

NEWSLETTER

This Tax Season, Work Smarter. Deliver Better.

VIDER – Your All-in-One Practice Management & Compliance Platform



Centralized Client & Task Management



Team Collaboration & Accountability



Smart Deadlines & Automated Reminders



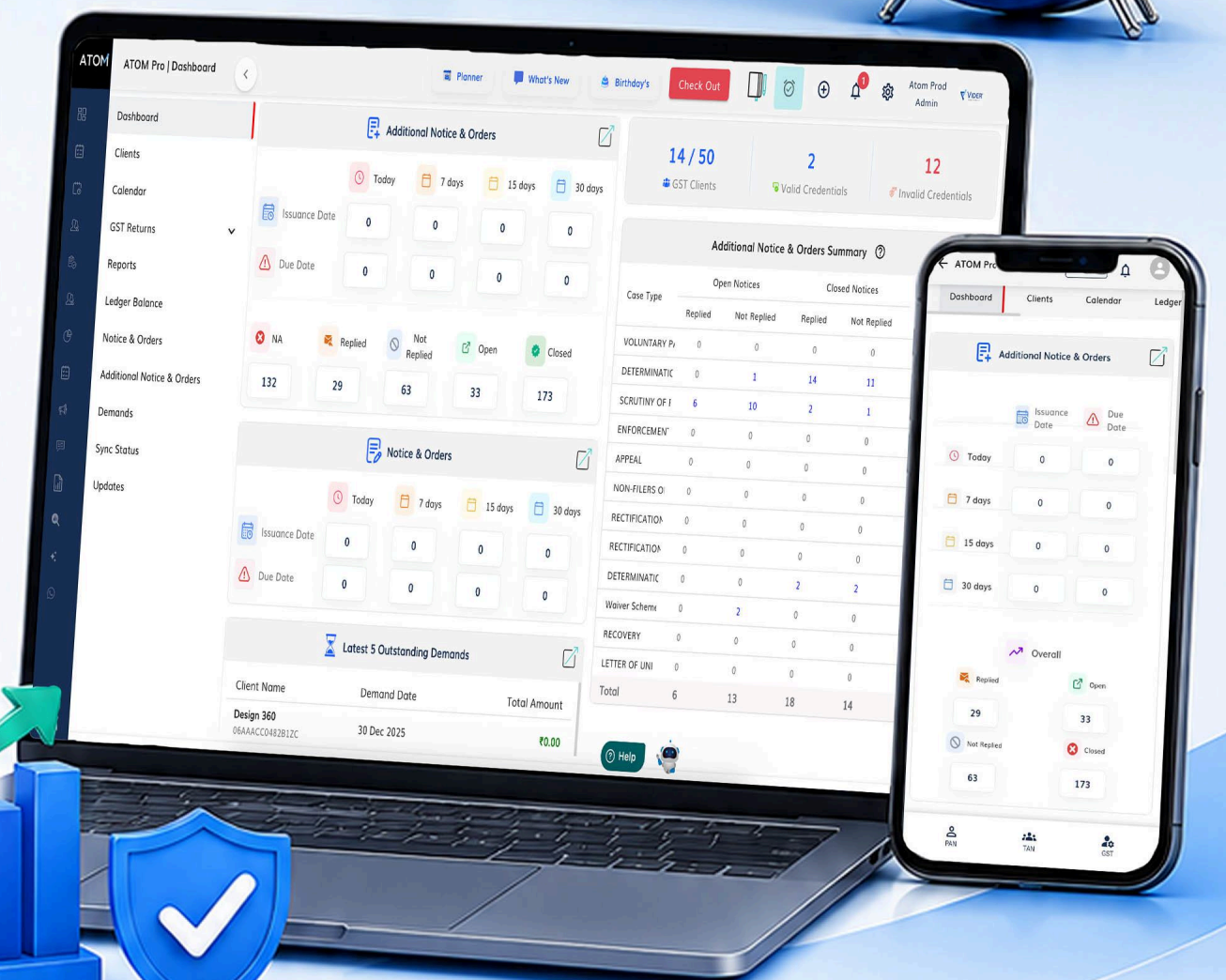
Real-time Reports & MIS Dashboards



End-to-End Compliance Tracking



Secure. Reliable. Always Accessible.



VOLUME - 34 | PAGES - 18 | JULY 2026



VIDER INDIA

@Vider_India · 189 subscribers · 101 videos

Vider is a technology-driven platform aimed to be the catalyst in embracing the ease of d...more

vider.in and 7 more links



www.youtube.com/@Vider_India

Home Videos Shorts Playlists Posts

Latest Popular Oldest



Technology Evolution in CA | What is VIDER? | Vider Talkshow Teaser



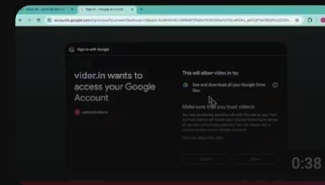
From Struggles to Success: The Inspiring Journey of a Chartered...



Got an Income Tax Notice? Here's How to Handle It Smartly!



Personal Loans: Risks, Rewards & Real Stories | The Vider Talkshow



Atom | Cloud Storage



The CA Journey Explained: Everything You Need to Know

FROM 42% TO CA 🔥 THE TRUTH NO ONE TELLS YOU

Watch Now



Blog post

ARE YOUR ARTICLE ASSISTANTS READY FOR ICAI E-DIARY COMPLIANCE IN 2026?

Explore Now

Are Your Article Assistants Ready for ICAI E-Diary Compliance, or Are You Still Managing It Manually?

ATOM now enables direct synchronization with ICAI E-Diary. Attendance and daily work activities recorded within ATOM can seamlessly flow into the ICAI E-Diary ecosystem.

Benefits Include:

- Reduced manual effort for Article Assistants
- Better monitoring by Principals and Managers
- Improved compliance with ICAI requirements
- Accurate recording of work experience and stipend eligibility
- Complete visibility over Articleship activities

The firms that adopt automation early are always ahead.

ATOM OMS WITH KMS

ICAI E-Diary Mandatory for Articleship commencing on or after 1st January 2026

E-Diary Synchronization

ATOM: Attendance, Daily Work Activities, Leave Records, Training Activities

ICAI E-DIARY: Attendance, Training Records, Periodic Reporting, Compliance

Synchronization Successful

Article Assistant Daily Work: Tax Audit, GST Returns, Financial Statements, Client Meeting, Research & Compliance

Smart Firms Stay Compliant & Future Ready

The question is simple: will your firm continue maintaining records manually, or will you implement a system built for the future?

SUBSCRIBE TO VIDER & Stand A Chance To Be Featured As A Guest On Our Next Podcast Episode!

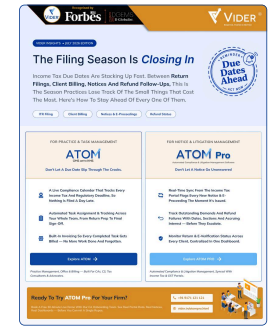
#XperienceVIDER

Follow us on vider_india



CONTENT

JULY 2026



Statutory Updates For The Month Of June 2026



Compliance Calendar For The Month Of July, 2026

JULY 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	31		

DISCLAIMER

The views and opinions expressed or implied in this Newsletter are those of the authors and do not necessarily reflect those of Vider. This content is for educational purposes only and should not be used as a substitute for professional advice from a qualified expert.

STATUTORY UPDATES FOR THE MONTH OF JUNE 2026

INCOME TAX

CBDT vide [Notification No.70/2026](#) dated June 01st 2026 in exercise of powers u/s 11(5) of the Income Tax Act, 2025, has notified that Businesses engaged in Infrastructure sub-sectors covered under the Updated Harmonised Master List, notified by the Department of Economic Affairs, will qualify as Specified Businesses for the purposes of Schedule V [Table: Sl. No. 7] of the Income Tax Act, 2025.

GST

GSTN [advisory](#) dated June 09th 2026 on extension of timeline for implementation of mandatory "Ship To GSTIN" and Voluntary Closure of E-Way Bill functionalities.

GST

GSTN [advisory](#) dated June 17th 2026 on e-Invoice API and e-Way Bill by IRN API changes for mandatory capture of Ship-to GSTIN and Voluntary Closure of e-Way Bill.

MCA

MCA [General Circular](#) dated June 19th 2026 on relaxation in paying Additional Fees in case of Delay in Filing DPT-3 (Return of Deposits) for the Financial Year ended on March 31st 2026. In view of the Capacity Enhancement/Restoration activities being done at the Data Centre consequent to a Fire Incident on June 05th 2026, it has been decided to allow Companies to file Form DPT-3 for the FY 2025-26 without paying Additional Fees up to July 31st 2026.

GST

CBIC vide [Circular No.255/01/2026](#) dated June 25th 2026 has clarified that GST Proceedings validly initiated by the transferor Jurisdictional Officer before migration/transfer of a taxpayer shall remain valid, while all subsequent proceedings, implementation of earlier actions and consequential actions shall be undertaken by the transferee Jurisdictional Officer after the change in Jurisdiction.

INCOME TAX

CBDT vide [Notification No.71/2026](#) dated June 25th 2026 in pursuance of the section 45(4)(b) of the Income Tax Act, 2025 has notified the "University of Hyderabad", for 'Scientific Research' under the category of 'University, College or Other Institution' for the purposes of Section 45(3)(a)(i) of the said Act of 2025 and Rule 32 & 34 of the Income Tax Rules, 2026.

INCOME TAX

CBDT vide [Notification No.72/2026](#) dated June 25th 2026 in pursuance of the section 45(4)(b) of the Income Tax Act, 2025 has notified the "Public Health Foundation of India, Delhi" (PAN: AABAP4445L), for 'Scientific Research' under the category of 'University, College or Other Institution' for the purposes of Section 45(3)(a)(i) of the said Act of 2025 and Rule 32 & 34 of the Income Tax Rules, 2026.

GST

Government vide [Notification](#) dated June 30th 2026 has extended the last date for filing Appeals and Applications before the Goods and Services Tax Appellate Tribunal (GSTAT) in specified cases u/s 112(1) and 112(3) of the CGST Act, 2017 to July 31st 2026. Appeals relating to orders communicated on or after May 01st 2026 and applications relating to orders passed on or after February 01st 2026 shall continue to be governed by the statutory timelines prescribed u/s 112.

“This space has been intentionally left blank”

COMPLIANCE CALENDAR FOR THE MONTH OF JULY, 2026

JULY 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	31		

Date

Form

Description

05.07.2026
Sunday

SEZ Monthly

Due date for furnishing the Monthly Performance Report (MPR) by SEZ Units and Developers for the month of June 2026 to the Development Commissioner.

07.07.2026
Tuesday

Challan No. ITNS 282N

Due Date for Deposit of Commodities Transaction Tax (CTT) collected for June 2026.

07.07.2026
Tuesday

Challan No. ITNS 282N

Due Date for Deposit of Securities Transaction Tax (STT) collected for June 2026.

COMPLIANCE CALENDAR

Date	Form	Description
07.07.2026 Tuesday	Challan No. ITNS 281N	<p>Due date for the Deposit of Tax Deducted/Collected at Source (TDS/TCS) for June 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 on which tax is paid without the production of an Income-tax Challan.</p> <p>Quarterly Deposit of TDS (Challan No. ITNS 281N): Due Date for the Deposit of Tax Deducted at Source (TDS) for the 1st Quarter of TY 2026-27 i.e., April to June 2026, when the Assessing Officer has permitted Quarterly Deposit of TDS under various provisions of the Income Tax Act, 2025.</p>
07.07.2026 Tuesday	Form 121	Due Date for Uploading Declarations received during the 1st Quarter of the TY 2026-27 i.e., April to June 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 393(6) of the Income Tax Act, 2025 [Rule 211 of Income Tax Rules, 2026].
07.07.2026 Tuesday	Form 127	Due Date for e-Filing Declarations received during the month of June 2026 by a Seller, which are made by a Buyer for obtaining Goods without Collection of Tax (TCS) u/s 394(2) of the Income Tax Act, 2025 [Rule 212 of the Income Tax Rules, 2026].
07.07.2026 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 June 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>
10.07.2026 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 June 2026.
10.07.2026 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 June 2026.

COMPLIANCE CALENDAR

Date	Form	Description
10.07.2026 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 June 2026.
11.07.2026 Saturday	GSTR-1 (Monthly)	<p>Due Date for Filing Details of Outward Supplies of Goods or Services for June 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)
13.07.2026 Monday	GSTR-1 (QRMP)	<p>Due Date for Furnishing Details of Outward Supplies of Goods or Services for the 1st Quarter i.e., April - June 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 (April 2026) and M2 (May 2026) of a Quarter is an *OPTIONAL ACTIVITY. However, filing Form GSTR-1 for M3 (June 2026) of the Quarter is mandatory.If the Taxpayer has opted for the Invoice Furnishing Facility (IFF) and uploaded B2B Invoices for M1 (April 2026) and M2 (May 2026), then uploading B2B Invoices for M3 (June 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 April to June 2026 in the Quarterly GSTR-1.
13.07.2026 Monday	GSTR-5	Due Date for Filing Monthly Return by Non-Resident Taxable Person for June 2026.
13.07.2026 Monday	GSTR-6	Due Date for Filing Monthly Return by Input Service Distributor (ISD) for June 2026.

Date	Form	Description
14.07.2026 Tuesday	GSTR-2B	<p>Auto-drafted, static ITC (Input Tax Credit) Statement generated for June 2026 based on the actions (Accept/Reject/Pending) taken by the Recipient through the IMS (Invoice Management System) Dashboard on data furnished by suppliers. It compiles information from:</p> <ul style="list-style-type: none"> • All B2B Documents filed by suppliers in their IFF or Monthly/Quarterly GSTR-1 / GSTR-1A. • GSTR-5 (Non-Resident Taxable Person) • GSTR-6 (Input Service Distributor). • Inward supplies received from SEZ Units/Developers. • ICEGATE data regarding IGST paid on the Import of Goods. <p>Note: Invoices kept "Pending" in the IMS will be excluded from the current month's GSTR-2B and carried forward.</p> <p>GSTR-2B (Quarterly): Auto-drafted, static ITC (Input Tax Credit) Statement generated for 1st Quarter i.e., April to June 2026, based on the actions (Accept/Reject/Pending) taken by the Recipient through the IMS (Invoice Management System) Dashboard on data furnished by suppliers. It compiles information from:</p> <ul style="list-style-type: none"> • All B2B Documents filed by suppliers in their IFF or Monthly/Quarterly GSTR-1 / GSTR-1A. • GSTR-5 (Non-Resident Taxable Person) • GSTR-6 (Input Service Distributor). • Inward supplies received from SEZ Units/Developers. • ICEGATE data regarding IGST paid on the Import of Goods. <p>Note: Invoices kept "Pending" in the IMS will be excluded from the current quarter's GSTR-2B and carried forward.</p>
15.07.2026 Wednesday	EPFO	Due Date for Filing Monthly ECR (Electronic Challan cum Return) in case of EPFO (Employees' Provident Fund Organisation) for June 2026.
15.07.2026 Wednesday	ESIC	Due Date for Monthly Payment of e-challan in case of ESIC (Employees' State Insurance Corporation) for June 2026.
15.07.2026 Wednesday	Form 1	Due Date for Furnishing Monthly Statement to the Director General of Income Tax (Systems) by a Stock Exchange u/s 2(92) of the Income Tax Act, 2025 [Rule 4 of Income Tax Rules, 1962] in respect of Transactions in which Client Codes have been modified after registering in the system for June 2026.

COMPLIANCE CALENDAR

Date	Form	Description
15.07.2026 Wednesday	Form 132	Due Date for Issue of TDS Certificate u/s 395(4) of the Act [Rule 215(1) Table: Sl.No.2] of Income Tax Rules, 2026] for the Tax Deducted u/s 393(1) [Table: Sl. No. 2(i), 3(i), 6(ii) & 8(vi)] of the Income Tax Act, 2025 in the month of May 2026. *Section 393(1) Table: 2(i): TDS on Payment of Rent by Individual/HUF 3(i): TDS on Transfer of Immovable Property 6(ii): TDS on Payment made by Individual/HUF to Contractor/Professional 8(vi): TDS on Transfer of Virtual Digital Asset (VDA) by Individual/HUF
15.07.2026 Wednesday	Form 137	Due Date for Furnishing Monthly Statement u/s 392(2)(a) of the Income Tax Act, 2025 [Rule 218 of the Income Tax Rules, 1962] by an Office of the Government where Tax Deducted at Source (TDS) / Tax Collected at Source (TCS) for June 2026 has been paid without the production of Income Tax Challan.
15.07.2026 Wednesday	Form 147	Due Date for Furnishing Quarterly Statement u/r 220(6)(a) of the Income Tax Rules, 2026 in respect of Foreign Remittances [To be furnished by Authorised Dealer to the Director General of Income-tax (Systems)] for the 1st Quarter of TY 2026-27 i.e., April to June 2026.
15.07.2026 Wednesday	Form 148	Due Date for Furnishing Quarterly Statement by a Unit of an International Financial Services Centre (IFSC), as referred to in Section 147(1)(b) of the Income Tax Act, 2025 [Rule 220(6) (b) of Income Tax Rules, 2026], in respect of remittances made for the 1st Quarter of TY 2026-27 i.e., April to June 2026.
15.07.2026 Wednesday	Form 92	Due Date for Furnishing Quarterly Statement to the Director General of Income Tax (Systems) by Specified Fund/Stock Broker in respect of a Non-Resident referred to in Rule 157 of Income Tax Rules, 2026, for the 1st Quarter of TY 2026-27 i.e., April to June 2026.
15.07.2026 Wednesday	Form FLA	Due Date for furnishing Annual Return on Foreign Liabilities and Assets by All India Companies which have received Foreign Direct Investment(FDI) and/or made Overseas Investment.
18.07.2026 Saturday	GST CMP-08	Due Date for Filing Quarterly Statement for Payment of Self-Assessed Tax for the 1st Quarter i.e., April - June 2026 by the Regular Taxpayer who has opted for the Composition Scheme for the FY 2026-27.

Date	Form	Description
20.07.2026 Monday	GSTR-1A	<p>Due Date for Filing Amendment of Outward Supplies of Goods or Services for June 2026.</p> <p>*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.</p>
20.07.2026 Monday	GSTR-3B	<p>Due Date for Filing Monthly Return for June 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).
20.07.2026 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 June 2026.</p>
22.07.2026 Wednesday	GSTR-1A (QRMP)	<p>Due Date for Filing Amendment of Outward Supplies of Goods or Services for the 1st Quarter i.e., April - June 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>
22.07.2026 Wednesday	GSTR-3B (QRMP)	<p>Due Date for Filing Quarterly Return for the 1st Quarter i.e., April - June 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>

COMPLIANCE CALENDAR

Date	Form	Description
24.07.2026 Friday	GSTR-1A (QRMP)	<p>Due Date for Filing Amendment of Outward Supplies of Goods or Services for the 1st Quarter i.e., April - June 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>
24.07.2026 Friday	GSTR-3B (QRMP)	<p>Due Date for Filing Quarterly Return for the 1st Quarter i.e., April - June 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>
28.07.2026 Tuesday	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 June 2026.</p>
30.07.2026 Thursday	Form 141	<p>Due Date for Furnishing of Challan-cum-Statement in respect of Tax Deducted at Source (TDS) u/s 393(1) [Table: Sl. No. 2(i), 3(i), 6(ii) & 8(vi)] of the Income Tax Act, 2025 [Rule 218(3) & 219(5) of the Income Tax Rules, 2026] in the month of June 2026.</p> <p>*Table: 2(i): TDS on Payment of Rent by Individual/HUF 3(i): TDS on Transfer of Immovable Property 6(ii): TDS on Payment made by Individual/HUF to Contractor/Professional 8(vi): TDS on Transfer of Virtual Digital Asset (VDA) by Individual/HUF</p>
31.07.2026 Friday	Challan No. ITNS 280	<p>Due Date for Deposit of Self Assessment Tax before filing Return of Income for the FY 2025-26.</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2026 for the FY 2025-26.</p>

Date	Form	Description
31.07.2026 Friday	Form 10-EE	<p>Due Date for exercising option by Specified Person for Taxation of Income from Retirement Benefit Account maintained in a Notified Country under sub-rule (1) of rule 21AAA of the Income Tax Rules, 1962.</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2026 for the FY 2025-26.</p>
31.07.2026 Friday	Form 10-IA	<p>Due Date for issuing Certificate by the Medical Authority for certifying 'Person with Disability', 'Severe Disability', 'Autism', 'Cerebral Palsy' and 'Multiple Disability' for the purposes of Section 80DD & Section 80U of the Income Tax Act, 1961 [Rule 11A(2) of the Income Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2026 for the FY 2025-26.</p>
31.07.2026 Friday	Form 10-IEA	<p>Application for the exercise of option under clause (i) of sub-section (6) of section 115BAC or withdrawal of option under the proviso to sub-section (6) of section 115BAC of the Income Tax Act, 1961 [Rule 21AGA of the Income Tax Rules, 1962]</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2026 for the FY 2025-26.</p>
31.07.2026 Friday	Form 10-IF	<p>Due Date for Filing Application for Exercise of option under sub-section (5) of section 115BAD of the Income Tax Act, 1961 [Rule 21AH(1) of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2026 for the FY 2025-26.</p>
31.07.2026 Friday	Form 10-IFA	<p>Application for the exercise of option under sub-section (5) of Section 115BAE of the Income Tax Act, 1961 [sub-rule (1) of Rule 21AHA of the Income Tax Rules, 1962]</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2026 for the FY 2025-26.</p>
31.07.2026 Friday	Form 10-IG	<p>Due Date for Furnishing Statement of Exempt Income under clause (4D) of section 10 of the Income Tax Act, 1961 [Rule 21AI(2) & 21AIA(2) of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2026 for the FY 2025-26.</p>

COMPLIANCE CALENDAR

Date	Form	Description
31.07.2026 Friday	Form 10-IH	<p>Due Date for Furnishing Statement of Income of a Specified Fund eligible for Concessional Taxation under Section 115AD of the Income Tax Act, 1961 [Rule 21AJ(3) of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2026 for the FY 2025-26.</p>
31.07.2026 Friday	Form 10-II	<p>Due Date for furnishing Statement of Exempt Income under clause (23FF) of section 10 of the Income Tax Act, 1961 [Rule 2DD(2) of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2026 for the FY 2025-26.</p>
31.07.2026 Friday	Form 10-IK	<p>Annual Statement of Exempt Income under sub-rule (2) of rule 21AJA and taxable income under sub-rule (2) of rule 21AJAA of the Income Tax Rules, 1962</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2026 for the FY 2025-26.</p>
31.07.2026 Friday	Form 10BA	<p>Due Date for furnishing Declaration by the Assessee Claiming Deduction under Section 80GG of the Income Tax Act, 1961 [Rule 11B of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2026 for the FY 2025-26.</p>
31.07.2026 Friday	Form 10BBC	<p>Due Date for Issuing Certificate of Accountant in respect of compliance to the provisions of clause (23FE) of section 10 of the Income Tax Act, 1961 [Rule 2DB of the Income Tax Rules, 1962] by the Notified Pension Fund.</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2026 for the FY 2025-26.</p>
31.07.2026 Friday	Form 10BBD	<p>Due Date for Furnishing Statement of Eligible Investment Received [Rule 2DCA of the Income Tax Rules, 1962]</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2026 for the FY 2025-26.</p>

Date	Form	Description
31.07.2026 Friday	Form 10CCD	<p>Due Date for Furnishing Certificate under sub-section (3) of section 80QQB of the Income Tax Act, 1961 [Rule 19AC of the Income Tax Rules, 1962] for Authors of certain books in receipt of Royalty Income, etc.,</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2026 for the FY 2025-26.</p>
31.07.2026 Friday	Form 10CCE	<p>Due Date for Furnishing Certificate under sub-section (2) of section 80RRB of the Income Tax Act, 1961 [Rule 19AD of the Income Tax Rules, 1962] for Patentees in receipt of Royalty Income, etc.,</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2026 for the FY 2025-26.</p>
31.07.2026 Friday	Form 10CCF	<p>Due Date for Furnishing Report under section 80LA(3) of the Income Tax Act, 1961 [Rule 19AE of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2026 for the FY 2025-26.</p>
31.07.2026 Friday	Form 10E	<p>Due Date for furnishing particulars of Income u/s 192(2A) of the Income Tax Act, 1961 for the year ending 31st March, for claiming Relief u/s 89(1) of the Income Tax Act, 1961 [Rule 21AA of the Income Tax Rules, 1962] by a Government Servant or an Employee in a Company, Co-operative Society, Local Authority, University, Institution, Association or Body.</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2026 for the FY 2025-26.</p>
31.07.2026 Friday	Form 10FC	<p>Due Date for furnishing Authorization for Claiming Deduction in respect of any payment made to any Financial Institution located in a Notified Jurisdictional Area u/s 94A of the Income Tax Act, 1961 [Rule 21AC of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2026 for the FY 2025-26.</p>
31.07.2026 Friday	Form 10H	<p>Due Date for issue of Certificate of Foreign Inward Remittance under sub-section (4) of section 80QQB, Section 80R, Section 80RR, Section 80RRA & sub-section (3) of Section 80RRB of the Income Tax Act, 1961 [Rule 29A of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2026 for the FY 2025-26.</p>

COMPLIANCE CALENDAR

Date	Form	Description
31.07.2026 Friday	Form 138	Due Date for Furnishing Quarterly Statement of Tax Deduction at Source (TDS) u/s 397(3) (b) of the Act in respect of Salary paid to Employees u/s 392 or Income of Specified Senior Citizen u/s 393(1) [Table: Sl.No.8(iii)] of the Income Tax Act, 2025 [Rule 219(1) [Table: Sl.No.1] of the Income Tax Rules, 2026] for the 1st Quarter of TY 2026-27 i.e., April to June 2026.
31.07.2026 Friday	Form 140	Due Date for Furnishing Quarterly Statement of Tax Deduction at Source (TDS) u/s 397(3) (b) of the Income Tax Act, 2025 [Rule 219(1) [Table: Sl.No.3] of the Income Tax Rules, 2026] in respect of Payments other than Salary paid to Employees u/s 392 or Income of Specified Senior Citizen u/s 393(1) [Table: Sl.No.8(iii)] of the Act made to Residents for the 1st Quarter of TY 2026-27 i.e., April to June 2026.
31.07.2026 Friday	Form 142	Due Date for Furnishing Quarterly Statement in relation to Transfer of Virtual Digital Asset (VDA) u/s 393(1) [Table: S.No.8(vi)] of the Income Tax Act, 2025 [Rule 219(2) of Income Tax Rules, 2026] to be furnished by an Exchange for the 1st Quarter of TY 2026-27 i.e., April to June 2026.
31.07.2026 Friday	Form 143	Due Date for Furnishing Quarterly Statement of Tax Collection at Source (TCS) u/s 397(3) (b) of the Income Tax Act, 2025 [Rule 219(1)[Table: Sl.No.4] of Income Tax Rules, 2026] for the 1st Quarter of TY 2026-27 i.e., April to June 2026.
31.07.2026 Friday	Form 144	Due Date for Furnishing Quarterly Statement of Tax Deduction at Source (TDS) u/s 397(3) (b) of the Income Tax Act, 2025 [Rule 219(1) [Table: Sl.No.2] of the Income Tax Rules, 2026] in respect of Payments other than Salary paid to Employees u/s 392 or Income of Specified Senior Citizen u/s 393(1) [Table: Sl.No.8(iii)] of the Act made to Non-Residents for the 1st Quarter of TY 2026-27 i.e., April to June 2026.
31.07.2026 Friday	Form 175	Due Date for Furnishing Intimation by Pension Fund in respect of each Investment made by it in India during the 1st Quarter of TY 2026-27 i.e., April to June 2026 under Schedule V [Table: Sl. No. 7] of the Income Tax Act, 2025 [Rule 282(1) of the Income Tax Rules, 2026].
31.07.2026 Friday	Form 3CFA	Due Date for opting taxation of Income by way of Royalty in respect of Patent under sub-section (3) of Section 115BBF of the Income Tax Act, 1961 [Rule 5G of the Income Tax Rules, 1962]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2026 for the FY 2025-26.

Date	Form	Description
31.07.2026 Friday	Form 3CT	<p>Due Date for furnishing Statement of Income attributable Assets located outside India u/s 9 of the Income Tax Act, 1961 [Rule 11UC of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2026 for the FY 2025-26.</p>
31.07.2026 Friday	Form 56FF	<p>Due Date for furnishing particulars under clause (b) of sub-section (1B) of Section 10A of the Income Tax Act, 1961 [Rule 16DD of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2026 for the FY 2025-26.</p>
31.07.2026 Friday	Form 5C	<p>Due Date for furnishing details of the amount attributed to Capital Asset remaining with the Specified Entity u/r 8AB of the Income Tax Rules, 1962.</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2026 for the FY 2025-26.</p>
31.07.2026 Friday	Form 67	<p>Due Date for furnishing Statement u/r 128 of the Income Tax Rules, 1962 in respect of Income from a Country or Specified Territory outside India and Foreign Tax Credit Claimed.</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2026 for the FY 2025-26.</p>
31.07.2026 Friday	Form II SWF	<p>Due Date for Furnishing Intimation by Sovereign Wealth Fund in respect of each Investment made during the 1st Quarter of TY 2026-27 i.e., April to June 2026 under Schedule V [Table: Sl. No. 7] of the Income Tax Act, 2025.</p>

COMPLIANCE CALENDAR

Date	Form	Description
31.07.2026 Friday	Income Tax Return u/s 139(1)	<p>Due Date for filing Return of Income u/s 139(1) of the Income Tax Act, 1961 for the FY 2025-26 (AY 2026-27) for All Assesses other than,</p> <ul style="list-style-type: none">• Assessee having Income from Profits and Gains of Business or Profession whose accounts are not required to be audited under this Act or under any other law for the time being in force (or)• Partner of a Firm whose accounts are not required to be audited under this Act or under any other law for the time being in force or the spouse of such partner (if Section 5A applies to such spouse) (or)• Company (or)• Assessee (other than Company) whose accounts are required to be audited under this Act or under any other law for the time being in force (or)• Partner of a Firm whose accounts are required to be audited under this Act or under any other law for the time being in force or the spouse of such partner (if Section 5A applies to such spouse) (or)• An Assessee who is required to furnish a Report u/s 92E of the Income Tax Act, 1961 <p>*Indian Income Tax Returns (ITR-1, ITR-2) except ITR-3, ITR-4, ITR-5, ITR-6 & ITR-7</p>
31.07.2026 Friday	Statutory Forms	<p>Statement to be filed by a Scientific Research Association, University, College, or Other Association or an Indian Scientific Research Company as required by Rules 5D, 5E, and 5F of the Income Tax Rules, 1962.</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2026 for the FY 2025-26.</p>

“This space has been intentionally left blank”



Recognised by
Forbes
INDIA

SDGEMS
200 D Globalist.



VIDER INSIGHTS • JULY 2026 EDITION

The Filing Season Is *Closing In*

Income Tax Due Dates Are Stacking Up Fast. Between **Return Filings, Client Billing, Notices And Refund Follow-Ups**, This Is The Season Practices Lose Track Of The Small Things That Cost The Most. Here's How To Stay Ahead Of Every One Of Them.



ITR Filing

Client Billing

Notices & E-Proceedings

Refund Status

FOR PRACTICE & TASK MANAGEMENT

ATOM
OMS WITH KMS

Don't Let A Due Date Slip Through The Cracks.



A Live Compliance Calendar That Tracks Every Income Tax And Regulatory Deadline, So Nothing Is Filed A Day Late.



Automated Task Assignment & Tracking Across Your Whole Team, From Return Prep To Final Sign-Off.



Built-In Invoicing So Every Completed Task Gets Billed — No More Work Done And Forgotten.

Explore ATOM →

Practice Management, Office & Billing — Built For CAs, CS, Tax Consultants & Advocates.

FOR NOTICE & LITIGATION MANAGEMENT

ATOM Pro

Automated Compliance & Litigation Management Software

Don't Let A Notice Go Unanswered



Real-Time Sync From The Income Tax Portal Flags Every New Notice & E-Proceeding The Moment It's Issued.



Track Outstanding Demands And Refund Failures With Dates, Sections And Accruing Interest — Before They Escalate.



Monitor Return & E-Verification Status Across Every Client, Centralized In One Dashboard.

Explore ATOM PRO →

Automated Compliance & Litigation Management, Synced With Income Tax & GST Portals.

Ready To Try **VIDER** For Your Firm?

Book A Free 30-Minute Live Demo With Our CA Onboarding Team. See Real Portal Data, Real Notices, Real Dashboards — Before You Commit A Single Rupee.

+91 9171 121 121
+91 9044 401 818

<https://vider.in/>

