



## Roadmap Navigating the Final Mile: Your Q4 FY 2025-26 Compliance

### **Tax-Connect-madhuvridhi**

Your Compliance Partners

Office No 41, Floor-1, 146 Empire Building (Mahendra Chambers), D N Road, Opp CST, Azad Maidan, Fort, Mumbai-400001, Maharashtra, India

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As we enter the final quarter of the financial year, the focus shifts from **growth** to **precision**. The period from January to March is more than just a series of deadlines; it is an opportunity to ensure that your financial narrative for the year is accurate, compliant, and tax-efficient. We believe that compliance shouldn't be a source of stress, but a foundation for your business's stability.

Attached is your **Q4 Compliance Compass**. This guide is designed to help you stay ahead of statutory timelines, from GST reconciliations to the final installment of Advance Tax.

Let's close this financial year with the same excellence with which you started it.

Warm regards,

**CA Pankaj Dalal & CA Vridhi Dalal**

**+91 9821016278 / 9867216278**

Disclaimer: This compliance calendar is intended for general informational purposes only and does not constitute professional advice. While we strive to ensure the accuracy of the dates and requirements at the time of publication, tax laws and government deadlines are subject to change via notifications and circulars. We recommend professional care and appropriate consultation before taking any action based on this information to ensure compliance with the most current regulations. We shall not be held liable for any penalties or losses arising from reliance on this calendar.

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# January 2026

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**Insight:** *The MCA has extended the filing of Financial Statements (AOC-4) and Annual Returns (MGT-7) for FY 24-25 to Jan 31, 2026. Use this window to avoid heavy penalties!*

<b>Date</b>	
7 <sup>th</sup> January 2026	<ul style="list-style-type: none"> <li>• <b>TDS/TCS Payments</b> for December Month</li> <li>• <b>ECB-2</b> Return by Borrowers of External Commercial Borrowings (ECB) through AD Bank for December</li> </ul>
10 <sup>th</sup> January 2026	<ul style="list-style-type: none"> <li>• Return for authorities deducting tax at source <b>GSTR 7</b> for December</li> <li>• Details of supplies effected through <b>e-commerce operator</b> &amp; the amount of tax collected <b>GSTR 8</b> for December</li> </ul>
11 <sup>th</sup> January 2026	<ul style="list-style-type: none"> <li>• Details of <b>Outward Supplies in GSTR 1</b> for December Month</li> </ul>
13 <sup>th</sup> January 2026	<ul style="list-style-type: none"> <li>• Quarterly <b>GSTR 1</b> For October to December Quarter for QRMP opted Filers, whose aggregate turnover not exceeding Rs.5 crores</li> <li>• Return for <b>Input Service Distributors in GSTR 6</b> for December Month</li> <li>• Return for <b>Non-Resident Foreign Taxable person GSTR-5</b> for December</li> </ul>
15 <sup>th</sup> January 2026	<ul style="list-style-type: none"> <li>• <b>TCS Quarterly Statement</b> (Other than Govt. Deductors) for October to December Quarter</li> <li>• <b>PF &amp; ESIC Payment</b> for December Month</li> <li>• Issue of <b>TDS certificates</b> for tax deducted u/s. 194-IA/IB/M/S in Nov.</li> <li>• <b>Uploading Declarations received in form 15G/H</b> for Oct. to Dec. Quarter</li> </ul>
18 <sup>th</sup> January 2026	<ul style="list-style-type: none"> <li>• Quarterly Statement for Composition Taxable person in <b>CMP 08</b> for October to December Quarter</li> </ul>
20 <sup>th</sup> January 2026	<ul style="list-style-type: none"> <li>• <b>GSTR 3B</b> for December Month if aggregate turnover above Rs. 5 Crore</li> <li>• Online Information &amp; Database Access or Retrieval (OIDAR) service provider <b>GSTR-5A</b> for December</li> </ul>
21 <sup>st</sup> January 2026	<ul style="list-style-type: none"> <li>• SEBI Listing Regulation 13(3) –<b>Statement of Investor Complaints</b></li> <li>• SEBI Listing Regulation 27(2)- <b>Corporate Governance</b></li> <li>• SEBI Listing Regulation 31- <b>Shareholding Pattern</b></li> </ul>
22 <sup>nd</sup> January 2026	<ul style="list-style-type: none"> <li>• <b>GSTR 3B for December</b> Month/Quarter ended if aggregate turnover below Rs. 5 Crore</li> </ul>
25 <sup>th</sup> January 2026	<ul style="list-style-type: none"> <li>• <b>Statement of Financial Transactions</b> by Depositories, Registrars &amp; Share Transfer Agents for reporting of information relating to capital gains on transfer of listed securities or units of mutual funds for October to December Quarter in Form 61A</li> </ul>

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28 <sup>th</sup> January 2026	<ul style="list-style-type: none"> <li>• UIN HOLDERS <b>GSTR 11</b> FOR THE MONTH OF DECEMBER</li> </ul>
30 <sup>th</sup> January 2026	<ul style="list-style-type: none"> <li>• SEBI Listing Regulation 40(9) –<b>Certificate from Practicing Company Secretary</b></li> <li>• SEBI Listing Regulation _<b>Reconciliation of Share Capital Audit</b> as per Reg. 76 of SEBI Depositories &amp; Participants Regulations</li> <li>• Issue of <b>TCS certificate</b> for Oct to Dec. Quarter</li> <li>• Deposit <b>TDS for Dec, u/s 194-IA/IB/M/S</b> with challan cum statement</li> </ul>
31 <sup>st</sup> January 2026	<ul style="list-style-type: none"> <li>• <b>TDS Quarterly Statement</b> (other than Govt. deductor) for October to December Quarter</li> <li>• <b>Profession Tax Monthly Return</b> Tax Liability of Rs.1,00,000/- &amp; above for December Month</li> <li>• To <b>opt out or in from QRMP</b> for the period January to March</li> <li>• <b>ROC: AOC-4 &amp; MGT-7/7A (Extended)FY 2024-25</b></li> </ul>

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# THE VALUE OF TIMELY COMPLIANCE



**AVOID  
PENALTIES & FEES**

“Timely compliance is a strategic investment, not just an obligation. It safeguards capital from penalties and secures the priceless asset of peace of mind.”



**ACHIEVE  
PEACE OF MIND**

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**Insight:** Under Section 43B(h), any payment due to an MSME-registered vendor must be cleared within the agreed time (max 45 days). Any purchase made in mid-February must be paid before March 31st to ensure claim of the deduction this year. **A "payment audit" in February prevents a massive tax hit in March.**

<u>Date</u>	
7 <sup>th</sup> February, 2026	<ul style="list-style-type: none"> <li>• <b>TDS/TCS Payments</b> for January Month</li> <li>• <b>ECB-2</b> Return by Borrowers of External Commercial Borrowings (ECB) through AD Bank for January</li> </ul>
10 <sup>th</sup> February 2026	<ul style="list-style-type: none"> <li>• Return for authorities deducting tax at source <b>GSTR 7</b> for January</li> <li>• Details of supplies effected through e-commerce operator &amp; the amount of tax collected <b>GSTR 8</b> for January</li> </ul>
11 <sup>th</sup> February 2026	<ul style="list-style-type: none"> <li>• Details of Outward Supplies in <b>GSTR 1</b> for January Month</li> </ul>
13 <sup>th</sup> February 2026	<ul style="list-style-type: none"> <li>• <b>Invoice Furnishing Facility (IFF)</b> for January Month in Lieu of GSTR 1 for QRMP Filers</li> <li>• Return for Input Service Distributors in <b>GSTR 6</b> for January Month</li> <li>• Return for Non-Resident Foreign Taxable person <b>GSTR-5</b> for January</li> </ul>
14 <sup>th</sup> February 2026	<ul style="list-style-type: none"> <li>• SEBI Listing Regulation 33-<b>Financial Results (Unaudited)</b> For the Previous Quarter Oct to December</li> </ul>
15 <sup>th</sup> February 2026	<ul style="list-style-type: none"> <li>• <b>PF &amp; ESIC Payment</b> for January Month</li> <li>• Issue of <b>TDS certificates</b> for tax deducted u/s. 194-IA/IB/M/S in December</li> <li>• Issue of <b>TDS certificates</b> for non-salary TDS returns</li> <li>• Furnish form <b>24G</b> for January</li> </ul>
20 <sup>th</sup> February 2026	<ul style="list-style-type: none"> <li>• <b>GSTR 3B</b> for January Month if aggregate turnover above Rs. 5 Crore</li> <li>• Online Information &amp; Database Access or Retrieval (OIDAR) service provider <b>GSTR-5A</b> for January</li> </ul>
22 <sup>nd</sup> February 2026	<ul style="list-style-type: none"> <li>• <b>GSTR 3B</b> for January Month ended if aggregate turnover below Rs. 5 Crore</li> </ul>
25 <sup>th</sup> February 2026	<ul style="list-style-type: none"> <li>• Monthly payment of January Month through challan <b>PMT 06</b> for QRMP Filers</li> </ul>
28 <sup>th</sup> February 2026	<ul style="list-style-type: none"> <li>• UIN HOLDERS 11 FOR THE MONTH OF JANUARY</li> <li>• <b>Profession Tax Monthly Return</b> Tax Liability of Rs.1,00,000/- &amp; above for January Month</li> </ul>

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A framed sign with a black border and white background is placed on a wooden desk. The sign contains the text "Regulatory compliance is critical to managing risk." To the right of the sign is a small white pot containing a green succulent. In front of the sign lies a black and gold pen and a brown leather-bound notebook. The background shows a blurred office setting with bookshelves and a window.

Regulatory  
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**Insight :** The "194T" Reminder for Partners 🍌 "Are you a Partner in a firm? Remember that payments like salary, interest, or bonus from your firm are now subject to TDS under Section 194T. Ensure your firm's cash flow accounts for this deduction before the March closing."

<u>Date</u>	
2 <sup>nd</sup> March 2026	<ul style="list-style-type: none"> <li>• <b>Deposit TDS</b> for January u/s 194-IA/IB/M/S with challan cum statement</li> </ul>
7 <sup>th</sup> March 2026	<ul style="list-style-type: none"> <li>• <b>TDS/TCS Payments</b> for February Month</li> <li>• <b>ECB-2</b> Return by Borrowers of External Commercial Borrowings (ECB) through AD Bank for February</li> </ul>
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15 <sup>th</sup> March 2026	<ul style="list-style-type: none"> <li>• <b>Advance Tax Final Instalment</b> for Financial Year April to March</li> <li>• <b>PF &amp; ESIC Payment</b> for February Month</li> <li>• Issue of <b>TDS certificates</b> for tax deducted u/s. 194-IA/IB/M/S in January</li> </ul>
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31 <sup>st</sup> March 2026	<ul style="list-style-type: none"> <li>• Furnishing <b>LUT in RFD-11</b> for Export of Goods/Services for Next April to March Financial Year</li> </ul>

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|  | <ul style="list-style-type: none"><li>• <b>Profession Tax Monthly Return</b> Tax Liability of Rs.1,00,000/- &amp; above for February Month</li><li>• <b>PTRC Annual Return &amp; Annual payment</b> if Tax liability below Rs. 1,00,000/- March to February</li><li>• <b>Prof. Tax PTEC Payment</b> for Financial Year</li><li>• <b>TDS for March</b> -Govt. Offices</li></ul> |
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## FY 2025-26 Year-End Tax Planning Checklist

*Strategic moves to make before the clock strikes midnight on March 31, 2026.*

### 1. Personal Tax Optimization (For Individuals & Partners -Opting for Old Regime)

- **Section 80C Limits:** Ensure the full ₹1.5 Lakh limit is utilized through PPF, ELSS, LIC, or Home Loan principal.
- **NPS (Sec 80CCD(1B)):** Consider an additional ₹50,000 investment in the National Pension Scheme for extra deduction.
- **Health Insurance (Sec 80D):** Review premiums paid for self, spouse, and parents to maximize medical insurance deductions.
- **Capital Gains Harvesting:** Consider selling underperforming stocks to offset capital gains, or "harvest" ₹1.25 Lakh of LTCG (if applicable under current laws) to reset your cost base.

### 2. Business & Corporate Tax Efficiency

- **Advance Tax Finalization:** Accurately estimate full-year profits to pay the final installment by March 15. *Shortfalls lead to unnecessary Sec 234B/C interest.*
- **Fixed Asset Timing:** If you plan to purchase machinery or equipment, ensure it is "**Put to Use**" before March 31.
- **Bad Debts Write-off:** Review your Sundry Debtors. Formally write off irrecoverable debts in the books to claim them as a business expense.

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- **Inventory Valuation:** Conduct a physical stock-taking on March 31. Ensure the valuation method (Cost or NRV, whichever is lower) is applied consistently.

### 3. GST & Indirect Tax Health Check

- **GSTR-2B vs. Books:** Ensure all Input Tax Credit (ITC) for the year has been claimed. Any missing invoices should be followed up with vendors immediately.
- **Rule 42/43 Reversal:** Perform the annual calculation for reversal of ITC on exempt supplies to avoid interest during audit season.
- **Letter of Undertaking (LUT):** If you are an exporter, remember to file a fresh LUT for the upcoming FY 2026-27 by March 31.

### 4. Regulatory & Compliance Housekeeping

- **Director's KYC:** Check if any Director's DIN is deactivated and ensure KYC (DIR-3) is updated.
- **DSC Validity:** Check the expiry dates of Digital Signature Certificates (DSCs) for Directors and Authorized Signatories to avoid last-minute filing hurdles.
- **MSME Payments:** Ensure all dues to MSME registered vendors are cleared within 45 days (or as per agreement) to ensure expense deductibility under Section 43B(h).

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## **The "Golden Rule" for March:**

*Documentation is the best defense. Ensure all expense vouchers, rent agreements, and investment proofs are filed and digitised before the new financial year begins.*

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