Compliance Calendar: December 2026

GST · Income Tax · TDS/TCS · ROC · Cost Audit · PF/ESI

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MON	TUE	WED	THU	FRI	SAT	SUN
	1	2	3	4	5	6
7 TDS deposit	8	9	10 GSTR-7 / 8	11 GSTR-1	12	13 IFF, GSTR-5...
14	15 Advance tax PF / ESI	16	17	18	19	20 GSTR-3B
21	22	23	24	25 PMT-06	26	27
28	29	30 Form 141	31 GSTR-9 / 9C Belated ITR AOC-4 CRA-4			

7 Dec **Mon**	TDS / TCS	**TDS and TCS deposit for November 2026** All deductors and collectors
10 Dec **Thu**	GST	**GSTR-7 and GSTR-8 for November** GST TDS deductors and e-commerce operators (TCS)
11 Dec **Fri**	GST	**GSTR-1 for November (monthly filers)** Regular taxpayers filing monthly
13 Dec **Sun**	GST	**IFF for November, GSTR-5 and GSTR-6** QRMP taxpayers (IFF, optional), non-resident taxpayers and ISDs
15 Dec **Tue**	Income Tax	**Advance tax: third instalment (75%)** Anyone whose tax for the year, after TDS, is ₹10,000 or more
15 Dec **Tue**	PF / ESI	**PF (ECR) and ESI contributions for November** Employers registered under EPF and ESI
20 Dec **Sun**	GST	**GSTR-3B for November (monthly filers)** Regular taxpayers filing monthly
25 Dec **Fri**	GST	**PMT-06 tax payment for November** QRMP taxpayers
30 Dec **Wed**	TDS / TCS	**Form 141 for November deductions** Individuals who deducted TDS on property purchase, rent or contract and professional payments
31 Dec **Thu**	GST	**GSTR-9 and GSTR-9C for FY 2025-26** GSTR-9: turnover above ₹2 crore. GSTR-9C: above ₹5 crore
31 Dec **Thu**	Income Tax	**Belated and revised ITR for FY 2025-26** Anyone who has not filed, or needs to correct, the FY 2025-26 return
31 Dec **Thu**	ROC / MCA	**AOC-4 for FY 2025-26 without additional fee** Companies that have not filed financial statements
31 Dec **Thu**	Cost Audit	**CRA-4 for FY 2025-26 without additional fee** Companies covered by cost audit