

PAYROLL • LABOUR LAW • GST • PF • ESI

Kerala Business Compliance & Filing Calendar

2026

Every EPF, ESI, TDS, PT, GST and Shops Act deadline
your business needs to track this year.

Published by FOGS Consultants

Kerala's Trusted HR, Payroll & Labour Compliance Partner

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JANUARY 2026*New Year Compliance Kickoff*

| Date | Compliance |
|--------|-------------------------------------|
| 7 Jan | TDS Payment for December 2025 |
| 10 Jan | Professional Tax (where applicable) |
| 11 Jan | GSTR-1 (Monthly Filers) |
| 15 Jan | EPF Contribution Payment |
| 15 Jan | ESI Contribution Payment |
| 20 Jan | GST GSTR-3B (Monthly Filers) |

CHECKLIST & KEY ACTIONS

- ✓ Verify employee KYC in EPFO Portal
- ✓ Review attendance and payroll records
- ✓ Update labour law registers

FEBRUARY 2026*Compliance Check*

| Date | Compliance |
|--------|------------------|
| 7 Feb | TDS Payment |
| 11 Feb | GSTR-1 |
| 15 Feb | EPF Contribution |
| 15 Feb | ESI Contribution |
| 20 Feb | GSTR-3B |

CHECKLIST & KEY ACTIONS

- ✓ Verify wage register updates
- ✓ Check ESI employee additions / deletions

MARCH 2026*Year-End Actions*

| Date | Compliance |
|--------|------------------|
| 7 Mar | TDS Payment |
| 11 Mar | GSTR-1 |
| 15 Mar | EPF Contribution |
| 15 Mar | ESI Contribution |
| 20 Mar | GSTR-3B |

CHECKLIST & KEY ACTIONS

- ✓ Reconcile GST records
- ✓ Review contractor compliance
- ✓ Verify labour licence validity

APRIL 2026*Start of FY 2026-27*

| Date | Compliance |
|--------|--------------------------------|
| 15 Apr | EPF Contribution |
| 15 Apr | ESI Contribution |
| 20 Apr | GSTR-3B |
| 30 Apr | Professional Tax Annual Review |

CHECKLIST & KEY ACTIONS

- ✓ Employee investment declarations
- ✓ Salary structure review
- ✓ Compliance audit preparation

MAY 2026*Monthly Checklist*

| Date | Compliance |
|--------|------------------|
| 7 May | TDS Payment |
| 11 May | GSTR-1 |
| 15 May | EPF Contribution |
| 15 May | ESI Contribution |
| 20 May | GSTR-3B |

CHECKLIST & KEY ACTIONS

- ✓ Contractor documentation review
- ✓ Payroll audit

JUNE 2026*Quarterly Compliance Preparation***CHECKLIST & KEY ACTIONS**

- ✓ TDS Return Q1 preparation
- ✓ GST reconciliation
- ✓ Labour register verification

JULY 2026*Quarterly Due Dates & Annual Reviews*

| Date | Compliance |
|--------|------------------|
| 15 Jul | EPF Contribution |
| 15 Jul | ESI Contribution |
| 31 Jul | TDS Return (Q1) |

CHECKLIST & KEY ACTIONS

- ✓ Employee KYC review
- ✓ Establishment licence review

AUGUST 2026*Monthly Compliance Reminder***CHECKLIST & KEY ACTIONS**

- ✓ EPF contribution due
- ✓ ESI contribution due
- ✓ GST returns due
- ✓ TDS payment due
- ✓ Shops & Establishments renewal verification
- ✓ Contract labour records update

SEPTEMBER 2026*Quarter-End Review***CHECKLIST & KEY ACTIONS**

- ✓ GST reconciliation
- ✓ Employee records audit
- ✓ PF UAN verification

OCTOBER 2026*Quarterly Due Dates*

| Date | Compliance |
|--------|------------------|
| 15 Oct | EPF Contribution |
| 15 Oct | ESI Contribution |
| 31 Oct | TDS Return (Q2) |

NOVEMBER 2026*Compliance Focus***CHECKLIST & KEY ACTIONS**

- ✓ Labour Welfare Fund review
- ✓ Contractor compliance audit
- ✓ Payroll records verification

DECEMBER 2026*Year-End Compliance Review***CHECKLIST & KEY ACTIONS**

- ✓ PF reconciliation
- ✓ ESI reconciliation
- ✓ GST annual preparation
- ✓ Statutory register audit

IMPORTANT RECURRING DUE DATES

| Compliance | Description | Due Date Rule |
|----------------|-----------------------------|--|
| EPF | Employees' Provident Fund | Contribution payment on or before the 15th of every month. |
| ESI | Employees' State Insurance | Contribution payment on or before the 15th of every month. |
| TDS | Tax Deducted at Source | Payment on or before the 7th of the following month. |
| GSTR-1 | GST Outward Supplies Return | 11th of every month (for monthly filers). |
| GSTR-3B | GST Summary Return | 20th of every month (for monthly filers). |

TDS RETURN — QUARTERLY DUE DATES

| Quarter | Period Covered | Due Date |
|-----------|--------------------|-------------------|
| Q1 | April - June | 31 July |
| Q2 | July - September | 31 October |
| Q3 | October - December | 31 January |
| Q4 | January - March | 31 May |

Note: Due dates are based on prevailing rules as of publication and are subject to change by the respective government departments (EPFO, ESIC, Income Tax Department, and GST Council). For establishment-specific deadlines, exemptions, or extensions, please consult with our compliance team.

Stay Compliant. Stay Confident.

Let FOGS Consultants handle your EPF, ESI, GST, TDS and Labour Law compliance, so you can focus on growing your business.

FOGS Consultants

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Helping Kerala businesses stay compliant, avoid penalties, and focus on growth.