

V.K. DINESH & SENTHILRAJA  
CHARTERED ACCOUNTANTS

# IMPORTANT STATUTORY DUE DATES

## FY 2026-27








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## IMPORTANT STATUTORY DUE DATES FOR FY 2026-27

INCOME TAX (Other than TRUST /TDS /TCS)		
1	Return of Income – for Assessment year 2026-27 (i.e. FY-2025-26)	Due Dates
	<ul style="list-style-type: none"> <li>Person required to be <b>Audited &amp; Companies</b> (Regular and Tax audit form 3CA, 3CB, 3CD <input type="checkbox"/> <b>New form 26</b>)</li> </ul>	On or before 31st October, 2026
	<ul style="list-style-type: none"> <li>Person required to furnish their <b>international transactions (s)</b> in Form 3CEB <input type="checkbox"/> <b>New Form 48 &amp; 3CEAA</b> <input type="checkbox"/> <b>New form 56</b> ensuring compliance with transfer pricing</li> </ul>	On or before 30th November 2026
	<ul style="list-style-type: none"> <li>Assessee Having income from <b>profits and gains of business or profession</b> whose accounts are not required to be audited and also for partners in such firms</li> </ul>	On or before 31st August 2026 <b>(Introduced in Budget 2026)</b>
	<ul style="list-style-type: none"> <li><b>All other assesses</b> (Person not required to be Audited -Individuals / HUF / AOP / BOI)</li> </ul>	On or before 31st July, 2026
	<ul style="list-style-type: none"> <li><b>Belated Return</b> section 139(4) for FY 2025-26</li> </ul>	On or before 31st December, 2026
	<ul style="list-style-type: none"> <li><b>Revised return</b> section 139(5) for FY 2025-26:</li> <li>Section 234-I:Fee for Late Filing of Income Tax Return: (a) If total income &lt; ₹5 lakh: Fee of ₹1,000 (b) In all other cases ( income &gt; ₹5 lakh):Fee of ₹5,000</li> </ul>	No additional fees if filed on or before 31st December 2026 or else additional fees as per section 234 I need to be paid, if filed On or before 31st March 2027 <b>(Introduced in Budget 2026)</b>
	<ul style="list-style-type: none"> <li><b>Updated return</b> <ol style="list-style-type: none"> <li>Filed within <b>12 months</b> from the end of relevant assessment year</li> <li>Filed After <b>12 Months</b> but within <b>24 months</b> from the end of relevant assessment year</li> <li>Filed After <b>24 Months</b> but within <b>36 months</b> from the end of relevant assessment year</li> <li>Filed After <b>36 Months</b> but within <b>48 months</b> from the end of relevant assessment year</li> </ol> </li> </ul>	<b>25%</b> of additional tax (in addition to normal tax and interest + Late filing Fees)  <b>50%</b> of additional tax(in addition to normal tax and interest + Late filing Fees)  <b>60%</b> of additional tax (in addition to normal tax and interest + Late filing Fees)  <b>70%</b> of additional tax (in addition to normal tax and interest + Late filing Fees)
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2	Audit Reports – for Assessment year 2026-27 (i.e. FY-2025-26)	Due Dates
	<ul style="list-style-type: none"> <li>Assessee who has <b>not</b> entered into an <b>international or specified domestic transaction</b> Tax audit form 3CA, 3CB, 3CD  <b>New form 26</b></li> </ul>	On or before 30 <sup>th</sup> September, 2026
	<ul style="list-style-type: none"> <li>In Respect of assessee having an <b>International or specified domestic transaction</b> – Form 3CEB  <b>New Form 48</b></li> </ul>	On or before 31 <sup>st</sup> October, 2026
3	Other Forms	Due Dates
	<ul style="list-style-type: none"> <li>Furnishing of statement of financial transaction <b>u/s 285BA</b> in respect of FY 2025-26 (furnish annual information return i.e. base date for AIS &amp; TIS) Form 61A</li> </ul>	On or before 31 <sup>st</sup> May, 2026
	<ul style="list-style-type: none"> <li><b>Form 3CEAD</b>  <b>New form 59:</b> Filing of Country-by-Country Report Intimation (CbCR) – Specified TP Cases</li> </ul>	On or before 31 <sup>st</sup> December, 2026
4	Payment of Advance Tax – for TY* 2026-27	All Assessee other than 44AD/ 44ADA  <b>New section 58 cases</b>
	<ul style="list-style-type: none"> <li>On or before 15<sup>th</sup> June, 2026</li> </ul>	15 % of Advance tax less TDS & advance tax already paid
	<ul style="list-style-type: none"> <li>On or before 15<sup>th</sup> September, 2026</li> </ul>	45 % of Advance tax less TDS & advance tax already paid
	<ul style="list-style-type: none"> <li>On or before 15<sup>th</sup> December, 2026</li> </ul>	75 % of Advance tax less TDS & advance tax already paid
	<ul style="list-style-type: none"> <li>On or before 15<sup>th</sup> March, 2027</li> </ul>	100 % of Advance tax less TDS & advance tax already paid
5	For taxpayers who have opted for Presumptive Taxation Scheme under 44AD & 44ADA  <b>New Section 58 Business Income</b>	
	<ul style="list-style-type: none"> <li>On or before 15<sup>th</sup> March, 2027</li> </ul>	100% of advance tax (Single payment)

**Note:**

 **TY\*** = Tax Year , As per the Income Tax Act, 2025, effective April 1, 2026 (**announced in Budget 2026**), the terms "Financial Year" (Previous Year) and "Assessment Year" are replaced by a single, unified "Tax Year"


 In this document  this symbol denotes respective new Sections / Form under the new 2025 Income-tax Act.

**CHARITABLE TRUST**


CHARITABLE TRUST		
<b>1</b>	<b>Return of Income – for Assessment year 2026-27 (i.e. FY-2025-26)</b>	<b>Due Dates</b>
	<ul style="list-style-type: none"> <li>Filing of ITR by Trust (ITR-5 / ITR-7), if audit of books and accounts is not required</li> </ul>	On or before 31st July, 2026
	<ul style="list-style-type: none"> <li>Filing of ITR by Trust (ITR-5 / ITR-7) if audit of books and accounts is required</li> </ul>	On or before 31 <sup>st</sup> October, 2026
<b>2</b>	<b>Audit Reports – for Assessment year 2026-27 (i.e. FY-2025-26)</b>	<b>Due Dates</b>
	<ul style="list-style-type: none"> <li>Audit report in <b>Form 10B</b> <input checked="" type="checkbox"/> <b>New form 112</b> needs to be filed</li> </ul>	On or Before 30 <sup>th</sup> September 2026
<b>3</b>	<b>Other Forms</b>	<b>Due Dates</b>
	<ul style="list-style-type: none"> <li><b>Form 10A</b> <input checked="" type="checkbox"/> <b>New form 104</b> : Registration of Trusts</li> </ul>	At least one month before the end of the financial year (i.e on or before February)
	<ul style="list-style-type: none"> <li><b>Form 10BD</b> <input checked="" type="checkbox"/> <b>New form 113</b>: Donation Return by Trust / Society - Sec 80 G (For FY 2025-26)</li> </ul>	On or before 31 <sup>st</sup> May, 2026
	<ul style="list-style-type: none"> <li><b>Form 10 AB</b> <input checked="" type="checkbox"/> <b>New form 105</b>: Renewal of Registration of Trusts (Provisional to Regular registration)</li> </ul>	At least <b>6 month</b> prior to expiry of provisional registration or within <b>6 months</b> of commencement of its activities whichever is earlier. At least six months before the end of five years (i.e on or before September)
	New Registration (Post-Oct 2023)– Applies to trusts/institutions that have commenced activities but never claimed any tax exemption under Sections 10(23C), 11, or 12 in any previous year.	Any time after the commencement of the activities
	<b>Form No. 9A</b> <input checked="" type="checkbox"/> <b>New form 110</b> : 85% not utilized due to amount not received to the trust (e.g.; on the accrual basis of accounting)	To be filed at least <b>2 months</b> prior to the due date of filing return of income under section 139(1)
	<b>Form No. 10</b> <input checked="" type="checkbox"/> <b>New form 111</b> : Shorter of 85% may be accumulated up to 5years in normal course of trust activities	To be filed at least <b>2 months</b> prior to the due date of filing return of income under section 139(1)

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TAX DEDUCTED / COLLECTION AT SOURCE (TDS /TCS)		
<b>1</b>	<b>Payment of TDS/TCS</b>	<b>Due Dates</b>
	<ul style="list-style-type: none"> <li>Every Month <b>except</b> March</li> </ul>	On or before 7 <sup>th</sup> of the subsequent (next) month
	<ul style="list-style-type: none"> <li>For the Month of March</li> </ul>	TDS On or before 30 <sup>th</sup> April of the year TDS On or before 7 <sup>th</sup> April of the year (For Gov. Deductors) TCS On or before 7 <sup>th</sup> April of the year
<b>2</b>	<b>Filing of Quarterly TDS Return –</b>	<b>Due Dates</b>
	<ul style="list-style-type: none"> <li>For Q1 – April to June</li> </ul>	On or before 31 <sup>st</sup> July 2026
	<ul style="list-style-type: none"> <li>For Q2 – July to September</li> </ul>	On or before 31 <sup>st</sup> October 2026
	<ul style="list-style-type: none"> <li>For Q3 – October to December</li> </ul>	On or before 31 <sup>st</sup> January 2027
	<ul style="list-style-type: none"> <li>For Q4 – January to March</li> </ul>	On or before 31 <sup>st</sup> May 2027
<b>3</b>	<b>Issuing Quarterly TDS Certificate</b>	<b>Due Dates for generating</b>
	<ul style="list-style-type: none"> <li>For Q1 – April to June</li> </ul>	On or before 15 <sup>th</sup> August 2026 - Non-Salary (form 131)
	<ul style="list-style-type: none"> <li>For Q2 – July to September</li> </ul>	On or before 15 <sup>th</sup> November 2026- Non Salary (Form 131)
	<ul style="list-style-type: none"> <li>For Q3 – October to December</li> </ul>	On or before 15 <sup>th</sup> February 2027 - Non-Salary (Form 131)
	<ul style="list-style-type: none"> <li>For Q4 – January to March</li> </ul>	On or before 15 <sup>th</sup> June 2027 - Salary & Non-Salary (Form 130 & 131)
<b>4</b>	<b>Filing of Quarterly TCS Return</b>	<b>Due Dates</b>
	<ul style="list-style-type: none"> <li>For Q1 – April to June</li> </ul>	On or before 15 <sup>th</sup> July 2026
	<ul style="list-style-type: none"> <li>For Q2 – July to September</li> </ul>	On or before 15 <sup>th</sup> October 2026
	<ul style="list-style-type: none"> <li>For Q3 – October to December</li> </ul>	On or before 15 <sup>th</sup> January 2027
	<ul style="list-style-type: none"> <li>For Q4 – January to March</li> </ul>	On or before 15 <sup>th</sup> May 2027
<b>5</b>	<b>Issuing Quarterly TCS Certificate</b>	<b>Due Dates for generating</b>
	<ul style="list-style-type: none"> <li>For Q1 – April to June</li> </ul>	On or before 30 <sup>th</sup> July 2026
	<ul style="list-style-type: none"> <li>For Q2 – July to September</li> </ul>	On or before 30 <sup>th</sup> October 2026
	<ul style="list-style-type: none"> <li>For Q3 – October to December</li> </ul>	On or before 30 <sup>th</sup> January 2027
	<ul style="list-style-type: none"> <li>For Q4 – January to March</li> </ul>	On or before 30 <sup>th</sup> May 2027

Quarterly TDS / TCS Return – Old vs New Forms			
	Old Form	Purpose	 New Form
1	24Q	TDS on salary	138
2	26Q	TDS on other payments (non-salary)	140
3	27Q	TDS on payments to non-residents (excluding salary)	144
4	27EQ	TCS on sale of goods under Sec 206C	143

### Quarterly TDS / TCS Certificates – Old vs New Forms

	Old Form	Purpose	 New Form
1	16	TDS Certificate on salary	130
2	16A	TDS Certificate on non-salary payments (e.g., professional fees, interest)	131
3	27D	TCS Certificate	91

### GOODS & SERVICE TAX (GST)

Form No:	Particulars	Due Dates
<b>1. Regular Returns</b>		
<b>GSTR 1</b>	Turnover above Rs.5 Cr Monthly filing & Others not opting for QRMP Scheme	11 <sup>th</sup> of Next Month
<b>GSTR 1</b>	For those opting for QRMP Scheme	13 <sup>th</sup> of the Month Succeeding Quarter
<b>IFF (QRMP)</b>	Invoice Furnishing Facility (For those opting for QRMP Scheme)	Optional till 13 <sup>th</sup> of next month after which it cannot be filed.
<b>GSTR 3B</b>	Turnover above Rs.5 Cr Monthly filing & Others not opting for QRMP Scheme	20 <sup>th</sup> of Next month
<b>GSTR 3B</b>	For those opting for QRMP Scheme	22nd or 24th day of the month succeeding quarter (depending on place of registration)
<b>PMT – 06 (QRMP)</b>	Payment Challan for the first two months for those opting for QRMP Scheme.	25 <sup>th</sup> of Next month.
<b>GSTR-9</b>	Annual Return (Applicability Criteria yet to be Defined)	31-Dec-2026
<b>GSTR-9C</b>	Reconciliation Statement (Applicability Criteria yet to be Defined.)	31-Dec-2026
<b>2. Composition Scheme Returns</b>		
<b>GSTR-4</b>	Composition Taxpayer (Annually)	30th April of the next financial year
<b>CMP – 08</b>	Challan cum Statement (Quarterly)	18 <sup>th</sup> of the month succeeding quarter.
<b>3. Special Returns</b>		
<b>GSTR-5</b>	Return for Non-resident foreign taxable person	20th of next month
<b>GSTR-5A</b>	OIDAR service providers	20th of next month
<b>GSTR-6</b>	Return for Input Service distributor	13 <sup>th</sup> of next month

<b>GSTR-7</b>	Return for authorities deducting tax at source	10 <sup>th</sup> of next month
<b>GSTR-8</b>	Details of supplies effected through e-commerce operator and the amount of tax collected	10 <sup>th</sup> of next month
<b>GSTR-10</b>	Final Return (At the time of Cancellation)	Within 3 months of date of cancellation or date of cancellation order whichever is later
<b>GSTR-11</b>	Details of inward supplies to be furnished by a person having UIN and claiming refund	28 <sup>th</sup> of the month following the month in which the inward supply is received by the UIN Holders
<b>ITC-04</b>	To declare goods dispatched to/received from a job worker.	Turnover > ₹5 Crore: Half-yearly (April-Sept & Oct-March) due by 25 <sup>th</sup> of the following month. Turnover ≤ ₹5 Crore: Annually (for FY 2022-23 onwards) due by 25 <sup>th</sup> April.
<b>4. Input Tax Credit (ITC) and Its reversal</b>		
<b>CGST Sec 16(4)</b>	Last date for taking Previous year ITC during current financial year as per Sec 16(4) of CGST Act	30 <sup>th</sup> November 2026 or by filing its annual return for Financial Year 2025-26 whichever is earlier.
<b>CGST Rule 37</b>	The recipient fails to pay consideration to the supplier (whether fully or partly) for a particular supply	Within <b>180 days</b> from the date of issue of the invoice.
<b>CGST Rule 37A</b>	The supplier fails to pay tax through GSTR-3B	On or before <b>30<sup>th</sup> November</b> of the following financial year.
<b>CGST Rule 38</b>	Reversal of 50% of ITC by banking and other financial companies under special rules	At the time of filing <b>regular returns</b> .
<b>CGST Rule 42</b>	<b>Inputs</b> used to make an exempt supply or for manufacturing supplies some of which were used for non-business or personal purposes	On a <b>periodic basis</b> (monthly/yearly)
<b>CGST Rule 43</b>	<b>Capital goods</b> used to make an exempt supply or for manufacturing supplies some of which were used for non-business or personal purposes	On a <b>periodic basis</b> (monthly/yearly)
<b>CGST Rule 44</b>	<b>Cancellation</b> of GST registration or <b>switching</b> to composition scheme	Need to reverse the ITC on inputs & capital goods in Form ITC-03 within 60days from start of the financial year i.e. 30 <sup>th</sup> May
<b>CGST Sec 17(5)</b>	ITC has been availed on 'blocked credits'	At the time of filing regular returns up to the date of filing <b>annual returns</b> .
<b>CGST Sec 17(5)(h)</b>	Inputs used in goods that were lost, destroyed, stolen, etc.	At the time of filing the regular returns in relation to the month in which such loss had occurred.
<b>CGST Sec 17(5)(h)</b>	Inputs used in goods that were given out as free samples	At the time of filing the regular returns in relation to the month in which such free samples were given out

**Note:** It's Mandatory to file Nil Return also.

**FOR COMPANIES – Registrar of Companies FILING**

	Events	Forms	Due dates
1	<p><b>Board meeting –</b> Minimum 4 board meeting has to be conducted in a year. Intervening period between two consecutive meetings shall not more than 120 days.</p> <p>(If OPC having more than one director, small company or dormant company, One Board meeting can be conducted in each half of a calendar year and the gap between the two meetings should not be less than ninety days)</p>	<p><i>Form MGT-14 is filed with the Registrar of Companies (RoC) to register special resolutions, specific board resolutions, and agreements, ensuring transparency in key corporate decisions under Section 117 of the Companies Act, 2013(Not Applicable for Private Limited Govt, Sec 8 &amp; Nidhi Companies)</i></p>	<p>Within <b>30 days</b> from the date of Board meeting held.</p>
2	<p><b>Annual General meeting -</b> Every year one AGM to be conducted the gap between two AGM shall not more than 15 months and it shall be held within a period of 6 months from the date of closing of the financial year.</p>	<p>1. Intimation of Appointment of Auditors</p> <p>2. Copy of financial statement to be filed with Registrar – <b>(Form AOC-4/AOC-4(XBRL)/AOC-4(CFS).</b></p> <p>3. Annual return –<b>(Form MGT-7/7A)</b></p> <p>4. <b>MGT -15</b> Report on annual general meeting (only for listed companies )</p>	<p>1. Within <b>15 days</b> from date of general meeting in which auditor was appointed.</p> <p>2. Within <b>30days</b> from the Conclusion of AGM.</p> <p>3. Within <b>60 days</b> from the Conclusion of AGM.</p> <p>4. Within <b>30days</b> from the date of AGM</p>
3	<p><b>Creation / Modification /Satisfaction of Charges</b></p>	<p>1. <b>Form CHG-1</b>-for registration of creation /Modification of charges with ROC</p> <p>2. <b>Form CHG-4</b> – for satisfaction of charge</p>	<p>Within <b>30 days</b> of creation/ Modification of charges.</p> <p>Within 30 days of payment/satisfaction.</p>

4	<p><b>Details of all outstanding dues to Micro or small enterprises</b> - The company shall file details of the amount of payment due to Micro and Small Enterprise Suppliers along with the reason of delay.</p>	<b>FORM MSME – I</b>	<p><i>Half-Yearly Return:</i> by <b>31st October</b> for the period from April to September and <b>by 30th April</b> for the period from October to March.</p>
5	<p><b>Every director</b> who has been allotted DIN as on 31<sup>st</sup> March of a Financial Year and whose DIN Status is ‘Approved’ would be mandatorily required to be filed.</p>	<b>Form DIR-3-KYC</b>	<p>Once <b>every 3 years</b> If there are no changes in details, you need to file the web form once every three financial years by June 30 of the applicable year.</p>
6	<p><b>Significant Beneficial owner:</b> Those individuals whose name does not appears in the register of members and who holds the significant Beneficial Interest in a Company.</p> <p>Every individual who is a significant beneficial owner in a reporting company, shall file a declaration to reporting company.</p> <p>After receiving the declaration in BEN-1, the reporting Company shall file a return in with Registrar</p>	<p><b>FORM BEN-1</b></p> <p><b>FORM BEN-2</b></p>	<p>Within <b>30days</b> of acquiring such significant beneficial ownership or any changes therein</p> <p>Within <b>30 days</b> from the date of receipt of such declaration</p>
7	<p><b>Return of Deposits</b> - Every company other than Government Company, Banking Company, NBFC’s &amp; HFC’s shall File One time return of outstanding receipt of money or loan by a company which is not considered as deposits as per rule 2 (1) (c)</p>	<b>FORM DPT-3</b>	<p>On or before <b>30<sup>th</sup> June, 2026</b></p>
8	<p><b>Registration of Entities for undertaking CSR Activities</b> (Section8 companies, registered public trusts, registered under section 12A &amp; 80G of income tax )</p>	<b>Form CSR-1</b>	<p>No Due date, But without filing CSR-1, company/ entity is prohibited to spend CSR expenditure. w.e.f 01.04.2021</p>

9	<b>Report on Corporate Social Responsibility (CSR)</b>	<b>Form CSR-2</b>	To be filed as an addendum to Form AOC-4.
10	<b>Particulars of Share Allotment Return PAS -6 (Half yearly return)</b> Reconciles issued share capital with demat and physical holdings	<b>PAS-6</b>	November 29th (for the April-September period) and May 30th (for the October-March period)

### FOR Limited Liability Partnership – ROC FILING

	Events	Forms	Due dates
1	LLP Annual Return	Form 11	30 <sup>th</sup> May 2026
2	Statement of Account & Solvency	Form 8	30 <sup>th</sup> Oct 2026
3	For registration of creation Modification of charges with ROC	Form-8	Within <b>30 days</b> of creation/ Modification of charges.
4	For satisfaction of charge	Form-8	Within <b>30 days</b> of payment/satisfaction.

### RBI / FEMA

	Particulars	Due Dates
1	<ul style="list-style-type: none"> <li><b>FLA (Foreign Liability and Asset) Annual Return</b> Companies who are involved with FDI (Foreign Direct Investments) or companies who invest in foreign companies either via joint venture or wholly owned subsidiaries, also termed as Overseas Direct Investment (ODI).</li> </ul>	<b>15<sup>th</sup> July</b> of next financial year
2	<ul style="list-style-type: none"> <li>Form <b>FC-GPR (Foreign Currency-Gross Provisional Return)</b> -This form has to be filed when an Indian company issues securities to a non-resident</li> </ul>	Within <b>30 days</b> from the date the securities are allotted to the non-resident. The Indian company is required to file this form.
3	<ul style="list-style-type: none"> <li>Form <b>FC-TRS (Foreign Currency-Transfer of Shares)</b> -This form has to be filed when the shares of an Indian company are transferred by a non-resident shareholder to an Indian resident or vice versa</li> </ul>	Within <b>60 days</b> from the date of remittance of the purchase consideration or date of transfer, whichever is earlier. The Indian resident party is required to file this form.

### PROVIDENT FUND - PF

	Payment & Filing of Return PF	Due Dates
1	<ul style="list-style-type: none"> <li>Monthly payment / PF Return</li> </ul>	On or before <b>15<sup>th</sup></b> of the subsequent (next) month

### EMPLOYEES STATE INSURANCE - ESI

	Payment & Filing of Return ESI	Due Dates
1	<ul style="list-style-type: none"> <li>Monthly payment / ESI Return</li> </ul>	On or before <b>15<sup>th</sup></b> of the subsequent (next) month

### PROFESSIONAL TAX

	Payment of Professional Tax	Due Dates
1	<ul style="list-style-type: none"> <li>For April to September</li> </ul>	On or before <b>30<sup>th</sup> September</b>
2	<ul style="list-style-type: none"> <li>For October to March</li> </ul>	On or before <b>31<sup>st</sup> March</b>

### Import and Export Code

	Particulars	Due Dates
1	<ul style="list-style-type: none"> <li>Annual Update of IEC Code</li> </ul>	between <b>April 1 and June 30</b> every year.

### Software Technology Parks of India (STPI).

	Forms	Due Dates
1	<ul style="list-style-type: none"> <li><b>SOFTEX</b> forms</li> </ul>	Within <b>30 days</b> from the issues of export invoice.
2	<ul style="list-style-type: none"> <li>Filing of monthly Performance Report (<b>MPR</b>)</li> </ul>	<b>7<sup>th</sup></b> of next month
3	<ul style="list-style-type: none"> <li>Filing of Quarterly Performance Report (<b>QPR</b>)</li> </ul>	<b>7<sup>th</sup></b> of next month quarter
4	<ul style="list-style-type: none"> <li>Filing of Annual Performance Report (<b>APR</b>)</li> </ul>	<b>30<sup>th</sup> June 2026</b>

### Export Promotion Capital Goods (EPCG)- (Licence/Authorisation/Scrip)

	Forms	Due Dates
1	<ul style="list-style-type: none"> <li>Submission of <b>Installation certificate</b> (Import of capital goods)</li> </ul>	Within 6 months from the date of imports/ Domestic procurement.
2	<ul style="list-style-type: none"> <li>Submission of <b>Installation certificate</b> (Import of spares)</li> </ul>	Within 3 years from the date of imports/ Domestic procurement.
3	<ul style="list-style-type: none"> <li><b>Export Obligation (EO)</b> The Export Obligation shall be 6 times of the duty saved on import of Capital Goods on FOB</li> </ul>	It must be fulfilled within <b>6 years</b> from the date of the authorization. <b>The 6 year</b> period is divided into two blocks: <ul style="list-style-type: none"> <li>1st Block (1st to 4th year) : At least 50% of the EO</li> </ul>

	basis	must be completed. <ul style="list-style-type: none"><li>• 2nd Block (5th to 6th year): The remaining 50% of the EO must be completed.</li></ul>
4	<ul style="list-style-type: none"><li>• Maintain proper accounts of export obligation</li></ul>	Period of <b>2 years</b> from the date of redemption
5	<ul style="list-style-type: none"><li>• Submission of <b>Evidence of fulfilment</b> of Export Obligation</li></ul>	Within <b>2 months</b> from the date of expiry of the Export Obligation period
6	<ul style="list-style-type: none"><li>• Submission of <b>report on fulfilment</b> of export obligation</li></ul>	<ul style="list-style-type: none"><li>• By 30th June of every year</li><li>• Any delay in filing such annual report shall be regularised on payment of a late fee of Rs. 5000/- per year for each authorisation</li></ul>

**“HERE’S WISHING YOU ALL THE BEST AND MUCH MORE SUCCESS”**

*THANK YOU*

*TEAM* 

**Date : 01.04.2026**