

NEWSLETTER

Client audits done. Now audit *your own firm.*

You spent months filing returns, tracking notices and closing client books. But when did you last review how your own firm runs? Missed tasks, scattered files, billing leaks — it adds up.

→ SOLUTION ON THE BACK COVER



THIS MONTH'S HIGHLIGHTS

What's inside this newsletter

Practical insights, product updates and expert tips to help you run a smarter, stronger CA practice.



PRACTICE MANAGEMENT

Organize Your Firm Operations

Track tasks, manage files, and stay on top of deadlines — all in one place.

01



COMPLIANCE & REGULATIONS

Stay Audit Ready

Never miss a notice, meet deadlines and keep your compliance on track.

02



BILLING & CLIENTS

Stop Revenue Leakage

Track billable hours, automate invoicing and get paid on time.

03



GROWTH & INSIGHTS

Build a Stronger Practice

Use real insights, improve efficiency and focus on what matters — long term growth.

04



VOLUME - 37 | PAGES - 35 | OCTOBER 2026

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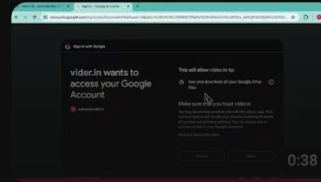
From Struggles to Success: The Inspiring Journey of a Chartered Accountant



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



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The CA Journey Explained: Everything You Need to Know

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Explore Now

SCALABILITY

Can Your CA Firm Double Its Clients Without Doubling Its Staff?

The right systems allow your firm to grow without adding complexity.

More Clients

More Work

Better Systems

Scalable Growth

Consistent Compliance

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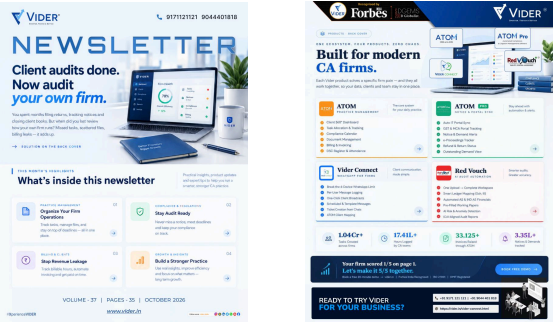
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CONTENT

OCTOBER 2026



Statutory Updates For The Month Of September 2026



Compliance Calendar For The Month Of October, 2026

OCTOBER 2026 - INCOME TAX						
MON	TUE	WED	THU	FRI	SAT	SUN
			01	02	03	04
05	06	07	08	09	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

DISCLAIMER

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STATUTORY UPDATES FOR THE MONTH OF SEPTEMBER 2026

GST

GSTN [advisory](#) dated September 07th 2026 on Enabling Filing of Appeals in Cases Involving NIL or Zero Demand Amount.

INCOME TAX

CBDT vide [Notification No.118/2026](#) dated September 09th 2026 in pursuance of Section 258(1)(b) of the Income Tax Act, 2025, specifies the Secretary, Information Technology, Electronics & Communications (ITE&C), Government of Andhra Pradesh, as the designated authority for the purposes of the said section in connection with the sharing of information regarding Income Tax payers for identifying eligible beneficiaries under various welfare schemes being implemented by the Government of Andhra Pradesh.

INCOME TAX

CBDT issued an [Order](#) u/s 258(1) of the Income Tax Act, 2025 dated September 09th 2026, directing the Director General of Income Tax (Systems), Delhi, to act as the specified authority for sharing Income Tax payer information with the Secretary, ITE&C, Government of Andhra Pradesh. Under this framework, the Government of Andhra Pradesh will furnish Aadhaar Numbers or PANs alongside AYs/TYs to DGIT (Systems), Delhi, who will verify the details against the ITD database and return a flag of "Yes/No/Not Available" based on a mutually agreed threshold Income Level, or issue a Flag stating 'Information cannot be made available due to absence of PAN-Aadhaar linkage' if an Aadhaar is unlinked. To formalize data exchange modes, confidentiality, preservation, weeding out procedures, and timelines, DGIT (Systems), Delhi will execute a Memorandum of Understanding (MoU) with the notified Andhra Pradesh authority and forward a copy to the CBDT.

INCOME TAX

CBDT vide [Notification No.01/2026](#) dated September 10th 2026 in pursuance of Section 508(1) of the Income Tax Act, 2025, read with sub-rule 6 of Rule 237 of the Income Tax Rules, 2026, establishing the format, procedure, and guidelines for submitting the Statement of Financial Transactions (SFT-2517) for Depository Transactions. The Directorate of Income Tax (Systems) requires all Depositories u/s 2(1)(e) of the Depositories Act, 1996, to report half-yearly capital gains data on listed securities and mutual fund units for pre-filing income returns, adhering to deadlines of 31st October and 30th April. These guidelines mandate that Depositories prepare and submit data files using SFTP servers, submit a signed Control Statement from a Designated Director, apply the First in First Out (FIFO) method for Periods of Holding, and determine Cost of Acquisition based on weighted average prices or Statutory Rules such as Section 76 and Section 90. Additionally, Depositories must provide this Reported information directly to Account Holders to help taxpayers reconcile their Annual Information Statement (AIS) (Form 168), submit correction or deletion statements upon finding inaccuracies, and implement robust information security, archival, and retrieval policies.

INCOME TAX

CBDT vide [Notification No.02/2026](#) dated September 10th 2026 in pursuance of Section 508(1) of the Income Tax Act, 2025, read with sub-rule 6 of Rule 237 of the Income Tax Rules, 2026, establishing the format, procedure, and guidelines for submitting the Statement of Financial Transactions (SFT-2517) for Mutual Fund Transactions. Under these provisions, the Directorate of Income Tax (Systems) mandates all Registrar and Share Transfer Agents (RTAs) registered u/s 12(1) of the Securities and Exchange Board of India Act, 1992, to report Capital Gains details on Mutual Fund Unit transfers on a half-yearly basis via an SFTP server. The guidelines require RTAs to determine Holding Periods using the First in First Out (FIFO) method, calculate Cost of Acquisition in accordance with Section 90 and Section 198 for long-term equity-oriented funds, and verify if assets qualify as Specified Mutual Funds u/s 76. Additionally, the Designated Director must furnish a signed control statement, while reporting entities must provide transaction details to account holders to facilitate reconciliation with the Annual Information Statement (AIS) (Form 168), rectify defects via correction or deletion statements, and maintain appropriate information security and retrieval policies.

INCOME TAX

CBDT vide [Notification No.119/2026](#) dated September 14th 2026 in pursuance of Section 45(4) (b) of the Income Tax Act, 2025, approves "The Indian Institute of Technology, Roorkee" for Scientific Research under the category of University, College, or Other Institution, for the purposes of Section 45(3)(a)(i) of the Act and Rules 32 and 34 of the Income Tax Rules, 2026. The Central Government applies this Approval for TYs 2026-27 through 2030-31, provided that the Institute complies with the conditions in Rule 34 of the Income Tax Rules, 2026, prepares and delivers a statement u/s 45(4)(a) of the Income Tax Act, 2025 in Form No.15 on or before May 31st immediately following the tax year of receipt u/r 31, and furnishes a Form No.16 Certificate to each donor u/r 31.

INCOME TAX

CBDT vide [Notification No.03/2026](#) dated September 15th 2026 lays down the procedure for Registration of Reporting Entities and the online submission of Form No.98 u/r 160 of the Income Tax Rules, 2026. Every person referred to in clauses (a) and (b) of sub-rule (2), who has received any declaration in Form No. 97 in relation to a transaction specified in column 2 of the table in Rule 159, must register on the Income Tax Department e-filing portal to generate an Income Tax Department Reporting Entity Identification Number (ITDREIN) and submit Form No.98 electronically. The Directorate requires entities to file the form by October 31st for declarations received by September 30th, or by April 30th for those received by March 31st. Principal officers must digitally sign and upload the statements using the designated schema and utilities, address defects by submitting correction statements, or file deletion statements to remove mistakenly uploaded data. Additionally, the notification mandates that entities establish information security, archival, and retrieval policies u/r 332, while clarifying that reporting for FY 2025-26 and prior years continues under Form No.61 pursuant to the Income Tax Act, 1961 and Income Tax Rules, 1962.

INCOME TAX

CBDT issued an [Order](#) u/s 258(1) and 536(2)(j) of the Income Tax Act, 2025 dated September 15th 2026, in supersession of its earlier order dated June 17th 2025 issued u/s 138(1)(a) of the Income Tax Act, 1961, directing the Director General of Income Tax (Systems), Delhi to act as the Specified Authority to furnish information to the Joint Secretary (Marketing), Ministry of Petroleum & Natural Gas (MoP&NG) as notified by Notification No.118/2016 dated December 16th 2016. Under this framework, MoP&NG will provide the PAN or Aadhaar of the Assessee along with the Assessment or Tax Years. The specified authority will return a flag of "Yes/No/Not available" to verify whether the person filed an Income Tax Return, works as a Government Servant, earns Total Income above a mutually agreed threshold, owes income tax payable after rebate, or paid Professional Tax. Furthermore, if an Aadhaar number lacks PAN linkage in the ITD database, DGIT (Systems) will return the flag "Information cannot be made available due to absence of PAN-Aadhaar linkage," while establishing a Memorandum of Understanding (MoU) with MoP&NG to govern data transfer protocols, confidentiality, preservation, weeding-out procedures, and timelines.

EPFO

The Ministry of Labour and Employment, Government of India, vide Notification dated September 17th 2026 in exercise of the powers conferred by clause 89 of Section 2 of the Code on Social Security, 2020 and in supersession of the Notification of the Government of India in the Ministry of Labour and Employment, Number S.O.2702(E) dated May 29th 2026, except as respects things done or omitted to be done before such supersession, the Central Government hereby notifies Rupees Twenty five thousand (₹25,000) per month as the wage ceiling for the purposes of Chapter III of the said Code, with effect from the date of publication of this notification in the Official Gazette.

INCOME TAX

CBDT vide [Notification No.120/2026](#) dated September 17th 2026 in exercise of the powers conferred by Section 533 read with Sections 262, 273, 413, 514 and 515 of the Income Tax Act, 2025, hereby makes the following rules to further amend the Income Tax Rules, 2026. Introducing the Income Tax (Fourth Amendment) Rules, 2026. The Board retrospectively enacts Rules 2 to 4 from April 1st 2026, while enforcing Rules 5 to 8 immediately upon gazette publication. Rule 2 amends Rule 160(3) and Rule 160(4) by substituting sub-clause references. Rule 3 updates Rule 176(3)(a)(ii) to allow electronic communications instead of digital signatures. Rule 4 alters Rule 225 by omitting sub-rules (4)(c), (75)–(83), and (91), correcting wording in sub-rules (19) and (56), and removing arrest and detention exceptions in sub-rule (87). Rules 5 and 6 extend the compliance deadlines in Rule 246(4) and Rule 256(4) from September 30th 2026, to March 31st 2027. Finally, Rules 7 and 8 substitute updated application formats for Registered Valuers u/r 247 and Section 514 (Form No.169) as well as authorized Income Tax Practitioners u/r 257 and Section 515 (Form No.171).

GST

GSTN [advisory](#) dated September 19th 2026 on use of version 3.3 of emSigner.

INCOME TAX

CBDT vide [Notification No.121/2026](#) dated September 22th 2026 in exercise of the powers conferred by Section 533 read with Sections 395(4)(a) and 397(3)(a) and (b) of the Income Tax Act, 2025, hereby makes the following rules further to amend the Income Tax Rules, 2026, which take effect from October 1st 2026. Amends Rule 215(1), Rule 218(3), and Rule 219 of the Income Tax Rules, 2026 to incorporate Tax Deducted at Source (TDS) obligations u/s 393(2) [Table Sl. No. 17] for Resident Individuals or Hindu Undivided Families acquiring Immovable Property from Non-Residents. Additionally, the Board corrected cross-references in Rule 219(8) regarding sub-section (7) and updated Appendix III by amending Form No. 132 and Form No. 141. Through these form updates, Schedule E was introduced in Form No. 141 to capture detailed Property, Buyer, and Non-Resident Seller Information, including Tax Identification Numbers and Tax Residency Certificates, while clarifying lower deduction certificate procedures u/s 395(1), 395(2), and 395(6) of the Income Tax Act, 2025.

INCOME TAX

CBDT vide [Circular No.07/2026](#) dated September 28th 2026 in exercise of its powers u/s 119 of the Income Tax Act, 1961, read with Section 536 of the Income Tax Act, 2025, hereby extends the due date for furnishing Return of Income for the AY 2026-27 (FY 2025-26) for the Persons referred to in Sl. No. 2 of the table below, Explanation 2 to Section 139(1) of the Income Tax Act, 1961 from **October 31st 2026** to **November 21st 2026**. Consequently, the Specified Date for furnishing of the Report of Audit for the AY 2026-27 (FY 2025-26) shall stand extended from **September 30th 2026** to **October 21st 2026** in terms of clause (ii) of Explanation to Section 44AB of the Income Tax Act, 1961.

INCOME TAX

CBDT vide [Notification No.08/2026](#) dated September 28th 2026 in exercise of the powers conferred by Section 45(3)(b) of the Income Tax Act, 2025, read with Rule 35 of the Income Tax Rules, 2026, the Pr. Chief Commissioner of Income Tax (Exemptions), Delhi, hereby grants approval to "M/s GCS Foundation (formerly known as The Gujarat Cancer Society, Ahmedabad)", Nr. Chamunda Bridge, Opp. DRM Office, Ahmedabad City, Civil Hospital SO, Ahmedabad, Gujarat - 380016 for 'Scientific Research' for the purpose of Section 45(3)(b) of the Income Tax Act, 2025 read with Rule 35 of the Income Tax Rules, 2026, covering five tax years from TY 2026-27 through TY 2030-31. It has also been certified that no person is being adversely affected by granting retrospective effect to this notification.

STATUTORY UPDATE & COMPLIANCE CALENDAR

INCOME TAX

CBDT vide [Notification No.122/2026](#) dated September 28th 2026 in pursuance of the Section 45(4)(b) of the Income Tax Act, 2025, hereby approves the “Schizophrenia Research Foundation (I), Chennai” for Scientific Research as an "Other Institution" under the category of University, College, or Other Institution for the purposes of Section 45(3)(a)(i) of the Income Tax Act, 2025 and Rule 32 and 34 of the Income Tax Rules, 2026. To maintain this approval for the effective TYs 2026-27 through 2030-31, the Foundation must maintain its approval as a Scientific and Industrial Research Organization (SIRO) from the Department of Scientific and Industrial Research. Additionally, the institution must comply with the conditions in Rule 34 of the Income Tax Rules, 2026, prepare a statement u/s 45(4)(a) of the Act, 2025 in Form No. 15 to deliver to the Director General of Income Tax (Systems) on or before May 31st immediately following the TY in which the Donation is received and furnish a Certificate in Form No. 16 to each Donor in accordance with Rule 31 of the Income Tax Rules, 2026.

INCOME TAX

CBDT vide [Notification No.123/2026](#) dated September 28th 2026 in pursuance of the Section 45(4)(b) of the Income Tax Act, 2025, hereby approves the “Ashoka Trust for Research in Ecology and the Environment, Bengaluru” for Scientific Research as an "Other Institution" under the category of University, College, or Other Institution for the purposes of Section 45(3)(a)(i) of the Income Tax Act, 2025 and Rule 32 and 34 of the Income Tax Rules, 2026. To maintain this approval for the effective TYs 2026-27 through 2030-31, the Institution must maintain its approval as a Scientific and Industrial Research Organization (SIRO) from the Department of Scientific and Industrial Research. Additionally, the institution must comply with the conditions in Rule 34 of the Income Tax Rules, 2026, prepare a statement u/s 45(4)(a) of the Act, 2025 in Form No. 15 to deliver to the Director General of Income Tax (Systems) on or before May 31st immediately following the TY in which the Donation is received and furnish a Certificate in Form No. 16 to each Donor in accordance with Rule 31 of the Income Tax Rules, 2026.

INCOME TAX

CBDT vide [Notification No.124/2026](#) dated September 28th 2026 in pursuance of the Section 45(4)(b) of the Income Tax Act, 2025, hereby approves the “Zandu Foundation for Health Care, Mumbai” for Scientific Research under the category of Research Association for the purposes of Section 45(3)(a)(i) of the Income Tax Act, 2025 and Rule 32 and 33 of the Income Tax Rules, 2026. To maintain this approval for the effective TYs 2026-27 through 2030-31, the Foundation must maintain its approval as a Scientific and Industrial Research Organization (SIRO) from the Department of Scientific and Industrial Research. Additionally, the institution must comply with the conditions in Rule 33 of the Income Tax Rules, 2026, prepare a statement u/s 45(4)(a) of the Act, 2025 in Form No. 15 to deliver to the Director General of Income Tax (Systems) on or before May 31st immediately following the TY in which Donation is received and furnish a Certificate in Form No. 16 to each Donor in accordance with Rule 31 of the Income Tax Rules, 2026.

INCOME TAX

CBDT vide [Notification No.125/2026](#) dated September 28th 2026 in pursuance of the Section 45(4)(b) of the Income Tax Act, 2025, hereby approves the “The Voluntary Health Services, Chennai” for Scientific Research as an "Other Institution" under the category of University, College, or Other Institution for the purposes of Section 45(3)(a)(i) of the Income Tax Act, 2025 and Rule 32 and 34 of the Income Tax Rules, 2026. To maintain this approval for the effective TYs 2026-27 through 2030-31, the Institution must maintain its approval as a Scientific and Industrial Research Organization (SIRO) from the Department of Scientific and Industrial Research. Additionally, the institution must comply with the conditions in Rule 34 of the Income Tax Rules, 2026, prepare a statement u/s 45(4)(a) of the Act, 2025 in Form No. 15 to deliver to the Director General of Income Tax (Systems) on or before May 31st immediately following the TY in which the Donation is received and furnish a Certificate in Form No. 16 to each Donor in accordance with Rule 31 of the Income Tax Rules, 2026.

INCOME TAX

CBDT vide [Notification No.126/2026](#) dated September 28th 2026 in pursuance of the Section 45(4)(b) of the Income Tax Act, 2025, hereby approves the “Bhartiya Sanskriti Darshan Trust, Pune” for Scientific Research under the category of University, College, or Other Institution for the purposes of Section 45(3)(a)(i) of the Income Tax Act, 2025 and Rule 32 and 34 of the Income Tax Rules, 2026. To maintain this approval for the effective TYs 2026-27 through 2030-31, the Institution must maintain its approval as a Scientific and Industrial Research Organization (SIRO) from the Department of Scientific and Industrial Research. Additionally, the institution must comply with the conditions in Rule 34 of the Income Tax Rules, 2026, prepare a statement u/s 45(4)(a) of the Act, 2025 in Form No. 15 to deliver to the Director General of Income Tax (Systems) on or before May 31st immediately following the TY in which the Donation is received and furnish a Certificate in Form No. 16 to each Donor in accordance with Rule 31 of the Income Tax Rules, 2026.

INCOME TAX

CBDT vide [Notification No.127/2026](#) dated September 28th 2026 in pursuance of the Section 45(4)(b) of the Income Tax Act, 2025, hereby approves the “Indian Institute of Health Management Research, Jaipur” for Scientific Research under the category of University, College, or Other Institution for the purposes of Section 45(3)(a)(i) of the Income Tax Act, 2025 and Rule 32 and 34 of the Income Tax Rules, 2026. To maintain this approval for the effective TYs 2026-27 through 2030-31, the Institution must maintain its approval as a Scientific and Industrial Research Organization (SIRO) from the Department of Scientific and Industrial Research. Additionally, the institution must comply with the conditions in Rule 34 of the Income Tax Rules, 2026, prepare a statement u/s 45(4)(a) of the Act, 2025 in Form No. 15 to deliver to the Director General of Income Tax (Systems) on or before May 31st immediately following the TY in which the Donation is received and furnish a Certificate in Form No. 16 to each Donor in accordance with Rule 31 of the Income Tax Rules, 2026.

INCOME TAX

CBDT vide [Notification No.128/2026](#) dated September 28th 2026 in pursuance of the Section 45(4)(b) of the Income Tax Act, 2025, hereby approves the “Santhigiri Ashram, Thiruvananthapuram” for Research in Social Science or Statistical Research under the category of University, College, or Other Institution for the purposes of Section 45(3)(a)(ii) of the Income Tax Act, 2025 and Rule 32 and 34 of the Income Tax Rules, 2026. To maintain this approval for the effective TYs 2026-27 through 2030-31, the Institution must maintain its approval as a Scientific and Industrial Research Organization (SIRO) from the Department of Scientific and Industrial Research. Additionally, the institution must comply with the conditions in Rule 34 of the Income Tax Rules, 2026, prepare a statement u/s 45(4)(a) of the Act, 2025 in Form No. 15 to deliver to the Director General of Income Tax (Systems) on or before May 31st immediately following the TY in which the Donation is received and furnish a Certificate in Form No. 16 to each Donor in accordance with Rule 31 of the Income Tax Rules, 2026.

INCOME TAX

CBDT vide [Notification No.129/2026](#) dated September 28th 2026 in pursuance of the Section 45(4)(b) of the Income Tax Act, 2025, hereby approves the “UPASI Tea Research Foundation, Tamil Nadu” for Scientific Research as ‘Other Institution’ under the category of University, College, or Other Institution for the purposes of Section 45(3)(a)(i) of the Income Tax Act, 2025 and Rule 32 and 34 of the Income Tax Rules, 2026. To maintain this approval for the effective TYs 2026-27 through 2030-31, the Institution must maintain its approval as a Scientific and Industrial Research Organization (SIRO) from the Department of Scientific and Industrial Research. Additionally, the institution must comply with the conditions in Rule 34 of the Income Tax Rules, 2026, prepare a statement u/s 45(4)(a) of the Act, 2025 in Form No. 15 to deliver to the Director General of Income Tax (Systems) on or before May 31st immediately following the TY in which the Donation is received and furnish a Certificate in Form No. 16 to each Donor in accordance with Rule 31 of the Income Tax Rules, 2026.

INCOME TAX

CBDT vide [Notification No.130/2026](#) dated September 28th 2026 in pursuance of the Section 45(4)(b) of the Income Tax Act, 2025, hereby approves the “Institute for Financial Management and Research, Chennai” for Research in Social Science or Statistical Research as ‘Other Institution’ under the category of University, College, or Other Institution for the purposes of Section 45(3)(a)(ii) of the Income Tax Act, 2025 and Rule 32 and 34 of the Income Tax Rules, 2026. To maintain this approval for the effective TYs 2026-27 through 2030-31, the Institution must maintain its approval as a Scientific and Industrial Research Organization (SIRO) from the Department of Scientific and Industrial Research. Additionally, the institution must comply with the conditions in Rule 34 of the Income Tax Rules, 2026, prepare a statement u/s 45(4)(a) of the Act, 2025 in Form No. 15 to deliver to the Director General of Income Tax (Systems) on or before May 31st immediately following the TY in which the Donation is received and furnish a Certificate in Form No. 16 to each Donor in accordance with Rule 31 of the Income Tax Rules, 2026.

INCOME TAX

CBDT vide [Notification No.131/2026](#) dated September 28th 2026 in pursuance of the Section 45(4)(b) of the Income Tax Act, 2025, hereby approves the “Santhigiri Ashram, Thiruvananthapuram” for Scientific Research under the category of University, College, or Other Institution for the purposes of Section 45(3)(a)(i) of the Income Tax Act, 2025 and Rule 32 and 34 of the Income Tax Rules, 2026. To maintain this approval for the effective TYs 2026-27 through 2030-31, the Institution must maintain its approval as a Scientific and Industrial Research Organization (SIRO) from the Department of Scientific and Industrial Research. Additionally, the institution must comply with the conditions in Rule 34 of the Income Tax Rules, 2026, prepare a statement u/s 45(4)(a) of the Act, 2025 in Form No. 15 to deliver to the Director General of Income Tax (Systems) on or before May 31st immediately following the TY in which the Donation is received and furnish a Certificate in Form No. 16 to each Donor in accordance with Rule 31 of the Income Tax Rules, 2026.

INCOME TAX

CBDT vide [Notification No.132/2026](#) dated September 29th 2026 in pursuance of the Section 45(4)(b) of the Income Tax Act, 2025, hereby approves the “Jai Research Foundation, Valsad, Gujarat” for Scientific Research under the category of University, College, or Other Institution for the purposes of Section 45(3)(a)(i) of the Income Tax Act, 2025 and Rule 32 and 33 of the Income Tax Rules, 2026. To maintain this approval for the effective TYs 2026-27 through 2030-31, the institution must comply with the conditions in Rule 33 of the Income Tax Rules, 2026, prepare a statement u/s 45(4)(a) of the Act, 2025 in Form No. 15 to deliver to the Director General of Income Tax (Systems) on or before May 31st immediately following the TY in which the Donation is received and furnish a Certificate in Form No. 16 to each Donor in accordance with Rule 31 of the Income Tax Rules, 2026.

STATUTORY UPDATE & COMPLIANCE CALENDAR

INCOME TAX

CBDT vide [Notification No.133/2026](#) dated September 30th 2026 in exercise of powers conferred by Section 238 of the Income Tax Act, 2025, to further amend the Principal Notification No. S.O.359 dated March 30th, 1988. Through this amendment, the CBDT substitutes clause (ba) to explicitly specify that Joint Commissioners of Income Tax (Appeals) or Additional Commissioners of Income Tax (Appeals) shall remain subordinate to the Principal Chief Commissioners of Income Tax or Chief Commissioners of Income Tax within whose Jurisdiction they perform their functions. Further, these structural subordinate arrangements come into force immediately from the date of its publication in the Official Gazette.

COMPLIANCE CALENDAR FOR THE MONTH OF OCTOBER, 2026

OCTOBER 2026 - INCOME TAX						
MON	TUE	WED	THU	FRI	SAT	SUN
			01	02	03	04
05	06	07	08	09	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Date	Form	Description
05.10.2026 Monday	SEZ Monthly	Due date for furnishing the Monthly Performance Report (MPR) by SEZ Units and Developers for the month of September 2026 to the Development Commissioner.
07.10.2026 Wednesday	Challan No. ITNS 282N	Due Date for Deposit of Commodities Transaction Tax (CTT) collected for September 2026.
07.10.2026 Wednesday	Challan No. ITNS 282N	Due Date for Deposit of Securities Transaction Tax (STT) collected for September 2026.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
07.10.2026 Wednesday	Challan No. ITNS 281N	Due date for the Deposit of Tax Deducted/Collected at Source (TDS/TCS) for September 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. Quarterly Deposit of TDS (Challan No. ITNS 281N): Due Date for the Deposit of Tax Deducted at Source (TDS) for the 2nd Quarter of TY 2026-27 i.e., July to September 2026, when the Assessing Officer has permitted Quarterly Deposit of TDS under various provisions of the Income Tax Act, 2025.
07.10.2026 Wednesday	Form 121	Due Date for Uploading Declarations received during the 2nd Quarter of the TY 2026-27 i.e., July to September 2026 from an Individual or a Person (Not being a Company/ Firm) for claiming certain Incomes* without Deduction of Tax at Source (TDS) u/s 393(6) of the Income Tax Act, 2025 [Rule 211 of Income Tax Rules, 2026].
07.10.2026 Wednesday	Form 127	Due Date for e-Filing Declarations received during the month of September 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].
07.10.2026 Wednesday	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 September 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.
10.10.2026 Saturday	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 September 2026.
10.10.2026 Saturday	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 September 2026.
10.10.2026 Saturday	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 September 2026.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
11.10.2026 Sunday	GSTR-1 (Monthly)	Due Date for Filing Details of Outward Supplies of Goods or Services for September 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)
13.10.2026 Tuesday	GSTR-1 (QRMP)	Due Date for Furnishing Details of Outward Supplies of Goods or Services for the 2nd Quarter i.e., July - September 2026 by, - Regular Taxpayer whose Turnover does not exceed ₹5 Crores & has OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme) Note: - Filing GSTR-1 (IFF) (Invoice Furnishing Details) by a Taxpayer opting QRMP Scheme for M1 (July 2026) and M2 (August 2026) of a Quarter is an *OPTIONAL ACTIVITY. However, filing Form GSTR-1 for M3 (September 2026) of the Quarter is mandatory. - If the Taxpayer has opted for the Invoice Furnishing Facility (IFF) and uploaded B2B Invoices for M1 (July 2026) and M2 (August 2026), then uploading B2B Invoices for M3 (September 2026) & B2C Invoices for the entire quarter in the GSTR-1 Return is sufficient. Otherwise, the Taxpayer has to upload all the B2B and B2C Invoices & Amendments for July to September 2026 in the Quarterly GSTR-1.
13.10.2026 Tuesday	GSTR-5	Due Date for Filing Monthly Return by Non-Resident Taxable Person for September 2026.
13.10.2026 Tuesday	GSTR-6	Due Date for Filing Monthly Return by Input Service Distributor (ISD) for September 2026.
14.10.2026 Wednesday	Form ADT-1	Due Date of furnishing Information to the Registrar of Companies (ROC) by the Company for Appointment of Statutory Auditor.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
14.10.2026 Wednesday	GSTR-2B	Auto-drafted, static ITC (Input Tax Credit) Statement generated for September 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. GSTR-2B (Quarterly): Auto-drafted, static ITC (Input Tax Credit) Statement generated for 2nd Quarter i.e., July to September 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 quarter's GSTR-2B and carried forward.
15.10.2026 Thursday	EPFO	Due Date for Filing Monthly ECR (Electronic Challan cum Return) in case of EPFO (Employees' Provident Fund Organisation) for September 2026.
15.10.2026 Thursday	ESIC	Due Date for Monthly Payment of e-challan in case of ESIC (Employees' State Insurance Corporation) for September 2026.
15.10.2026 Thursday	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 September 2026.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
15.10.2026 Thursday	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 August 2026. *Section 393(1) Table: 2(i): TDS on Payment of Rent by Individual/HUF 3(i): TDS on Transfer of Immovable Property 6(ii): TDS on Payment made by Individual/HUF to Contractor/Professional 8(vi): TDS on Transfer of Virtual Digital Asset (VDA) by Individual/HUF
15.10.2026 Thursday	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 September 2026 has been paid without the production of Income Tax Challan.
15.10.2026 Thursday	Form 147	Due Date for Furnishing Quarterly Statement u/r 220(6)(a) of the Income Tax Rules, 2026 in respect of Foreign Remittances [To be furnished by Authorised Dealer to the Director General of Income-tax (Systems)] for the 2nd Quarter of TY 2026-27 i.e., July to September 2026.
15.10.2026 Thursday	Form 148	Due Date for Furnishing Quarterly Statement by a Unit of an International Financial Services Centre (IFSC), as referred to in Section 147(1)(b) of the Income Tax Act, 2025 [Rule 220(6) (b) of Income Tax Rules, 2026], in respect of remittances made for the 2nd Quarter of TY 2026-27 i.e., July to September 2026.
15.10.2026 Thursday	Form 92	Due Date for Furnishing Quarterly Statement to the Director General of Income Tax (Systems) by Specified Fund/Stock Broker in respect of a Non-Resident referred to in Rule 157 of Income Tax Rules, 2026, for the 2nd Quarter of TY 2026-27 i.e., July to September 2026.
18.10.2026 Sunday	GST CMP-08	Due Date for Filing Quarterly Statement for Payment of Self-Assessed Tax for the 2nd Quarter i.e., July - September 2026 by the Regular Taxpayer who has opted for the Composition Scheme for the FY 2026-27.
20.10.2026 Tuesday	GSTR-1A	Due Date for Filing Amendment of Outward Supplies of Goods or Services for September 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.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
20.10.2026 Tuesday	GSTR-3B	Due Date for Filing Monthly Return for September 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).
20.10.2026 Tuesday	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 September 2026.
21.10.2026 Wednesday	Audit Report SWF	Due Date for furnishing the Audit Report to be filed by the Sovereign Wealth Fund (SWF) claiming exemption under clause (23FE) of Section 10 of the Income Tax Act, 1961. 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 Audit Report under various provisions of the Income Tax Act, 1961 for the FY 2025-26 (AY 2026-27) extended to October 21st 2026 from September 30th 2026 vide Circular No.07/2026 dated September 28th 2026.
21.10.2026 Wednesday	Form 10-IJ	Due Date for issuing a Certificate by an Accountant under clause (23FF) of Section 10 of the Income Tax Act, 1961 [Rule 2DD(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 Audit Report under various provisions of the Income Tax Act, 1961 for the FY 2025-26 (AY 2026-27) extended to October 21st 2026 from September 30th 2026 vide Circular No.07/2026 dated September 28th 2026.
21.10.2026 Wednesday	Form 10-IL	Due Date for Verification by an Accountant under sub-rule (3) of rule 21AJA in respect of Computation of Exempt Income of Specified Fund, attributable to the investment division of an offshore Banking Unit, for the purposes of clause (4D) of section 10 of the Income Tax Act, 1961. 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 Audit Report under various provisions of the Income Tax Act, 1961 for the FY 2025-26 (AY 2026-27) extended to October 21st 2026 from September 30th 2026 vide Circular No.07/2026 dated September 28th 2026.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
21.10.2026 Wednesday	Form 10B	Due Date for furnishing Audit Report under Section 12A(b) of the Income-tax Act, 1961 [Rule 17B of the Income Tax Rules, 1962], in the case of Charitable/Religious Trusts or Institutions. 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 Audit Report under various provisions of the Income Tax Act, 1961 for the FY 2025-26 (AY 2026-27) extended to October 21st 2026 from September 30th 2026 vide Circular No.07/2026 dated September 28th 2026.
21.10.2026 Wednesday	Form 10BB	Due Date for furnishing Audit Report under Section 10(23C) of the Income Tax Act, 1961 [Rule 16CC of the Income Tax Rules, 1962], in case of any Fund or Trust or Institution or any University or other Educational Institution or any Hospital or other Medical Institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of section 10(23C) of the Income Tax Act, 1961 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 Audit Report under various provisions of the Income Tax Act, 1961 for the FY 2025-26 (AY 2026-27) extended to October 21st 2026 from September 30th 2026 vide Circular No.07/2026 dated September 28th 2026.
21.10.2026 Wednesday	Form 10CCB	Due Date for furnishing Audit Report under Section 80-I(7) or Section 80-IA(7) or Section 80-IB or Section 80-IC of the Income Tax Act, 1961 [Rule 18BBB 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 Audit Report under various provisions of the Income Tax Act, 1961 for the FY 2025-26 (AY 2026-27) extended to October 21st 2026 from September 30th 2026 vide Circular No.07/2026 dated September 28th 2026.
21.10.2026 Wednesday	Form 10DA	Due Date for furnishing a Report under Section 80JJAA of the Income Tax Act, 1961 [Rule 19AB 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 Audit Report under various provisions of the Income Tax Act, 1961 for the FY 2025-26 (AY 2026-27) extended to October 21st 2026 from September 30th 2026 vide Circular No.07/2026 dated September 28th 2026.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
21.10.2026 Wednesday	Form 29B	Due Date for furnishing Report under Section 115JB of the Income Tax Act, 1961 [Rule 40B of the Income Tax Rules, 1962] for computing the Book Profits under the special provision for payment of tax by certain Companies. 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 Audit Report under various provisions of the Income Tax Act, 1961 for the FY 2025-26 (AY 2026-27) extended to October 21st 2026 from September 30th 2026 vide Circular No.07/2026 dated September 28th 2026.
21.10.2026 Wednesday	Form 29C	Due Date for furnishing Report under Section 115JC of the Income Tax Act, 1961 [Rule 40BA of the Income Tax Rules, 1962] for computing Adjusted Total Income and Alternate Minimum Tax (AMT) of the Person other than a Company. 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 Audit Report under various provisions of the Income Tax Act, 1961 for the FY 2025-26 (AY 2026-27) extended to October 21st 2026 from September 30th 2026 vide Circular No.07/2026 dated September 28th 2026.
21.10.2026 Wednesday	Form 3AC	Due Date for furnishing Audit Report under Section 33AB(2) of the Income Tax Act, 1961 [Rule 5AC 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 Audit Report under various provisions of the Income Tax Act, 1961 for the FY 2025-26 (AY 2026-27) extended to October 21st 2026 from September 30th 2026 vide Circular No.07/2026 dated September 28th 2026.
21.10.2026 Wednesday	Form 3AD	Due Date for furnishing Audit Report under Section 33ABA(2) of the Income Tax Act, 1961 [Rule 5AD 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 Audit Report under various provisions of the Income Tax Act, 1961 for the FY 2025-26 (AY 2026-27) extended to October 21st 2026 from September 30th 2026 vide Circular No.07/2026 dated September 28th 2026.
21.10.2026 Wednesday	Form 3AE	Due Date for furnishing Audit Report under Section 35D(4) or Section 35E(6) of the Income Tax Act, 1961 [Rule 6AB 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 Audit Report under various provisions of the Income Tax Act, 1961 for the FY 2025-26 (AY 2026-27) extended to October 21st 2026 from September 30th 2026 vide Circular No.07/2026 dated September 28th 2026.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
21.10.2026 Wednesday	Form 3AF	Statement regarding preliminary expenses incurred to be furnished under the proviso to clause (a) of sub-section (2) of section 35D of the Income Tax Act, 1961 by the Assessee [Rule 6ABBB 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 Audit Report under various provisions of the Income Tax Act, 1961 for the FY 2025-26 (AY 2026-27) extended to October 21st 2026 from September 30th 2026 vide Circular No.07/2026 dated September 28th 2026.
21.10.2026 Wednesday	Form 3CA-3CD	Due Date for furnishing Audit Report under Section 44AB of the Income Tax Act, 1961 [Rule 6G(1)(a) of the Income Tax Rules, 1962], in a case where the Accounts of the Business/ Profession of a Person have been Audited under any other law. Form 3CD: Due Date for furnishing Statement of particulars required to be furnished under Section 44AB of the Income Tax Act, 1961 [Rule 6G(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 Audit Report under various provisions of the Income Tax Act, 1961 for the FY 2025-26 (AY 2026-27) extended to October 21st 2026 from September 30th 2026 vide Circular No.07/2026 dated September 28th 2026.
21.10.2026 Wednesday	Form 3CB-3CD	Due Date for furnishing Audit Report under Section 44AB of the Income Tax Act, 1961, in the case of a Person referred to in clause (b) of sub-rule (1) of Rule 6G of the Income Tax Rules, 1962. Form 3CD: Due Date for furnishing Statement of particulars required to be furnished under Section 44AB of the Income Tax Act, 1961 [Rule 6G(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 Audit Report under various provisions of the Income Tax Act, 1961 for the FY 2025-26 (AY 2026-27) extended to October 21st 2026 from September 30th 2026 vide Circular No.07/2026 dated September 28th 2026.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
21.10.2026 Wednesday	Form 3CE	Due Date for furnishing Audit Report under sub-section (2) of Section 44DA of the Income Tax Act, 1961 [Rule 6GA 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 Audit Report under various provisions of the Income Tax Act, 1961 for the FY 2025-26 (AY 2026-27) extended to October 21st 2026 from September 30th 2026 vide Circular No.07/2026 dated September 28th 2026.
21.10.2026 Wednesday	Form 3CEA	Due Date for furnishing a Report of an Accountant by an Assessee under sub-section (3) of section 50B of the Income Tax Act, 1961 relating to Computation of Capital Gains in case of Slump Sale. 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 Audit Report under various provisions of the Income Tax Act, 1961 for the FY 2025-26 (AY 2026-27) extended to October 21st 2026 from September 30th 2026 vide Circular No.07/2026 dated September 28th 2026.
21.10.2026 Wednesday	Form 56F	Due Date for furnishing report under section 10AA of the Income Tax Act, 1961 [Rule 16D 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 Audit Report under various provisions of the Income Tax Act, 1961 for the FY 2025-26 (AY 2026-27) extended to October 21st 2026 from September 30th 2026 vide Circular No.07/2026 dated September 28th 2026.
21.10.2026 Wednesday	Form 66	Due Date for furnishing Audit Report under clause (ii) of Section 115VW of the Income Tax Act, 1961 [Rule 11T 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 Audit Report under various provisions of the Income Tax Act, 1961 for the FY 2025-26 (AY 2026-27) extended to October 21st 2026 from September 30th 2026 vide Circular No.07/2026 dated September 28th 2026.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
22.10.2026 Thursday	GSTR-1A (QRMP)	Due Date for Filing Amendment of Outward Supplies of Goods or Services for the 2nd Quarter i.e., July - September 2026 in case of Regular Taxpayers registered in certain Categories of States/Union Territories. *Note: GSTR-1A (QRMP) gets activated after the filing date or due date of GSTR-1 (both monthly or quarterly), whichever is later. You can file GSTR-1A anytime before filing GSTR-3B of the same tax period. #Category of States/Union Territories: Andhra Pradesh, Andaman and Nicobar Islands, Chhattisgarh, Daman and Diu, Dadra and Nagar Haveli, Goa, Gujarat, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Puducherry, Tamil Nadu, Telangana.
22.10.2026 Thursday	GSTR-3B (QRMP)	Due Date for Filing Quarterly Return for the 2nd Quarter i.e., July - September 2026 in case of Regular taxpayers registered in certain Categories of States/Union Territories* whose, • Turnover does not exceed ₹5 Crores & • Has OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme) Note: *Category of States/Union Territories: Andhra Pradesh, Andaman and Nicobar Islands, Chhattisgarh, Daman and Diu, Dadra and Nagar Haveli, Goa, Gujarat, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Puducherry, Tamil Nadu, Telangana.
24.10.2026 Saturday	GSTR-1A (QRMP)	Due Date for Filing Amendment of Outward Supplies of Goods or Services for the 2nd Quarter i.e., July - September 2026 in case of Regular Taxpayers registered in certain Categories of States/Union Territories. *Note: GSTR-1A (QRMP) gets activated after the filing date or due date of GSTR-1 (both monthly or quarterly), whichever is later. You can file GSTR-1A anytime before filing GSTR-3B of the same tax period. #Category of States/Union Territories: Arunachal Pradesh, Assam, Bihar, Chandigarh, Delhi, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Ladakh, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Punjab, Rajasthan, Sikkim, Tripura, Uttarakhand, Uttar Pradesh, West Bengal.
24.10.2026 Saturday	GSTR-3B (QRMP)	Due Date for Filing Quarterly Return for the 2nd Quarter i.e., July - September 2026 in case of Regular taxpayers registered in certain Categories of States/Union Territories** whose, • Turnover does not exceed ₹5 Crores & • Has OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme) Note: **Category of States/Union Territories: Arunachal Pradesh, Assam, Bihar, Chandigarh, Delhi, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Ladakh, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Punjab, Rajasthan, Sikkim, Tripura, Uttarakhand, Uttar Pradesh, West Bengal.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
25.10.2026 Sunday	GST ITC-04	Due Date for Furnishing Half-Yearly Statement of Inputs/Capital Goods, 1. Sent to Job Work & Received Back (or) 2. Sent to Job Work & Supplied Directly from the Place of Business of Job Worker to Customers for the period of 1st Half Year of FY 2026-27 i.e., April - September 2026, the Aggregate Annual Turnover of the Regular Tax Payer in the Previous Financial Year is more than ₹5 Crores.
28.10.2026 Sunday	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 September 2026.
29.10.2026 Thursday	Form AOC-4	Due Date for furnishing Financial Statement and Other Documents with the Registrar of Companies (ROC) for the FY 2025-26. Form AOC-4 CFS: Due Date for furnishing Consolidated Financial Statements and Other Documents with the Registrar of Companies (ROC) for the FY 2025-26. Form AOC-4 XBRL: Due Date for furnishing XBRL Document in respect of Financial Statement and Other Documents with the Registrar of Companies (ROC) for the FY 2025-26. Form AOC-4 NBFC (Ind AS): Due Date for furnishing Financial Statement and Other Documents with the Registrar of Companies (ROC) for the FY 2025-26 in respect of NBFCs (Non-Banking Financial Companies). Form AOC-4 CFS NBFC (Ind AS): Due Date for furnishing Consolidated Financial Statement and Other Documents with the Registrar of Companies (ROC) for the FY 2025-26 in respect of NBFCs (Non-Banking Financial Companies).
30.10.2026 Friday	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 September 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
30.10.2026 Friday	Form 8	Due Date for furnishing Annual Statement of Account & Solvency of Limited Liability Partnership (LLP) for the FY 2025-26.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
30.10.2026 Friday	Form DIR-12	Due Date for filing Form DIR-12 with the Registrar of Companies (ROC) within 30 days from the date of passing of the resolution approved by the members at the Annual General Meeting.
31.10.2026 Saturday	Audit Report SWF	Due Date for furnishing the Audit Report to be filed by the Sovereign Wealth Fund (SWF) claiming exemption under clause (23FE) of Section 10 of the Income Tax Act, 1961. 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.
31.10.2026 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.
31.10.2026 Saturday	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.
31.10.2026 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.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
31.10.2026 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.
31.10.2026 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.
31.10.2026 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.
31.10.2026 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.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
31.10.2026 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.
31.10.2026 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.
31.10.2026 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.
31.10.2026 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.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
31.10.2026 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.
31.10.2026 Saturday	Form 10-IJ	Due Date for issuing Certificate by an Accountant under clause (23FF) of Section 10 of the Income Tax Act, 1961 [Rule 2DD(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.
31.10.2026 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.
31.10.2026 Saturday	Form 10-IL	Due Date for Verification by an Accountant under sub-rule (3) of rule 21AJA in respect of Computation of Exempt Income of Specified Fund, attributable to the investment division of an offshore Banking Unit, for the purposes of clause (4D) of section 10 of the Income Tax Act, 1961. 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.
31.10.2026 Saturday	Form 10B	Due Date for furnishing Audit Report under Section 12A(b) of the Income-tax Act, 1961 [Rule 17B of the Income Tax Rules, 1962], in the case of Charitable/Religious Trusts or Institutions. 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
31.10.2026 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.
31.10.2026 Saturday	Form 10BB	Due Date for furnishing Audit Report under Section 10(23C) of the Income Tax Act, 1961 [Rule 16CC of the Income Tax Rules, 1962], in case of any Fund or Trust or Institution or any University or other Educational Institution or any Hospital or other Medical Institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of section 10(23C) of the Income Tax Act, 1961 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.
31.10.2026 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.
31.10.2026 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.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
31.10.2026 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.
31.10.2026 Saturday	Form 10CCB	Due Date for furnishing Audit Report under Section 80-I(7) or Section 80-IA(7) or Section 80-IB or Section 80-IC of the Income Tax Act, 1961 [Rule 18BBB 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.
31.10.2026 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.
31.10.2026 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.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
31.10.2026 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.
31.10.2026 Saturday	Form 10DA	Due Date for furnishing Report under Section 80JJAA of the Income Tax Act, 1961 [Rule 19AB 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.
31.10.2026 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.
31.10.2026 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.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
31.10.2026 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.
31.10.2026 Saturday	Form 138	Due Date for Furnishing Quarterly Statement of Tax Deduction at Source (TDS) u/s 397(3) (b) of the Act, in respect of Salary paid to Employees u/s 392 or Income of a Specified Senior Citizen u/s 393(1) [Table: Sl. No. 8(iii)] of the Income Tax Act, 2025 [Rule 219(1) [Table: Sl. No. 1] of the Income Tax Rules, 2026] for the 2nd Quarter of TY 2026-27 i.e., July to September 2026. Note: Delay in filing attracts a Late Fee u/s 427 of ₹200 per day until the statement is furnished, subject to a maximum cap equal to the total TDS amount deductible for the Quarter.
31.10.2026 Saturday	Form 140	Due Date for Furnishing Quarterly Statement of Tax Deduction at Source (TDS) u/s 397(3) (b) of the Income Tax Act, 2025 [Rule 219(1) [Table: Sl.No.3] of the Income Tax Rules, 2026] in respect of Payments other than Salary paid to Employees u/s 392 or Income of Specified Senior Citizen u/s 393(1) [Table: Sl.No.8(iii)] of the Act made to Residents for the 2nd Quarter of TY 2026-27 i.e., July to September 2026.
31.10.2026 Saturday	Form 142	Due Date for Furnishing Quarterly Statement in relation to Transfer of Virtual Digital Asset (VDA) u/s 393(1) [Table: S.No.8(vi)] of the Income Tax Act, 2025 [Rule 219(2) of Income Tax Rules, 2026] to be furnished by an Exchange for the 2nd Quarter of TY 2026-27 i.e., July to September 2026.
31.10.2026 Saturday	Form 143	Due Date for Furnishing Quarterly Statement of Tax Collection at Source (TCS) u/s 397(3) (b) of the Income Tax Act, 2025 [Rule 219(1)[Table: Sl.No.4] of Income Tax Rules, 2026] for the 2nd Quarter of TY 2026-27 i.e., July to September 2026.
31.10.2026 Saturday	Form 144	Due Date for Furnishing Quarterly Statement of Tax Deduction at Source (TDS) u/s 397(3) (b) of the Income Tax Act, 2025 [Rule 219(1) [Table: Sl.No.2] of the Income Tax Rules, 2026] in respect of Payments other than Salary paid to Employees u/s 392 or Income of Specified Senior Citizen u/s 393(1) [Table: Sl.No.8(iii)] of the Act made to Non-Residents for the 2nd Quarter of TY 2026-27 i.e., July to September 2026.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
31.10.2026 Saturday	Form 175	Due Date for Furnishing Intimation by Pension Fund in respect of each Investment made by it in India during the 2nd Quarter of TY 2026-27 i.e., July to September 2026 under Schedule V [Table: Sl. No. 7] of the Income Tax Act, 2025 [Rule 282(1) of the Income Tax Rules, 2026].
31.10.2026 Saturday	Form 29B	Due Date for furnishing Report under Section 115JB of the Income Tax Act, 1961 [Rule 40B of the Income Tax Rules, 1962] for computing the Book Profits under the special provision for payment of tax by certain Companies. 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.
31.10.2026 Saturday	Form 29C	Due Date for furnishing Report under Section 115JC of the Income Tax Act, 1961 [Rule 40BA of the Income Tax Rules, 1962] for computing Adjusted Total Income and Alternate Minimum Tax (AMT) of the Person other than a Company. 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.
31.10.2026 Saturday	Form 3AC	Due Date for furnishing Audit Report under Section 33AB(2) of the Income Tax Act, 1961 [Rule 5AC 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.
31.10.2026 Saturday	Form 3AD	Due Date for furnishing Audit Report under Section 33ABA(2) of the Income Tax Act, 1961 [Rule 5AD 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.
31.10.2026 Saturday	Form 3AE	Due Date for furnishing Audit Report under Section 35D(4) or Section 35E(6) of the Income Tax Act, 1961 [Rule 6AB 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
31.10.2026 Saturday	Form 3AF	Statement regarding preliminary expenses incurred to be furnished under the proviso to clause (a) of sub-section (2) of section 35D of the Income Tax Act, 1961 by the Assessee [Rule 6ABBB 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.
31.10.2026 Saturday	Form 3CA-3CD	Due Date for furnishing Audit Report under Section 44AB of the Income Tax Act, 1961 [Rule 6G(1)(a) of the Income Tax Rules, 1962], in a case where the Accounts of the Business/ Profession of a Person have been Audited under any other law. Form 3CD: Due Date for furnishing Statement of particulars required to be furnished under Section 44AB of the Income Tax Act, 1961 [Rule 6G(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.
31.10.2026 Saturday	Form 3CB-3CD	Due Date for furnishing Audit Report under Section 44AB of the Income Tax Act, 1961, in the case of a Person referred to in clause (b) of sub-rule (1) of Rule 6G of the Income Tax Rules, 1962. Form 3CD: Due Date for furnishing Statement of particulars required to be furnished under Section 44AB of the Income Tax Act, 1961 [Rule 6G(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.
31.10.2026 Saturday	Form 3CE	Due Date for furnishing Audit Report under sub-section (2) of Section 44DA of the Income Tax Act, 1961 [Rule 6GA 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.
31.10.2026 Saturday	Form 3CEA	Due Date for furnishing Report of an Accountant by an Assessee under sub-section (3) of section 50B of the Income Tax Act, 1961 relating to Computation of Capital Gains in case of Slump Sale. 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
31.10.2026 Saturday	Form 3CEAB	Due Date for Intimation by a Designated Constituent Entity, Resident in India, of an International Group for the Accounting Year 2025 for the purposes of sub-section (4) of Section 92D of the Income Tax Act, 1961 [Rule 10DA of the Income Tax Rules, 1962].
31.10.2026 Saturday	Form 3CEB	Due Date for furnishing Report from an Accountant under Section 92E of the Income Tax Act, 1961 [Rule 10E of the Income Tax Rules, 1962] relating to International Transaction(s) & Specified Domestic Transaction(s).
31.10.2026 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.
31.10.2026 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.
31.10.2026 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.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
31.10.2026 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.
31.10.2026 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.
31.10.2026 Saturday	Form 56F	Due Date for furnishing report under section 10AA of the Income Tax Act, 1961 [Rule 16D 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.
31.10.2026 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.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
31.10.2026 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.
31.10.2026 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.
31.10.2026 Saturday	Form 66	Due Date for furnishing Audit Report under clause (ii) of Section 115VW of the Income Tax Act, 1961 [Rule 11T 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.
31.10.2026 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.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
31.10.2026 Saturday	Form 98	Due Date for e-filing Declaration u/r 160 of the Income Tax Rules, 2026 to the Director of Income Tax (Intelligence and Criminal Investigation) or the Joint Director of Income Tax (Intelligence and Criminal Investigation) containing particulars of Form 97 received during the 1st Half Year of TY 2026-27 i.e., April 2026 - September 2026.
31.10.2026 Saturday	Form II SWF	Due Date for Furnishing Intimation by Sovereign Wealth Fund in respect of each Investment made during the 2nd Quarter of TY 2026-27 i.e., July to September 2026 under Schedule V [Table: Sl. No. 7] of the Income Tax Act, 2026.
31.10.2026 Saturday	Form MSME	Due Date for furnishing Half-Yearly Return with the Registrar of Companies in respect of Outstanding Payments to MSMEs (Micro, Small & Medium Enterprises) for the 1st Half-Year of the FY 2026-27 i.e., April to September 2026.
31.10.2026 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 Assessee (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 ITR-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.
31.10.2026 Saturday	Statutory Forms	Due date for furnishing of annual audited accounts for each approved program u/s 35(2AA) of the Income Tax Act, 1961.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
31.10.2026 Saturday	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 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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