STATUTORY COMPLIANCE CALENDAR — JULY 2026

ROC / MCA COMPLIANCE

Due Date	Compliance Particulars
July 31 (extended)	Form DPT-3 — Return of Deposits for FY 2025-26. Original due date 30 June 2026; extended without additional fees vide MCA General Circular No. 02/2026 dated 19 June 2026 (F.No. Policy-02/2/2020-CL-V-MCA)

FEMA COMPLIANCE

Due Date	Compliance Particulars
July 7	ECB-2 Return — monthly reporting of External Commercial Borrowings transactions for June, to AD bank
July 15	Annual Return on Foreign Liabilities and Assets (FLA Return) — RBI, for FY 2025-26 (mandatory for entities with FDI or ODI on books as on 31 March 2026)

SEBI COMPLIANCE

Due Date	Compliance Particulars
July 1	Commencement of Closure of Trading Window as per SEBI (Prohibition of Insider Trading) Regulations, 2015 for consideration of the financial results for the quarter ended June 30, 2026. The trading window shall reopen 48 hours after the public disclosure of the financial results.
July 21	Submission of Shareholding Pattern for the quarter ended June 30, 2026, pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
July 30	Submission of Quarterly Compliance Report on Corporate Governance for the quarter ended June 30, 2026, pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (where applicable).
July 30	Submission of Reconciliation of Share Capital Audit Report for the quarter ended June 30, 2026, pursuant to SEBI (Depositories and Participants) Regulations, 2018.

PF / ESI COMPLIANCE

Due Date	Compliance Particulars
July 10	Professional Tax (PT) payment for June
July 15	Provident Fund (PF) payment for June
July 15	Employees' State Insurance (ESI) payment for June

GST COMPLIANCE

Due Date	Compliance Particulars
July 10	GSTR-7 (TDS deductors) and GSTR-8 (TCS by e-commerce operators) for June
July 11	GSTR-1 (monthly filers) for June
July 13	GSTR-1 IFF (QRMP scheme, optional) for June; GSTR-5 (non-resident taxable person) for June and GSTR-6 (Input Service Distributor) for June
July 18	GST CMP-08 — quarterly statement-cum-challan for Composition taxpayers, Q1 FY 2026-27
July 20	GSTR-3B (monthly filers) and GSTR-5A (Non-resident OIDAR service providers) for June
July 22/24	GSTR-3B for QRMP taxpayers, Q1 FY 2026-27 (per state category)
July 31	Last date to opt in or opt out of the QRMP Scheme for the next quarter (July–September 2026)

INCOME TAX COMPLIANCE

Due Date	Compliance Particulars
July 7	Deposit of TDS/TCS collected in June
July 15	TDS certificate in Form 132 (Old Act-16B/16C/16D) for tax deducted in May under Sections 393(1)) [Table Sl. No. 2(i), 3(i) and 6(ii)]
July 15	Quarterly TCS Return (Form 143 (27EQ)) for Q1 of FY 2026-27
July 30	Challan-cum-statement for tax deducted under Sections 393(1)) [Table Sl. No. 2(i), 3(i), 6(ii) and 8(vi) for June

Due Date	Compliance Particulars
July 31	Quarterly TDS returns (Form 138(24Q)/Form 140 (26Q)/ Form144 (27Q)) for Q1 of FY 2026-27
July 31	Income tax return filing due date for non-audit assessee, FY 2025-26 (subject to extension)

Note

Due dates are subject to extension by CBIC/CBDT/MCA notifications issued from time to time. Applicability of QRMP versus monthly GST filing should be verified for each client. This calendar is for general guidance and does not constitute professional advice.