

Startup Compliance Calendar First 24 Months

Pvt Ltd | LLP | OPC | FY 2025-26

CATEGORIES: ● ROC / MCA ● GST ● TDS / TCS ● Income Tax ● Other

MONTH 1 — INCORPORATION & INITIAL SETUP 1

Incorporate: SPICe+ (Pvt Ltd/OPC) or FiLLiP (LLP) — get CIN/LLPIN, PAN, TAN	Day 1
INC-20A: Declaration for Commencement of Business (Pvt Ltd mandatory)	Within 180 days
Appoint First Auditor: Board resolution required within 30 days	Within 30 days
INC-22: Registered Office verification (if not done in SPICe+)	Within 30 days
Open Current Bank Account in entity name (needed for INC-20A)	Week 1-2
First Board Meeting: Auditor, share allotment, bank a/c, reg. office	Within 30 days
MBP-1: Disclosure of Interest by every Director at first Board Meeting	First BM
GST Registration (mandatory if TO > Rs.20L or interstate supply)	Before 1st invoice
MSME / Udyam Registration (free — tenders, credit, subsidies)	Week 2
Professional Tax: PTEC (employer) + PTRC (employees) — Maharashtra	Within 30 days
Shops & Establishment Act license — local municipal authority	Within 30 days
ESI Registration (10+ employees, wages < Rs.21,000/month)	Before hiring
PF Registration (20+ employees; voluntary for fewer)	Before hiring
DPIIT Startup Recognition — Section 80-IAC tax holiday, self-certification	Optional
Trademark Application (TM-A) — protect your brand (Rs.4,500)	Recommended
Set up Accounting Software (Tally / Zoho Books / QuickBooks)	Week 1

EVERY MONTH — RECURRING COMPLIANCE M

GSTR-1: Outward supply details (monthly if TO > 5Cr; QRMP if < 5Cr)	11th next month
GSTR-3B: Summary return + GST payment	20th next month
TDS Deposit: Challan 281 for all Sec 192/194 deductions made	7th next month
Professional Tax (PTRC): Monthly deposit — Maharashtra	End of month
PF / ESI: Deposit EPF + ESI (if registered)	15th next month
Invoice Register + Bank Reconciliation: Update monthly without fail	Ongoing

EVERY QUARTER — QUARTERLY FILINGS Q

TDS Returns: 24Q (Salary) + 26Q (Non-salary) + 27Q (NRI payments)	31st month after Qtr
TDS Certificates: Form 16A to deductees within 15 days of TDS return	15 days after return
GSTR-1 Quarterly: Only if QRMP scheme (TO < 5Cr)	13th month after Qtr
Advance Tax: 15% Jun 15 · 45% Sep 15 · 75% Dec 15 · 100% Mar 15	Quarterly
Board Meeting: Min 4/year, max 120-day gap (Pvt Ltd / OPC)	Gap ≤ 120 days
ITC Reconciliation: Match GSTR-2B with purchase register before 3B	Before 3B

ANNUAL — PRIVATE LIMITED / OPC COMPLIANCE

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Close Books: Finalize P&L, Balance Sheet, Cash Flow Statement	Apr-May
Statutory Audit: Mandatory if TO > 1Cr (cash) or 10Cr (digital)	Before AGM
AGM (Annual General Meeting): Within 6 months of FY end	By 30 Sep
ADT-1: Auditor Appointment filing — within 15 days of AGM	15 days after AGM
AOC-4: Financial Statements — within 30 days of AGM	30 days after AGM
MGT-7A: Annual Return — within 60 days of AGM	60 days after AGM
DIR-3 KYC: Every Director files annually (web-form or DIR-3 KYC form)	30 Sep
DPT-3: Return of Deposits / Loans received (if applicable)	30 Jun
MSME-1: Outstanding MSME payments > 45 days (half-yearly)	31 Oct & 30 Apr
MBP-1: Annual disclosure of interest — every Director at first BM of FY	First BM of FY
AOC-5: Notice of address where books maintained (if not reg. office)	If applicable
Form 16: Salary TDS certificate to all employees	15 Jun
Income Tax Return: ITR-6 (company) — 31 Oct (audit) or 31 Jul	31 Jul / 31 Oct
Tax Audit: Form 3CA-3CD / 3CB-3CD (if applicable)	30 Sep
GSTR-9: Annual GST Return + GSTR-9C if TO > 5Cr	31 Dec

ANNUAL — LLP SPECIFIC COMPLIANCE

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LLP Form 8: Statement of Account & Solvency	30 Oct
LLP Form 11: Annual Return — within 60 days of FY end	30 May
Income Tax Return: ITR-5 — 31 Oct (audit) or 31 Jul	31 Jul / 31 Oct
LLP Audit: Mandatory if TO > 40L or contribution > 25L	Before ITR
Sec 194T: TDS @ 10% on partner remuneration/interest > Rs.20,000 (NEW)	Monthly

PENALTY FOR NON-COMPLIANCE — KNOW THE COST

Non-Compliance	Penalty Amount	Additional Risk
INC-20A not filed (180 days)	Rs.50,000 + Rs.1,000/day (dir.)	Company struck off
Auditor not appointed (30 days)	Rs.25,000 to Rs.5,00,000	Audit qualification
ADT-1 late filing	Rs.300/day (max Rs.12,000)	MCA notice
AOC-4 / MGT-7A late	Rs.100/day per form (no cap)	DIN deactivation
DIR-3 KYC missed	Rs.5,000 + DIN deactivated	Cannot sign filings
Board Meeting gap > 120 days	Rs.25,000 per director	Officer in default
GST Return late (GSTR-3B)	Rs.50/day + 18% interest	ITC blocked (2 months)
TDS Return late	Rs.200/day (max = TDS amt)	30% disallowed u/s 40(a)
ITR not filed / late	Rs.5,000 (Rs.1,000 if TO<5L)	Loss c/f denied
LLP Form 8 / Form 11 late	Rs.100/day (no cap)	LLP strike-off risk
DPT-3 not filed	Rs.10,000 + Rs.1,000/day	Criminal prosecution

PRO TIPS FROM CA VIJAY SINGH

- 01 Set up auto-debit for GST & TDS by the 5th — never miss a deadline or pay late fee.
- 02 Shared Google Calendar with 7-day advance reminders for every compliance date.
- 03 File NIL GST returns on time even with zero revenue — late fee accumulates daily.
- 04 Get audit done by August — September rush means higher CA fees and errors.
- 05 Reconcile GSTR-2B with purchase register BEFORE filing GSTR-3B every month.
- 06 Digital copies of all Board Meeting minutes — MCA may inspect anytime.

Need Help With Compliance? We Handle Everything.

Book free consultation: calendly.com/cavijaysingh/15min | info@cavijaysingh.com | +91 98607 23959

Disclaimer: Dates indicative for FY 2025-26. Actual dates may vary per government notifications. Not legal advice. Consult CA Vijay R Singh & Co for entity-specific compliance.