STATUTORY COMPLIANCE CALENDAR — AUGUST 2026

ROC / MCA COMPLIANCE

Due Date	Compliance Particulars
August 31	Last date to avail the Companies Compliance Facilitation Scheme, 2026 (CCFS-2026) for regularising pending annual filings (Form MGT-7/MGT-7A, AOC-4/AOC-4 XBRL/AOC-4 CFS, ADT-1, FC-3, FC-4 and other eligible forms) at normal fee plus 10% of additional fees (dormancy under MSC-1 at 50% fee; voluntary strike-off under STK-2 at 25% fee). Extended from the original 15 July 2026 closing date vide MCA General Circular No. 03/2026 dated 8 July 2026, on account of MCA21 data-centre capacity restoration following the fire incident of 5 June 2026.

FEMA COMPLIANCE

Due Date	Compliance Particulars
August 7	ECB-2 Return — monthly reporting of External Commercial Borrowings transactions for July, to AD bank

SEBI COMPLIANCE

Due Date	Compliance Particulars
August 14	Last date for submission of standalone/consolidated financial results for the quarter ended June 30, 2026 (Q1 FY 2026-27), pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the 45-day timeline under SEBI Circular CIR/CFD/CMD1/114/2019 dated 17 October 2019.
August 14 + 48 hrs	Trading Window (closed since 1 July 2026 for the Q1 FY 2026-27 results) reopens 48 hours after the public disclosure of the financial results; entities should confirm the actual reopening date against their own results-declaration date.

PF / ESI COMPLIANCE

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

GST COMPLIANCE

Due Date	Compliance Particulars
August 10	GSTR-7 (TDS deductors) and GSTR-8 (TCS by e-commerce operators) for July
August 11	GSTR-1 (monthly filers) for July
August 13	GSTR-1 IFF (QRMP scheme, optional) for July; GSTR-5 (non-resident taxable person) for July and GSTR-6 (Input Service Distributor) for July
August 20	GSTR-3B (monthly filers) and GSTR-5A (Non-resident OIDAR service providers) for July
August 25	GST PMT-06 — monthly challan payment by QRMP taxpayers, where available input tax credit is insufficient to discharge tax liability for July 2026

INCOME TAX COMPLIANCE

Due Date	Compliance Particulars
August 7	Deposit of TDS/TCS collected in July
August 15	TDS certificate in Form 132 (Old Act-16B/16C/16D) for tax deducted in June under Sections 393(1)) [Table Sl. No. 2(i), 3(i) and 6(ii)]
August 15	Issue of TDS certificate in Form 131 (Old Act-16A, for non-salary payments) for tax deducted during the April–June 2026 quarter (Q1 FY 2026-27)
August 30	Challan-cum-statement for tax deducted under Sections 393(1)) [Table Sl. No. 2(i), 3(i), 6(ii) and 8(vi)] for July
August 31	Income Tax Return filing due date (Form ITR-3/ITR-4) for eligible non-audit business taxpayers, professionals, firms and LLPs, FY 2025-26 (AY 2026-27), under the Income-tax Act, 1961 (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.