STATUTORY COMPLIANCE CALENDAR — SEPTEMBER 2026

ROC / MCA COMPLIANCE

Due Date	Compliance Particulars
September 15	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 to 31 August 2026. Now further extended to 15 September 2026 vide MCA General Circular No. 04/2026 dated 31 August 2026.
September 27	Filing of Form AOC-4 for One Person Companies (OPCs) for FY 2026-27.
September 30	Last date to conduct Annual General Meeting (AGM) for companies for FY 2026-27.

FEMA COMPLIANCE

Due Date	Compliance Particulars
September 7	ECB-2 Return — monthly reporting of External Commercial Borrowings transactions for August, to AD Bank.
September 30	Submission of Annual Activity Certificate along with Audited Financial Statements, Receipts and Payments Account with AD Bank and RBI by a Foreign Company having Branch, Project Office or Liaison Office in India.

PF / ESI COMPLIANCE

Due Date	Compliance Particulars
September 10	Professional Tax (PT) payment for August (Hyderabad).
September 15	Provident Fund (PF) payment for August.
September 15	Employees' State Insurance (ESI) payment for August.
September 30	Professional Tax (PT) payment for H1 FY27 (Chennai).

GST COMPLIANCE

Due Date	Compliance Particulars
September 10	GSTR-7 (TDS deductors) and GSTR-8 (TCS by e-commerce operators) for August.
September 11	GSTR-1 (monthly filers) for August.
September 13	GSTR-1 IFF (QRMP scheme, optional) for August; GSTR-5 (non-resident taxable person) for August and GSTR-6 (Input Service Distributor) for August.
September 20	GSTR-3B (monthly filers) and GSTR-5A (Non-resident OIDAR service providers) for August.
September 25	GST PMT-06 - monthly challan payment by QRMP taxpayers, where available input tax credit is insufficient to discharge tax liability for August 2026.
September 28	GSTR-11 - Return for August by persons with Unique Identification Number (UIN) to get refund under GST for goods purchased and services availed by them.

INCOME TAX COMPLIANCE

Due Date	Compliance Particulars
September 7	Deposit of TDS/TCS collected in August.
September 14	TDS certificate in Form 132 (Old Act-16B/16C/16D) for tax deducted in July under Sections 393(1)) [Table Sl. No. 2(i), 3(i), 6(ii) and 8(vi)].
September 15	Deposit of Second Instalment of Advance Tax (45%) by all assessees (other than sec 58(2), Table Sl. No. 1& 3) (44AD & 44ADA cases).
September 30	Challan-cum-statement in Form-141 for tax deducted under Sections 393(1)) [Table Sl. No. 2(i), 3(i), 6(ii) and 8(vi)] for August.
September 30	Filing of Tax Audit Report (Form 3CA / 3CB and Form 3CD) where due date of ITR is 31st October 2026 (i.e. assessees whose books are required to be audited and who have not entered into an international or specified domestic transaction).
September 30	Filing of MAT / AMT Audit Report (Form 29B and 29C) where due date of ITR is 31st October 2026.
September 30	Furnishing of Audit Report in Form No. 10CCB (Income-tax Rules, 1962) by assessee claiming deduction under section 80-I, 80-IA, 80-IB or section 80-IC, where due date of ITR is 31st October 2026.

Due Date	Compliance Particulars
September 30	Filing of Audit Report u/s 80JJAA(2) for additional employment where due date of ITR is 31st October 2026.

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.