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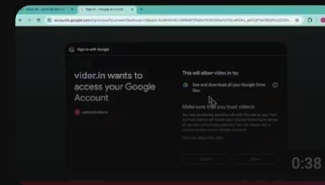
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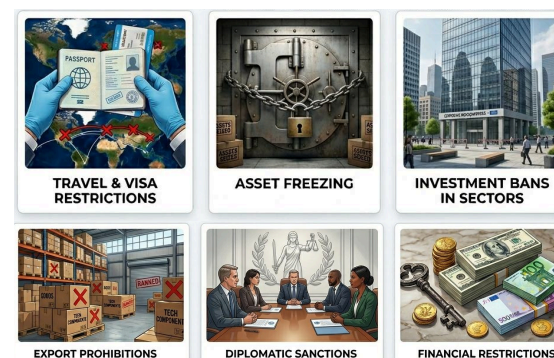


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ECONOMIC IMPACT OF LOCKDOWN DURING WAR SITUATIONS - A CHARTERED ACCOUNTANT'S PERSPECTIVE



CA Sayli Hemant Gadakh

A lockdown during war is a government-imposed restriction on economic and business activities to maintain national security and control uncertainty. While such measures are necessary, they create significant challenges for financial systems, businesses, and regulatory compliance. From a Chartered Accountant's perspective, these situations require strong financial management, professional judgment, and adherence to accounting and auditing standards.

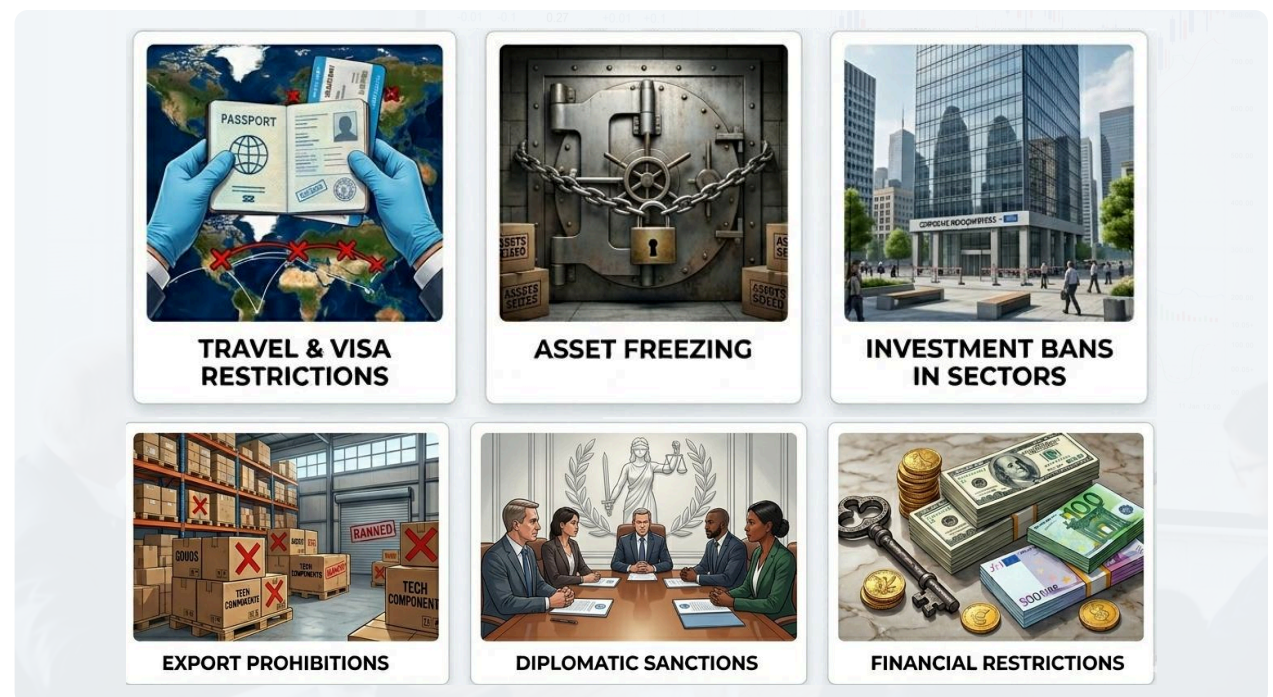
One of the major impacts of a war-induced lockdown is disruption in business operations. Companies may face shutdowns, labor shortages, and supply chain breakdowns. This leads to a decline in revenue and profitability. However, fixed costs such as rent, interest, and salaries continue, creating pressure on cash flow. Chartered Accountants must assist businesses in cash flow management, working capital planning, and cost control strategies to ensure survival.

Financial reporting becomes more complex during such uncertain conditions. Under accounting standards like Ind AS 1 (Presentation of Financial Statements), businesses must ensure that financial statements present a true and fair view. The assumption of going concern becomes critical, as many entities may face doubts about their ability to continue operations. Chartered Accountants must evaluate whether the going concern assumption is appropriate or if disclosures are required.

Asset valuation is another important area. Due to economic slowdown, assets may lose value, requiring impairment testing under Ind AS 36. Businesses must reassess the recoverable value of assets and record impairment losses if necessary. Similarly, inventory valuation under Ind AS 2 may be affected due to reduced

demand and obsolescence. These adjustments require careful analysis and professional judgment by Chartered Accountants.

scenarios. Risk management plays a vital role during war-induced lockdowns. Businesses must identify financial risks such as liquidity



Taxation and compliance also undergo significant changes during war-induced lockdowns. Governments may introduce relief measures such as extension of due dates, tax exemptions, or reduced compliance requirements. Chartered Accountants must stay updated with these changes and ensure proper compliance. They also play a role in tax planning, helping businesses minimize tax liability while remaining within legal boundaries.

The impact on the banking sector is equally important. Increased financial stress leads to higher chances of loan defaults, resulting in a rise in non-performing assets (NPAs). This affects the stability of financial institutions. Chartered Accountants are involved in financial analysis, loan restructuring, and advising clients on debt management strategies.

Auditing becomes more challenging due to restrictions on physical verification and limited access to records. Auditors must adopt alternative procedures such as remote audits, digital documentation, and analytical review techniques. Maintaining audit quality and complying with Standards on Auditing (SA), especially SA 570 (Going Concern), becomes essential. Proper documentation and professional skepticism are crucial in such

risk, credit risk, and operational risk. Chartered Accountants help in designing internal controls, risk mitigation strategies, and contingency planning. The importance of maintaining emergency funds and diversifying business operations is highlighted during such crises.

Additionally, corporate governance becomes more significant. Transparent reporting, ethical practices, and timely disclosures are necessary to maintain stakeholder confidence. Chartered Accountants ensure that companies follow proper governance practices and regulatory requirements.

In conclusion, war-induced lockdowns create complex financial and regulatory challenges. The role of Chartered Accountants extends beyond compliance to strategic advisory, risk management, and financial stability. Their expertise ensures that businesses can navigate uncertainty, maintain transparency, and achieve long-term sustainability even in adverse conditions.

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STATUTORY UPDATES FOR THE MONTH OF MARCH 2026

INCOME TAX

CBDT vide [Notification No.19/2026](#) dated March 05th 2026 notified amended Rules 114F - 114H of the Income Tax Rules, 1962, to align reporting obligations with the Common Reporting Standards (CRS) and FATCA, by including 'Central Bank Digital Currencies' and 'Specified Electronic Money Products' as reportable accounts within the Crypto Asset and Digital Currency Framework.

GST

GSTN [advisory](#) dated March 14th 2026 on the Payment of pre-deposit while filing of appeal before First Appellate Authority.

GST

GSTN [advisory](#) dated March 16th 2026 regarding confirmation of Tax Liability Breakup, As Applicable in GSTR-3B.

INCOME TAX

CBDT vide [Notification No.20/2026](#) dated March 16th 2026 Corrigendum to the Notification No.19/2026 dated March 05th 2026.

INCOME TAX

CBDT vide [Notification No.21/2026](#) dated March 18th 2026 notified "G.S.L.Medical College and General Hospital under the aegis of G.S.L.TRUST", Rajahmundry, Andhra Pradesh, for 'Scientific Research' under the category of 'University, college or other institution' for the purposes of clause (ii) of sub-section (1) of section 35 of the Income Tax Act, 1961 read with Rules 5C and 5E of the Income Tax Rules, 1962.

INCOME TAX

CBDT vide [Notification No.22/2026](#) dated March 20th 2026 notified the Income Tax Rules, 2026, u/s 533 of the Income Tax Act, 2025. Effective from April 1st 2026, these rules provide the Procedural and Operational Framework for implementing the Provisions of the New Act in the forthcoming Tax Year.

INCOME TAX

CBDT vide [Notification No.23/2026](#) dated March 20th 2026 notified "The Ahmedabad University", Ahmedabad, Gujarat, for 'Scientific Research' under the category of 'University, college or other institution' for the purposes of clause (ii) of sub-section (1) of section 35 of the Income Tax Act, 1961 read with Rules 5C and 5E of the Income Tax Rules, 1962.

INCOME TAX

CBDT vide [Notification No.24/2026](#) dated March 20th 2026 notified "Tea Research Association", Kolkata, West Bengal, for 'Research Association' for 'Scientific Research' for the purposes of clause (ii) of sub-section (1) of section 35 of the Income Tax Act, 1961 read with Rules 5C and 5D of the Income Tax Rules, 1962.

INCOME TAX

CBDT vide [Circular No.01/2026](#) dated March 23rd 2026 issued a clarification regarding the power to condone delay in filing Form No.10A u/s 12A(1)(ac)(i) of the Income Tax Act, 1961. The board has clarified that the Jurisdictional Principal Commissioner of Income Tax or Commissioner of Income Tax shall have the power to condone the delay in filing the Form.

INCOME TAX

CBDT vide [Notification No.05/2026](#) dated March 23rd 2026. In exercise of the powers conferred by Section 35(1)(ia) of the Income Tax Act, 1961, read with Rule 5F of the Income Tax Rules, 1962, the Pr. Chief Commissioner of Income Tax (Exemptions), Delhi here by accords approval to the company "M/s Indian Institute For Human Settlements", having registered office at 197/36, 2nd Main Road, Bangalore North, Karnataka - 560080 for 'Scientific Research' for the purpose of the clause (ia) of sub-section (1) of Section 35 of the Income Tax Act, 1961 read with Rule 5F of the Income Tax Rules, 1962.

INCOME TAX

CBDT vide [Notification No.25/2026](#) dated March 24th 2026 notified "Urban Improvement Trust, Sikar", a trust constituted under the Rajasthan Urban Improvement Act, 1959 (Act No. 35 of 1959), for the purposes of sub-clause (b) of clause (46A) of section 10 of the Income Tax Act, 1961.

INCOME TAX

CBDT vide [Notification No.26/2026](#) dated March 24th 2026 notified "Shree Ayodhya Jee Teerth Vikas Parishad", a body constituted by the Uttar Pradesh Shree Ayodhya Jee Teerth Vikas Parishad Act, 2023 (U.P. Act No. 23 of 2023, for the purposes of sub-clause (b) of clause (46A) of section 10 of the Income Tax Act, 1961.

INCOME TAX

CBDT vide [Notification No.27/2026](#) dated March 24th 2026 notified tax exemption u/s 10(46) for specified incomes of "CIM cum District Legal Services Authority, Fatehabad", an Authority constituted by the 'Legal Services Authorities Act, 1987' (Act No. 39 of 1987).

INCOME TAX

CBDT vide [Notification No.28/2026](#) dated March 24th 2026 notified tax exemption u/s 10(46) for specified incomes of "District Legal Service Authority, Karnal", constituted by Government of Haryana for every District in the State of Haryana in exercise of powers conferred by sub-section (1) of section 9 of the Legal Services Authorities Act, 1987 (Central Act No. 39 of 1987).

INCOME TAX

CBDT vide [Circular No.02/2026](#) dated March 25th 2026 issued a circular u/s 119 of the Income Tax Act, 1961, to extend the deadline for issuing Tax Deducted at Source (TDS) certificates for the quarter ending December 31st 2025. This relief measure addresses genuine hardship caused by technical glitches on the e-filing portal that prevented deductors from meeting the original timeline. Consequently, the deadline has been extended to March 31st 2026, and any certificates issued by this date will be legally recognised as having been provided within the prescribed timeframe.

INCOME TAX

CBDT vide [Notification No.29/2026](#) dated March 25th 2026 notified "Haryana Urban Development Authority" (now known as Haryana ShehriVikas Pradhikaran), an authority set up under the Haryana Urban Development Authority Act, 1977 (Haryana Act No. 13 of 1977, for the purposes of sub-clause (b) of clause (46A) of section 10 of the Income Tax Act, 1961.

INCOME TAX

CBDT vide [Notification No.30/2026](#) dated March 25th 2026 notified "Patiala Urban Planning And Development Authority" (PDA), an authority constituted under the Punjab Regional and Town Planning and Development Act, 1995 (Act 11 of 1995), for the purposes of sub-clause (b) of clause (46A) of section 10 of the Income Tax Act, 1961.

INCOME TAX

CBDT vide [Notification No.31/2026](#) dated March 25th 2026 notified "Varanasi Development Authority", an authority constituted under the Uttar Pradesh Urban Planning and Development Act, 1973 (President's Act No.11 of 1973), for the purposes of sub-clause (b) of clause (46A) of section 10 of the Income Tax Act, 1961.

INCOME TAX

CBDT vide [Notification No.32/2026](#) dated March 25th 2026 notified tax exemption u/s 10(46) for specified incomes of "Visakhapatnam Special Economic Zone Authority", an authority constituted by the Central Government.

INCOME TAX

CBDT vide [Notification No.33/2026](#) dated March 27th 2026 notified "Uttarakhand Avas and Nagar Vikas Pradhikaran", an authority constituted under the Uttarakhand Urban and Country Planning and Development (Amendment) Act, 2013, for the purposes of sub-clause (b) of clause (46A) of section 10 of the Income Tax Act, 1961.

INCOME TAX

CBDT vide [Notification No.34/2026](#) dated March 27th 2026 notified "Improvement Trust, Sangrur", a trust constituted under The Punjab Town Improvement Act, 1922 (Punjab Act 4 of 1922), for the purposes of sub-clause (b) of clause (46A) of section 10 of the Income Tax Act, 1961.

INCOME TAX

CBDT vide [Notification No.35/2026](#) dated March 27th 2026 notified tax exemption u/s 10(46) for specified incomes of "Goa Board of Secondary and Higher Secondary Education, Goa", a Board constituted by the Goa, Daman and Diu Secondary and Higher Secondary Education Board Act, 19754 and Rules, 1975, passed by the Legislative of Goa, Daman and Diu.

INCOME TAX

CBDT vide [Notification No.36/2026](#) dated March 27th 2026 notified "Andhra Pradesh Pollution Control Board", a Board established by the State Government of Andhra Pradesh under the Water (Prevention and Control of Pollution) Act, 1974, for the purposes of sub-clause (b) of clause (46A) of Section 10 of the Income Tax Act, 1961.

INCOME TAX

CBDT vide [Notification No.37/2026](#) dated March 27th 2026 notified tax exemption u/s 10(46) for specified incomes of "District Legal Services Authority, Panipat", an Authority constituted by the 'Legal Services Authorities Act, 1987' (Act No. 39 of 1987).

INCOME TAX

CBDT vide [Notification No.38/2026](#) dated March 27th 2026 notified tax exemption u/s 10(46) for specified incomes of "Odisha PVTG Empowerment and Livelihoods Improvement Programme (OPELIP)", an Authority constituted by the State Government of Odisha.

INCOME TAX

CBDT vide [Notification No.01/CPC\(TDS\)/2026](#) dated March 28th 2026 notified the Procedure, Formats, and Standards for Generation and Allotment of a 26-character Unique Identification Number (UIN) for each Form 121 Declaration (Part A), effective from 1 April 2026. The UIN will comprise a sequence number (10 characters), tax year (6 digits), and the payer's TAN (10 characters).

STATUTORY UPDATE & COMPLIANCE CALENDAR

INCOME TAX

CBDT vide [Circular No.03/2026](#) dated March 30th 2026 issued a circular for reporting procedures of Sovereign Wealth Funds (SWF) seeking tax exemptions under the Income Tax Act, 2025. To qualify for exemptions on income from Dividends, Interest, Any sum referred to in Section 92(2) (k) of the Act, or Long-term Capital Gains, SWFs must invest in specified Indian infrastructure (including business notified vide Notification F.No.13/1/2025-IPP dated September 19th 2025, i.e. Infrastructure sub-sectors mentioned in Harmonised Master List) between April 1st 2020, and March 31st 2030, and hold those Investments for at least 3 years. Also introduces Form I for New Registration Applications and Form II for Mandatory Quarterly Statements regarding Investment Activity. Notably, SWFs previously notified under the 1961 Act do not need to reapply but must still comply with the new quarterly electronic filing requirements starting April 1st 2026.

INCOME TAX

CBDT vide [Notification No.39/2026](#) dated March 31st 2026 notifies that the Protocol, amending the Convention and the Protocol between the Government of the Republic of India and the Government of the Federative Republic of Brazil for the avoidance of Double Taxation and the Prevention of fiscal evasion with respect to taxes on Income.

INCOME TAX

CBDT vide [Notification No.40/2026](#) dated March 31st 2026 notified "Indian Institute of Technology" (IIT), Bhilai", for 'Scientific Research' under the category of 'University, college or other institution' for the purposes of clause (ii) of sub-section (1) of Section 35 of the Income Tax Act, 1961 read with Rules 5C and 5E of the Income Tax Rules, 1962.

INCOME TAX

CBDT vide [Notification No.41/2026](#) dated March 31st 2026 notified "Karnataka Industrial Areas Development Board", a board constituted under the Karnataka Industrial Areas Development Act, 1966 (Karnataka Act No. 18 of 1966), for the purposes of sub-clause (b) of clause (46A) of section 10 of the Income Tax Act, 1961.

INCOME TAX

CBDT vide [Notification No.42/2026](#) dated March 31st 2026 notified "Indian Institute of Technology" (IIT), Bombay", for 'Scientific Research' under the category of 'University, college or other institution' for the purposes of clause (ii) of sub-section (1) of Section 35 of the Income Tax Act, 1961 read with Rules 5C and 5E of the Income Tax Rules, 1962.

INCOME TAX

CBDT vide [Notification No.43/2026](#) dated March 31st 2026 notified "Indian Rubber Materials Research Institute", Thane, Maharashtra, for 'Scientific Research' under the category of 'Research Association' for the purposes of clause (ii) of sub-section (1) of Section 35 of the Income Tax Act, 1961 read with Rules 5C and 5D of the Income Tax Rules, 1962.

INCOME TAX

CBDT vide [Notification No.44/2026](#) dated March 31st 2026 tax exemption u/s 10(46) of the Income Tax Act, 1961, for specified incomes of "Chandigarh Building and Other Construction Workers Welfare Board", a Board established by the Chandigarh Administration, Labour Department.

INCOME TAX

CBDT vide [Notification No.45/2026](#) dated March 31st 2026 notified In exercise of the powers conferred by Section 139 read with Section 295 of the Income Tax Act, 1961, Form ITR-1 SAHAJ & Form ITR-4 SUGAM applicable in respect of Returns filed for AY 2026-27 (FY 2025-26).

INCOME TAX

CBDT vide [Notification No.46/2026](#) dated March 31st 2026 notified In exercise of the powers conferred by Section 139 read with Section 295 of the Income Tax Act, 1961, Form ITR-2 applicable in respect of Returns filed for AY 2026-27 (FY 2025-26).

INCOME TAX

CBDT vide [Notification No.47/2026](#) dated March 31st 2026 notified In exercise of the powers conferred by Section 139 read with Section 295 of the Income Tax Act, 1961, Form ITR-3 applicable in respect of Returns filed for AY 2026-27 (FY 2025-26).

INCOME TAX

CBDT vide [Notification No.48/2026](#) dated March 31st 2026 notified In exercise of the powers conferred by Section 139 read with Section 295 of the Income Tax Act, 1961, Form ITR-5 applicable in respect of Returns filed for AY 2026-27 (FY 2025-26).

INCOME TAX

CBDT vide [Notification No.49/2026](#) dated March 31st 2026 notified In exercise of the powers conferred by Section 139 read with Section 295 of the Income Tax Act, 1961, Form ITR-6 applicable in respect of Returns filed for AY 2026-27 (FY 2025-26).

STATUTORY UPDATE & COMPLIANCE CALENDAR

INCOME TAX

CBDT vide [Notification No.50/2026](#) dated March 31st 2026 notified In exercise of the powers conferred by Section 139 read with Section 295 of the Income Tax Act, 1961, Form ITR-7 applicable in respect of Returns filed for AY 2026-27 (FY 2025-26).

INCOME TAX

CBDT vide [Notification No.51/2026](#) dated March 31st 2026 notified In exercise of the powers conferred by Section 139 read with Section 295 of the Income Tax Act, 1961, Form ITR-V applicable in respect of Returns filed for AY 2026-27 (FY 2025-26).

INCOME TAX

CBDT vide [Notification No.52/2026](#) dated March 31st 2026 notified In exercise of the powers conferred by Section 139(8A) read with Section 295 of the Income Tax Act, 1961, Form ITR-U applicable in respect of Returns filed for AY 2026-27 (FY 2025-26).

INCOME TAX

CBDT vide [Circular No.04/2026](#) dated March 31st 2026 mandates that all official correspondence from Income Tax Authorities, including Notices, Orders, and Summons, must be referenced by a Computer Generated Document Identification Number (DIN). This requirement aims to enhance transparency and digital accountability, effectively replacing the previous guidelines from 2019. While DIN referencing is now the standard for communications with taxpayers, the circular allows for specific exceptions in cases of technical difficulties, PAN migration delays, or when an authority is working outside the office without electronic access. However, any communication issued without a DIN must state the reason for the exception, receive post-facto approval from a competent authority within 15 days, and be uploaded to the system with a DIN shortly thereafter.

INCOME TAX

CBDT vide [Notification No.53/2026](#) dated March 31st 2026 notified "Rajasthan Electricity Regulatory Commission", a Commission constituted under the Electricity Regulatory Commissions Act, 1998 (No.14 of 1998), for the purposes of sub-clause (b) of clause (46A) of section 10 of the Income Tax Act, 1961.

COMPLIANCE CALENDAR FOR THE MONTH OF APRIL, 2026

APRIL 2026 - INCOME TAX

MON	TUE	WED	THU	FRI	SAT	SUN
		01	02	03	04	05
06	07	08	09	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

COMPLIANCE CALENDAR

Date	Form	Description
05.04.2026 Sunday	SEZ Monthly	Due date for furnishing the Monthly Performance Report (MPR) by SEZ Units and Developers for the month of March 2026 to the Development Commissioner.
07.04.2026 Tuesday	Challan No. ITNS 282	Due Date for Deposit of Commodities Transaction Tax (CTT) collected for March 2026.
07.04.2026 Tuesday	Challan No. ITNS 285	Due Date for Deposit of Equalisation Levy by the Deductor of Specified Services Received or Receivable during March 2026.
07.04.2026 Tuesday	Challan No. ITNS 282	Due Date for Deposit of Securities Transaction Tax (STT) collected for March 2026.
07.04.2026 Tuesday	Challan No. ITNS 281	<p>Due date for the Deposit of Tax Deducted/Collected at Source (TDS/TCS) by an Office of the Government for March 2026. However, all sums deducted by an office of the Government shall be paid to the credit of the Central Government on the same day when tax is paid without the production of an Income-tax Challan.</p> <p>Deposit of TCS (Challan No. ITNS 281): Due date for deposit of Tax Collected at Source (TCS) by an Assessee other than an office of the Government for March 2026.</p>
07.04.2026 Tuesday	Form 27C	Due Date for e-Filing Declarations received during the month of March 2026 by a Seller, which are made by a Buyer for obtaining Goods without Collection of Tax (TCS) u/s 206C(1A) of the Income Tax Act, 1961 [Rule 37C of the Income Tax Rules, 1962].
07.04.2026 Tuesday	Form ECB-2	<p>Due Date for Reporting Actual Transactions of External Commercial Borrowings (ECB) under Foreign Exchange Management Act, 1999 (For All Categories & Any Amount of Loan) for March 2026 through the Designated Authorised Dealer (AD) Category-I Bank</p> <p>To The Director, Department of Statistics & Information Management (DSIM), Balance of Payments Statistics Division, Reserve Bank of India (RBI), C-8/9, Bandra-Kurla Complex, Bandra (East), Mumbai - 400051.</p>

Date	Form	Description
10.04.2026 Friday	GST SRM-II	Due Date for Filing Monthly Statement of Inputs used and the Final goods produced by the Manufacturer of PAN Masala and Tobacco Products for March 2026.
10.04.2026 Friday	GSTR-7	Due Date for Filing Monthly Return of Tax Deducted at Source (TDS) u/s 51 of The Central Goods & Services Tax Act, 2017 and Deposit of TDS by Specified Class of Persons for March 2026.
10.04.2026 Friday	GSTR-8	Due Date for Filing Monthly Return of Tax Collected at Source (TCS) u/s 52 of The Central Goods & Services Tax Act, 2017 and Deposit of TCS by e-Commerce Operator for March 2026.
11.04.2026 Saturday	GSTR-1 (Monthly)	<p>Due Date for Filing Details of Outward Supplies of Goods or Services for March 2026 where,</p> <ul style="list-style-type: none"> Regular Taxpayers whose Turnover exceeds ₹5 Crores in the Previous Financial Year or any quarter in the Current Financial Year. Regular Taxpayer whose Turnover does not exceed ₹5 Crores & who has NOT OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme)
13.04.2026 Monday	GSTR-1 (QRMP)	<p>Due Date for Furnishing Details of Outward Supplies of Goods or Services for the 4th Quarter i.e., January - March 2026 by,</p> <ul style="list-style-type: none"> Regular Taxpayer whose Turnover does not exceed ₹5 Crores & has OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme) <p>Note:</p> <ul style="list-style-type: none"> Filing GSTR-1 (IFF) (Invoice Furnishing Details) by a Taxpayer opting QRMP Scheme for M1 (January 2026) and M2 (February 2026) of a Quarter is an *OPTIONAL ACTIVITY. However, filing Form GSTR-1 for M3 (March 2026) of the Quarter is mandatory. If the Taxpayer has opted for the Invoice Furnishing Facility (IFF) and uploaded B2B Invoices for M1 (January 2026) and M2 (February 2026), then uploading B2B Invoices for M3 (March 2026) & B2C Invoices for the entire quarter in the GSTR-1 Return is sufficient. Otherwise, the Taxpayer has to upload all the B2B and B2C Invoices & Amendments for January to March 2026 in the Quarterly GSTR-1.
13.04.2026 Monday	GSTR-5	Due Date for Filing Monthly Return by Non-Resident Taxable Person for March 2026.
13.04.2026 Monday	GSTR-6	Due Date for Filing Monthly Return by Input Service Distributor (ISD) for March 2026.

COMPLIANCE CALENDAR

Date	Form	Description
14.04.2026 Tuesday	Form 16B	Due Date for Issue of TDS Certificate u/s 203 of the Income Tax Act, 1961 [Rule 31(3A) of Income Tax Rules, 1962] for Tax Deducted u/s 194-IA of the Income Tax Act, 1961 in February 2026.
14.04.2026 Tuesday	Form 16C	Due Date for Issue of TDS Certificate u/s 203 of the Income Tax Act, 1961 [Rule 31(3B) of Income Tax Rules, 1962] for Tax Deducted u/s 194-IB of the Income Tax Act, 1961 in February 2026.
14.04.2026 Tuesday	Form 16D	Due Date for Issue of TDS Certificate u/s 203 of the Income Tax Act, 1961 [Rule 31(3C) of Income Tax Rules, 1962] for Tax Deducted u/s 194M of the Income Tax Act, 1961 in February 2026.
14.04.2026 Tuesday	Form 16E	Due Date for Issue of TDS Certificate u/s 203 of the Income Tax Act, 1961 [Rule 31(3D) of Income Tax Rules, 1962] for Tax Deducted u/s 194S of the Income Tax Act, 1961 in February 2026. *Section 194S of the Income Tax Act, 1961: Payment on transfer of Virtual Digital Asset (VDA).
14.04.2026 Tuesday	GSTR-2B	Auto-drafted ITC (Input Tax Credit) Statement generated based on acceptance given by the Recipient through IMS Dashboard on the Information furnished by the Suppliers in their respective GST Returns for March 2026, i.e., <ul style="list-style-type: none"> • All the B2B Information/Documents Filed by Suppliers in their IFF (Invoice Furnishing Facility) or Monthly/Quarterly GSTR-1 • GSTR-5 Filed by NRTP (Non-Resident Tax Payer) • GSTR-6 Filed by ISD (Input Service Distributor) & • Information on IGST paid on import of goods filed in ICEGATE GSTR-2B (Quarterly): Auto-drafted ITC (Input Tax Credit) Statement generated based on acceptance given by the Recipient through IMS Dashboard on the Information furnished by the Suppliers in their respective GST Returns for the 4th Quarter, January to March 2026, i.e., <ul style="list-style-type: none"> • All the B2B Information/Documents Filed by Suppliers in their IFF (Invoice Furnishing Facility) or Monthly/Quarterly GSTR-1 • GSTR-5 Filed by NRTP (Non-Resident Tax Payer) • GSTR-6 Filed by ISD (Input Service Distributor) & • Information on IGST paid on import of goods filed in ICEGATE
15.04.2026 Wednesday	EPFO	Due Date for Filing Monthly ECR (Electronic Challan cum Return) in case of EPFO (Employees' Provident Fund Organisation) for March 2026.

COMPLIANCE CALENDAR

Date	Form	Description
15.04.2026 Wednesday	ESIC	Due Date for Monthly Payment of e-challan in case of ESIC (Employees' State Insurance Corporation) for March 2026.
15.04.2026 Wednesday	Form 15CC	Due Date for Furnishing Quarterly Statement u/r 37BB(7) of the Income Tax Rules, 1962 in respect of Foreign Remittances [To be furnished by Authorized Dealer to the Principal Director General of Income-tax (Systems)] for the 4th Quarter of FY 2025-26 i.e., January to March 2026.
15.04.2026 Wednesday	Form 15CD	Due Date for Furnishing Quarterly Statement by a unit of an International Financial Services Centre (IFSC), as referred to in sub-section (1A) of Section 80LA of the Income Tax Act, 1961 [Rule 37BB of Income Tax Rules, 1962], in respect of remittances made for the 4th Quarter of FY 2025-26 i.e., January to March 2026.
15.04.2026 Wednesday	Form 3BB	Due Date for Furnishing Monthly Statement to the Director General of Income Tax (Intelligence), New Delhi by a Stock Exchange under clause (d) of proviso to clause (5) of Section 43 of the Income Tax Act, 1961 [Rule 6DDA(v) of the Income Tax Rules, 1962] in respect of Transactions in which Client Codes have been modified after registering in the system for March 2026.
15.04.2026 Wednesday	Form 3BC	Due Date for Furnishing Monthly Statement to the Director General of Income Tax (Intelligence & Criminal Investigation), New Delhi by a Recognised Association under clause (e) of proviso to clause (5) of Section 43 of the Income Tax Act, 1961 [Rule 6DDC(v) of the Income Tax Rules, 1962] in respect of Transactions in which Client Codes have been modified after registering in the system for March 2026.
15.04.2026 Wednesday	Form 49BA	Due Date for Furnishing Quarterly Statement to the Principal Director General of Income Tax (Systems) or the Director General of Income Tax (Systems) by Specified Fund/Stock Broker in respect of a Non-Resident referred to in Rule 114AAB of Income Tax Rules, 1962 for the 4th Quarter of FY 2025-26 i.e., January to March 2026.
18.04.2026 Saturday	GST CMP-08	Due Date for Filing Quarterly Statement for Payment of Self-Assessed Tax for the 4th Quarter i.e., January - March 2026 by the Regular Taxpayer who has opted for the Composition Scheme for the FY 2025-26.
20.04.2026 Monday	GSTR-1A (Monthly)	Due Date for Filing Amendment of Outward Supplies of Goods or Services for March 2026. *Note: GSTR-1A gets activated after the filing date or due date of GSTR-1 (both monthly or quarterly), whichever is later. You can file GSTR-1A anytime before filing GSTR-3B of the same tax period.

COMPLIANCE CALENDAR

Date	Form	Description
20.04.2026 Monday	GSTR-3B	<p>Due Date for Filing Monthly Return for March 2026 where,</p> <ul style="list-style-type: none"> Regular Taxpayer whose Turnover exceeds ₹5 Crores in the Previous Financial Year or any quarter in the Current Financial Year. Regular Taxpayer whose Turnover does not exceed ₹5 Crores & who has NOT OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme).
20.04.2026 Monday	GSTR-5A	<p>Due Date for Filing Monthly Return by OIDAR Service Provider (Online Information & Database Access or Retrieval Services) where a person located outside India made a supply to a Non-Taxable Person (Consumer) in India for March 2026.</p>
22.04.2026 Wednesday	GSTR-1A (QRMP)	<p>Due Date for Filing Amendment of Outward Supplies of Goods or Services for the 4th Quarter i.e., January - March 2026 in case of Regular Taxpayers registered in certain Categories of States/Union Territories.</p> <p>*Note: GSTR-1A (QRMP) gets activated after the filing date or due date of GSTR-1 (both monthly or quarterly), whichever is later. You can file GSTR-1A anytime before filing GSTR-3B of the same tax period.</p> <p>#Category of States/Union Territories: Andhra Pradesh, Andaman and Nicobar Islands, Chhattisgarh, Daman and Diu, Dadra and Nagar Haveli, Goa, Gujarat, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Puducherry, Tamil Nadu, Telangana.</p>
22.04.2026 Wednesday	GSTR-3B (QRMP)	<p>Due Date for Filing Quarterly Return for the 4th Quarter i.e., January - March 2026 in case of Regular taxpayers registered in certain Categories of States/Union Territories* whose,</p> <ul style="list-style-type: none"> Turnover does not exceed ₹5 Crores & Has OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme) <p>Note: *Category of States/Union Territories: Andhra Pradesh, Andaman and Nicobar Islands, Chhattisgarh, Daman and Diu, Dadra and Nagar Haveli, Goa, Gujarat, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Puducherry, Tamil Nadu, Telangana.</p>
24.04.2026 Friday	GSTR-1A (QRMP)	<p>Due Date for Filing Amendment of Outward Supplies of Goods or Services for the 4th Quarter i.e., January - March 2026 in case of Regular Taxpayers registered in certain Categories of States/Union Territories.</p> <p>*Note: GSTR-1A (QRMP) gets activated after the filing date or due date of GSTR-1 (both monthly or quarterly), whichever is later. You can file GSTR-1A anytime before filing GSTR-3B of the same tax period.</p> <p>#Category of States/Union Territories: Arunachal Pradesh, Assam, Bihar, Chandigarh, Delhi, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Ladakh, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Punjab, Rajasthan, Sikkim, Tripura, Uttarakhand, Uttar Pradesh, West Bengal.</p>

Date	Form	Description
24.04.2026 Friday	GSTR-3B (QRMP)	<p>Due Date for Filing Quarterly Return for the 4th Quarter i.e., January - March 2026 in case of Regular taxpayers registered in certain Categories of States/Union Territories** whose,</p> <ul style="list-style-type: none"> • Turnover does not exceed ₹5 Crores & • Has OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme) <p>Note: **Category of States/Union Territories: Arunachal Pradesh, Assam, Bihar, Chandigarh, Delhi, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Ladakh, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Punjab, Rajasthan, Sikkim, Tripura, Uttarakhand, Uttar Pradesh, West Bengal.</p>
25.04.2026 Saturday	GST ITC-04 (Annually)	<p>Due Date for Furnishing Annual Statement of Inputs/Capital Goods,</p> <ol style="list-style-type: none"> 1. Sent to Job Work & Received Back (or) 2. Sent to Job Work & Supplied Directly from the Place of Business of Job Worker to Customers <p>for the FY 2025-26 i.e., April 2025 - March 2026 if the Aggregate Annual Turnover of the Regular Taxpayer in the Previous Financial Year is less than ₹5 Crores.</p>
25.04.2026 Saturday	GST ITC-04 (Half-Yearly)	<p>Due Date for Furnishing Half-Yearly Statement of Inputs/Capital Goods,</p> <ol style="list-style-type: none"> 1. Sent to Job Work & Received Back (or) 2. Sent to Job Work & Supplied Directly from the Place of Business of Job Worker to Customers <p>for the period of 2nd Half Year of FY 2025-26 i.e., October 2025 - March 2026, if the Aggregate Annual Turnover of the Regular Taxpayer in the Previous Financial Year is more than ₹5 Crores.</p>
28.04.2026 Thursday	GSTR-11	<p>Due Date for Filing Monthly Statement of Inward Supplies by UIN Holder (Unique Identification Number Holders) in order to avail GST Refund for the Inward Supplies received by them for March 2026.</p>
30.04.2026 Thursday	Challan No. ITNS 281	<p>Due Date for Deposit of Tax Deducted at Source (TDS) by an Assessee other than an office of the Government for March 2026.</p> <p>Quarterly Deposit of TDS (Challan No. ITNS 281): Due Date for Deposit of Tax Deducted at Source (TDS) for the 4th Quarter i.e., January to March 2026 when the Assessing Officer has permitted Quarterly Deposit of Tax Deducted at Source (TDS) u/s 192, 194A, 194D, or 194H of the Income Tax Act, 1961.</p>
30.04.2026 Thursday	Form 10BBB	<p>Due Date for Deposit of Tax Deducted at Source (TDS) by an Assessee other than an office of the Government for March 2026.</p> <p>Quarterly Deposit of TDS (Challan No. ITNS 281): Due Date for Deposit of Tax Deducted at Source (TDS) for the 4th Quarter i.e., January to March 2026 when the Assessing Officer has permitted Quarterly Deposit of Tax Deducted at Source (TDS) u/s 192, 194A, 194D, or 194H of the Income Tax Act, 1961.</p>

COMPLIANCE CALENDAR

Date	Form	Description
30.04.2026 Thursday	Form 15G/15H	<p>Due Date for Uploading Declarations received during the 4th Quarter of the FY 2025-26 i.e., January to March 2026 from an Individual or a Person (Not being a Company/ Firm) for claiming certain Incomes* without Deduction of Tax at Source (TDS) u/s 197A(1) & 197A(1A) of the Income Tax Act, 1961 [Rule 29C of Income Tax Rules, 1962]</p> <p>Form 15H: Due Date for Uploading Declarations received during the 4th Quarter of the FY 2025-26 i.e., January to March 2026 from an Individual who is of the age of 60 years or more claiming certain Incomes* without Deduction of Tax at Source (TDS) u/s 197A(1C) of the Income Tax Act, 1961 [Rule 29C of Income Tax Rules, 1962]</p> <p>Note: *Certain Incomes: Section 192A, 193, 194, 194A, 194D, 194DA, 194EE, 194-I, 194K of the Income Tax Act, 1961.</p>
30.04.2026 Thursday	Form 24G	<p>Due Date for Furnishing Monthly Statement by an Office of the Government where Tax Deducted at Source (TDS) / Tax Collected at Source (TCS) for March 2026 has been paid without the production of Income Tax Challan.</p>
30.04.2026 Thursday	Form 26QB	<p>Due Date for Furnishing of Challan-cum-Statement in respect of Tax Deducted at Source (TDS) u/s 194-IA of the Income Tax Act, 1961 [Rule 30 & 31A of the Income Tax Rules, 1962] in March 2026.</p> <p>*Section 194-IA of the Income Tax Act, 1961: Payment on Transfer of Certain Immovable Property other than Agricultural Land.</p>
30.04.2026 Thursday	Form 26QC	<p>Due Date for Furnishing of Challan-cum-Statement in respect of Tax Deducted at Source (TDS) u/s 194-IB of the Income Tax Act, 1961 [Rule 30(2B), (6B) & 31A(4B) of the Income Tax Rules, 1962] in March 2026.</p> <p>*Section 194-IB of the Income Tax Act, 1961: Payment of Rent by certain Individuals or Hindu Undivided Family.</p>
30.04.2026 Thursday	Form 26QD	<p>Due Date for Furnishing of Challan-cum-Statement in respect of Tax Deducted at Source (TDS) u/s 194M of the Income Tax Act, 1961 [Rule 30(2C), (6C) & 31A(4C) of the Income Tax Rules, 1962] in March 2026.</p> <p>*Section 194M of the Income Tax Act, 1961: Payment of certain sums by certain Individuals or a Hindu Undivided Family.</p>
30.04.2026 Thursday	Form 26QE	<p>Due Date for Furnishing of Challan-cum-Statement in respect of Tax Deducted at Source (TDS) by Specified Persons u/s 194S of the Income Tax Act, 1961 [Rule 30(2D) & (6D) and 31A(4) & (4D) of the Income Tax Rules, 1962] in March 2026.</p> <p>*Section 194S of the Income Tax Act, 1961: Payment on transfer of Virtual Digital Asset (VDA).</p>

Date	Form	Description
30.04.2026 Thursday	Form 61	<p>Due Date for Furnishing of Challan-cum-Statement in respect of Tax Deducted at Source (TDS) by Specified Persons u/s 194S of the Income Tax Act, 1961 [Rule 30(2D) & (6D) and 31A(4) & (4D) of the Income Tax Rules, 1962] in March 2026.</p> <p>*Section 194S of the Income Tax Act, 1961: Payment on transfer of Virtual Digital Asset (VDA).</p>
30.04.2026 Thursday	Form II SWF	<p>Due Date for Furnishing Intimation by Sovereign Wealth Fund in respect of each Investment made during the 4th Quarter of FY 2025-26 i.e., January to March 2026 under clause (23FE) of Section 10 of the Income Tax Act, 1961.</p>
30.04.2026 Thursday	Form MSME	<p>Due Date for furnishing Half-Yearly Return with the Registrar of Companies in respect of Outstanding Payments to MSMEs (Micro, Small & Medium Enterprises) for the 2nd Half-Year of the FY 2025-26 i.e., October 2025 to March 2026.</p>
30.04.2026 Thursday	GSTR-4	<p>Due Date for filing Annual Return by Regular Taxpayer,</p> <ul style="list-style-type: none"> • Who has opted for the Composition Scheme during the FY 2025-26 (or) • Who is availing the benefit of <u>Notification No.02/2019-Central Tax (Rate)</u> for the FY 2025-26.

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