AY 2025-26) for all companies and all classes of investors — DPIIT recognition is no longer required for this relief. Share issues before that date remain governed by the earlier law.
3	Section 54GB	Capital gains exemption for individuals/HUFs reinvesting sale proceeds of a residential property into shares of an eligible DPIIT-recognised startup.
4	Relaxed Section 79	Carry-forward of losses is protected on a change in shareholding, provided all shareholders as of the loss year continue to hold at least one share.
5	Section 80JJAA	Additional deduction of 30% of employee cost for 3 years, for new employment generated.
6	Self-certification	Self-certification under 9 labour and 3 environmental laws, reducing routine inspections for a limited period.
7	IPR & procurement	80% rebate on patent filing fees, 50% rebate on trademark fees, and relaxation from prior turnover/experience criteria in government tenders (GeM).

2025-26 Startup Regulatory Updates

- Section 80-IAC incorporation-deadline extended from 1 April 2025 to 1 April 2030 (Union Budget 2025-26), widening the pool of eligible startups.
- Angel tax (Section 56(2)(viib)) abolished for all companies with effect from 1 April 2025 - this is a general relief, independent of DPIIT status.
- Only a small fraction of DPIIT-recognised startups (roughly 3,700 out of 2 lakh+) hold the separate IMB certificate needed to actually claim the 80-IAC holiday - apply for Form 80-IAC well before your first profitable year, as review can take up to 120 days.
- The Income-tax Act, 2025 (effective 1 April 2026) renumbers Section 80-IAC and related provisions; confirm the updated section numbers with your tax advisor from AY 2027-28 onward.

6. MSME / UDYAM REGISTRATION

6.1 Revised MSME Classification (effective 1 April 2025)

Union Budget 2025-26 raised investment limits by 2.5× and turnover limits by 2× across all categories. Classification uses a composite criterion - both investment and turnover must be within a category's limit; exceeding either limit moves the enterprise to the next higher category.

#	Category	Investment in Plant & Machinery/Equipment	Annual Turnover
1	Micro Enterprise	Up to Rs. 2.5 crore	Up to Rs. 10 crore
2	Small Enterprise	Up to Rs. 25 crore	Up to Rs. 100 crore
3	Medium Enterprise	Up to Rs. 125 crore	Up to Rs. 500 crore

6.2 Key Benefits of Udyam Registration

- Priority-sector lending, collateral-free loans under CGTMSE, and interest subvention schemes.
- Protection under Section 43B(h) of the Income Tax Act - buyers must pay registered Micro and Small Enterprises within 45 days (or 15 days where there is no written agreement), or the unpaid amount is disallowed as a business expense in the buyer's hands.
- Delayed Payment interest under the MSMED Act, 2006 - compounded monthly at 3× the RBI bank rate, where a buyer defaults beyond the agreed/statutory period.
- Concessions in government tenders, subsidies on patent/trademark registration, and access to the Udyam Assist Platform for informal micro enterprises lacking PAN/GSTIN.

Registration is free, fully online (udyamregistration.gov.in) and based on self-declaration linked to Income Tax and GST records - no renewal is required, though details should be kept updated.

7. CHOOSING THE RIGHT BUSINESS STRUCTURE

A quick comparison for founders and growing businesses deciding between the most common structures in India.

Feature	Private Limited Co.	LLP	OPC	Partnership Firm
Ideal for	VC/PE-funded, scaling startups	Bootstrapped services, professional firms	Solo founders wanting a corporate structure	Small, low-compliance family/local businesses
Liability	Limited	Limited	Limited	Unlimited
Minimum owners	2 shareholders	2 partners	1 member	2 partners
Equity fundraising	Best suited (ESOPs, priced rounds)	Difficult (no share capital)	Limited (converts to Pvt Ltd on scale)	Not feasible
Compliance load	High (ROC + tax + Board/AGM)	Moderate (ROC + tax, no AGM)	High (similar to Pvt Ltd)	Low (mainly tax)
DPIIT / 80-IAC eligible	Yes	Yes	Yes (as a company)	Recognition only, not 80-IAC

This is a general comparison, not a recommendation — the right structure depends on funding plans, sector, number of founders, and long-term exit strategy. Talk to us before you incorporate.

8. FEMA & RBI FILINGS FOR FOREIGN INVESTMENT

Relevant for companies (including startups) that have received foreign direct investment (FDI), issued shares to NRIs, or made overseas investments (ODI). All filings route through an Authorised Dealer (AD) Bank via the RBI's FIRMS/FLAIR portals.

#	Form	Trigger	Due Date
1	FC-GPR	Allotment of equity instruments to a non-resident investor	Within 30 days of allotment
2	FC-TRS	Transfer of equity instruments between a resident and a non-resident	Within 60 days of the transfer/receipt of consideration, whichever is earlier
3	FLA Return	Annual position of outstanding foreign liabilities/assets as on 31 March — filed even if there was no transaction during the year	15 July every year (revise with audited figures by 30 September if filed provisionally)
4	APR (Annual Performance Report)	Indian entity holding an overseas JV/WOS (ODI)	31 December every year
5	ECB-2 Return	External Commercial Borrowings outstanding	7th of the month following each half-year (7 Jan / 7 Jul)

Practical Notes for Foreign-Funded Companies

- A valuation certificate (DCF or NAV method) from a SEBI-registered Merchant Banker or Chartered Accountant is mandatory before any share issue to a non-resident - shares cannot be priced below Fair Market Value.
- The FLA return is 'census-based': it must be filed every year an entity has outstanding FDI/ODI on its books, regardless of whether any fresh transaction occurred that year - this is the most commonly missed filing.
- Late filings can be regularised through RBI's compounding process; under the 2025 amendments, the compounding fee for minor/first-time contraventions is capped at Rs. 2,00,000, but voluntary and early disclosure keeps costs lower.
- DPIIT recognition does not substitute for FEMA compliance - startup benefits and FEMA reporting obligations operate on entirely separate tracks.

9. MASTER ANNUAL COMPLIANCE CALENDAR

A month-wise snapshot combining the most common Companies Act/LLP, GST and Income-Tax due dates for a company/LLP with a 31 March financial year-end. Recurring monthly GST/TDS deposit due dates are not repeated below - see Sections 3 and 4.

Month	Companies Act / LLP	GST	Income Tax / TDS
April	—	GSTR-4 (composition, 30 Apr)	—
May	LLP Form 11 (30 May)	—	TDS Q4 statement (31 May)
June	DIR-3 KYC Web — triennial cycle (30 Jun)	—	Advance tax instalment 1 (15 Jun)
July	AOC-4/MGT-7 window opens post-AGM	—	ITR — non-audit individuals (31 Jul); TDS Q1 (31 Jul); FLA return (15 Jul)
August	—	—	ITR-3/ITR-4 non-audit (31 Aug)
September	AGM deadline for most companies (30 Sep, i.e. 6 months from FY close)	—	Advance tax instalment 2 (15 Sep); Tax audit report (30 Sep)
October	AOC-4/AOC-4 XBRL (30 days from AGM); LLP Form 8 (30 Oct)	—	ITR — audit cases (31 Oct); TDS Q2 (31 Oct)
November	MGT-7/MGT-7A (60 days from AGM)	ITC claim cut-off for the FY, Sec 16(4) (30 Nov)	ITR — transfer pricing cases (30 Nov)
December	—	GSTR-9 / GSTR-9C (31 Dec)	Belated/late ITR (31 Dec); Advance tax instalment 3 (15 Dec); APR for ODI (31 Dec)
January	—	—	TDS Q3 statement (31 Jan)
February	—	—	—
March	—	—	Advance tax instalment 4 / final (15 Mar); DIR-3 KYC event-based updates as needed

This calendar is indicative and assumes a standard 31 March year-end with the AGM held on the statutory last date; your actual due dates will shift with your AGM date, incorporation date and applicable relaxation circulars. Always cross-check against mca.gov.in, gst.gov.in and incometax.gov.in closer to the date.

10. PENALTIES & CONSEQUENCES AT A GLANCE

#	Non-Compliance	Consequence
1	Late filing of AOC-4 / MGT-7	Additional fee of Rs. 100/day per form, with no upper cap; Section 137(3) penalty up to Rs. 10 lakh for the company and Rs. 1–5 lakh per officer in default for AOC-4 default.
2	Non-filing of DIR-3 KYC (triennial)	DIN marked 'Deactivated due to non-filing of DIR-3 KYC'; reactivation requires filing plus a Rs. 5,000 fee. A deactivated DIN blocks all MCA filings requiring that director's signature.
3	Continued default for 3 financial years (AOC-4/MGT-7)	Director disqualification under Section 164(2)(a) for 5 years across all companies.
4	Late filing of LLP Form 11 / Form 8	Rs. 100/day per form, with no upper cap; Form 8 cannot be filed until Form 11 is filed.
5	Late/non-filing of GSTR-3B	Late fee of Rs. 50/day (Rs. 20/day for nil returns), capped at Rs. 10,000, plus 18% p.a. interest on unpaid tax; repeated default can lead to GSTIN suspension.
6	GST returns filed beyond 3 years of due date	Filing is permanently blocked under the Finance Act, 2023 amendment — no late filing is possible after this period.
7	Late filing of Income Tax Return	Fee under Section 234F: Rs. 1,000 (income up to Rs. 5 lakh) or Rs. 5,000 (above); interest under Section 234A/B/C; loss of ability to carry forward certain losses.
8	Late/non-filing of FC-GPR, FC-TRS or FLA (FEMA)	Penalty up to 3× the amount involved (or Rs. 2 lakh where not quantifiable) plus Rs. 5,000/day for continuing default; regularised through RBI's compounding process.
9	Delayed payment to a registered Micro/Small Enterprise	Buyer's expense disallowed under Section 43B(h) of the Income Tax Act until actually paid; compound interest at 3× RBI bank rate under the MSMED Act.

11. DISCLAIMER & CONTACT

How to Use This Guide

This handbook has been compiled to help startups, SMEs and larger enterprises quickly identify the right compliance form, due date and threshold across Company/LLP law, GST, Income Tax, Startup India, MSME and FEMA. Statutory due dates, rates and thresholds are periodically revised by the MCA, CBIC, CBDT and RBI, including through one-time relaxation circulars and scheme windows. Please treat the figures in this guide as a working reference and confirm the current position on the relevant government portal (mca.gov.in, gst.gov.in, incometax.gov.in, rbi.org.in), or with our team, before making any filing or structuring decision.

Talk to Us

Our team at AccuBiz Consulting supports startups, SMEs and enterprises end-to-end - incorporation and entity structuring, ROC and LLP compliance, GST and Income Tax filings, Startup India/DPIIT and MSME registration, and FEMA/RBI reporting for foreign investment - so nothing is missed as you grow.

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