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# COMPLIANCE CALENDAR 2025



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**CONSOLELEGAL**

ConsoLegal is a technology-driven startup focused on Legal and Compliance, with the goal of transforming how businesses approach their compliance needs.

Our core mission is to enable Startups and Micro, Small, and Medium Enterprises (MSMEs) across India to manage the complexities of regulatory requirements smoothly, efficiently, and with precision.

We aspire to become India's foremost Legal and Compliance Organization, delivering high-quality services conveniently at their fingertips. Furthermore, we aim to play a significant role in generating employment and fostering entrepreneurship within the legal and compliance sector through both skill development initiatives and our franchise model.

Our vision is of a business environment where compliance no longer impedes growth. By harnessing the power of technology, we are committed to simplifying compliance, lowering costs, and increasing productivity for MSMEs.

The ConsoLegal team consists of seasoned professionals who bring together their knowledge in law, taxation, technology, and business to develop cutting-edge solutions for legal and compliance matters. Our platform employs sophisticated data analytics to offer real-time compliance oversight, automated report generation, and insightful business advisory services.

## SERVICE PORTFOLIO:



*Recognised and supported by:*



## CORPORATES

REGULATED BY MINISTRY OF CORPORATE AFFAIRS

GOVERNED BY COMPANIES ACT, 2013

S.N.	Particulars	Compliance Description	Frequency	Filing/Due Dates
1	LLP-11	Annual Return of LLP	Annual	30 <sup>th</sup> May
2	LLP-8	Statement of Accounts and Solvency	Annual	30 <sup>th</sup> October
3	DPT-3	Return of Deposit to be filed with the Registrar	Annual	30 <sup>th</sup> June
4	DIR-3 KYC	KYC form for all directors	Annual	30 <sup>th</sup> September
5	MSME-1	Half-yearly return for informing outstanding payment to micro and small-scale Suppliers	Half-Yearly	30 <sup>th</sup> April 30 <sup>th</sup> October
6	AOC-4	Filing of Financial statement with ROC	Annual	Within 30 days of AGM (Due date for AGM is 30-September)
7	AOC-4	Filing of Financial statement with ROC-OPC	Annual	Within 180 days from the closure of Financial Year
8	AOC-4 CFS	Filing of consolidated financial statements & other documents with ROC	Annual	Within 30 days of AGM (Due date for AGM is 30-September)
9	AOC-4 XBRL	Filing of XBRL document in respect of financial statement & other documents with ROC	Annual	Within 30 days of AGM (Due date for AGM is 30-September)
10	Form MR-3	Submission of Secretarial Audit Report	Annual	Submitted with Board Report along with AOC-4 (XBRL)
11	MGT-7/7A	Annual Return for Companies	Annual	Within 60 days of AGM (Due date for AGM is 30-September)
12	MGT-7A	Annual Return for Companies-OPC	Annual	Within 60 days after 180 days from of Closing Financial Year
13	MGT-14	Filing of Resolutions and agreement to ROC	Event Based	Within 30 days of passing of Resolution
14	ADT-1	Notice to Registrar for Appointment of Auditors -First Auditor - By Board of Directors -Notice to Registrar for the Appointment of Auditor in AGM	As Required	Within 30 days from the date of Company Incorporation  Within 15 days from the date of AGM
15	INC-20A	Declaration for Commencement of Business	One-Time	Within 180 days from the date of incorporation of Company

16	BEN – 2	Return to the Registrar in respect of declaration regarding Significant Beneficial Ownership	As Required	Within 30 days from the date of receipt of declaration in Form BEN-1
17	INC-22	Verification of Registered Office – (if it's not confirmed under Incorporation)  Notice of change of situation of Registered Office -Existing Company	One-Time  Event Based	Within 30 days from the date of incorporation of the Company  Within 15 days from the date Change in Registered Office



## DIRECT TAX

GOVERNED BY INCOME TAX ACT, 1961

S.N.	Particulars	Compliance Description	Frequency	Filing/Due Dates
1	Income Tax	Individual /HUF /AOP /BOI (Non-Audit Case)	Annual	30 July {Refer-(#1)-For AY 2025-26 Extended Date 15 <sup>th</sup> September 2025}
2	Income Tax	Tax Audit Report Filing (3CA/3CB/3CD)	Annual	30th September
3	Income Tax	Company /Businesses required Audit / Partner of a Firm having Audit	Annual	31st October (30th November in case Transfer Pricing)
4	Income Tax	Revised/Belated Income Tax Return	Annual	31st December (e.g.-For AY 2025-26: 15 <sup>th</sup> December 2025)
5	Income Tax	Updated Income Tax Return	Annual	31st March (e.g.-For AY 2025-26: the date is 31 <sup>st</sup> March 2030)
6	Income Tax	Advance Tax Payment	Quarterly	15th June 15th September 15th December 15th March
7	TDS/TCS	TDS Deducted / TCS Collected	Monthly	7th of Every Following Month
8	TDS Return	Form 24Q, Form 26Q, Form 27Q	Quarterly	31st July 31st October 31st January 31st May (4th Quarter)
9	Form 16A	Tax Certificate (Non- Salary)	Quarterly	15th August 15th November 15th February 15th June
10	Form 16	Tax Certificate (Salary)	Annual	15th June of the following Financial
11	Form 61A	Specified Financial transaction	Annual	31st May of the following Financial Year

12	Form 15CA/15CB	Certification for withdrawing taxes on foreign remittance	Per foreign Remittance	At the time of foreign remittance
13	Form 3CD (Certificate In Form 3CB)	Tax Audit (applicable)	Annual	30th September 30th November, if transfer Pricing is applicable
14	Form No. 3CEB	Transfer pricing (applicable in case of foreign related party transactions)	Annual	30th November



## LABOUR DEPARTMENT & OTHER

EMPLOYEE'S PROVIDENT FUND ACT, 1952, EMPLOYEE'S STATE INSURANCE ACT, 1948 & PT ACT (STATE)

S.N.	Particulars	Compliance Description	Frequency	Filing/Due Dates
1	EPF- Payments (Un-Exempted)	Monthly Filing of Electronic-Challan cum Return (ECR) towards PF Contribution	Monthly	15 <sup>th</sup> of the following Month
2	ESIC- Payments	Monthly Filing of Electronic-Challan cum Return (ECR) towards ESIC Contribution	Monthly	15 <sup>th</sup> of the following Month
3	Professional Tax	Payment of Tax/Filing-	Monthly/ Annual	As per respective State Act (Rules and Regulations)
4	Bonus Payment	Under Payment of Bonus Act- 1965	Annual	Before 1 <sup>st</sup> February

## INDIRECT TAX

GOVERNED BY GOODS AND SERVICE TAX, 2017

S.N.	Particulars	Compliance Description	Frequency	Filing/Due Dates
1	GSTR-1 (Details of Outward supplies)	Taxpayers Opt-In QRMP Scheme having Aggregate Turnover of Upto-Rs.5 in Preceding Financial Year	Quarterly	13th of the following Quarter
2	IFF	Taxpayers Opt-In QRMP Scheme having Aggregate Turnover of Upto-Rs.5 in Preceding FY (If Applicable)	Monthly	13th of the following Month
3	GSTR-3B	Tax-Payer Opt-In QRMP Scheme	Quarterly (Varies for States)	*22nd of the following Quarter  **24th of the following Quarter
4	GSTR-1 (Details of Outward supplies)	QRMP- Not Opted for Regular Taxpayer	Monthly	11 <sup>th</sup> of the following Month

5	GSTR-3B	QRMPs- Not Opted For registered person having aggregate turnover exceeding INR 5 crore. (Due dates for registered persons with less than INR 5 crore turnover - 22 & 24th of succeeding month, varies for states)	Monthly	20th of the following Month
6	CMP-08	Statement for Quarter (Composition Taxpayers )	Quarterly	18th of the following Quarter
7	GSTR-7 (Return of TDS)	Return by Registered persons who are required to deduct tax	Monthly	10th of the following Month
8	GSTR-8	Statement by E-Commerce Operator	Monthly	10th of the following Month
9	GSTR-6	Input Service Distributors	Monthly	13th of the following Month
10	GSTR-5	Non-Resident Taxpayers	Monthly	13th of the following Month
11	GSTR-5A	OIDAR Service Provider	Monthly	20th of the following Month
12	GSTR-9 (Annual Return)	Applicable If aggregate turnover exceeds Rs. 2 Crore or more	Annual	31st December of the Subsequent financial year
13	GSTR-9C	Applicable If aggregate turnover exceeds Rs. 5 Crore	Annual	31st December of the Subsequent financial year

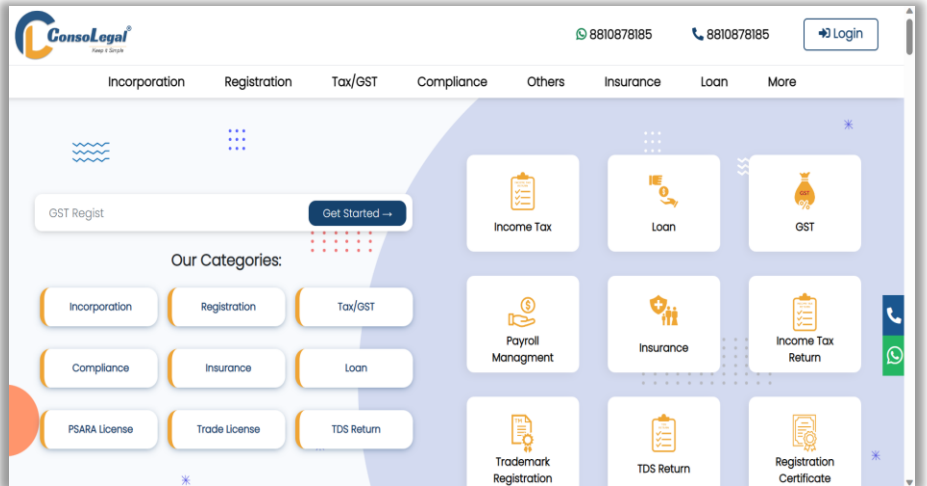
\*Whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep.

\*\*whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi.

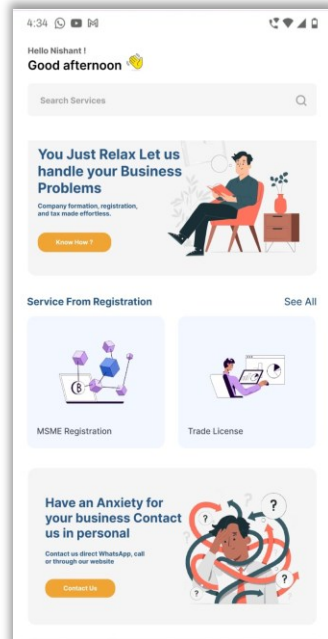
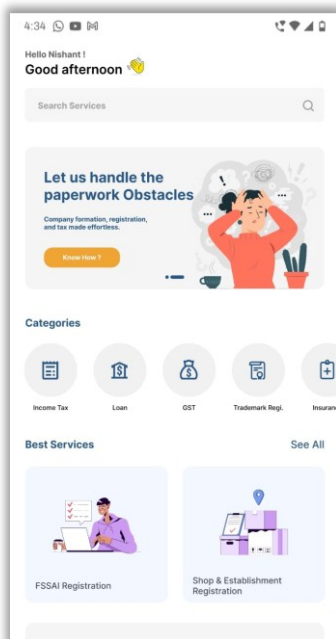
(#1) Refer Circular No.06/2025 dated 27<sup>th</sup> May 2025 under Section 119 of the Income-tax Act, 196

*To avoid penalties, it is essential to update returns and records in time frame to avoid fines and notices. However, it is important to note that the above-mentioned dates are subject to change or extension by the concerned government department. Stay in touch for any updates or changes by department.*

## OUR TECH STACK:



[www.consoLegal.com](http://www.consoLegal.com)



THANK YOU!



STARTUP DEDICATED TOLL-FREE IN COLLOBARATION WITH GOVERNMENT OF UP ASSOCIATION  
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**NOTES:**

ConsoLegal is registered in India having Corporate Identity Number (CIN): U74999UP2022PTC162930

CONSOLEGAL IS A REGISTERED TRADEMARK. 

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