COMPLIANCE CALENDAR

OIDAR GST Compliance Calendar FY 2025-26

Every GSTR-5A due date and key compliance milestone for foreign OIDAR providers.

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GSTR-5A monthly due dates

GSTR-5A must be filed by the 20th of the month following the reporting month. Tax must be paid before or at the time of filing.

Reporting month	GSTR-5A due date	Period covered
April 2025	20 May 2025	Apr 1-30, 2025
May 2025	20 June 2025	May 1-31, 2025
June 2025	20 July 2025	Jun 1-30, 2025
July 2025	20 August 2025	Jul 1-31, 2025
August 2025	20 September 2025	Aug 1-31, 2025
September 2025	20 October 2025	Sep 1-30, 2025
October 2025	20 November 2025	Oct 1-31, 2025
November 2025	20 December 2025	Nov 1-30, 2025
December 2025	20 January 2026	Dec 1-31, 2025
January 2026	20 February 2026	Jan 1-31, 2026
February 2026	20 March 2026	Feb 1-28, 2026
March 2026	20 April 2026	Mar 1-31, 2026

Late filing penalties

Penalty	Amount
Late filing fee	Rs 200 per day of delay (Rs 100 CGST + Rs 100 SGST)
Interest on unpaid tax	18% per annum from the due date
Non-registration penalty	Minimum Rs 10,000

Penalty	Amount
Deliberate evasion	Up to 100% of tax due

Key compliance rules

Rule	Detail
Filing frequency	Monthly — one GSTR-5A per calendar month
Due date	20th of the month following the reporting month
Nil return	Required even with no India transactions
Tax payment	Before or at the time of filing
Tax rate	18% IGST on all B2C supplies
B2B supplies	Not in GSTR-5A — Indian business pays under RCM
Record retention	6 years from end of financial year

Never miss a filing deadline

Let us manage your monthly GSTR-5A filings — we handle everything, on time, every month.

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