NGO compliance calendar 2026-27 (India)

Key income-tax, FCRA and MCA dates for trusts, societies and Section 8 companies, from 21 Nov 2026 to 31 Dec 2027. Dates are the statutory or officially extended dates; confirm on the official portal before you file, because CBDT, MHA or MCA can extend or change them.

Date	Filing	Who	Source	Done
21 Nov 2026 **Extended date**	**Income-tax return for income of 2025-26 (ITR-7 for trusts and institutions; company return for Section 8 companies)** Extended from 31 Oct 2026 by CBDT Circular 07/2026 for persons whose accounts must be audited (assessment year 2026-27, under the Income-tax Act, 1961). The audit report for these persons was due by 21 Oct 2026.	NGOs whose accounts must be audited, and Section 8 companies	CBDT Circular No. 07/2026 (28 Sep 2026)	☐
29 Nov 2026 **Depends on your AGM date**	**MCA annual return (MGT-7 or MGT-7A) for financial year 2025-26** Due within 60 days of the AGM (section 92(4)). 29 Nov 2026 applies only if the AGM was held on 30 Sep 2026; work out your own date from your AGM date.	Section 8 companies	Companies Act, 2013 (India Code): sections 92(4), 96(1) and 137(1) Ministry of Corporate Affairs (MCA) e-filing	☐
31 Dec 2026	**FCRA annual return FC-4 for financial year 2025-26** Due within nine months of the end of the financial year (rule 17). The audited foreign contribution statements are also placed on the NGO's website, or the website the government specifies, within nine months (rule 13(a)).	NGOs with FCRA registration or prior permission (NIL return too)	FCRA Online (Ministry of Home Affairs) and Foreign Contribution (Regulation) Rules, 2011, rules 13 and 17	☐
31 May 2027	**Form 113 (statement of donations) and Form 114 (donor certificates) for tax year 2026-27** Due 31 May after the end of the tax year (rule 190(6)). If no donation was received in the year, Form 113 is not needed.	NGOs approved under section 354 (old 80G) that received eligible donations	Income Tax Department: Form 113 and 114 FAQ	☐
30 Sep 2027	**Audit report in Form 112 for tax year 2026-27** Due one month before the return due date under section 263(1). With the 31 Oct 2027 return date, that is 30 Sep 2027, unless CBDT extends it. Form 112 replaces Forms 10B and 10BB.	Registered NGOs whose total income (before exemption) exceeds the basic exemption limit	Income Tax Department: Form 112 FAQ Income-tax Act, 2025, section 263 (due dates table)	☐
30 Sep 2027	**Last date for the annual general meeting (AGM) for financial year 2026-27** The AGM must be held within six months of the end of the financial year (section 96(1)). Filing dates for AOC-4 and MGT-7 run from the AGM date.	Section 8 companies (except the first AGM)	Companies Act, 2013 (India Code): sections 92(4), 96(1) and 137(1)	☐
30 Oct 2027 **Depends on your AGM date**	**Financial statements in AOC-4 for financial year 2026-27** Due within 30 days of the AGM (section 137(1)). 30 Oct 2027 applies if the AGM is held on 30 Sep 2027.	Section 8 companies	Companies Act, 2013 (India Code): sections 92(4), 96(1) and 137(1) Ministry of Corporate Affairs (MCA) e-filing	☐
31 Oct 2027	**Income-tax return for tax year 2026-27, and Forms 108 and 109 if used** The due date for companies and for persons whose accounts must be audited is 31 October after the tax year (section	Registered NGOs whose accounts must be audited, and Section 8 companies	Income-tax Act, 2025, section 263 (due dates table) Income Tax Department: Form 108	☐

Date	Filing	Who	Source	Done
	263(1)(c)). Form 108 (deemed application option, formerly Form 9A) and Form 109 (accumulation, formerly Form 10) are due on or before the same date.		FAQ Income Tax Department: note on Form 109	
29 Nov 2027 **Depends on your AGM date**	**MCA annual return (MGT-7 or MGT-7A) for financial year 2026-27** Due within 60 days of the AGM (section 92(4)). 29 Nov 2027 applies if the AGM is held on 30 Sep 2027.	Section 8 companies	Companies Act, 2013 (India Code): sections 92(4), 96(1) and 137(1) Ministry of Corporate Affairs (MCA) e-filing	☐
31 Dec 2027	**FCRA annual return FC-4 for financial year 2026-27** Due within nine months of the end of the financial year (rule 17). Audited foreign contribution statements go on the website within the same period (rule 13(a)).	NGOs with FCRA registration or prior permission (NIL return too)	FCRA Online (Ministry of Home Affairs) and Foreign Contribution (Regulation) Rules, 2011, rules 13 and 17	☐

Event-driven items (no fixed annual date)

Item	What to do	Source
Renewal or conversion of section 332 / 354 registration (Form 105)	Note the validity period on your Form 106 or Form 107 order. Start the Form 105 application well before expiry; we suggest six months of lead time as an internal habit, not a legal deadline.	Income Tax Department: Form 105 and 107 user manual
FCRA changes and renewal	Changes to name, address, aims, bank account or key members are intimated in the FC-6 series within the time the rules allow; renewal is applied for in FC-3C before the certificate expires. Check FCRA Online for the current timelines before you act.	FCRA Online (Ministry of Home Affairs) and Foreign Contribution (Regulation) Rules, 2011, rules 13 and 17
NGO Darpan profile	Darpan has no annual filing date. Update the profile when office bearers, registration details or contact details change, and keep the Unique ID active before you apply to a ministry scheme.	NGO Darpan (NITI Aayog) FAQ
TDS, GST, EPF and State filings	These apply only if you deduct tax, are registered for GST, have staff covered by EPF, or your State law requires returns from societies or trusts. Take the dates from the official portal for each.	Ministry of Corporate Affairs (MCA) e-filing

Official sources

- CBDT Circular No. 07/2026 (28 Sep 2026): https://www.incometaxindia.gov.in/documents/d/guest/circular-7-2026-pdf
- Income-tax Act, 2025, section 263 (due dates table): https://www.incometaxindia.gov.in/w/section-263-72
- Income Tax Department: Form 112 FAQ: https://www.incometaxindia.gov.in/documents/d/guest/form-112-faqs
- Income Tax Department: Form 108 FAQ: https://www.incometaxindia.gov.in/documents/d/guest/form-108-faqs
- Income Tax Department: note on Form 109: https://www.incometaxindia.gov.in/documents/d/guest/fn-109
- Income Tax Department: Form 113 and 114 FAQ: https://www.incometax.gov.in/iec/foportal/newformpage/forms/form113-114-faqs
- Income Tax Department: Form 105 and 107 user manual: https://www.incometax.gov.in/iec/foportal/newformpage/forms/Form%20105%20%26%20107-UM
- FCRA Online (Ministry of Home Affairs) and Foreign Contribution (Regulation) Rules, 2011, rules 13 and 17: https://fcraonline.gov.in/
- Companies Act, 2013 (India Code): sections 92(4), 96(1) and 137(1): https://www.indiacode.nic.in/bitstream/123456789/2114/5/A2013-18.pdf
- Ministry of Corporate Affairs (MCA) e-filing: https://www.mca.gov.in/content/mca/global/en/home.html
- NGO Darpan (NITI Aayog) FAQ: https://ngodarpan.gov.in/#/faq

NGOGrant.in by LendLink Tech Pvt Ltd. Independent information platform; not a government portal. General information only, not legal advice.