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NEWSLETTER

Is your firm ready for *what comes after the rush?*



October filings are done. But **December** has **four hard deadlines,** a wave of IT and GST notices, and **statutory audit season starting.** Here are the four questions every CA partner should be able to answer in November — and what happens when you can't.

NOVEMBER FIRM CHECK

NOTICES	Do you know every IT & GST notice that landed on client portals this week?	AT RISK
DEADLINES	Is every Dec 15 and Dec 31 deadline assigned to a team member with a reminder?	REVIEW
BILLING	Has every hour from October's filing work been invoiced to the right client?	REVIEW
GSTR-9	Have you identified every client who needs GSTR-9 reconciliation before December 31?	NOT STARTED

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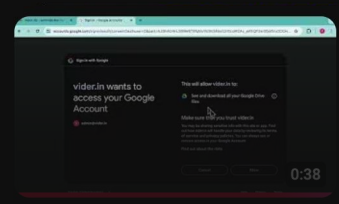
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The CA Journey Explained: Everything You Need to Know

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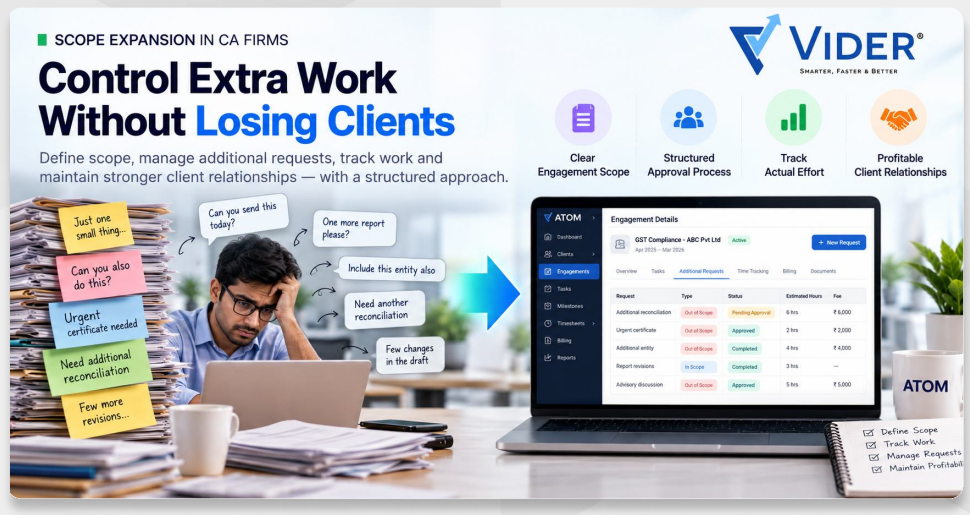
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CONTENT

NOVEMBER 2026





Statutory Updates For The Month Of October 2026



Compliance Calendar For The Month Of November, 2026

NOVEMBER 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						

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STATUTORY UPDATES FOR THE MONTH OF OCTOBER 2026

GST

GSTN advisory dated October 01st 2026 on Multistate Registration Facility for GST Registration.

GST

GST Council, in its 57th meeting held on October 8th 2026, recommended a series of reforms to simplify GST compliance, streamline registration and return filing, expedite refunds, and improve the flow of Input Tax Credit (ITC). Key recommendations include the removal of arrest provisions under GST, raising the prosecution threshold from ₹1 Crore to ₹5 Crore, reducing the maximum general penalty from ₹25,000/- to ₹10,000/-, simplifying GST registration for small e-commerce sellers, and facilitating the movement of goods across states. Also recommended various clarifications and changes relating to GST rates on goods and services, exports, and relief measures for small taxpayers. These recommendations aim to promote ease of doing business, enhance transparency, and reduce the compliance burden on taxpayers. Further these recommendations will be implemented through the relevant notifications, circulars, and legislative amendments and further GSTN has published the FAQs.

INCOME TAX

CBDT vide Notification No.134/2026 dated October 08th 2026 in exercise of the powers conferred by Section 533 read with Section 440 of the Income Tax Act, 2025 issues the Income Tax (Sixth Amendment) Rules, 2026, which immediately enforces these Rules upon publication in the Official Gazette, inserts the words "or waiver" after "imposition" in Rule 231, and substitutes Form No.161 for applications seeking a penalty waiver u/s 440(2) of the Act.

GST

GSTN advisory dated October 13th 2026 on Annual Returns in the form of GSTR-9 & 9C for FY 2025-26.

INCOME TAX

CBDT vide Notification No.135/2026 dated October 13th 2026 enforce the protocol between India and Mauritius u/s 159(1) of the Income Tax Act, 2025. Article 1 replaces the preamble to eliminate double taxation without creating opportunities for tax evasion or treaty-shopping arrangements.Article 2 introduces Article 27B ("Entitlement to Benefits"), which denies tax benefits if obtaining them was a principal purpose of any arrangement or transaction, unless granting them aligns with the convention's object and purpose. Article 3 details that the contracting states notify each other of their legal procedures, bringing the protocol into force on August 10th 2026, and giving it effect from that date onward regardless of when taxes are levied or the taxable years to which they relate.

GST

GSTN advisory dated October 16th 2026 on Introduction of e-Invoicing Facility for RCMDOM (Reverse Charge Mechanism on Domestic Supplies) & RCMIMP (Reverse Charge Mechanism on Import of Services).

INCOME TAX

CBDT vide Notification No.136/2026 dated October 19th 2026 in exercise of the powers conferred by Section 400(1) of the Income Tax Act, 2025, that the New Development Bank shall not deduct tax u/s 393(1) (Table: Sl.No.5) or Section 393(2) (Table: Sl.No.17) on Interest payments made to Residents or Foreign Institutional Investors holding Maharajah INR Bonds for the TY 2026-27 and subsequent years. Additionally, the New Development Bank must furnish the required information under Schedule VII (Table: Sl.No.49) of the said Act and the provisions of the Income Tax Rules, 2026, with the notification taking effect upon its publication in the Official Gazette.

INCOME TAX

CBDT vide Notification No.137/2026 dated October 19th 2026 in exercise of the powers conferred by Section 533 read with Section 11 and Schedule IV of the Income Tax Act, 2025, hereby makes the following rules further to amend the Income-tax Rules, 2026. These rules may be called the Income Tax (Seventh Amendment) Rules, 2026. Also insert Rule 281A to mandate that the Assessee must furnish information in Form No.173A when claiming exemptions under Table: Sl.No.13D and 13E of Schedule IV. Furthermore, the amendment officially adds Form No.173A to the Income Tax Rules, 2026, to govern information requirements for claiming exemptions on Interest and Capital Gains derived from Government Securities.

MCA

MCA vide General Circular No.05/2026 dated October 24th 2026 in view of the representations received and to enable Companies to complete their Annual Statutory Filings for the FY 2025-26, has decided that Companies will be allowed to file without payment of additional fees; The Financial Statements in e-forms AOC-4, AOC-4 (CFS), AOC-4 (XBRL), AOC-4 NBFC (Ind AS) and AOC-4 CFS NBFC (Ind AS) for the FY 2025-26 up to December 31st 2026 and for filing Annual Returns in e-Forms MGT-7 and MGT-7A for FY 2025-26 up to January 31st 2027. Further, clarified that this General Circular shall not be construed as conferring any extension of statutory time for holding of AGMs by the companies under the Act, 2013 and the companies which have not adhered to the relevant statutory timelines shall be liable under the relevant provisions of the Act.

GST

CBIC vide Circular No.257/03/2026 dated October 26th 2026 in exercise of its powers conferred u/s 168(1) of the CGST Act, 2017, outlines comprehensive guidelines to streamline GST Registration processes and ensure uniformity across field formations. The guidelines detail the online application procedure via Form GST REG-01 and mandate that applicants provide accurate PAN and MCA details alongside correct business constitution, promoter information, and specific proof of Principal Place of Business (PPoB) under Annexure III. Furthermore, the circular clarifies that small suppliers meeting specified conditions can utilize the simplified automatic registration scheme under Rule 14A of the CGST Rules, 2017, while proper officers must process normal applications within statutory timelines, restricting queries strictly to Form GST REG-03 pursuant to Rule 9 and Rule 25 of the CGST Rules, 2017.

GST

CBIC vide Circular No.258/04/2026 dated October 26th 2026 in exercise of its powers conferred by Section 168(1) of the CGST Act, 2017, directs field officers to ensure reasoned adjudication and appeal orders, where pre-show cause notices u/r 142(1A) via Form GST DRC-01A promote voluntary compliance. The board mandates that formal Show Cause Notices (SCNs) u/r 100 and 142 (via Form GST DRC-01 and DRC-02) outline detailed facts, legal frameworks, and precise quantification without assuming pre-judged outcomes. Officers must establish clear intent before invoking fraud, willful misstatement, or suppression u/s 74, 74A, or Explanation 2, and avoid parallel proceedings u/s6. Furthermore, officers must respect statutory timelines u/s 73, 74, and 74A, execute proper service u/s 169, and uphold principles of natural justice by granting up to four personal hearing opportunities u/s 75(5), considering authorized representatives u/s 116, and strictly maintaining adherence to the limits u/s 75(7). Adjudicating authorities must pass speaking orders u/r 100 and 142 (in Form GST DRC-07), while exercising limited rectification powers strictly u/s 161 using Form GST DRC-08. Finally, First Appellate Authorities must process appeals u/s 107 within statutory limitations, verify pre-deposits, manage withdrawals u/r 109C, handle additional grounds u/s 107(10) and evidence u/r 112, and issue summaries in Form GST APL-04 u/r 113.

GST

CBIC vide Circular No.259/05/2026 dated October 26th 2026 clarifies that u/s 107(6) and 112(8) of the CGST Act, 2017, taxpayers must pay the full admitted amount of tax, interest, fine, fee, and penalty along with a 10% pre-deposit calculated on the remaining disputed tax to file appeals with the Appellate Authority or Appellate Tribunal, with disputed tax at the Tribunal stage assessed on the liability confirmed by the Appellate Authority.Furthermore, Appeal and Tribunal orders do not need to explicitly mention that pre-deposit is to be refunded, which taxpayers can claim through Form GST RFD-01 under S.No.7 i.e., 'on account of order'. Such refunds remain payable even if the Department contemplates a further appeal unless stayed by a Tribunal or Court, with interest u/s 115 computed separately from the actual payment date for each respective appellate level. Finally, in cases of complete remand by the Appellate Tribunal, the pre-deposit is fully refundable, whereas in partial remands, refunds are issued only after adjusting or recovering any tax demands confirmed in favor of Revenue alongside applicable interest.

GST

CBIC vide Circular No.260/06/2026 dated October 26th 2026 clarifies that suppliers may obtain multiple Input Service Distributor (ISD) registrations u/s 2(61), 25(2), and 25(4) of the CGST Act, 2017, for separate business verticals or places of business within a State or UT, provided they distribute credit only to attributable distinct persons. While the ISD must ascertain the prima facie eligibility of input service invoices and distribute the entire available credit monthly u/s 20 of the CGST Act and rule 39(1)(a) and (g) of the CGST Rules, 2017, the credit recipients alone must comply with input tax eligibility conditions u/s 16 and 17, make necessary reversals u/r 38, 42, or 43, and face recovery of excess distributed credit along with interest u/s 21 (invoking section 73, 74, or 74A), whereas the ISD faces penalties u/s 122(1)(ix). Furthermore, u/r 54(1A) of the CGST Rules, 2017, a regular registrant with the same PAN and State code as the ISD utilizes an internal credit transferring mechanism, meaning the transferred invoice amount does not qualify as "Turnover in State/Union territory" u/s 2(112), does not form "Adjusted Total Turnover" u/s 54(3) with rule 89, does not constitute "Net ITC" u/r 89(4) or 89(5), and exempts that transferor from making reversals u/s 17(1), 17(2), or 17(4), leaving those reversal obligations strictly to the ultimate credit recipients.

GST

CBIC vide Circular No.261/07/2026 dated October 26th 2026 issues clarification on Banking companies and financial institutions, including non-banking financial companies not engaged in accepting deposits or extending loans (such as those exclusively in bullion trading), neither have the option nor are required to comply with Section 17(4) of the CGST Act. Conversely, registrants engaged in those services have the option to comply with Section 17(4) of the CGST Act, which mandates that if one distinct person opts in, all registrants providing those specific services must also comply. The relaxation under the second proviso to Section 17(4) of the CGST Act applies exclusively to supplies received from a person with the same PAN who has likewise opted to comply with Section 17(4) of the CGST Act. Furthermore, taxpayers must follow the correct reporting procedures for the availment and reversal of input tax credit (ITC) u/s 17(4) of the CGST Act read with Rule 38 of the CGST Rules, 2017, either by executing the manual procedures in Form GSTR-3B or by utilizing the Invoice Management System (IMS) facility.

STATUTORY UPDATE & COMPLIANCE CALENDAR

GST

CBIC vide Circular No.262/08/2026 dated October 26th 2026 issues clarification concerning the admissibility of the Input Tax Credit (ITC) on demo vehicles for authorized agents appointed by manufacturers, thereby withdrawing paragraph 4.6 of Circular No.231/25/2024-GST dated 10.09.2024 under the powers conferred by Section 168(1) of the Central Goods and Services Tax Act, 2017. The Board recognizes that both the dealer-agency model and the traditional dealership-based model serve the same purpose, allowing customers to test-drive vehicles to promote sales, even though vehicles are purchased against tax invoices and treated as Capital Assets. Furthermore, interpreting the phrase "such motor vehicles" u/s 17(5)(a)(A) of the CGST Act, 2017, which restricts ITC on motor vehicles having an approved seating capacity of not more than 13 persons except when used for further supply, indicates that ITC is permitted on vehicles used for furthering the supply of similar motor vehicles. Consequently, the Board resolves that input tax credit on demo vehicles is not blocked u/s 17(5)(a) of the CGST Act for dealers in the dealer-agency model, ensuring uniform and non-discriminatory tax treatment across all business models.

GST

CBIC vide Circular No.263/09/2026 dated October 26th 2026 in exercise of its powers conferred u/s 168(1) of the CGST Act, 2017, states that export service payments received in repatriable rupee accounts (such as Special Non-Resident Rupee (SNRR) or INR Nostro Accounts), as well as Broker payments received from FPIs, NRIs, and OCIs through repatriable INR accounts, satisfy the conditions of section 2(6)(iv) of the IGST Act. Furthermore, set-off transactions of export receivables against import payables and net retention mechanisms used by reinsurance brokers are recognized as valid settlement modes under FEMA regulations, thereby fulfilling section 2(6)(iv) of the IGST Act, provided they comply with RBI directions and as amended from time to time. Additionally, regarding the export of goods, the time limit for realizing export proceeds and the provisions for writing off realization u/r 96B of the CGST Rules are governed by RBI's FED Master Direction No.16/2015-16, ensuring that no refund recovery is enforced if the AD Bank writes off the realization requirement either wholly or partly.

GST

CBIC vide Circular No.264/10/2026 dated October 26th 2026 clarifies the retrospective applicability regarding the omission of Rule 96(10) of the CGST Rules, 2017. Originally, Section 168(1) of the CGST Act, 2017 empowered the Board to ensure uniform legal implementation, while Rule 96(10) was introduced to prevent exporters from receiving double benefits by combining IGST exemptions on procurement with IGST refunds on exports. Following exporter difficulties discussed at the 54th GST Council meeting, Notification No.20/2024-Central Tax omitted Rule 96(10) prospectively. Subsequently, the Supreme Court ruled in M/s Goodluck India Limited & Anr. v. Union of India & Ors. (referencing the Constitution Bench precedent in Kolhapur Canesugar Works Ltd. v. Union of India) that u/s 6 of the General Clauses Act, 1897, omitting a rule without a saving or sunset clause makes the omission apply to all pending proceedings. Consequently, the Board directs that the omission of Rule 96(10) applies retrospectively from 23.10.2017, requiring field formations to handle pending matters accordingly, with treatment extending mutatis mutandis to the omission of Rules 89(4A) and 89(4B) of the CGST Rules, 2017, while requesting them to issue suitable trade notices and report any implementation difficulties.

GST

CBIC vide Notification No.03/2026-Central Tax dated October 26th 2026 in exercise its powers conferred by clause (b) of sub-section (2) of Section 1 of the Finance Act, 2026 (4 of 2026), wherein the Central Government to appoint the 1st day of November, 2026 as the date on which the provisions of Sections 153 to 155 of the said Act shall come into force amending Section 15 (Value of taxable supply), Section 34 (Credit and debit notes) and Section 54 (Refund of tax) of the CGST Act, 2017.

GST

CBIC vide Notification No.04/2026-Central Tax dated October 26th 2026 in exercise of the powers conferred by sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017, wherein the Government, upon the recommendations of the Council, hereby makes further amendments to Notification No.13/2020-Central Tax dated March 21st 2020, to mandate e-invoicing starting January 1st 2027, in respect of Supply of goods or services or both to a registered person; or Supply of goods or services or both for exports; or Supply of goods or services or both received from an unregistered person where the tax is payable on reverse charge basis by the recipient of such goods or services or both; or Import of services.

GST

CBIC vide Notification No.05/2026-Central Tax dated October 26th 2026 in exercise of the powers conferred by Section 164 of the Central Goods and Services Tax Act, 2017, the Central Government on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017 shall come into force on the 1st day of November, 2026 and 1st day of April, 2027. Under Rule 14B, suppliers may register in other States/UTs without physical presence by declaring an e-commerce operator's warehouse as their principal place of business, subject to conditions like a two lakh fifty thousand rupees monthly tax liability cap and operator consent. Rule 19 updates procedures for amending registration particulars such as principal place of business, core details, and mobile/email verification and sets out timelines for officer approval or deemed amendments. Rule 20 revises taxpayer-requested cancellation procedures, requiring prior return filings (GSTR-1, GSTR-3B, CMP-08) and establishing automated cancellations or officer-examined pathways, alongside provisions for adjusting effective cancellation dates.Rule 21 and Rule 21A specify conditions for registration cancellations and the electronic suspension of registrations for non-filing of returns or rule violations, while Rule 22 and Rule 23A govern the show-cause cancellation process and automated revocation of system-cancelled registrations within 180 days upon return/bank details compliance. Furthermore, amendments to Rules 36, 39, 44, 54, 60, 62, and 63 refine Input Service Distributor (ISD) credit distribution, composition tax returns, and return timelines. Rule 83C establishes procedures for amending GST practitioner (GSTP) enrolments under Form GST PCT-01. Rule 86A authorizes proper officers to restrict electronic credit ledger debits using Form GST DRC-26, allowing registered persons to file objections. Rule 89 and Rule 90 update refund application requirements, supporting statements (including capital goods ITC calculations and declarations), and introduce a ten-day rule for automated acknowledgements (Form GST RFD-02). Rules 91 and 92 streamline risk-based refund sanction orders (Form GST RFD-04 and Form GST RFD-06) via the common portal. Rule 138 expands e-way bill provisions to metro railways.Rule 159 updates provisional attachment orders, and various amendments revise standard forms including Form GST CMP-02, CMP-04, CMP-08, REG-01, REG-03, REG-04, REG-05, REG-05A, and REG-14.

GST

CBIC vide Notification No.03/2026-Central Tax (Rate) dated October 27th 2026 in exercise of the powers conferred by sub-section (1) of Section 11 of the Central Goods and Services Tax Act, 2017, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments to the Notification No.10/2025-Central Tax (Rate) dated the 17th September, 2025, with enforcement from November 1st 2026. Inserting Serial Number 87A with HSN code 1211 90 13 for Psyllium Seeds (Isobgul/Isobgol) into the Schedule. Similar notifications have been passed under the IGST Act, 2017 and the UTGST Act, 2017.

GST

CBIC vide Notification No.02/2026-Central Tax (Rate) dated October 27th 2026 in exercise of the powers conferred by sub-section (1) of Section 9 and sub-section (5) of Section 15 of the Central Goods and Services Tax Act, 2017, on the recommendations of the Council, hereby amends the principal Notification No.9/2025-Central Tax (Rate) dated September 17th 2025, with enforcement from November 1st 2026. Specifically, Schedule I (2.5%) substitutes the entry against S.No.237 to cover all pre-packaged and labelled animal, vegetable, or organic fertilizers, explicitly including seaweed extract-based bio-stimulants registered under Schedule VI to the Fertilizer (Inorganic, Organic or Mixed) (Control) Order, 1985 and inserts S.No.272A for retreaded tractor tyres. Additionally, Schedule II (9%) amends S.No.138 to substitute the entry for retreaded or used pneumatic rubber tyres (excluding retreaded tractor tyres), solid or cushion tyres, tyre treads, and tyre flaps. Similar notifications have been passed under the IGST Act, 2017 and the UTGST Act, 2017.

GST

CBIC vide Notification No.04/2026-Central Tax (Rate) dated October 27th 2026 in exercise of the powers conferred by sub-section (3) of Section 9 of the Central Goods and Services Tax Act, 2017, on the recommendations of the Council, hereby makes the following further amendments in the Notification No.4/2017-Central Tax (Rate) dated 28th June, 2017, with enforcement from November 1st 2026. Specifically, the amendment inserts new entries into the Table for Reverse Charge Mechanism in Serial Number 2A covering used cooking oil (HSN 1518) supplied by any unregistered person to any registered person, Serial Numbers 3B and 3C covering waste and scrap of plastics (HSN 3915) and tyres (HSN 4004) respectively supplied by any unregistered person to any registered person, and Serial Number 9 covering electrical and electronics waste and scrap (HSN 8549) supplied by any unregistered person to any registered person. Similar notifications have been passed under the IGST Act, 2017 and the UTGST Act, 2017.

GST

CBIC vide Notification No.05/2026-Central Tax (Rate) dated October 27th 2026 in exercise of the powers conferred by sub-section (1) of Section 11 of the Central Goods and Services Tax Act, 2017, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Notification No.26/2018-Central Tax (Rate) dated 31st December, 2018, with enforcement from November 1st 2026. In the Explanation, for clause (c), the following clause shall be substituted, namely;

"Nominated Agency" means entities mentioned in Appendix 4B of Handbook of Procedures, as amended by the Directorate General of Foreign Trade from time to time.

Similar notifications have been passed under the IGST Act, 2017 and the UTGST Act, 2017.

STATUTORY UPDATE & COMPLIANCE CALENDAR

GST

CBIC vide Notification No.06/2026-Central Tax (Rate) dated October 27th 2026 in exercise of the powers conferred by sub-sections (1), (3), and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Notification No.11/2017-Central Tax (Rate), dated 28th June, 2017, with enforcement from November 1st 2026.The amendments modify Serial Numbers 7, 8, 10, and 12 of the Table. Specifically, under serial number 7, it revises Input tax credit (ITC) restrictions for hotel accommodation, restaurant services (other than at specified premises), food/drink supplies in trains or platforms procured from Railways/IRCTC/licensees, and outdoor catering services, allowing ITC on input services within the same line of business capped at a 2.5% Central tax rate threshold. Under serial number 8, inserts item (vib) to introduce a 2.5% tax rate for passenger transport via electrically operated vehicles where battery charging costs are included, subject to similar single-line-of-business ITC limits. Under serial number 10, inserts items (ib) and (ic) to apply a 2.5% rate for renting electrically operated vehicles for passenger and goods transportation with battery charging included, containing corresponding ITC limitations and illustrations. Under serial number 12, substitutes item (iii)(a) to set a 2.5% rate for delivery services supplied through electronic commerce operators where suppliers are unregistered u/s 22(1). Furthermore, omits paragraph 3 and updates paragraph 4 by substituting the definition of "goods transport agency" under clause (xxxx) and inserting the definition of "electrically operated vehicle" under clause (xxxxv). Similar notifications have been passed under the IGST Act, 2017 and the UTGST Act, 2017.

GST

CBIC vide Notification No.06/2026-Central Tax dated October 27th 2026 in exercise of the powers conferred by sub-section (2) of Section 23 of the Central Goods and Services Tax Act, 2017, on the recommendations of the Council, hereby makes the following further amendment to Notification No.5/2017-Central Tax dated 19th June, 2017. For Persons engaged in supplying Used cooking oil falling under heading 1518 of the First Schedule to the Customs Tariff Act, 1975; Waste and scrap of plastics falling under heading 3915 of the said First Schedule; Waste and scrap of tyres falling under heading 4004 of the said First Schedule; Metal scrap falling under Chapters 72 to 81 of the said First Schedule; Electrical and electronics waste and scrap falling under heading 8549 of the said First Schedule, from the existing exemption from GST registration with effect from November 1st 2026.

GST

CBIC vide Notification No.07/2026-Central Tax (Rate) dated October 27th 2026 in exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section11, sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Notification No.12/2017-Central Tax (Rate), dated 28th June, 2017, with enforcement from November 1st 2026. The amendment introduces specific exemptions and revisions to serial number 15; it inserts air transport services in a helicopter on a seat-share basis embarking or terminating in airports or helipads located in Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, or Bagdogra in West Bengal; Serial number 18 omits the accompanying explanation; Serial number 21A, inserts an explanation specifying that goods transport agency services do not apply to goods supplied through an electronic commerce operator; Serial number 24B substitutes services for the storage or warehousing of cereals, pulses, fruits, vegetables, and seeds meant for sowing; After serial number 31A inserts serial number 31AA covering services by the Seamen's Provident Fund Organization under Heading 9971 or Heading 9991 to persons governed by the Seamen's Provident Fund Act, 1966 with a Nil rate; After serial number 42 inserts Serial number 42A under Heading 9973 for services regarding the grant of exclusive rights of way, access, license, and authority to demand, collect, and appropriate toll fees by governments, local authorities, or governmental entities at a Nil rate; After serial number 54 inserts Serial number 54A under Heading 9986 for coffee curing services supplied to cultivators as defined u/s 3(d) of the Coffee Act, 1942, also at a Nil rate. Additionally, paragraph 2 updates the definition of a "goods transport agency" as any person who provides road transport services and issues a consignment note, and inserts a comprehensive definition for "seed" covering plant materials, seedlings, tubers, bulbs, rhizomes, roots, cuttings, grafts, tissue culture plantlets, and other vegetative propagation materials intended for sowing or propagation.Similar notifications have been issued under the IGST Act, 2017 and the UTGST Act, 2017.

GST

CBIC vide Notification No.07/2026-Central Tax dated October 27th 2026 in exercise of the powers conferred under sub-section (3) of section 1 read with section 51 of the Central Goods and Services Tax Act, 2017, on therecommendations of the Council, hereby makes the following further amendment to the Principal Notification No.50/2018-Central Tax dated September 13th 2018 (which was last amended by Notification No.25/2024-Central Tax) with effect from the 1st day of November, 2026. To cover certain types of registered persons under GST TDS provisions. In the said notification, for clause (d), the following clause shall be substituted, namely;Any registered person receiving supply of any of the following goods from another registered person, namely Used cooking oil falling under heading 1518 of the First Schedule to the Customs Tariff Act, 1975; Waste and scrap of plastics falling under heading 3915 of the said First Schedule;Waste and scrap of tyres falling under heading 4004 of the said First Schedule; Metal scrap falling under Chapters 72 to 81 of the said First Schedule; Electrical and electronics waste and scrap falling under heading 8549 of the said First Schedule.

GST

CBIC vide Notification No.08/2026-Central Tax (Rate) dated October 27th 2026 in exercise of the powers conferred by sub-sections (3) of section 9 of the Central Goods and Services Tax Act, 2017, on the recommendations of the Council, hereby makes the following further amendments in the Notification No.13/2017-Central Tax (Rate) dated 28th June, 2017, which was previously last amended by Notification No.07/2025-Central Tax (Rate) dated January 16th 2025, with enforcement from November 1st 2026.Increasing the GST Rate from 6% to 9% under reverse charge on services of renting motor vehicles designed to carry passengers, where the cost of fuel is included in the consideration charged, provided to a body corporate.Similar notifications have been passed under the IGST Act, 2017 and the UTGST Act, 2017.

GST

CBIC vide Notification No.09/2026-Central Tax (Rate) dated October 27th 2026 in exercise of the powers conferred by sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017, on the recommendations of the Council, hereby makes the following further amendments in the Notification No.17/2017-Central Tax (Rate) dated 28th June, 2017, last amended by Notification No.17/2025-Central Tax (Rate) dated 17thSeptember, 2025, with enforcement from November 1st 2026. Substituting clause (v) in the said notification to establish that delivery services, excluding postal and courier services, are covered except where the person supplying such services through an electronic commerce operator is liable for Registration under sub-section (1) of Section 22 of the Central Goods and Services Tax Act, 2017. Similar notifications have been passed under the IGST Act, 2017 and the UTGST Act, 2017.

GST

CBIC vide Notification No.10/2026-Central Tax (Rate) dated October 27th 2026 in exercise of the powers conferred by Section 148 of the Central Goods and Services Tax Act, 2017, on the recommendations of the Council, hereby notifies that the following class of Registered Persons comes into force with effect from the 1st day of November 2026. Namely, Concessionaires under a concession agreement supplying operation and maintenance services to the concessioning authority during the concession period who shall pay central tax on these services based on the amount charged or debited from the Escrow Account (maintained as per the agreement towards operation and maintenance expenses) in the tax period in which such expenditure is charged or debited. Furthermore, the explanation defines a "Concession Agreement" as an agreement entered into under the Toll-Operate-Transfer (TOT) model where the concessionaire receives exclusive rights to demand, collect, and appropriate toll for a road or highway, operates and maintains it during the concession period, and pays an upfront concession fee, while a "Concessioning authority" is designated as the Central Government, State Government, Union territory, local authority, Governmental Authority, or Government Entity entering into the agreement.Similar notifications have been passed under the IGST Act, 2017 and the UTGST Act, 2017.

MCA

MCA vide General Circular No.06/2026 dated October 27th 2026 keeping in view the requests received from various stakeholders requesting an extension of the due dates for filing the Cost Audit Report for FY 2025-26, it has been decided that any filing of CRA-4 (Cost Audit Report in XBRL format) for the said Financial Year made up to December 31st 2026 would not attract payment of any Additional Fees. Any filings made subsequent to the currency of this General Circular would attract payment of all fees, including additional fees, as provided in the Companies (Registration Offices and Fees) Rules, 2014, from the date when such filings were actually due under Rule 6(6) of the Companies (Cost Records and Audit) Rules, 2014.

GST

CBIC vide Circular No.265/11/2026 dated October 28th 2026 in exercise of the powers conferred u/s 168(1) of the Central Goods and Services Tax Act, 2017, clarifies four key GST classification and applicability issues recommended by the GST Council during its 57th meeting held on October 8th2026. First, the Board clarified that sublimation paper is classifiable under heading 4809 attracting an 18% GST rate (via S. No. 176 of Schedule II of notification No.09/2025-C.T.R. dated 17.09.2025) and regularized past disputes on an "as is where is" basis. Second, it clarified that the scope of S. No. 497 of Schedule I (5% GST on non-electronic toys) and S. No. 616 of Schedule II (18% GST on electronic toys) of notification No.09/2025-C.T.R. is not restricted merely to wheeled toys like tricycles, scooters, and pedal cars, but covers all toys under heading 9503 such as dolls, puzzles, and scale models. Third, the Board clarified that the restriction on Input Tax Credit (ITC) under the margin scheme notifications (such as notification No.08/2018-C.T.R.) applies exclusively to second-hand motor vehicles themselves, allowing suppliers to claim ITC on other inputs and input services like repairs, maintenance, and marketing. Fourth, it clarified that seaweed extract-based bio-stimulants registered under Schedule VI of the Fertilizer (Control) Order, 1985, fall under heading 3101 (via S. No. 237 of Schedule I of notification No.09/2025-C.T.R.) with past disputes similarly regularized on an "as is where is" basis.

STATUTORY UPDATE & COMPLIANCE CALENDAR

GST

CBIC vide Circular No.266/12/2026 dated October 28th 2026 in exercise of the powers conferred u/s 168(1) of the Central Goods and Services Tax Act, 2017, clarifies four key GST classification and applicability issues recommended by the GST Council during its 57th meeting held on October 8th2026. Specifically, outlines the distinction between research and development (R&D) and consultancy services through a self-certification mechanism. Regularizing payment of GST on Import of Services by an Indian establishment of a Foreign Shipping Company from a related person or any of its establishments outside India, when made without consideration.Furthermore, regarding GST treatment of statutory and ancillary recoveries made in addition to lease rent in motor vehicles leasing transaction. Resolves statutory ambiguities by clarifying u/s 2(53) of the CGST Act that regulatory bodies like TRAI do not qualify as 'Government'. Additionally, addresses the GST treatment of the Fund Transfer Pricing (FTP) mechanism in banks i.e.., GST applicability on the notional interest recorded in the books of account by Head Office, when funds are notionally transferred from one branch to another, through the Head Office. Also, clarification regarding taxability of services provided by NBFCs to banks in co-lending arrangements.

INCOME TAX

CBDT vide Notification No.138/2026 dated October 28th 2026 in exercise of the powers conferred by sub-section (1) of Section 400 of the Income Tax Act, 2025, hereby notifies that the provisions of Chapter XIX of the Act do not apply to payments received by the International Rice Research Institute (IRRI). Furthermore, this notification is subject to the conditions specified under the United Nations (Privileges and Immunities) Act, 1947 read with Notification No.S.O.3230(E) dated October 3rd 2017, issued by the Ministry of External Affairs, and it comes into force on the date of its publication in the Official Gazette.

GST

CBIC vide Instruction dated October 30th 2026 has issued an instruction to implement certain interim trade-friendly recommendations of the GST Council from its 57th meeting held on October 08th 2026, prior to formal legislative amendments coming into force on April 1st 2027. To reduce compliance costs and ease of doing business, the Board has directed field formations to execute several key measures, u/s 69 of the CGST Act, 2017, authorities must cease all further arrests as arrest powers are withdrawn.Furthermore, u/s 68, 129, and 130, the Board has rationalized e-way bill verification procedures by stipulating that conveyances can only be intercepted based on specific intelligence authorized in writing by an officer not below the rank of Joint Commissioner who records reasons to believe. The proper officer may inspect a conveyance and its goods only if the supplier or recipient is registered or located within their state jurisdiction. If neither party is registered within that jurisdiction, the officer must transmit the information to the proper jurisdictional authority and allow the conveyance to pass unhindered, unless no e-way bill or origin/destination document has been generated, in which case inspection, detention, or seizure is permitted regardless of jurisdiction. Additionally, goods and conveyances in transit cannot be detained for any unapproved reasons or confiscated u/s 130. Finally, to minimize low-value litigation u/s 73, 74, and 74A, field officers must not issue show cause notices in cases where the involved tax amount (inclusive of CGST, SGST, IGST, UTGST, and Cess) is below the newly established minimum threshold of ₹10,000/-. Principal Chief Commissioners and Chief Commissioners are instructed to monitor these measures, while the Additional Secretary of the GST Council Secretariat is copied to facilitate similar instructions across state GST formations.

INCOME TAX

CBDT vide Notification No.139/2026 dated October 30th 2026 in exercise of the powers conferred by Section 533 read with Sections 352(4) [Table: Sl. No. 8] and 354A of the Income-tax Act, 2025 notified the Income-tax (Eighth Amendment) Rules, 2026, by inserting Rule 189A to outline the mandatory conditions for the merger of registered non-profit organizations having the same or similar objects.
Specifically, Rule 189A(1)(a) and (b) prohibit mergers between fully registered and provisionally registered non-profit organizations u/s 332;Rule 189A(1)(c) mandates that no outstanding tax, interest, penalty, fine, or other sum under orders passed pursuant to the Act can remain payable unless in appeal; Rule 189A(1)(d) requires the merged entity to pay any pending outstanding demand upon the appeal attaining finality; Rule 189A(1)(e) restricts the merged organization from amending its objects within five years from the end of the financial year of the merger; Rule 189A(1)(f)transfers all assets and liabilities of the merging entity to the merged organization from the merger date; Rule 189A(1)(g) prohibits any direct or indirect benefit to related persons referred to in section 337(1) [Table: Sl. No. 2]; Rule 189A(1)(h) transfers all obligations, including income application u/s 341, accumulated income application u/s 342, tax liability on specified income under section 334, non-violation of Section 340 conditions, fund investments u/s 350 modes, and additional income-tax payments u/s 352;Rule 189A(1)(i) require the merged organization to electronically intimate the Jurisdictional Principal Commissioner or Commissioner in Form No.112Awithin one month from the end of the merger month, using digital signature or electronic verification code; Rule 189A(1)(j) and (k) govern ongoing or past assessments, reassessments, or proceedings; Rule 189A(1)(l) mandates both entities to get their books of accounts audited by an accountant defined in Section 515(3)(b) as of the merger date; Also defines electronic verification code, merging registered non-profit organization, and merged registered non-profit organization, while Appendix III introduces Form No.112A to facilitate these merger intimations and declarations.

COMPLIANCE CALENDAR FOR THE MONTH OF NOVEMBER, 2026

NOVEMBER 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						

Date	Form	Description
05.11.2026 Thursday	SEZ Monthly	Due date for furnishing the Monthly Performance Report (MPR) by SEZ Units and Developers for the month of October 2026 to the Development Commissioner.
07.11.2026 Saturday	Challan No. ITNS 282N	Due Date for Deposit of Commodities Transaction Tax (CTT) collected for October 2026.
07.11.2026 Saturday	Challan No. ITNS 282N	Due Date for Deposit of Securities Transaction Tax (STT) collected for October 2026.
07.11.2026 Saturday	Challan No. ITNS 281N	Due date for the Deposit of Tax Deducted/Collected at Source (TDS/TCS) for October 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.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
07.11.2026 Saturday	Form 127	Due Date for e-Filing Declarations received during the month of October 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].
07.11.2026 Saturday	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 October 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.
10.11.2026 Tuesday	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 October 2026.
10.11.2026 Tuesday	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 October 2026.
10.11.2026 Tuesday	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 October 2026.
11.11.2026 Wednesday	GSTR-1 (Monthly)	Due Date for Filing Details of Outward Supplies of Goods or Services for October 2026 where, • 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)

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
13.11.2026 Friday	GSTR-1 (IFF)	End Date for Furnishing Details of Outward Supplies (B2B) of Goods & Services for October 2026 (M1) by, • Regular Taxpayer whose Turnover does not exceed ₹5 Crores & has OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme) Note: • 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 (October 2026) and M2 (November 2026) of a Quarter is an *OPTIONAL ACTIVITY. However, filing Form GSTR-1 for M3 (December 2026) of the Quarter is mandatory.
13.11.2026 Friday	GSTR-5	Due Date for Filing Monthly Return by Non-Resident Taxable Person for October 2026.
13.11.2026 Friday	GSTR-6	Due Date for Filing Monthly Return by Input Service Distributor (ISD) for October 2026.
14.11.2026 Saturday	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 September 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

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
14.11.2026 Saturday	GSTR-2B	Auto-drafted, static ITC (Input Tax Credit) Statement generated for October 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: • 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. Note: Invoices kept "Pending" in the IMS will be excluded from the current month's GSTR-2B and carried forward.
15.11.2026 Saturday	EPFO	Due Date for Filing Monthly ECR (Electronic Challan cum Return) in case of EPFO (Employees' Provident Fund Organisation) for October 2026.
15.11.2026 Saturday	ESIC	Due Date for Monthly Payment of e-challan in case of ESIC (Employees' State Insurance Corporation) for October 2026.
15.11.2026 Saturday	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, 2026] in respect of Transactions in which Client Codes have been modified after registering in the system for October 2026.
15.11.2026 Saturday	Form 131	Due Date for Issue of Quarterly Certificate u/s 395(4) of the Income Tax Act, 2025 [Rule 215(1) [Table: Sl.No.2] of the Income Tax Rules, 2026] for Tax Deducted at Source (TDS) 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/Non-Residents for the 2nd Quarter of TY 2026-27 i.e.., July to September 2026.
15.11.2026 Saturday	Form 133	Due Date for Issue of Quarterly Certificate u/s 395(4) of the Income Tax Act, 2025 [Rule 215(1) [Table: Sl.No.4] of the Income Tax Rules, 2026] in respect of Tax Collected at Source (TCS) for the 2nd Quarter of TY 2026-27 i.e.., July to September 2026.
15.11.2026 Saturday	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, 2026] by an Office of the Government where Tax Deducted at Source (TDS) / Tax Collected at Source (TCS) for October 2026 has been paid without the production of Income Tax Challan.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
20.11.2026 Friday	GSTR-1A (Monthly)	Due Date for Filing Amendment of Outward Supplies of Goods or Services for October 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.
20.11.2026 Friday	GSTR-3B	Due Date for Filing Monthly Return for October 2026 where, • 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).
20.11.2026 Friday	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 October 2026.
21.11.2026 Saturday	Challan No. ITNS 280	Due Date for Deposit of Self Assessment Tax before filing Return of Income for the FY 2025-26. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
21.11.2026 Saturday	Form 10-EE	Form 10-EE: Due Date for exercising the option by a 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. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
21.11.2026 Saturday	Form 10-IA	Due Date for issuing a 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]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
21.11.2026 Saturday	Form 10-IB	Due Date for filing Application for exercise of option under sub-section (4) of Section 115BA of the Income Tax Act, 1961 [Rule 21AD(1) 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 October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
21.11.2026 Saturday	Form 10-IC	Due Date for filing Application to exercise option under sub-section (5) of Section 115BA of the Income Tax Act, 1961 [Rule 21AE(1) 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 October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
21.11.2026 Saturday	Form 10-ID	Due Date for filing the Application to exercise the option under sub-section (7) of Section 115BAB of the Income Tax Act, 1961 [Rule 21AF(1) 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 October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
21.11.2026 Saturday	Form 10-IEA	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] If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
21.11.2026 Saturday	Form 10-IF	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]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
21.11.2026 Saturday	Form 10-IFA	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] If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
21.11.2026 Saturday	Form 10-IG	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]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
21.11.2026 Saturday	Form 10-IH	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]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
21.11.2026 Saturday	Form 10-II	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]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
21.11.2026 Saturday	Form 10-IK	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 If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
21.11.2026 Saturday	Form 10BA	Due Date for furnishing a Declaration by the Assessee Claiming Deduction under Section 80GG of the Income Tax Act, 1961 [Rule 11B 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 October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
21.11.2026 Saturday	Form 10BBC	Due Date for Issuing Certificate of Accountant in respect of compliance with 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. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
21.11.2026 Saturday	Form 10BBD	Due Date for Furnishing Statement of Eligible Investment Received [Rule 2DCA 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 October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
21.11.2026 Saturday	Form 10BC	Due Date for furnishing Audit Report under sub-rule (12) of Rule 17CA of the Income Tax Rules, 1962, in the case of an Electoral Trust. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
21.11.2026 Saturday	Form 10CCD	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.., If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.

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Date	Form	Description
21.11.2026 Saturday	Form 10CCE	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.., If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
21.11.2026 Saturday	Form 10CCF	Due Date for Furnishing Report under section 80LA(3) of the Income Tax Act, 1961 [Rule 19AE 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 October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
21.11.2026 Saturday	Form 10E	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. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
21.11.2026 Saturday	Form 10FC	Due Date for furnishing Authorisation 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]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.

Date	Form	Description
21.11.2026 Saturday	Form 10H	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]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
21.11.2026 Saturday	Form 3CEFB	Due Date for exercising the option for Safe Harbour Rules in respect of Specified Domestic Transactions u/r 10THD(1) 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 October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
21.11.2026 Saturday	Form 3CEJA	Report from an Accountant to be furnished for the purpose of Section 9A of the Income Tax Act, 1961 [Rule 10V(13) of the Income Tax Rules, 1962] regarding fulfilment of certain conditions by an Eligible Investment Fund. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
21.11.2026 Saturday	Form 3CFA	Due Date for opting for taxation of Income by way of Royalty in respect of a 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 October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.

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Date	Form	Description
21.11.2026 Saturday	Form 3CLA	Due Date for furnishing a Report from an Accountant under sub-section (2AB) of Section 35 of the Income Tax Act, 1961 [Rule 6 of the Income Tax Rules, 1962] relating to In-House Research & Development Facility. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
21.11.2026 Saturday	Form 3CT	Due Date for furnishing Statement of Income attributable to Assets located outside India u/s 9 of the Income Tax Act, 1961 [Rule 11UC 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 October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
21.11.2026 Saturday	Form 56FF	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]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
21.11.2026 Saturday	Form 5C	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. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.

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Date	Form	Description
21.11.2026 Saturday	Form 62	Due Date for filing Certificate to the Assessing Officer obtained from the Principal Officer of the Amalgamated Company, duly verified by an Accountant regarding the achievement of the prescribed level of production and continuance of such level of production in subsequent years u/s 72A(2)(iii) of the Income Tax Act, 1961 [Rule 9C 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 October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
21.11.2026 Saturday	Form 67	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. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2026 (extended to November 21st 2026) for the FY 2025-26. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
21.11.2026 Saturday	Income Tax Return u/s 139(1)	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) in case of Assessees (Other than an Assessee who is required to furnish a Report u/s 92E of the Income Tax Act, 1961), • Corporate Assessee (or) • Non-Corporate Assessee 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) *All Indian Income Tax Returns (ITR-3, ITR-5, ITR-6, ITR-7) except 1TR-1, ITR-2 & ITR-4 *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
25.11.2026 Wednesday	PMT-06	Due Date for depositing GST in Electronic Cash Ledger for October 2026 (M1) by, • 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

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Date	Form	Description
26.11.2026 Thursday	Form MGT-7A	Due Date for furnishing the Annual Return by a One Person Company (OPC) for the FY 2025-26. *Assuming furnishing the Financial Statement and Other Documents of OPC within 180 Days from the closure of the financial year with the Registrar of Companies (ROC) pursuant to Section 137 of the Companies Act, 2013, i.e.., September 27th 2026. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
28.11.2026 Saturday	Form MGT-7	Due Date for furnishing the Annual Return by a Company for the FY 2025-26. Form MGT-7A: Due Date for furnishing the Annual Return by Small Companies for the FY 2025-26. *Assuming the Annual General Meeting (AGM) pursuant to Section 96(1) of the Companies Act, 2013 is held within 6 months from the close of the financial year i.e.., September 30th 2026. *Update: Due Date for Furnishing Return of Income in the case of Assessee referred to in Sl. No. 2 of the table below, Explanation 2 to sub-section (1) of Section 139 of the Income Tax Act, 1961, for the FY 2025-26 (AY 2026-27) extended to November 21st 2026 from October 31st 2026 vide Circular No.07/2026 dated September 28th 2026.
28.11.2026 Saturday	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 October 2026.
29.11.2026 Sunday	Form PAS-6	Due Date for furnishing Half-Yearly Reconciliation of Share Capital Audit Report by Un-Listed Public Companies for the 1st Half-Year of the FY 2026-27 i.e.., April to September 2026.
30.11.2026 Monday	Challan No. ITNS 280	Due Date for Deposit of Self Assessment Tax before filing Return of Income for the FY 2025-26. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2026 for the FY 2025-26.

Date	Form	Description
30.11.2026 Monday	Export Declaration Form (EDF)	Due Date for filing the consolidated monthly EDF by the Exporter of Services with the Specified Authority/AD Bank, covering all Export Invoices raised during the month of October 2026. A Single EDF may be submitted for Multiple Recipients in a month. However, the Exporter of Services other than Software may submit an EDF on or before the Date of Receipt of Payment. AD Bank may, on a request from the Exporter citing reasons for delay, extend the period for submission of the EDF after satisfying itself about the reasonableness of the request.
30.11.2026 Monday	Form 10-EE	Due Date for exercising the 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. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2026 for the FY 2025-26.
30.11.2026 Monday	Form 10-IA	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]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2026 for the FY 2025-26.
30.11.2026 Monday	Form 10-IB	Due Date for filing Application to exercise of option under sub-section (4) of Section 115BA of the Income Tax Act, 1961 [Rule 21AD(1) 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 November 30th, 2026 for the FY 2025-26.
30.11.2026 Monday	Form 10-IC	Due Date for filing Application to exercise of option under sub-section (5) of Section 115BA of the Income Tax Act, 1961 [Rule 21AE(1) 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 November 30th, 2026 for the FY 2025-26.
30.11.2026 Monday	Form 10-ID	Due Date for filing Application to exercise the option under sub-section (7) of Section 115BAB of the Income Tax Act, 1961 [Rule 21AF(1) 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 November 30th, 2026 for the FY 2025-26.
30.11.2026 Monday	Form 10-IEA	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] If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2026 for the FY 2025-26.

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Date	Form	Description
30.11.2026 Monday	Form 10-IF	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]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2026 for the FY 2025-26.
30.11.2026 Monday	Form 10-IFA	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] If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2026 for the FY 2025-26.
30.11.2026 Monday	Form 10-IG	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]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2026 for the FY 2025-26.
30.11.2026 Monday	Form 10-IH	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]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2026 for the FY 2025-26.
30.11.2026 Monday	Form 10-II	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]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2026 for the FY 2025-26.
30.11.2026 Monday	Form 10-IK	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 If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2026 for the FY 2025-26.
30.11.2026 Monday	Form 10BA	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]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2026 for the FY 2025-26.

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Date	Form	Description
30.11.2026 Monday	Form 10BBC	Due Date for Issuing Certificate of Accountant in respect of compliance with 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. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2026 for the FY 2025-26.
30.11.2026 Monday	Form 10BBD	Due Date for Furnishing Statement of Eligible Investment Received [Rule 2DCA 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 November 30th, 2026 for the FY 2025-26.
30.11.2026 Monday	Form 10BC	Due Date for furnishing Audit Report under sub-rule (12) of Rule 17CA of the Income Tax Rules, 1962, in the case of an Electoral Trust. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2026 for the FY 2025-26.
30.11.2026 Monday	Form 10CCD	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.., If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2026 for the FY 2025-26.
30.11.2026 Monday	Form 10CCE	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.., If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2026 for the FY 2025-26.
30.11.2026 Monday	Form 10CCF	Due Date for Furnishing Report under section 80LA(3) of the Income Tax Act, 1961 [Rule 19AE 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 November 30th, 2026 for the FY 2025-26.
30.11.2026 Monday	Form 10E	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. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2026 for the FY 2025-26.

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Date	Form	Description
30.11.2026 Monday	Form 10FC	Due Date for furnishing Authorisation 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]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2026 for the FY 2025-26.
30.11.2026 Monday	Form 10H	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]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2026 for the FY 2025-26.
30.11.2026 Monday	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 October 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
30.11.2026 Monday	Form 3CEAA	Due Date for furnishing Report by a Constituent Entity of an International Group for the Accounting Year 2025 under sub-section (4) of section 92D of the Income Tax Act, 1961 [Rule 10DA of the Income Tax Rules, 1962].
30.11.2026 Monday	Form 3CEF	Due Date for Furnishing Annual Compliance Report on Advance Pricing Agreement u/r 10-O(2) of the Income Tax Rules, 1962 [If the Due Date for Filing Return of Income u/s 139(1) of the Income Tax Act, 1961 is on October 31st, 2026] to the Director General of Income Tax (International Taxation).
30.11.2026 Monday	Form 3CEFA	Due Date for exercising option for Safe Harbour Rules in respect of International Transactions u/r 10TE(1) of the Income Tax Rules, 1962.
30.11.2026 Monday	Form 3CEFB	Due Date for exercising option for Safe Harbour Rules in respect of Specified Domestic Transactions u/r 10THD(1) 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 November 30th, 2026 for the FY 2025-26.

Date	Form	Description
30.11.2026 Monday	Form 3CEJA	Report from an Accountant to be furnished for the purpose of Section 9A of the Income Tax Act, 1961 [Rule 10V(13) of the Income Tax Rules, 1962] regarding fulfilment of certain conditions by an Eligible Investment Fund. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2026 for the FY 2025-26
30.11.2026 Monday	Form 3CFA	Due Date for opting for taxation of Income by way of Royalty in respect of a 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 November 30th, 2026 for the FY 2025-26.
30.11.2026 Monday	Form 3CLA	Due Date for furnishing Report from an Accountant under sub-section (2AB) of Section 35 of the Income Tax Act, 1961 [Rule 6 of the Income Tax Rules, 1962] relating to In-House Research & Development Facility. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2026 for the FY 2025-26.
30.11.2026 Monday	Form 3CT	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]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2026 for the FY 2025-26.
30.11.2026 Monday	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].
30.11.2026 Monday	Form 56FF	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]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2026 for the FY 2025-26.
30.11.2026 Monday	Form 5C	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. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2026 for the FY 2025-26.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
30.11.2026 Monday	Form 62	Due Date for filing Certificate to the Assessing Officer obtained from the Principal Officer of the Amalgamated Company, duly verified by an Accountant regarding the achievement of the prescribed level of production and continuance of such level of production in subsequent years u/s 72A(2)(iii) of the Income Tax Act, 1961 [Rule 9C 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 November 30th, 2026 for the FY 2025-26.
30.11.2026 Monday	Form 64	Due Date for furnishing Statement of Income Paid/Credited/Distributed in respect of the Previous Year 2025-26 by Venture Capital Company or Venture Capital Fund under Section 115U of the Income Tax Act, 1961 [Rule 12C of the Income Tax Rules, 1962].
30.11.2026 Monday	Form 67	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. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2026 for the FY 2025-26.
30.11.2026 Monday	Form NFRA-2	Due Date for Filing the Annual Return by the Auditor with the NFRA as per Rule 5 of the National Financial Reporting Authority Rules, 2018, for the • Reporting Period in clause 2 of NFRA-2: 01.04.2025 to 31.03.2026 • Audit Reports signed off during the year: 01.04.2025 to 31.03.2026 • Financial Statements for the year (in most cases): 01.04.2024 to 31.03.2025
30.11.2026 Monday	Income Tax Return u/s 139(1)	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) in case of • An Assessee who is required to furnish a Report u/s 92E of the Income Tax Act, 1961 *All Indian Income Tax Returns (ITR-3, ITR-5, 1TR-6, ITR-7) except ITR-1, ITR-2 & ITR-4
30.11.2026 Monday	Statutory Forms	Statement to be filed by a scientific research association, university, college, or other association or Indian scientific research company as required by Rules 5D, 5E, and 5F 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 November 30th, 2026 for the FY 2025-26.

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