

Year-end for startups, April to *December*

The whole year-end for an Indian private limited company on one page, and what your CA needs from you at each step.

MONTH	WHAT HAPPENS	FILED WITH
April	Books closed for 31 March. March TDS deposited by 30 April. MSME-1 (October to March) by 30 April	Income Tax, MCA
May	Q4 TDS returns by 31 May. Audit fieldwork starts	Income Tax
June	Form 16 to employees by 15 June. First advance tax instalment by 15 June. DPT-3 by 30 June	Income Tax, MCA
July and August	Audit finished. Board meeting approves the accounts and board's report	Internal
September	AGM by 30 September. Tax audit report, if needed, by 30 September (statutory date)	Shareholders, Income Tax
October	AOC-4 within 30 days of the AGM. ADT-1 within 15 days of the AGM if an auditor is appointed. Income tax return by 31 October (statutory date). MSME-1 (April to September) by 31 October	MCA, Income Tax
November	MGT-7 or MGT-7A within 60 days of the AGM	MCA
December	GSTR-9 and GSTR-9C by 31 December	GST

What your CA needs, and when

BY	SEND YOUR CA
15 April	Final bank statements for March, list of any unbilled costs, stock count
30 April	Trial balance for the year, fixed asset additions, loan statements
31 May	Answers to audit queries, customer and vendor confirmations
31 July	Draft board's report details: key events, changes in directors or shares
2 weeks before AGM	Signed accounts, AGM date, any auditor appointment
Within a week of AGM	Signed minutes, so AOC-4 and MGT-7 can be filed

If you raised money this year

- PAS-3 within 15 days of each allotment
- Valuation report kept on file
- FC-GPR within 30 days of allotment, if any investor is foreign
- Register of members and share certificates updated

Notes

- For the year ended March 2026, CBDT extended the tax audit report to 21 October 2026 and the return to 21 November 2026 (audit cases)
- File the return on time to carry forward losses
- Director KYC: now once every three years, next due 30 June 2028 for directors already up to date