

# TRANSFER PRICING COMPLIANCE TIMELINES

Compliance	Section under Indian Income – tax Act, 1961	Form Number	Applicability	Due Date	Penalty for non-compliance
Transfer Pricing Certificate	92E	3CEB	<ul style="list-style-type: none"> <li>All the international transactions irrespective of value (OR)</li> <li>If the total value of Specified domestic transactions entered exceed INR 20 Crores</li> </ul>	31-Oct-2025	INR 1,00,000/-
Transfer Pricing Documentation	92D	-	<ul style="list-style-type: none"> <li>The aggregate value of international transactions exceeds INR 1 Crore (OR)</li> <li>If the total value of Specified domestic transactions entered exceed INR 20 Crores</li> </ul>	31-Oct-2025	2% of value of international transactions
Master File (One pager form)	92D (4)	3CEAA (Part A)	All the Indian entities part of Multinational Group irrespective of applicability of TP	30-Nov-2025	
Master File (Detailed form)	92D (4)	3CEAA (Part B)	<p>Part B is applicable if following conditions are satisfied:</p> <ul style="list-style-type: none"> <li>Consolidated Group Revenue exceeds INR 500 Crores AND</li> <li>Aggregate value of all International Transactions exceeds INR 50 Crores, or the Intangible Property related International Transactions exceeds INR 10 Crores</li> </ul>	30-Nov-2025	INR 5,00,000 for non-furnishing of information and documentation
Intimation by Designated Constituent Entity (DCE) - Master File Designation Form	92D (4)	3CEAB	Applicable to Indian entities meeting the above threshold and having more than one entity in India	31-Oct-2025	



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Intimation by DCE- CbC Notification (having HQ/ Alternate reporting entity outside India and filing the CbCR outside India)	286 (1)	3CEAC	The bilateral exchange relationship for the automatic exchange of CbC Reports between tax authorities of Parent Entity/Alternate Reporting Entity Jurisdiction and Indian jurisdiction is activated	Ten months from the end of reporting Accounting year of the HQ/ Alternate reporting entity (For Example, if the accounting year of the HQ/ Alternate reporting entity is 31 December 2024, then the due date for filing 3CEAC is 31 October 2025)	INR 5,00,000 - Furnishing of inaccurate information in CbCR INR5,000 / 15,000 / 50,000 per day for non-furnishing of CbCR – Depending on the days of delay of violation
Country-by-Country Reporting (CbCR)- India HQ/Alternate reporting Entity	286 (2)	3CEAD	If Consolidated Group Revenue for preceding accounting year exceeds INR 6,400 Crores.	12 months from the end of reporting Accounting year of the HQ/ Alternate reporting entity (For Example, if the accounting year of the Indian HQ/ Alternate reporting entity is 31 March 2025, then the due date for filing 3CEAD is 31 March 2026)	
Safe Harbour Application for International Transactions	92CB	3CEFA	Applicable to only Indian entities. Various thresholds prescribed based on the activities of the Indian entity	30-Nov-2025	Not Applicable
Safe Harbour Application for Specified Domestic Transactions	92CB	3CEFB	Applicable to only Indian entities. Various thresholds prescribed based on the activities of the Indian entity	30-Nov-2025	Not Applicable

# ABOUT US

- » VSTN Consultancy Private Ltd is a boutique Transfer pricing firm with extensive expertise in the field of international taxation and transfer pricing. VSTN Consultancy has been awarded by **International Tax Review (ITR)** as **Best Newcomer in Asia Pacific – 2024** and is recognized as **one of the finest performing transfer pricing firms**.
- » Our offering spans the end-to-end Transfer Pricing value chain, including design of intercompany policy, drafting of Interco agreement, ensuring effective implementation of the Transfer Pricing policy, year-end documentation and certification, Global Transfer Pricing Documentation, BEPS related compliances (including advisory, Masterfile, Country by Country report), safe harbor filing, audit defense before all forums and dispute prevention mechanisms such as Advance Pricing agreement.
- » We are structured as an inverse pyramid where leadership get involved in all client matters, enabling clients to receive the highest quality of service.
- » Being a specialized firm, we offer advice that is independent of an audit practice and deliver it with an uncompromising integrity.
- » Our expert team brings in cumulative experience of over Six decades in the transfer pricing space having worked with multiple Multinational Companies across sectors/industries in the Big 4 and have cutting edge knowledge and capabilities in handling complex TP engagements.



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