



2026-2027

Compliance Calendar for Non-Profit Organisations



Introduction

Pacta has prepared a compliance calendar customised for use in the social sector in India (Financial Year 2026-2027). It is designed to assist organisations in navigating regulatory requirements governing their operations. This essential tool covers a wide range of legal obligations, including Income Tax returns, TDS remittance and returns, GST returns, and compliances with the Foreign Contribution (Regulation) Act, 2010 (FCRA). It also addresses mandates related to the Provident Fund (PF), Employees' State Insurance Corporation (ESIC), Prevention of Sexual Harassment (POSH) at the Workplace, and Maternity Benefit laws.

Each form and filing requirement is explained in detail, providing clarity on deadlines. However, it does not cover the submission processes, and the necessary documentation. The calendar also outlines the penalties for non-compliance, ranging from monetary fines to criminal liabilities.

Organisations must file their Income Tax returns by October 31, 2026, to avoid penalties, while GST returns must be filed monthly.

By adhering to a compliance calendar, social sector organisations can ensure legal conformity, avoiding penalties and enhancing operational efficiency. This proactive approach safeguards the organisation's interests and upholds its reputation and commitment to ethical practices. We hope that you find this compliance calendar useful and practical.



About Pacta

Pacta is a social sector exclusive law firm and policy think tank bridging gaps in law and policy implementation through rigorous research.

About Chitta

Chitta Initiative for Research by Pacta : CHIRP (established in 2017) is a Bengaluru based policy think tank dedicated to supporting civil society organisations, universities, and non-profit initiatives. CHIRP has an unflinching commitment to produce legal and policy research that will shape and inform law and policy for public service delivery.

2026

April

M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9	10	GSTR-1	12
GSTR-1	14	-EPF (ECR) -EPF (Form 5) -ESIC	16	17	18	19
-GSTR-3B -Professional Tax	21	GSTR-3B	23	24	25	26
27	28	29	TDS	EPF- (Form 3A) (Form 6A)		

- Monthly
- Quarterly
- Annually

- **GSTR-1** - if aggregate turnover is above Rs. 5 Crore.
- **EPF (ECR)** - Combined return filing and challan payment every month.
- **EPF (Form 5)**: Details of employees who have joined in the preceding month who are eligible to become members of the Fund for the first time.
- **Payment of ESIC** - every month.
- **GSTR-3B** - if aggregate turnover is above Rs. 5 Crore.
- **TDS** - TDS payments after reconciliation for Previous Month.
- **Professional Tax Payments** - of every month (*Statewise this may change*).
- **GSTR-1** - if aggregate turnover is below Rs. 5 Crore.
- **GSTR-3B** - if aggregate turnover is below Rs 5 Crore.
- **EPF (Form 3A)** - The annual returns are to be filed in a given year.
- **EPF (Form 6A)** - consolidated annual contribution statement that summarises each member's contributions for the establishment.



2026

May

M	T	W	T	F	S	S
				1	2	3
4	5	6	TDS	8	9	10
GSTR-1	ESI return filings	13	14	-EPF (ECR) -EPF (Form 5) -ESIC	16	17
18	19	-GSTR-3B -Professional Tax		22	23	24
25	26	27	28	29	30	-Form 10BD -10BE
						TDS Q4

- Monthly
- Quarterly
- Half-Yearly
- Annually

- **TDS** - TDS payments for the previous month.
- **GSTR-1** - if aggregate turnover is above Rs. 5 Crore.
- **EPF (ECR)** - Combined return filing and challan payment every month.
- **EPF (Form 5)**: Details of employees who have joined in the preceeding month who are eligible to become members of the Fund for the first time.
- **Payment of ESIC** - every month.
- **Professional Tax Payments** - of every month (*Statewise this may change*).
- **GSTR-3B** - if aggregate turnover is above Rs. 5 Crore.
- **TDS** - Previous FY 4th quarter.
- **ESI return filings** - half-yearly ESI return filings- 2nd Half (Oct-March).
- **Form 10BD/BE** - the end of the financial year in which the donation was received.



2026

June

M	T	W	T	F	S	S
1	2	3	4	5	6	TDS
8	9	10	GSTR-1	12	13	14
-EPF (ECR) -EPF (Form 5) -ESIC	Form 16/16A 16	17	18	19	-GSTR-3B -Professional Tax	21
22	23	24	25	26	27	28
29	DPT-3					

 Monthly
 Annually

- **TDS** - TDS payments for the previous month.
- **GSTR-1** - if aggregate turnover is above Rs. 5 Crore.
- **EPF (ECR)** - Combined return filing and challan payment every month.
- **EPF (Form 5)** - Details of employees who have joined in the preceding month who are eligible to become members of the Fund for the first time.
- **Payment of ESIC** - every month.
- **GSTR-3B** - if aggregate turnover is above Rs. 5 Crore.
- **Professional Tax Payments** - of every month (*Statewise this may change*).
- **DPT-3** -return of deposit or particulars of transaction not considered as deposit or both to ROC
- **Form 16/16A** - issue of form 16/16A .



2026

July

M	T	W	T	F	S	S
		1	2	3	4	5
6	TDS	8	9	10	GSTR-1	12
GSTR-1	14	-EPF (ECR) -EPF (Form 5) -ESIC	16	17	18	19
-GSTR-3 -Professional Tax	21	GSTR-3B	22	24	25	26
27	28	29	30	TDS Q1 Form XXIV	-ITR-5 -ITR-6 -ITR 7	

- Monthly
- Quarterly
- Half-Yearly
- Annually

- **TDS** - TDS payments for the previous month.
- **GSTR-1** - if aggregate turnover is above Rs. 5 Crore.
- **EPF (ECR)** - Combined return filing and challan payment every month.
- **EPF (Form 5):** Details of employees who have joined in the preceeding month who are eligible to become members of the Fund for the first time.
- **Payment of ESIC** - every month.
- **GSTR-3B** - if aggregate turnover is above Rs. 5 Crore.
- **Professional Tax Payments** - of every month (*Statewise this may change*).
- **GSTR-1** - if aggregate turnover is below Rs. 5 Crore.
- **GSTR-3B** - if aggregate turnover is below Rs 5 Crore.
- **TDS** - 1st quarter TDS Returns.
- **Form XXIV** - Return to be sent by Contractor to Licensing Officer for the Half Year ending.
- **ITR 5 (cooperative societies)** - for organisations who do not require audits.
- **ITR-6** - for companies that do not need to eb audited.
- **ITR-7 (under Sec 139(4A) of the Income Tax Act, 1961)** - for organisations not requiring audits, for the AY 2025-26.



2026

August

M	T	W	T	F	S	S
					1	2
3	4	5	6	TDS	8	9
10	GSTR-1	12	13	14	-EPF (ECR) - EPF (Form 5) -ESIC	16
17	18	19	-GSTR-3B -Professional Tax	21	22	23
24	25	26	27	28	29	30
-Form 10						

 Monthly
 Annually



- **TDS** - TDS payments for the previous month.
- **GSTR-1** - if aggregate turnover is above Rs. 5 Crore.
- **EPF (ECR)** - Combined return filing and challan payment every month.
- **EPF (Form 5)**: Details of employees who have joined in the preceeding month who are eligible to become members of the Fund for the first time.
- **Payment of ESIC** - every month.
- **GSTR-3B** - if aggregate turnover is above Rs. 5 Crore.
- **Professional Tax Payments** - of every month (*Statewise this may change*).
- **Form 10** - to be furnished atleast two months prior to the due date for furnishing of return specified under section 139(1).

2026

September

M	T	W	T	F	S	S
	1	2	3	4	5	6
TDS	8	9	10	GSTR-1	12	13
14	-EPF (ECR) - EPF (Form 5) -ESIC	16	17	18	19	-GSTR-3B -Professional Tax
21	22	23	24	25	26	27
28	29	-AGM -DIR-3KYC				

- Monthly
- Annually

- **TDS** - TDS Payments for the previous month.
- **GSTR-1** - if aggregate turnover is above Rs. 5 Crore.
- **EPF (ECR)** - Combined return filing and challan payment every month.
- **EPF (Form 5)**: Details of employees who have joined in the preceeding month who are eligible to become members of the Fund for the first time.
- **Payment of ESIC** - every month.
- **GSTR-3B** - if aggregate turnover is above Rs. 5 Crore.
- **Professional Tax Payments** - of every month (*Statewise this may change*).
- **Annual General Meeting (AGM)** - by 30th September (as per the comapny charter).
- **DIR-3KYC** - Within 6 months from the end of the financial year.



2026

October

M	T	W	T	F	S	S	
			1	2	3	4	
5	6	TDS	8	9	10	GSTR-1	
12	GSTR-1	14	-EPF (ECR) - EPF (Form 5) -ESIC	-Form ADT 1	16	17	18
19	-GSTR-3B -Professional Tax	21	GSTR-3B	23	24	25	
26	27	28	AOC-4	30	TDS MSME - 1	-ITR-5 -ITR-6 -ITR 7	

- Monthly
- Quaterly
- Half-Yearly
- Annually

- **TDS** - TDS payments for the previous month.
- **GSTR-1** - if aggregate turnover is above Rs. 5 Crore.
- **Payment of ESIC** - every month.
- **EPF (ECR)** - Combined return filing and challan payment every month.
- **EPF (Form 5)**: Details of employees who have joined in the preceeding month who are eligible to become members of the Fund for the first time.
- **GSTR-3B** - if aggregate turnover is above Rs. 5 Crore.
- **Professional Tax Payments** - of every month (*Statewise this may change*).
- **GSTR-3B** - if aggregate turnover is below Rs 5 Crore.
- **GSTR-1** - if aggregate turnover is below Rs. 5 Crore.
- **TDS** - 2nd quarter of TDS returns.
- **MSME - 1** - for the period between April and Septmeber.
- **AOC-4 (Filing of annual accounts)** - 30 days From end of AGM.
- **ITR 5 (cooperative societies)** - for organisations who do not require audits.
- **ITR-6** - for companies that do not need to eb audited.
- **ITR-7 (section 139(4A): Income of Charitable and Religious Trusts)** - for organisations not requiring audits, for the AY 2025-26.
- **Form ADT 1** - the form must be filed for appointment of auditor.



2026

November

M	T	W	T	F	S	S
						1
2	3	4	5	6	TDS	8
9	10	GSTR-1	ESI return filings	13	14	-EPF (ECR) - EPF (Form 5) -ESIC
16	17	18	19	-GSTR-3B -Professional Tax	21	22
23	24	25	26	27	28	-MGT-7
-ITR-5 -ITR-6						

- Monthly
- Half-Yearly
- Annually

- **TDS** - TDS payments for the previous month.
- **GSTR-1** - if aggregate turnover is above Rs. 5 Crore.
- **EPF (ECR)** - Combined return filing and challan payment every month.
- **EPF (Form 5):** Details of employees who have joined in the preceeding month who are eligible to become members of the Fund for the first time.
- **Payment of ESIC** - every month.
- **GSTR-3B** - if aggregate turnover is above Rs. 5 Crore.
- **Professional Tax Payments** - of every month (*Statewise this may change*).
- **GSTR-1** - if aggregate turnover is below Rs. 5 Crore.
- **ESI return filings** - half-yearly ESI return filings- 1st Half (April to Sept).
- **MGT-7 (Filing of annual returns)** - within 60 days from the date of AGM.
- **ITR-5 (cooperative societies)**- when report in Form No. 3CEB is to be furnished.
- **ITR-6** - when report in Form Ni0 3CEB is required.



2026

December

M	T	W	T	F	S	S
	1	2	3	4	5	6
TDS	8	9	10	GSTR-1	12	13
14	-EPF (ECR) - EPF (Form 5) -ESIC	16	17	18	19	-GSTR-3B -Professional Tax
21	22	23	24	25	26	27
28	29	30	-GSTR-9 -Maternity Benefit -FC-4 & FC-1			

 Monthly
 Annually

- **TDS** - TDS payments for the previous month.
- **GSTR-1** - if aggregate turnover is above Rs. 5 Crore.
- **EPF (ECR)** - Combined return filing and challan payment every month.
- **EPF (Form 5)**: Details of employees who have joined in the preceding month who are eligible to become members of the Fund for the first time.
- **Payment of ESIC** - every month.
- **GSTR-3B** - if aggregate turnover is above Rs. 5 Crore.
- **Professional Tax Payments** - of every month (*Statewise this may change*).
- **GSTR-9** - of the previous FY.
- **Maternity Benefit** - annual return Forms 'K','L','M','N' (*Statewise this may change*).
- **FC-4 & FC-1 (Part B)** - for the previous year.



2027

January

M	T	W	T	F	S	S
				1	2	3
4	5	6	TDS	8	9	10
GSTR-1	12	GSTR-1	14	-EPF (ECR) - EPF (Form 5) -ESIC	16	17
18	19	-GSTR-3B -Professional Tax	21	GSTR-3B	23	24
25	26	27	28	29	30	TDS Q3 Form XXIV
						Annual Report (PoSH)

- Monthly
- Quarterly
- Half-Yearly
- Annually

- **TDS** - TDS payments for the previous month.
- **GSTR-1** - if aggregate turnover is above Rs. 5 Crore.
- **EPF (ECR)** - Combined return filing and challan payment every month.
- **EPF (Form 5):** Details of employees who have joined in the preceding month who are eligible to become members of the Fund for the first time.
- **Payment of ESIC** - every month.
- **GSTR-3B** - if aggregate turnover is above Rs. 5 Crore.
- **Professional Tax Payments** - of every month (*Statewise this may change*).
- **GSTR-3B** - if aggregate turnover is below Rs 5 Crore.
- **GSTR-1** - if aggregate turnover is below Rs. 5 Crore.
- **TDS**- 3rd quarter of TDS returns.
- **Form XXIV** - Return to be sent by Contractor to Licensing Officer for the Half Year ending.
- **Annual Report** - under the PoSH Act (*Statewise this may change*).



2027

February

M	T	W	T	F	S	S
1	2	3	4	5	6	TDS
8	9	10	GSTR-1	12	13	14
-EPF (ECR) -EPF (Form 5) -ESIC	Form XXV 16	17	18	19	-GSTR-3B -Professional Tax	21
22	23	24	25	26	27	28

Monthly

Annually

- **TDS** - TDS payments for the previous month.
- **GSTR-1** - if aggregate turnover is above Rs. 5 Crore.
- **EPF (ECR)** - Combined return filing and challan payment every month.
- **EPF (Form 5)**: Details of employees who have joined in the preceeding month who are eligible to become members of the Fund for the first time.
- **Payment of ESIC** - every month.
- **GSTR-3B** - if aggregate turnover is above Rs. 5 Crore.
- **Professional Tax Payments** - of every month (*Statewise this may change*).
- **Form XXV** - Under the Contract Labour Regulation and Abolition Act, for the previous year.



2027

March

M	T	W	T	F	S	S
1	2	3	4	5	6	TDS
8	9	10	GSTR-1	12	13	14
-EPF (ECR) - EPF (Form 5) -ESIC	16	17	18	19	-GSTR-3B -Professional Tax	21
22	23	24	25	26	27	28
29	30	31				

 Monthly

- **TDS** - TDS payments for the previous month.
- **GSTR-1** - if aggregate turnover is above Rs. 5 Crore.
- **EPF (ECR)** - Combined return filing and challan payment every month.
- **EPF (Form 5)**: Details of employees who have joined in the preceeding month who are eligible to become members of the Fund for the first time.
- **Payment of ESIC** - every month.
- **GSTR-3B** - if aggregate turnover is above Rs. 5 Crore.
- **Professional Tax Payments** - of every month (*Statewise this may change*).



	Form	Purpose	Penalty
GST Returns	GSTR-1	A monthly/quarterly Statement of Outward Supplies to be furnished by all normal and casual registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services. Small taxpayers (turnover less than INR 5 crores a year) can opt for quarterly reporting with monthly payment of GST.	Rs.50 per day and Rs.20 per day for nil returns after the due date.
	GSTR3-B	Simplified summary return and the purpose of the return is for taxpayers to declare their summary GST liabilities for a particular tax period and discharge these liabilities. Small taxpayers (turnover less than INR 5 crores a year) can opt for quarterly reporting with monthly payment of GST.	Late fees for Normal GSTR 3B Returns is Rs.50 per day and for Nil Returns is Rs.20 per day.
Income Tax Returns	GSTR-9	Annual return to be filed once for each financial year, by the registered taxpayers who were regular taxpayers, including SEZ units and SEZ developers.	Rs.200 per day (100 SGST & 100 CGST) , subject to a maximum of 0.25% of the total turnover of the business.
	ITR-7	Income tax return form designed to be used when entities claim exemptions under specific sections of the Income Tax Act.	Rs.5,000 if return has been furnished after the due date and Rs.1,000 if the total income of an assessee does not exceed Rs.5 lakhs.
	ITR-5	Filing ITR for entities such as firm, Limited Liability Partnership, Association of Persons, Body of Individuals, Artificial Juridical Person, Primary Agricultural Credit Society, Co-operative Bank.	One-half per cent of total sales, turnover or gross receipts, etc., or Rs.1,50,000, whichever is less.
	ITR-6	Filing ITR for companies other than companies claiming exemption under sec 11 (income derived from property held under trust wholly for charitable or religious purposes to the extent such income is applied for charitable or religious purpose in India.)	One-half per cent of total sales, turnover or gross receipts, etc., or Rs.1,50,000, whichever is less.

	Form	Purpose	Penalty
Income Tax Returns	Form 10BD	Form 10BD is a statement of donations received to be filed mandatorily with the Income-tax authority by a trust or an institution or an NGO as per section 80G(5) (viii) and as per section 35(1A)(i).	Non-filing of Form 10BD will attract a fee of Rs.200 per day of delay as per newly inserted section 234G. Apart from the fee for delay in furnishing statement of donations in Form 10BD, failure to file such a statement will also attract a penalty u/s 271K, which shall not be less than Rs.10,000 and which may extend up to Rs.1,00,000.
	Form 10BE	Form 10BE is a certificate to the donor. After filing the statement of donations in Form 10BD, the trust or institution or NGO has to download the certificate in Form 10BE and provide the same to donors.	Under Section 234G, an amount of Rs.200 per day of delay is applicable.
Section 8 Companies	AOC-4	Filing financial statement within 30 days of annual general meeting	Daily penalty of Rs.1,000 during which the failure continues(not more than Rs.10,00,000) The managing director and the Chief Financial Officer of the company, if any, and, in the absence of the managing director and the Chief Financial Officer, any other director who is charged by the Board with the responsibility of complying with the provisions of this section, and, in the absence of any such director, all the directors of the company, shall be liable to a penalty of Rs. 1,00,000/- and in case of continuing failure, with further penalty of Rs. 1,000/- for each day after the first during which such failure continues, (upto Rs.5,00,000)

	Form	Purpose	Penalty
Section 8 Companies	MGT-7	Filing annual returns by a company within 60 days from the date of the Annual General Meeting.	Rs.100 each per day and Company and its every officer who is in default shall be liable to a penalty of Rs.50,000 and in case of continuing failure, with further penalty of Rs.100 for each day during which such failure continues, subject to a maximum of Rs.5,00,000.
	ADT-1	For intimating the registrar of companies about appointment of first auditor	Upto 30 day- 2x the normal fees 30-60 days- 4x of normal fees; 60-90 days- 6x of normal fees 90-180 days- 10x of normal fees more than 180 days- 12x of normal fees
	DPT-3	Return of deposits by company to ROC	Penalty on the Company: either one crore rupees or twice the amount of the deposit, whichever is lower (maximum penalty up to Rs.10 crores.) Penalty on the Officers: imprisonment for up to seven years (additional fine Rs.25 lakhs - 2 crores) Penalty for Default in Paying Fine: Rs.5,000 If the infringement persists: daily fine of Rs.500 from the day of default.
	MGT-1	Declaration of compliance and important information about company's corporate governance practice.	The company shall be liable to a penalty of Rs.3,00,000 and every officer of the company who is in default shall be liable to a penalty of Rs.50,000.
	MBP-1	Notice of interest by director(disclosing concern/ interest in prescribed manner in the first meeting).	Penalty of Rs.1,00,000
	DIR-3 KYC	Simplify the process for every person who holds a DIN for verification of director's KYC details.	DIN shall be marked as 'Deactivated due to non-filing of DIR-3 KYC' and shall remain in such Deactivated status until KYC is done with a fee of Rs.5,000.

	Form	Purpose	Penalty
Section 8 Companies	MSME-1	To be filed when payments are due to MSME for more than 45 days from the date of acceptance of the services or goods, along with the reason for its delay. Specified companies are companies- That have obtained goods or services from an MSME, and Whose payments to the MSMEs exceed 45 days from the date of acceptance or deemed acceptance of the goods or services.	Delay in filing can lead the company and every officer in default being made liable for a base penalty of ₹20,000, plus ₹1,000 daily for continued failure, capped at a maximum of ₹3 lakh per instance.
Provident Fund Return	3A (Provident fund)	Month-wise contribution to the subscriber or members and the employers towards the Employee Provident Fund and the Employee Pension Fund in a year	Penalty rates: 0 - 2 months delay - @ 5 % p.a. 2-4 months delay - @10 % p.a. 4-6 months delay - @ 15 % p.a. above 6 months - @ 25 % p.a. (subject to a maximum of 100%)
	6A (Provident fund)	Consolidated annual contribution statement that includes details about the annual contribution of each member of the establishment.	Penalty rates: 0 - 2 months delay - @ 5 % p.a. 2-4 months delay - @10 % p.a. 4-6 months delay - @ 15 % p.a. above 6 months - @ 25 % p.a. (subject to a maximum of 100%)
TDS Filing	TDS (quarterly)	Statement that provides details of any amount deducted as TDS or TCS from various sources of income of a taxpayer. It also reflects details of advance tax/ self-assessment tax paid, and high-value transactions entered into by the taxpayer.	Daily penalty of Rs.200 until failure continues(must not exceed amount of TDS) In case of filing incorrect TDS/TCS return Minimum penalty shall be levied of Rs. 10,000 which can go up to Rs.1,00,000.

	Form	Purpose	Penalty
ESIC Filing	ESIC Forms	Provides financial assistance to compensate for the loss of his/ her wages during the period of his abstinence from work due to sickness, maternity and employment injury.	12 % per annum interest. The ESI Corporation may also levy and recover damages at the following rates. However, the damages may not exceed the amount of contribution payable for default or delay in payment of the contribution. Up to 2 months - 5% per annum. 2-4 months- 10% per annum. 4-6 - 15% per annum. Above 6 months- 25% per annum.
Contract Labour Regulation & Abolition Act	Form XXV	Annual Return of Principal Employer to be sent to the Registering Officer	Imprisonment for a term which may extend to three months, or with fine which may extend to Rs.1,000, or with both.
Prevention of Sexual Harassment at the Workplace Act,2013	Annual POSH Report	Annual Report serves as a statistic to analyse whether a company has complied with the PoSH Act, 2013, or not.	An employer can be subjected to a penalty up to Rs.50,000 for failure to file an annual report to the District Officer when required. When an employer repeats a breach under the Act, they shall be subject to : - twice the punishment or higher punishment if prescribed under any other law for the same offence. -cancellation/withdrawal/non-renewal of registration/licence required for carrying on business or activities

	Form	Purpose	Penalty
Maternity BAct, 1961	Annual Return Forms-K,L,M,N (maternity benefit)	K- Annual return for the year ending on 31st December	Every officer who is in default shall be liable for a penalty of Rs.10,000 and in case of continuing failure, with further penalty of Rs.100 for each day during which such failure continues, (maximum of Rs.2,00,000 in case of company and Rs.50,000 in case of an officer who is in default.)
		L-Employment, dismissal, payment of bonus, etc., of women	
		M- Details of payment made during the year ending 31st December	
		N- Prosecution during the year ending 31st December	
Societies Registration Act, 1880	Societies Registration	Memorandum of Association and Rules and regulations duly attested by one of the subscribers to the memorandum authorised by proposed society.	
FCRA	Form 1	Intimation of receipt of foreign contribution by way of gift/as Articles / Securities / by candidate for Election : Intimation of receipt of foreign contribution by way of gift from relative by an individual Intimation about Foreign Contribution by way of (Articles) from relative by an individual Intimation about Foreign Contribution by way of (Securities) Intimation to the Central Government of Receipt of Foreign Contribution received by a candidate for Election	
	FC- 1 (Part A)	For informing the Government about receiving large gifts from relatives (Who are Foreign Citizen)	
	FC- 1 (Part B)	Providing information about Articles received during the year	

	Form	Purpose	Penalty
FCRA	FC-1 (Part C)	Providing information about Securities received during the year	
	FC-1 (Part C)	Intimation to the Central Government of Receipt of Foreign Contribution received by a candidate for Election	
	Form 3C	Application for renewal of FCRA registration	The existing registration under FCRA, 2010, will cease from the date of completion of the period of five years from the date of grant of registration and will not be eligible for receipt & utilisation of foreign contribution. In such a case, the association has to apply afresh for grant of registration.
	Form 4	Intimation of Annual return	Prescribed penalty is Rs.1,00,000/- or 5% of the foreign contribution received during the period of non-submission, whichever is higher.

***Things to look out for**

Penalties are subject to state specific law. The penalties mentioned above are in accordance with the laws of the state of Karnataka.

Impact of the Implementation of the new Labour Codes:

This Compliance Calendar includes the due dates for the filing of forms under labour laws such as the Contract Labour Regulation and Abolition Act, and the Maternity Benefit Act, though these Acts have been replaced by the 4 new Labour Codes (Wages, Social Security, Industrial Relations, and Safety). We have decided to retain these for now as the Rules that decide final implementation of the Codes, which will also include due dates for various filings, are currently in draft stage, both at the Central level and for the majority of States. We will ensure to update this Calendar in case of any change in the filing requirements, as and when the rules under the Labour Codes are notified.

Find us at:

 www.pacta.in

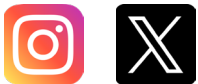
 hello@pacta.in

 P/37, 11th Cross Road, Jeevanbhima Nagar, Bengaluru, Karnataka-560075



Follow us on:

@PactaIndia



Copyright © Pacta and Chitta 2026.