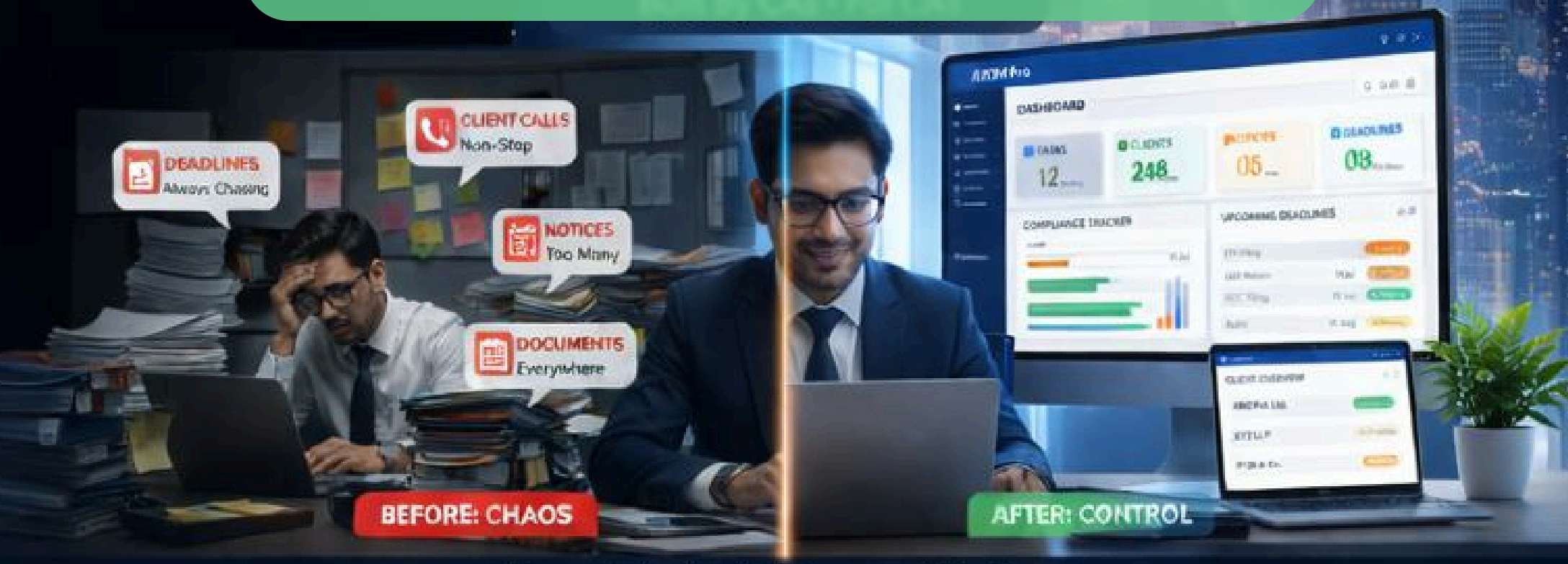


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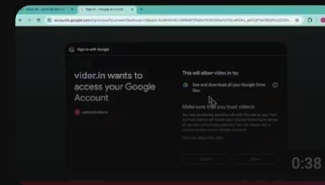
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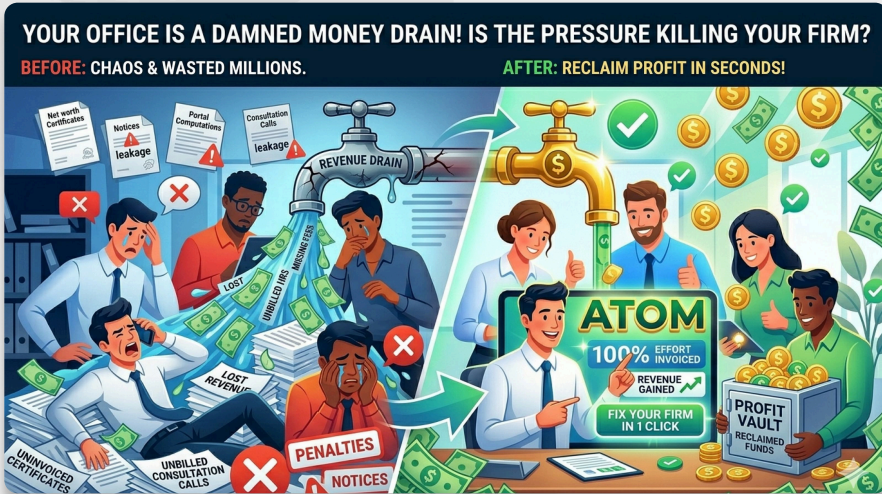
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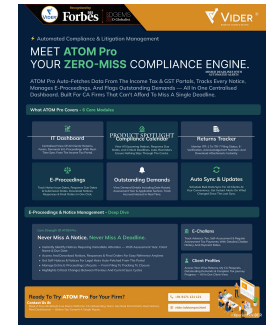
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STATUTORY UPDATES FOR THE MONTH OF APRIL 2026

INCOME TAX

CBDT vide [Notification No. /2026](#) dated April 1st 2026 notified two forms for furnishing an Application for PAN Correction under Rule 158(12) of Income Tax Rules, 2026, read with Section 262(4) of Income Tax Act, 2025.

- PAN CR-01: Request for Changes or Correction in PAN Data [For an Individual]
- PAN CR-02: Request for Changes or Correction in PAN Data [For Non-Individual]

INCOME TAX

CBDT vide [Notification No.56/2026](#) dated April 2nd notified that the Ministry of Finance implements a Memorandum of Understanding (MoU) between India and Japan regarding assistance with tax collection. This MoU serves as the operational framework for Article 26A of the existing tax convention between the two nations, aimed at avoiding double taxation and preventing fiscal evasion. Although the agreement was signed on June 30th 2025, in Tokyo, and July 8th 2025, in New Delhi, applying to all tax collection requests made after that date. By exercising powers u/s 90 of the Income Tax Act, 1961, the Central Government has formally given effect to all provisions of this MOU within the Union of India.

GST

GSTN [advisory](#) dated April 3rd 2026 on difficulty in filing Appeals on the GST Portal in cases where Adjudication Orders reflect NIL Demand due to prior Voluntary Payment.

GST

GSTN [advisory](#) dated April 10th 2026 on Pre-deposit Percentage in the GST Portal.

INCOME TAX

CBDT vide [Notification No.57/2026](#) dated April 10th issues Corrigendum to Notification No.45/2026 dated March 30th 2026. It includes the substitution of a revised Schedule-IT in Income Tax Return ITR-1 SAHAJ to correctly capture details of Advance Tax and Self-Assessment Tax Payments, such as BSR Codes and Challan Serial Numbers. Additionally, it makes minor structural and typographical corrections to Income Tax Return ITR-4 SUGAM, specifically renumbering sub-rows under the Salary schedule and correcting a lowercase lettering error in Part B.

INCOME TAX

CBDT vide [Notification No.58/2026](#) dated April 10th issues Corrigendum to Notification No.46/2026 dated March 30th 2026. It primarily focuses on correcting specific cell references, updating row labels, and removing unnecessary formatting (like grey shading) within various Income Tax Schedules of Income Tax Return ITR-2, Schedule CG (Capital Gains):

- Updated the formula in row B(5)(e) from "6c - 6d" to "5c - 5d".
- Changed the marginal heading of row E from "B12a" to "B11a"
- Removed grey shading from blank cells in Table F to improve readability.

Schedule OS (Other Sources):

- Corrected the reference in row 2(d) from "dxx" to "dxxi".
- Removed grey shading from specific date-range columns under row 10(3b).

Omissions and Labels:

- Column (1b) has been omitted from Schedule 112A.
- Column (1b) has been omitted from the proviso of Schedule 115AD(1)(b)(iii).
- In Schedule CFL (Carry Forward of Losses), row xi now refers to "2xiv" instead of "2xv".
- In Part B-TI, row 11 was corrected to substitute the letter "w" with "v".

INCOME TAX

CBDT vide [Notification No.59/2026](#) dated April 10th issues Corrigendum to Notification No.47/2026 dated March 30th 2026. It focuses on improving the accuracy of tax reporting schedules by clarifying text labels and correcting reference codes to ensure seamless data entry for taxpayers in Income Tax Return ITR-3,

- Schedule CG (Capital Gains) Text Update: In Part-B, row 9, sub-row a(iii), the text label is updated from "i.(ic+ii)" to "Total (ic+ii)" to clearly indicate a summation.
- Schedule CG Reference Correction: In Part E, a typographical error in a reference code is fixed by substituting "B13a" with the correct identifier "B12a."
- Schedule OS (Other Sources) Formatting: In row 10(3b), the grey shading is removed from blank cells under the date columns "upto 15/6" and "from 16/6 to 15/9," making these fields accessible or visually consistent for filing.

INCOME TAX

CBDT vide [Notification No.60/2026](#) dated April 10th issues Corrigendum to Notification No.48/2026 dated March 30th 2026. To fix typographical and referencing errors within specific tax schedules in Income Tax Return ITR-5,

- Schedule CG (Capital Gains): In row A8, a mathematical formula was corrected from "(A8a A8b + A8c)" to "(A8a + A8b + A8c)" to include the missing addition sign.
- Schedule UD (Unabsorbed Depreciation): In row v, specific references to the "Brought Forward Losses Adjustment" (BFLA) were updated. The references were changed from "(3xi of BFLA)" and "(4xi of BFLA)" to the correct entries, "(3xv of BFLA)" and "(4xv of BFLA)".

STATUTORY UPDATES FOR THE MONTH OF APRIL 2026

INCOME TAX

CBDT vide [Notification No.61/2026](#) dated April 10th issues Corrigendum to Notification No.49/2026 dated March 30th 2026. It focuses on improving the accuracy of tax reporting schedules by clarifying text labels and correcting reference codes to ensure seamless data entry for taxpayers in Income Tax Return ITR-6, Typographical Fixes: Corrected the word "QUITY" to "EQUITY" in Part A-BS and replaced placeholder text ("DE") with the correct figure (16) in Part A-P&L.

Schedule CG (Capital Gains) Updates: Inserted a new sub-row (8) for Pass through Income/Loss in the nature of Short Term Capital Gain.

- Omitted redundant row items B(4)(i) and B(4)(ii).
 - Adjusted internal cross-references, such as changing "B12a" to "B11a."
- Schedule BP (Business Profession): Amended a formula in row 37 from (36+36x) to (35+36x).

Streamlining Schedules: Omitted column (1b) from both Schedule-112A and Schedule-115AD to simplify data entry.

Reference Adjustments: Updated row references in Schedule UD (Unabsorbed Depreciation) and Schedule MATC to align with the correct sections of the BFLA (Brought Forward Loss Allowance).

INCOME TAX

CBDT vide [Notification No.62/2026](#) dated April 10th issues Corrigendum to Notification No.50/2026 dated March 30th 2026. It updates various tax schedules by interchanging misapplied grey and blank cells, deleting redundant row items, and correcting cross-references to ensure accurate reporting of total incomes in the Income Tax Return ITR-7,

- Schedule-I (Page 52): Interchanges greyed cells and blank cells under columns (14) and (15) between the rows for assessment years 2024-25 and 2025-26.
- Schedule CG (Page 64): Formally omits row items A(4)(a)(i) and A(4)(a)(ii).
- Schedule CG (Page 65): Inserts a new sub-row (8) under row A for "Pass Through Income/Loss in the nature of Short Term Capital Gain," requiring taxpayers to fill out Schedule PTI.
- Schedule CG (Page 68): Deletes sub-row 'a' under the existing row B9.
- Schedule CG (Page 70): Substitutes the reference "B12a" with "B11a" in row E.
- Schedule OS (Page 74): Removes grey shading from blank cells in row 10(3b) for the periods "upto 15/6" and "from 16/6 to 15/9" to allow for data entry.
- Schedule-CYLA (Page 78): Interchanges greyed cells under column (4) with blank cells under column (5) in Sl. No. xiv.
- Part B-TI, Part B1 (Page 87): Updates row 12 to change the cross-reference from "(total of 2xv, 3xv and 4xv of Schedule CYLA)" to "(total of 2xiv, 3xiv and 4xiv of Schedule CYLA)".
- Part B-TI, Part B3 (Page 89): Similarly updates row 8 by replacing the reference to "xv" with "xiv" regarding the Schedule CYLA totals.

GST

GSTN [advisory](#) dated April 3rd 2026 on difficulty in filing Appeals on the GST Portal in cases where Adjudication Orders reflect NIL Demand due to prior Voluntary Payment.

INCOME TAX

CBDT vide [Notification No.63/2026](#) dated April 10th issues Corrigendum to Notification No.51/2026 dated March 30th 2026. It focuses on the formatting of Part A General Information at page 5, specifically within row (A10). It directs that the phrase "Wrong heads of income chosen" be moved to a separate line immediately following the text "Loss not reported correctly (In case of reduction of loss)," likely to improve the legibility or structural accuracy of the reporting form in the Updated Return ITR-U.

GST

GSTN [advisory](#) dated April 16th 2026 on Re-Computation of Interest under Table 5.1 of GSTR-3B.

INCOME TAX

CBDT vide [Notification No.64/2026](#) dated April 16th serves a comprehensive corrigendum to a previous notification. It aims to rectify various clerical, typographical, and cross-referencing errors found across more than 800 pages of the original document. The corrections range from simple spelling fixes in transfer pricing methods (RPM, CPM, TNMM) to the substitution of legal section references and the updating of form fields, such as replacing "PAN/Aadhaar" with just "PAN" in specific Sl. Nos. and omitting Aadhaar columns in several parts of the income tax forms and much more.

GST

GSTN [advisory](#) dated April 21st 2026 on Introduction of IMS Offline Tool.

COMPLIANCE CALENDAR FOR THE MONTH OF MAY, 2026

MAY 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

05.05.2026
Tuesday

SEZ Monthly

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

07.05.2026
Thursday

Challan No. ITNS 282N

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

07.05.2026
Thursday

Challan No. ITNS 282N

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

COMPLIANCE CALENDAR

Date	Form	Description
07.05.2026 Thursday	Challan No. ITNS 281N	Due date for the Deposit of Tax Deducted/Collected at Source (TDS/TCS) for April 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.
07.05.2026 Thursday	Form 127	Due Date for e-Filing Declarations received during the month of April 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].
07.05.2026 Thursday	Form ECB-2	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 April 2026 through the Designated Authorised Dealer (AD) Category-I Bank 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.
10.05.2026 Sunday	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 April 2026.
10.05.2026 Sunday	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 April 2026.
10.05.2026 Sunday	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 April 2026.
11.05.2026 Monday	GSTR-1 (Monthly)	Due Date for Filing Details of Outward Supplies of Goods or Services for April 2026 where, <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)

Date	Form	Description
13.05.2026 Wednesday	GSTR-1 (IFF)	<p>End Date for Furnishing Details of Outward Supplies (B2B) of Goods & Services for April 2026 (M1) 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"> The Invoice Furnishing Facility (IFF) is a facility under the QRMP scheme for small taxpayers, who can choose to upload their B2B outward supply invoices each month, for the first two months of the quarter. The B2B Invoices relating to the last month of the quarter & B2C Invoices for three months of the quarter are to be uploaded in the GSTR-1 Return. Filing IFF (Invoice Furnishing Details) by a taxpayer opting for the 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.
13.05.2026 Wednesday	GSTR-5	Due Date for Filing Monthly Return by Non-Resident Taxable Person for April 2026.
13.05.2026 Wednesday	GSTR-6	Due Date for Filing Monthly Return by Input Service Distributor (ISD) for April 2026.
14.05.2026 Thursday	GSTR-2B	<p>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 April 2026, i.e.,</p> <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
15.05.2026 Friday	EPFO	Due Date for Filing Monthly ECR (Electronic Challan cum Return) in case of EPFO (Employees' Provident Fund Organisation) for April 2026.
15.05.2026 Friday	ESIC	Due Date for Monthly Payment of e-challan in case of ESIC (Employees' State Insurance Corporation) for April 2025.

COMPLIANCE CALENDAR

Date	Form	Description
15.05.2026 Friday	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 April 2026.
15.05.2026 Friday	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 April 2026 has been paid without the production of Income Tax Challan.
15.05.2026 Friday	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 March 2026.
15.05.2026 Friday	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 March 2026.
15.05.2026 Friday	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 March 2026.
15.05.2026 Friday	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 March 2026. *Section 194S of the Income Tax Act, 1961: Payment on transfer of Virtual Digital Asset (VDA).
15.05.2026 Friday	Form 27EQ	Due Date for Furnishing Quarterly Statement of Tax Collection at Source (TCS) u/s 206C (206CC, 206CCA) of the Income Tax Act, 1961 [Rule 31AA of Income Tax Rules, 1962] for the 4th Quarter of FY 2025-26 i.e., January to March 2026.
20.05.2026 Wednesday	GSTR-1A (Monthly)	Due Date for Filing Amendment of Outward Supplies of Goods or Services for April 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
20.05.2026 Wednesday	GSTR-3B	Due Date for Filing Monthly Return for April 2026 where, <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).
20.05.2026 Wednesday	GSTR-5A	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 April 2026.
25.05.2026 Monday	PMT-06	Due Date for depositing GST in Electronic Cash Ledger for April 2026 (M1) by, <ul style="list-style-type: none"> Regular Taxpayer who has opted for Quarterly Filing of GSTR-3B under QRMP Scheme (Quarterly Return & Monthly Payment Scheme) either by Fixed Sum Method or Self Assessment Method
28.05.2026 Tuesday	GSTR-11	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 April 2026
30.05.2026 Saturday	Form 11	Due Date for furnishing Annual Return of Limited Liability Partnership (LLP) for the FY 2025-26.
30.05.2026 Saturday	Form 141	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 April 2026. *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
30.05.2026 Saturday	Form 27D	Due Date for Issue of Quarterly Certificate u/s 206C of the Income Tax Act, 1961 [Rule 37D of the Income Tax Rule, 1962] in respect of Tax Collected at Source (TCS) for the 4th Quarter of FY 2025-26 i.e., January to March 2026.
30.05.2026 Saturday	Form 49C	Due Date for Furnishing Annual Statement u/s 285 of the Income Tax Act, 1961 [Rule 114DA of the Income Tax Rules, 1962] by a Non-Resident having a Liaison Office in India set up in accordance with the guidelines issued by the RBI under the Foreign Exchange Management Act, 1999 in respect of its activities for the FY 2025-26.

COMPLIANCE CALENDAR

Date	Form	Description
30.05.2026 Saturday	Form 52A	Due Date for Furnishing Annual Statement to the Assessing Officer (AO) u/s 285B of the Income Tax Act, 1961 [Rule 121A of Income Tax Rules, 1962] by a person carrying on production of a Cinematograph Film or engaged in Specified Activity or both for the FY 2025-26.
30.05.2026 Saturday	Form PAS-6	Due Date for furnishing Half-Yearly Reconciliation of Share Capital Audit Report by Un-Listed Public Companies for the 2nd Half-Year of the FY 2025-26 i.e., October to March 2026.
30.05.2026 Saturday	GST ITC-03	Due Date for furnishing Declaration for Intimation of ITC Reversal/Payment of Tax on Inputs held in stock, Inputs contained in semi-finished and finished goods held in stock & Capital goods under sub-section (4) of Section 18 of the Central Goods & Services Tax Act, 2017.
31.05.2026 Sunday	Form 10	<p>Due Date for furnishing Statement to the Assessing Officer in respect of Accumulation of Income for the Future under,</p> <ul style="list-style-type: none"> • clause (a) of Explanation 3 to the third proviso to clause (23C) of Section 10 or • clause (a) of Sub-section (2) of Section 11 or • clause (a) of Sub-section (2) of Section 11 read with clause (21) of Section 10 of the Income Tax Act, 1961. <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>
31.05.2026 Sunday	Form 10BD	Due Date for Furnishing statement of particulars by Reporting Person under clause (viii) of sub-section (5) of section 80G & clause (i) to sub-section (1A) of section 35 of the Income Tax Act, 1961 [Rule 18AB of the Income Tax Rules, 1962] for the FY 2025-26.
31.05.2026 Sunday	Form 10BE	Due Date for issue of Certificate of Donation under clause (ix) of sub-section (5) of section 80G & clause (ii) to sub-section (1A) of section 35 of the Income Tax Act, 1961 [Rule 18AB of the Income Tax Rules, 1962] for the FY 2025-26.
31.05.2026 Sunday	Form 24Q	Due Date for Furnishing Quarterly Statement of Tax Deduction at Source (TDS) u/s 200(3) of the Income Tax Act, 1961 [Rule 31A of Income Tax Rules, 1962] in respect of Salary paid to Employees u/s 192 or Income of Specified Senior Citizen u/s 194P of the Income Tax Act, 1961 for the 4th Quarter of FY 2025-26 i.e., January to March 2026.

COMPLIANCE CALENDAR

Date	Form	Description
31.05.2026 Sunday	Form 26Q	<p>Due Date for Furnishing Quarterly Statement of Tax Deduction at Source (TDS) u/s 200(3) of the Income Tax Act, 1961 [Rule 31A of Income Tax Rules, 1962] in respect of Payments Other Than* Salary paid to Employees u/s 192 or Income of Specified Senior Citizen u/s 194P of the Income Tax Act, 1961 made to Residents for the 4th Quarter of FY 2025-26 i.e., January to March 2026.</p> <p>Note: *Payments Other Than Salary & Income of Specified Senior Citizen: Section 192A, 193, 194, 194A, 194B, 194BA, 194BB, 194C, 194D, 194DA, 194EE, 194F, 194G, 194H, 194-I, 194J, 194K, 194LA, 194LBA, 194LBB, 194LBC, 194N, 194-O, 194Q, 194R, 194S, 194T, 197A, 206AA, 206AB of the Income Tax Act, 1961.</p>
31.05.2026 Sunday	Form 26QF	<p>Due Date for Furnishing Quarterly Statement of Tax Deposited by Exchange in relation to Transfer of Virtual Digital Asset (VDA) u/s 194S of the Income Tax Act, 1961 [Rule 31A(1) & (4E) of Income Tax Rules, 1962] for the 4th Quarter of FY 2025-26 i.e., January to March 2026.</p> <p>*Section 194S of the Income Tax Act, 1961: Payment on transfer of Virtual Digital Asset (VDA)</p>
31.05.2026 Sunday	Form 27Q	<p>Due Date for Furnishing Quarterly Statement of Tax Deduction at Source (TDS) u/s 200(3) of the Income Tax Act, 1961 [Rule 31A of Income Tax Rules, 1962] in respect of Payments Other Than* Salary paid to Employees u/s 192 or Income of Specified Senior Citizen u/s 194P of the Income Tax Act, 1961 made to Non-Residents for the 4th Quarter of FY 2025-26 i.e., January to March 2026.</p> <p>Note: *Payments Other Than Salary & Income of Specified Senior Citizen: Section 192A, 194B, 194BA, 194BB, 194E, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 194N, 195, 196A, 196B, 196C, 196D, 197A, 206AA, 206AB of the Income Tax Act, 1961.</p>
31.05.2026 Sunday	Form 5BA	<p>Due Date for Furnishing Certificate of Accountant under sub-rule (6) of Rule 8B of Income Tax Rules, 1962 for the FY 2025-26 (AY 2026-27) by every Infrastructure Capital Company or Infrastructure Capital Fund or Infrastructure Debt Fund or Public Sector Company, specifying the amount invested in each Financial Year.</p>
31.05.2026 Sunday	Form 61A	<p>Due Date for Furnishing Annual Information Return or Statement of Financial Transactions to the Director of Income Tax (Intelligence & Criminal Investigation) or the Joint Director of Income Tax (Intelligence & Criminal Investigation) u/s 285BA of the Income Tax Act, 1961 [Rule 114E of the Income Tax Rules, 1962] for the FY 2025-26.</p>

COMPLIANCE CALENDAR

Date	Form	Description
31.05.2026 Sunday	Form 26Q	<p>Due Date for Furnishing Quarterly Statement of Tax Deduction at Source (TDS) u/s 200(3) of the Income Tax Act, 1961 [Rule 31A of Income Tax Rules, 1962] in respect of Payments Other Than* Salary paid to Employees u/s 192 or Income of Specified Senior Citizen u/s 194P of the Income Tax Act, 1961 made to Residents for the 4th Quarter of FY 2025-26 i.e., January to March 2026.</p> <p>Note: *Payments Other Than Salary & Income of Specified Senior Citizen: Section 192A, 193, 194, 194A, 194B, 194BA, 194BB, 194C, 194D, 194DA, 194EE, 194F, 194G, 194H, 194I, 194J, 194K, 194LA, 194LBA, 194LBB, 194LBC, 194N, 194-O, 194Q, 194R, 194S, 194T, 197A, 206AA, 206AB of the Income Tax Act, 1961.</p>
31.05.2026 Sunday	Form 26QF	<p>Due Date for Furnishing Quarterly Statement of Tax Deposited by Exchange in relation to Transfer of Virtual Digital Asset (VDA) u/s 194S of the Income Tax Act, 1961 [Rule 31A(1) & (4E) of Income Tax Rules, 1962] for the 4th Quarter of FY 2025-26 i.e., January to March 2026.</p> <p>*Section 194S of the Income Tax Act, 1961: Payment on transfer of Virtual Digital Asset (VDA)</p>
31.05.2026 Sunday	Form 27Q	<p>Due Date for Furnishing Quarterly Statement of Tax Deduction at Source (TDS) u/s 200(3) of the Income Tax Act, 1961 [Rule 31A of Income Tax Rules, 1962] in respect of Payments Other Than* Salary paid to Employees u/s 192 or Income of Specified Senior Citizen u/s 194P of the Income Tax Act, 1961 made to Non-Residents for the 4th Quarter of FY 2025-26 i.e., January to March 2026.</p> <p>Note: *Payments Other Than Salary & Income of Specified Senior Citizen: Section 192A, 194B, 194BA, 194BB, 194E, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 194N, 195, 196A, 196B, 196C, 196D, 197A, 206AA, 206AB of the Income Tax Act, 1961.</p>
31.05.2026 Sunday	Form 5BA	<p>Due Date for Furnishing Certificate of Accountant under sub-rule (6) of Rule 8B of Income Tax Rules, 1962 for the FY 2025-26 (AY 2026-27) by every Infrastructure Capital Company or Infrastructure Capital Fund or Infrastructure Debt Fund or Public Sector Company, specifying the amount invested in each Financial Year.</p>
31.05.2026 Sunday	Form 61A	<p>Due Date for Furnishing Annual Information Return or Statement of Financial Transactions to the Director of Income Tax (Intelligence & Criminal Investigation) or the Joint Director of Income Tax (Intelligence & Criminal Investigation) u/s 285BA of the Income Tax Act, 1961 [Rule 114E of the Income Tax Rules, 1962] for the FY 2025-26.</p>

Date	Form	Description
31.05.2026 Sunday	Form 61B	Due Date for e-filing of Annual Statement of Reportable Accounts as required to be furnished u/s 285BA(1)(k) of the Income Tax Act, 1961 [Rule 114G(8) of the Income Tax Rules, 1962] for Calendar Year (CY) 2025 by Reporting Financial Institutions.
31.05.2026 Sunday	Form 9A	<p>Due Date for filing Application for Exercising the option available under clause (2) of the Explanation to Section 11(1) of the Income Tax Act, 1961 to apply Income of the Previous Year in the Next Year or in the Future.</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>



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