

Compliance Calendar

Tax · Bill Payment · Filing Due Dates for Indian SMEs

2026

THE MONTHLY RHYTHM · RECURRING DAYS



Month	Day	Key Events
JANUARY	01	<ul style="list-style-type: none"> 07 TDS deposit (Dec'25) 20 GSTR-3B Dec 31 TDS Q3 return
FEBRUARY	02	<ul style="list-style-type: none"> 01 Union Budget delivered 15 Form 16A Q3 issued 20 GSTR-3B January
MARCH	03	<ul style="list-style-type: none"> 15 Advance tax 100% 31 FY 2025-26 closes 31 LUT renewal (RFD-11)
APRIL	04	<ul style="list-style-type: none"> 18 CMP-08 Q4 30 MSME-1 H2 30 GSTR-4 annual
MAY	05	<ul style="list-style-type: none"> 30 LLP Form 11 31 TDS Q4 return 31 Form 61A SFT
JUNE	06	<ul style="list-style-type: none"> 15 Advance tax 15% 15 Form 16 to staff 30 DPT-3 deposits
JULY	07	<ul style="list-style-type: none"> 31 ITR-1/ITR-2 31 TDS Q1 return 31 Audit prep begins
AUGUST	08	<ul style="list-style-type: none"> 15 Form 16A Q1 issued 31 ITR-3/ITR-4 ext. 20 GSTR-3B July
SEPTEMBER	09	<ul style="list-style-type: none"> 15 Advance tax 45% 30 Tax Audit (3CA-3CD) 30 DIR-3 KYC
OCTOBER	10	<ul style="list-style-type: none"> 29 AOC-4 filing 31 ITR audit cases 31 MSME-1 H1
NOVEMBER	11	<ul style="list-style-type: none"> 15 Form 16A Q2 issued 28 MGT-7 / MGT-7A 30 ITR transfer pricing
DECEMBER	12	<ul style="list-style-type: none"> 15 Advance tax 75% 31 GSTR-9 & GSTR-9C 31 Belated ITR window

SECTION 43B(H) · MSE BILL PAYMENT WINDOW

15 days no written agreement | **45 days** with written agreement

Miss the window → expense disallowed for that FY. Deduction only in the year of actual payment.

Recommended: vendor-wise 43B(h) audit on the 28th of every month.

• Tax / payment • Return / statement • Compliance / ROC

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