

The co-operative year — compliance calendar

सहकारी वर्ष — वैधानिक अनुपालन दिनदर्शिका

Every statutory duty for the co-operative year 2026-27 of a Maharashtra housing society, with its due date, who owns it and the rule it comes from — including the year-end duties (accounts, audit, AGM, returns) that fall due in 2027. Dates are those SocietyAxis generated for its demo society; your society's dates follow the same rules.

Society / संस्था	Demo Co-operative Housing Society Ltd (synthetic demo society, 12 flats, one building)
Regime / नियमावली	mh-2026-draft — Maharashtra — MCS Amendment Rules 2026 + draft Model Bye-laws 2026. Adopted from 18 Jun 2026; the year-end duties use the regime in force on 31 Mar 2027.
Event-driven dates / घटनाधारित	Assume the audit report is dated 15 Jul 2027 and the AGM is held on 26 Sep 2027; Form O and the s. 79(1B) return run from those dates.

Due date देय दिनांक	Obligation जबाबदारी	Owner जबाबदार	Source आधार
April 2026 / एप्रिल 2026			
30 Apr 2026 Thu	Committee meeting — April 2026	Secretary / सचिव	BL 126 / dBL 122 draft
May 2026 / मे 2026			
31 May 2026 Sun	Committee meeting — May 2026	Secretary / सचिव	BL 126 / dBL 122 draft
June 2026 / जून 2026			
30 Jun 2026 Tue	Committee meeting — June 2026	Secretary / सचिव	BL 126 / dBL 122 draft
July 2026 / जुलै 2026			
31 Jul 2026 Fri	Fire Form B certificate — July 2026	Secretary / सचिव	Fire Act 2006 s.3(3); BL 75(c)
31 Jul 2026 Fri	Committee meeting — July 2026	Secretary / सचिव	BL 126 / dBL 122 draft
August 2026 / ऑगस्ट 2026			
31 Aug 2026 Mon	Committee meeting — August 2026	Secretary / सचिव	BL 126 / dBL 122 draft
September 2026 / सप्टेंबर 2026			
30 Sep 2026 Wed	Committee meeting — September 2026	Secretary / सचिव	BL 126 / dBL 122 draft
October 2026 / ऑक्टोबर 2026			
31 Oct 2026 Sat	Committee meeting — October 2026	Secretary / सचिव	BL 126 / dBL 122 draft
November 2026 / नोव्हेंबर 2026			
30 Nov 2026 Mon	Committee meeting — November 2026	Secretary / सचिव	BL 126 / dBL 122 draft
December 2026 / डिसेंबर 2026			
31 Dec 2026 Thu	Committee meeting — December 2026	Secretary / सचिव	BL 126 / dBL 122 draft

Due date देय दिनांक	Obligation जबाबदारी	Owner जबाबदार	Source आधार
January 2027 / जानेवारी 2027			
31 Jan 2027 Sun	Fire Form B certificate — January 2027	Secretary / सचिव	Fire Act 2006 s.3(3); BL 75(c)
31 Jan 2027 Sun	Committee meeting — January 2027	Secretary / सचिव	BL 126 / dBL 122 draft
February 2027 / फेब्रुवारी 2027			
28 Feb 2027 Sun	Committee meeting — February 2027	Secretary / सचिव	BL 126 / dBL 122 draft
March 2027 / मार्च 2027			
31 Mar 2027 Wed	Committee meeting — March 2027	Secretary / सचिव	BL 126 / dBL 122 draft
31 Mar 2027 Wed	Co-operative education & training hours (members 3 h; committee/employees 6 h)	Secretary / सचिव	Rule 106C-7
May 2027 / मे 2027			
15 May 2027 Sat	Finalise accounts for 2026-27 (Form N statements)	Treasurer / खजिनदार	BL 145 / dBL 141 draft
July 2027 / जुलै 2027			
31 Jul 2027 Sat	Statutory audit of 2026-27 completed	Treasurer / खजिनदार	s.81(1)(a); Rule 69
September 2027 / सप्टेंबर 2027			
30 Sep 2027 Thu	Annual General Body Meeting for 2026-27	Secretary / सचिव	s.75(1); BL 93
30 Sep 2027 Thu	Annual returns u/s 79(1A) on MahaSahakar for 2026-27	Secretary / सचिव	s.79(1A); BL 145(b)
October 2027 / ऑक्टोबर 2027			
15 Oct 2027 Fri	Audit rectification report (Form O) to the Registrar	Secretary / सचिव	s.82; Rule 73; BL 153
26 Oct 2027 Tue	Return of auditor appointment u/s 79(1B) on MahaSahakar	Secretary / सचिव	s.79(1B)
31 Oct 2027 Sun	Income-tax return (ITR-5) for 2026-27	Treasurer / खजिनदार	Income-tax Act

Reading the sources / संदर्भ

- **s.** — Maharashtra Co-operative Societies Act, 1960 · **Rule** — MCS Rules, 1961 (Rule 106C-x: Chapter XI-B, notified 18 Jun 2026) · **BL** — Model Bye-laws 2014 · **dBL** — draft Model Bye-laws 2026.
- Items marked draft cite the draft 2026 bye-laws, which are pending notification; the final numbering and clocks may change when they are gazetted.
- An obligation is done only when its evidence — the minutes, the filed return, the certificate — is attached. SocietyAxis keeps that record for you.