Annual Compliance Checklist — with Applicability

Every recurring compliance a growing business faces, who it applies to, and when it falls due. References follow the Income-tax Act, 2025 and the Labour Codes now in force.

1. Income Tax (Income-tax Act, 2025)

	Compliance	Applies to / when	Frequency & due date
☐	Income tax return filing	Every company/LLP/firm regardless of income; individuals & HUFs above basic exemption	Annual — 31 Jul (non-audit) / 31 Oct (audit cases)
☐	Advance tax instalments	Everyone with tax liability of ₹10,000+ after TDS (44+ presumptive taxpayers pay once)	15 Jun / 15 Sep / 15 Dec / 15 Mar
☐	Tax audit — Section 63	Business turnover > ₹1 crore (₹10 crore where cash receipts and payments each ≤ 5%); profession gross receipts > ₹50 lakh	Annual — report one month before ITR due date
☐	TDS deduction & deposit	Anyone paying salaries, rent, contractor/professional fees, commission or interest above thresholds	Deposit by 7th of next month (30 Apr for March)
☐	TDS returns & certificates	All deductors with TAN	Quarterly returns; issue Form 16/16A after each quarter
☐	SFT / other reportings	Specified transactions (high-value receipts, dividends, interest)	Annual — 31 May

2. GST

	Compliance	Applies to / when	Frequency & due date
☐	GST registration	Turnover > ₹40 lakh (goods) / ₹20 lakh (services); compulsory for inter-state supply, e-commerce	Once; amend within 15 days of changes
☐	GSTR-1 (outward supplies)	All regular registered persons	Monthly by 11th; quarterly under QRMP
☐	GSTR-3B (summary & payment)	All regular registered persons	Monthly by 20th; QRMP: 22nd/24th
☐	GSTR-9 annual return	Registered persons with turnover > ₹2 crore (optional below)	Annual — 31 December
☐	GSTR-9C reconciliation statement	Turnover > ₹5 crore	Annual — 31 December, self-certified
☐	E-invoicing	Turnover > ₹5 crore (B2B supplies)	Ongoing — every B2B invoice
☐	ITC reconciliation with GSTR-2B	All registered persons claiming input credit	Monthly — before filing 3B

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	Compliance	Applies to / when	Frequency & due date
☐	Composition scheme: CMP-08 & GSTR-4	Composition dealers (turnover up to ₹1.5 crore)	Quarterly CMP-08; annual GSTR-4 by 30 June

3. Companies — ROC / MCA

	Compliance	Applies to / when	Frequency & due date
☐	AOC-4 — financial statements	Every company	Within 30 days of AGM
☐	MGT-7 / MGT-7A — annual return	Every company (7A for OPC & small companies)	Within 60 days of AGM
☐	AGM	Every company other than OPC	Within 6 months of year-end (30 Sep)
☐	DIR-3 KYC	Every DIN holder	Annual — 30 September
☐	DPT-3 — return of deposits	Companies with outstanding loans/advances not treated as deposits	Annual — 30 June
☐	MSME-1 — dues to MSME vendors	Companies with payments to MSMEs outstanding > 45 days	Half-yearly — 30 Apr / 31 Oct
☐	Board meetings & minutes	Every company — minimum 4 per year (2 for OPC/small companies), gap ≤ 120 days	Ongoing
☐	Event-based filings	Change in directors, capital, registered office, charges	Within prescribed days of each event (mostly 15–30)

4. LLPs — ROC

	Compliance	Applies to / when	Frequency & due date
☐	Form 11 — annual return	Every LLP	Annual — 30 May
☐	Form 8 — statement of accounts & solvency	Every LLP	Annual — 30 October
☐	LLP audit	Turnover > ₹40 lakh or contribution > ₹25 lakh	Annual — before Form 8

5. Payroll & Labour (Labour Codes in force from 21 Nov 2025)

	Compliance	Applies to / when	Frequency & due date
☐	PF registration & monthly ECR	Establishments with 20+ employees (voluntary below)	Monthly — 15th
☐	ESI registration & contribution	10+ employees; covers employees with wages up to ₹21,000/month	Monthly — 15th
☐	Professional Tax (Karnataka)	Employers: deduct from employees earning > ₹25,000/month; employer's own enrolment	Monthly PT-RC by 20th; annual PT-EC by 30 Apr

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	Compliance	Applies to / when	Frequency & due date
☐	Labour Welfare Fund (Karnataka)	All establishments with employees	Annual — January (for December year-end)
☐	Wage-definition alignment of CTC	All employers — 'wages' under the Codes must be ≥ 50% of total remuneration; affects PF & gratuity	Review at every salary revision
☐	Gratuity & compulsory insurance	Establishments with 10+ employees; Karnataka requires gratuity insurance/approved fund	Ongoing; pay within 30 days of exit
☐	Appointment letters & registers	Mandatory for every employee under the OSH Code	At hiring; registers ongoing
☐	Shops & Establishments compliance	All establishments — working hours, leave, weekly off	Ongoing; renew registration as applicable

6. Other recurring items

	Compliance	Applies to / when	Frequency & due date
☐	Udyam (MSME) — update turnover/investment	All Udyam-registered entities	Annual — with ITR/GST data
☐	IEC — annual update	All Import Export Code holders	Annual — Apr–Jun window (else IEC deactivated)
☐	FSSAI licence renewal	Food businesses	Before expiry (1–5 year licences)
☐	Trade licence renewal	Municipally licensed trades	Annual — typically before 31 March
☐	DSC renewals	All signatories	Every 2–3 years
☐	Trademark renewals	Registered trademark owners	Every 10 years

Important disclaimer

• This checklist is a general guide prepared by Dhee Compliance (OPC) Pvt Ltd for information and awareness purposes only. It does not constitute professional, legal or tax advice and does not create a client relationship.

• Thresholds, forms, due dates and legal references are as understood in July 2026, including references to the Income-tax Act, 2025 (in force from 1 April 2026) and the Labour Codes (in force from 21 November 2025). Laws and limits change frequently — always verify the current position before acting.

• Applicability depends on the specific facts of each business — entity type, state of operation, turnover, sector and activities. Items listed may not be exhaustive for your situation, and additional sector-specific registrations or compliances may apply.

• Dhee Compliance (OPC) Pvt Ltd accepts no liability for any loss arising from reliance on this document. Please consult us or a qualified professional for advice specific to your circumstances.

Need help with any item on this checklist? Every engagement starts with a free consultation — call +91 63609 84154, WhatsApp us, or write to info@dheeopc.com.