



Compliance

Calendar For NGOs



M	T	W	T	F	S	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Introduction

Pacta has prepared a compliance calendar customized for use in the social sector in India (financial year 2024-2025). This compliance calendar is designed to assist organisations to navigate 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.

Organizations must file their Income Tax returns by October 31, 2024, to avoid penalties, while GST returns must be filed monthly.

By adhering to a compliance calendar, social sector organizations can ensure legal conformity, avoiding penalties and enhancing operational efficiency. This proactive approach safeguards the organization'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.

2024

April

M	T	W	T	F	S	S
1	2	3	4	5	6	7
8	9	10	GSTR-1	12	13	14
-EPf -ESIC	16	17	18	19	GSTR-3B	21
22	23	GSTR-3B	25	26	27	28
29	TDS	EPF- (Form 3A)				

- Monthly
- Quarterly
- Annually

- **GSTR-1** - every month.
- **Payment of ESIC** - every month.
- **Monthly Deductions and Remittance (PF)** - every month.
- **GSTR-3B** - if aggregate turnover more than 5 crore.
- **TDS** - TDS payments after reconciliation for Previous Month
- **GSTR-3B** - of the previous quarter
- **EPF (Form 3A)** - The annual returns are to be filed in a given year.

2024

May

M	T	W	T	F	S	S
		1	2	3	4	5
6	TDS	8	9	10	GSTR-1	ESI return filings
GSTR-1	14	-EPf -ESIC	16	17	18	19
-GSTR-3B -Professional Tax	21	22	23	24	25	26
27	28	29	30	Form 10BD/BE		

- Monthly
- Quarterly
- Half-Yearly
- Annually

- **TDS** - TDS payments for the previous month
- **GSTR-1** - every month
- **Payment of ESIC** - every month.
- **Monthly Deductions and Remittance (PF)** - every month.
- **GSTR-3B** - If aggregate turnover more than 5 crore
- **Professional Tax Payments** - of every month (*Statewise this may change*)
- **GSTR-1** - If turnover is upto Rs. 1.5 crore
- **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

2024

June

M	T	W	T	F	S	S
					1	2
3	4	5	6	TDS	8	9
10	GSTR-1	12	13	14	-EPf -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 - every month.
- Payment of ESIC - every month.
- Monthly Deductions and Remittance (PF) - every month.
- GSTR-3B - if aggregate turnover more than 5 crore
- Professional Tax Payments - 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

2024

July

M	T	W	T	F	S	S
1	2	3	4	5	6	TDS
8	9	10	GSTR-1	12	13	14
-EPf -ESIC	16	17	18	19	-GSTR-3B -Professional Tax	21
22	23	GSTR-3B	25	26	27	28
29	30	TDS Q1				

- Monthly
- Quarterly








- TDS - TDS payments for the previous month
- GSTR-1 - every month.
- Payment of ESIC - every month.
- Monthly Deductions and Remittance (PF) - every month.
- GSTR-3B - if aggregate turnover more than 5 crore
- Professional Tax Payments - of every month (Statewise this may change)
- GSTR-3B - of the previous quarter (Statewise this may change)
- TDS - 1st quarter TDS Returns

2024

August

M	T	W	T	F	S	S
			1	2	3	4
5	6	TDS	8	9	10	GSTR-1
12	13	14	-EPf -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** - every month.
-  **Payment of ESIC** - every month.
-  **Monthly Deductions and Remittance (PF)** - every month.
-  **GSTR-3B** - if aggregate turnover more than 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).

2024

September

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

- Monthly
- Quarterly
- Annually

- **TDS** - TDS Payments for the previous month)
- **GSTR-1** - every month.
- **Payment of ESIC** - every month.
- **Monthly Deductions and Remittance (PF)** - every month.
- **GSTR-3B** -if aggregate turnover more than 5 crore.
- **Professional Tax Payments** - of every month (*Statewise this may change*)
- **GSTR-3B** - of the previous quarter
- **Annual General Meeting (AGM)** - by 30th September (as per the company charter)
- **DIR-3KYC** - within 6 months from end of the financial year - 30th September
- **Form 10B/BB** - audit report U/S 12A (1) (b) of the Income Tax Act, 1961,

2024

October

M	T	W	T	F	S	S
	1	2	3	4	5	6
TDS	8	9	10	GSTR-1	12	13
14	-EPf -ESIC	-Form ADT 1	16	17	18	19 -GSTR-3B -Professional Tax
21	22	23	GSTR-3B	25	26	27
28	AOC-4	30	TDS Q2	-ITR-5 -ITR 7		

- Monthly
- Quarterly
- Annually

- **TDS** - TDS payments for the previous month
- **GSTR-1** - every month.
- **Payment of ESIC** - every month.
- **Monthly Deductions and Remittance (PF)** - every month.
- **GSTR-3B** - if aggregate turnover more than 5 crore.
- **Professional Tax Payments** - of every month (*Statewise this may change*)
- **GSTR-3B** - of the previous quarter.
- **TDS** - 2nd quarter.
- **AOC-4 (Filing of annual accounts)** - 30 days (From end of AGM).
- **ITR 5 (cooperative societies)** - in other case (where accounts need not be audited)
- **ITR-7 (section 139(4A): Income of Charitable and Religious Trusts)** - for Financial Year 2023-24 (AY 2024-25),
- **Form ADT 1** - the form must be filed for appointment of auditor

2024

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 -ESIC	16	17
18	19	-GSTR-3B -Professional Tax	21	22	23	24
25	26	27	28	-MGT-7 -IEPF-2	-ITR-5 -ITR-6	

- Monthly
- Half-Yearly
- Annually

- **TDS** - TDS payments for the previous month
- **GSTR-1** - every month.
- **Payment of ESIC** - every month.
- **Monthly Deductions and Remittance (PF)** - every month.
- **GSTR-3B** - if aggregate turnover more than 5 crore.
- **Professional Tax Payments** - of every month (*Statewise this may change*)
- **ESI return filings** - half-yearly ESI return filings- First Half (April to Sept).
- **MGT-7 (Filing of annual returns)** - within 60 days from the date of AGM.
- **IEPF-2** - within a period of 60 days after the holding of AGM
- **ITR-5 (cooperative societies)**- 30 November of the assessment year.
- **ITR-6** - when report in Form No. 3CEB is to be furnished - 30 November of the assessment year.

2024

December

M	T	W	T	F	S	S
						1
2	3	4	5	6	TDS	8
9	10	GSTR-1	12	13	14	-EPf -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					

- Monthly
- Annually

- TDS - TDS payments for the previous month
- GSTR-1 - every month.
- Payment of ESIC - every month.
- Monthly Deductions and Remittance (PF) - every month.
- GSTR-3B - if aggregate turnover more than 5 crore.
- Professional Tax Payments - of every month (Statewise this may change)
- GSTR-9 - of the relevant FY
- Maternity Benefit - annual return Forms 'K','L','M','N' (Statewise this may change)
- FC-4 - for the previous year

2025

January

M	T	W	T	F	S	S
		1	2	3	4	5
6	TDS	8	9	10	GSTR-1	12
13	14	-Pf -ESIC	16	17	18	19
-GSTR-3B -Professional Tax	21	22	23	GSTR-3B	25	26
27	28	29	30	TDS Q3	Annual Report (PoSH)	

- Monthly
- Quarterly
- Annually

- **TDS** - TDS payments for the previous month
- **GSTR-1** - every month.
- **Payment of ESIC** - every month.
- **Monthly Deductions and Remittance (PF)** - every month.
- **GSTR-3B** - if aggregate turnover more than 5 crore.
- **GSTR-3B** - of the previous quarter
- **Professional Tax Payments** - of every month (*Statewise this may change*)
- **GSTR-3B** - of the previous quarter
- **TDS**- 3rd quarter TDS returns
- **Annual Report** - under the PoSH Act (*Statewise this may change*)

2⁰²⁵

February

M	T	W	T	F	S	S
					Form XIV Contract Labour	2
3	4	5	6	TDS	8	9
10	GSTR-1	12	13	14	-Pf -ESIC	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** - every month.
-  **Payment of ESIC** - every month.
-  **Monthly Deductions and Remittance (PF)** - every month.
-  **GSTR-3B** - if aggregate turnover more than 5 crore.
-  **Professional Tax Payments** - of every month (*Statewise this may change*)
-  **Form XIV** - contract labour regulation & abolition act

2⁰²⁵

March

M	T	W	T	F	S	S
					1	2
3	4	5	6	TDS	8	9
10	GSTR-1	12	13	14	-EPf -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** - every month.
- **Payment of ESIC** - every month.
- **Monthly Deductions and Remittance (PF)** - every month.
- **GSTR-3B** - if aggregate turnover more than 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.	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.	Late fees for Normal GSTR 3B Returns is Rs.50 per day and for Nil Returns is Rs.20 per day.
	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.100 per day (subject to a maximum of 0.25% of the total turnover of the business.)
Income Tax Returns	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 10	Statement furnished towards accumulation or setting apart of income by a charitable or religious trust or institution or association towards specific purpose. To be furnished atleast two months prior to the due date for furnishing of return specified under section 139(1).	All organizations registered under section 12AA are required to apply atleast 85% of their income for charitable and religious purposes every year. If the organisations is unable to apply 85% of its income, then such surplus can be accumulated to be applied in future. If Form 10 is not filed, the accumulation is not allowed and the income will get taxed in the year itself.

	Form	Purpose	Penalty
Income Tax Returns	Form 10BB/B	Audit Report U/S 12A (1) (b) of the Income Tax Act, 1961, in the case of charitable or religious trusts or institutions	Filing of 10BB is mandatory as per Section 12A(1)(b) of Income Tax act. Failure to file will result in losing of exemption under Section 11, making it liable to tax on its income.
	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
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.
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.

	Form	Purpose	Penalty
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 : <ul style="list-style-type: none"> - 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
Maternity Act, 1961	Annual Return Forms-K,L,M,N (maternity benefit)	<p>K- Annual return for the year ending on 31st December</p> <p>L-Employment, dismissal, payment of bonus, etc., of women</p> <p>M- Details of payment made during the year ending 31st December</p> <p>N- Prosecution during the year ending 31st December</p>	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.)
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.	

	Form	Purpose	Penalty
FCRA	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**

Penalty under societies registration and maternity benefit compliances are subject to state law, the penalties mentioned above are in accordance with the laws of state of the state of Karnataka.

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