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SEPTEMBER 2026

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VOLUME - 36 | PAGES - 16 | SEPTEMBER 2026



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SEPTEMBER 2026



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STATUTORY UPDATES FOR THE MONTH OF AUGUST 2026

GST

CBIC has issued an [Instruction No.01/2026](#) dated August 03rd 2026 to establish a structured mechanism between Central GST field formations and State Mining Authorities for periodic information sharing to curb tax evasion linked to illegal mining and mineral transportation. Following recommendations from the CAG Draft Performance Audit Report, CGST Zones must designate a Nodal Officer to receive intelligence on unauthorised mineral extraction and seizures, which officers will analyse for violations u/s 7, 9, 16, and 122 of the CGST Act, 2017, alongside Rule 36 and Rule 138 of the CGST Rules, 2017. The mechanism mandates field formations to analyse gathered data to identify potential GST implications such as suppression of taxable supplies, undervaluation, and improper Input Tax Credit (ITC) claims while requiring Jurisdictional Commissioners and the Directorate General of GST Intelligence (DGGI) to initiate enforcement action and hold periodic review meetings to ensure strict compliance.

INCOME TAX

CBDT vide [Notification No.103/2026](#) dated August 03rd 2026 in exercise of powers u/s 536(2)(a) to (c) and (e) of the Income Tax Act, 2025 (which repealed the Income Tax Act, 1961) to notify the "Haryana State Board of Technical Education (HSBTE), Panchkula" for tax exemption u/s 10(46) of the Income Tax Act, 1961. Grants exemption retroactively starting from AY 2024-25 (relevant to FY 2023-24) on specified income streams, including Government grants, Assignments, Contributions, Loans, Educational and Administrative fees, Royalties, Charges, Penalties, Donations, Sale proceeds of securities, Rents, Profits, and Bank deposit interest. To maintain this exemption, HSBTE must refrain from commercial activities, maintain the nature of its specified income without alteration throughout financial years, and file its Return of Income u/s 139(4C)(g) of the Income Tax Act, 1961, as failure to comply with these conditions will trigger penal actions and lead to withdrawal of the exemption.

INCOME TAX

CBDT vide [Notification No.104/2026](#) dated August 03rd 2026 notifies tax exemption u/s 10(46) of the Income Tax Act, 1961 for the "District Legal Services Authority, Charkhi Dadri", an Authority constituted by the State Government of Haryana under the Legal Services Authorities Act, 1987 (39 of 1987). Leveraging the saving and transitional provisions u/s 536(2)(a), (b), (c), and (e) of the Income Tax Act, 2025, which saved past operations, pending proceedings, and rights after Section 536(1) repealed the 1961 Act. Grants retrospective tax exemption for AYs 2023-24 through 2026-27 (FYs 2022-23 through 2025-26). The exemption covers specific income streams including grants received from the Punjab and Haryana High Court, National Legal Services Authority, Haryana State Legal Services Authority, Central Government, or State Government of Haryana; amounts received under court orders; recruitment application fees; and interest earned on bank deposits. To maintain this exemption, the District Legal Services Authority, Charkhi Dadri must avoid commercial activities, maintain unchanged activity profiles and income natures across financial years, and file Return of Income as required by Section 139(4C)(g) of the Income Tax Act, 1961, or face penal actions and immediate withdrawal of the exemption.

INCOME TAX

CBDT vide [Notification No.105/2026](#) dated August 03rd 2026 in exercise of the powers conferred by Schedule III [Table: Sl. No. 36] read with Section 11 of the Income Tax Act, 2025 (30 of 2025) to grant income tax exemptions to the "District Legal Services Authority, Charkhi Dadri" for the Tax Year 2026-27. Notification specifies exempt income sources, including grants received from the Punjab and Haryana High Court, NALSA, HALSA, or the Central and Haryana State Governments for the Legal Services Authorities Act, 1987; funds received under court orders; recruitment application fees; and bank deposit interest. To maintain this exemption, the authority must refrain from commercial activities, file its Return of Income as required by clause (c)(xiii) of sub-section (9) of Section 263 of the Act, and keep the nature of its activities and income unchanged throughout the tax year. Non-compliance with these conditions will result in the withdrawal of the exemption and the initiation of legal proceedings under the Act.

INCOME TAX

CBDT issued [Clarificatory FAQs](#) on August 04th 2026 related to The Taxation and Other Laws (Amendment) Bill, 2026.

INCOME TAX

CBDT vide [Notification No.106/2026](#) dated August 04th 2026 invoking its powers pursuant to Section 536(2)(a) to (c) and (e) of the Income Tax Act, 2025 (which repealed the Income-tax Act, 1961) to grant tax exemption u/s 10(46) of the Income Tax Act, 1961 to the "Noida Special Economic Zone Authority", an Authority constituted by the Government of India. Exemption retrospectively covers AYs 2019-20 to 2023-24 (FYs 2018-19 to 2022-23) for specified income sources, including lease rent, bank FDR interest, I Card/permit fees, standard design factory allotment fees, vacant plot/building auction amounts, transfer charges, building plan exemption and processing fees (Form-I), site usage charges, and miscellaneous scrap sales. To maintain this exemption, the Authority must refrain from engaging in commercial activity, keep its activity and income profiles unchanged, and file its Return of Income pursuant to Section 139(4C)(g) of the Income Tax Act, 1961, as non-compliance will trigger penal actions and withdrawal of the exemption.

STATUTORY UPDATE & COMPLIANCE CALENDAR

INCOME TAX

CBDT vide [Notification No.107/2026](#) dated August 04th 2026 in exercising powers conferred u/s 536(2)(a) to (c) and (e) of the Income Tax Act, 2025 (which repealed the Income Tax Act, 1961), granting tax exemption status to specified incomes of the “Noida Special Economic Zone Authority”, an Authority constituted by the Government of India. Explicitly exempts ten categories of income including lease rent, interest on Bank FDRs, I Card and permit fees, allotment fees for standard design factories, auction/bid amounts for vacant properties, transfer charges, building plan Form-I and processing fees, site usage charges, and scrap/waste sales for Section 10(46) of the 1961 Act. Exemption applies retrospectively for AYs 2024-25 to 2026-27 (FYs 2023-24 to 2025-26), on the strict conditions that the Authority refrains from engaging in commercial activities, maintains the exact nature of its specified income, and files its Return of Income u/s 139(4C)(g) of the 1961 Act; non-compliance with these conditions will trigger penal actions and revoke the exemption.

INCOME TAX

CBDT vide [Notification No.108/2026](#) dated August 04th 2026 in exercise of the powers conferred by Schedule III [Table: Sl. No. 36] read with Section 11 of the Income Tax Act, 2025 (30 of 2025) to notify the “Noida Special Economic Zone Authority”, an Authority constituted by the Government of India for tax exemption on specific income categories arising to the authority. Exemption remains applicable for the TYs 2026-27 and 2027-28 to these specified income sources comprise lease rent, interest from Bank FDRs, receipts from I-Card and permit fees, allotment fees for standard design factories, auction or bid amounts for vacant plots/buildings, transfer charges for plots/buildings, fees for issuing Form-I for building plan exemptions, processing fees for approving building plans, site usage charges from service providers, and income from the sale of miscellaneous scrap/waste. To maintain this exemption, the authority must refrain from commercial activities, file its Return of Income as required by Section 263(9)(c)(xiii) of the Act, and keep the nature of its activities and income unchanged throughout the tax year. Non-compliance with these conditions will result in the withdrawal of the exemption and the initiation of legal proceedings under the Act.

INCOME TAX

CBDT vide [Notification No.109/2026](#) dated August 04th 2026 in pursuance of the provisions of Section 536(2)(a) to (c) and (e) of the Income Tax Act, 2025 to grant tax exemption to "Odisha Joint Entrance Examination Committee", a body established by the Government of Odisha for the purposes of Section 10(46) of the Income Tax Act, 1961. Exemption from the committee's specified income comprising examination fees collected from candidates, counselling and application processing fees, and interest earned on bank deposits, deemed applicable for AY 2026-27, relevant to the FY 2025-26. To retain this exemption u/s 10(46) and avoid penal actions under the Act of 1961, the committee must refrain from engaging in any commercial activity, maintain the nature of its specified income and activities throughout the financial years, and file its Return of Income in accordance with section 139(4C)(g) of the Income Tax Act, 1961.

INCOME TAX

CBDT vide [Notification No.110/2026](#) dated August 04th 2026 in exercise of the powers conferred under Schedule III [Table: Sl. No. 36] read with Section 11 of the Income-tax Act, 2025 (30 of 2025) notifies the "Odisha Joint Entrance Examination Committee", a body established by the Government of Odisha for tax exemption. Applies specifically to income earned from examination fees collected from candidates, counselling and application processing fees, and interest on bank deposits. To maintain this tax exemption for the TYs 2026-27 through 2029-30, the Committee must avoid engaging in any commercial activity, file its Return of Income in accordance with the provisions of Section 263(9)(c)(xiii) of the Income Tax Act, 2025, and keep its activities as well as the nature of its specified income unchanged throughout the tax years. Failing to fulfil any of these conditions will result in the immediate withdrawal of the exemption and prompt the initiation of legal proceedings under the Income Tax Act, 2025.

INCOME TAX

CBDT vide [Notification No.07/2026](#) dated August 06th 2026 through the Principal Chief Commissioner of Income Tax (Exemptions), New Delhi, hereby accords approval to the Company “Center for Incubation Innovation Research and Consultancy”, Sy. No. 34, Building Jyothy Institute of Technology, Thathaguni, Thalaghattapura S.O, Bengaluru, Karnataka - 560109 u/s 45(3)(b) of the Income Tax Act, 2025 read with Rule 35 of the Income Tax Rules, 2026 for “Scientific Research”. The organisation receives this tax exemption approval for a duration of five Tax Years spanning from TY 2026-27 through 2030-31.

INCOME TAX

CBDT vide [Notification No.111/2026](#) dated August 10th 2026 in pursuance of Section 45(4)(b) of the Income Tax Act, 2025, approves “Sir Ganga Ram Trust Society, Delhi” for Scientific Research under the category of University, College, or Other Institution, for the purposes of Section 45(3)(a)(i) of the said Act and Rules 32 and 34 of the Income Tax Rules, 2026. It applies to the society for TYs 2026-27 through 2030-31, provided it complies with the conditions in Rule 34 of the Income Tax Rules, 2026, prepares and submits a Statement u/s 45(4)(a) of the Income Tax Act, 2025 in Form 15 to the Director General of Income-tax (Systems) or authorized person by May 31st following the TY of donation receipt per Rule 31, and issues a Donation Certificate in Form 16 to Donors per Rule 31.

INCOME TAX

CBDT vide [Notification No.112/2026](#) dated August 11th 2026 invoking its powers u/s 536(2)(a) to (c) and (e) of the Income Tax Act, 2025 (which repealed the Income Tax Act, 1961 while preserving previous operations, rights, and pending proceedings) to notify the “District Legal Service Authority, Panchkula”, an Authority constituted by the Legal Services Authorities Act, 1987 (39 of 1987) u/s 10(46) of the Income Tax Act, 1961. To Grant tax exemption for AYs 2023-24 through 2026-27 (relevant to FYs 2022-23 through 2025-26) on specified incomes including Grants received under the Legal Services Authorities Act, 1987 from the Punjab and Haryana High Court, National Legal Services Authority, Haryana State Legal Services Authority, Central Government, or Haryana State Government, as well as court-ordered receipts, Recruitment application fees, and Bank deposit interest. For maintaining this exemption, the District Legal Services Authority, Panchkula must refrain from engaging in commercial activities, keep its activities and income nature unchanged, and file its Return of Income as required by Section 139(4C)(g) of the Income Tax Act, 1961, or face penal proceedings and revocation of the exemption.

INCOME TAX

CBDT vide [Notification No.113/2026](#) dated August 11th 2026 in exercise of the powers conferred by Schedule III [Table: Sl. No. 36] read with Section 11 of the Income Tax Act, 2025 (30 of 2025) notifying the “District Legal Service Authority, Panchkula”, an Authority constituted by the Legal Services Authorities Act, 1987 (39 of 1987) granting tax exemption for TY 2026-27 on specific incomes including Grants from judicial and government authorities, Court-ordered amounts, Recruitment application fees, and Bank interest. To maintain this tax exemption status, the authority must strictly adhere to the conditions set forth under paragraph 2 and Section 263(9)(c)(xiii) of the Income Tax Act, 2025 by filing its Return of Income, abstaining from commercial activities, and maintaining consistent operations, as failure to comply will lead to the immediate withdrawal of the exemption and the initiation of proceedings under the Act.

INCOME TAX

CBDT issued [Clarificatory FAQs](#) on August 15th 2026 related to The Foreign Assets of Small Taxpayers Disclosure Scheme, 2026.

INCOME TAX

CBDT vide [Notification No.114/2026](#) dated August 14th 2026 in exercise of the powers conferred u/s 143 of the Finance Act, 2026 (4 of 2026), to introduce the Foreign Assets of Small Taxpayers-Disclosure Scheme Rules, 2026, which shall come into force on August 16th 2026. Which Specifies Under Rule 2, the Central Government defined key terms, including the valuation date of March 31st 2026, and the scheme's last date of December 31st 2026. Rule 3 establishes detailed valuation mechanisms for foreign assets such as Bullion, Artistic work, Quoted and Unquoted shares, Bank Accounts, Partnership interests, and Immovable properties to determine their fair market value as required under clause (1) of sub-section (1) of Section 131. Rule 4 specifies the computation of tax, penalties, and fees that declarants must pay u/s 133 based on the category and aggregate value of their undisclosed assets or foreign income. Rule 5 mandates that declarants submit Form 1 electronically u/s 133 to declare assets or income within the prescribed ₹1 Crore and ₹5 Crore threshold limits. Rule 6 requires the Income-tax authority to issue an order electronically in Form 2 under sub-section (1) of Section 135 detailing the final payable amount. Rule 7 obligates the declarant to complete payment electronically and submit proof of payment alongside Form 3 under sub-section (1) of Section 135. Rule 8 directs the Income-tax authority to issue an order in Form 4 certifying the validity of the declaration and payment for the purposes of Section 139 within one month from the end of the month of submitting the intimation. Rule 9 authorizes the Principal Director General of Income Tax (Systems) or the Director General of Income-tax (Systems) to lay down data structures, standards, procedures for furnishing and verification, and security, archival, and retrieval policies for all electronic forms.

INCOME TAX

CBDT vide [Press Release](#) dated August 18th 2026 has initiated a Nationwide verification exercise targeting suspicious outward foreign remittances involving Shell Entities, Fictitious Charitable Trusts, and Key Professionals. Based on ground intelligence and data analysis over the past 3 years, the Income Tax Department discovered non-filers and low-turnover entities transferring large sums abroad under claimed expenses like freight, software imports, or consulting services from non-operational addresses. The Investigation highlights that a small group of Professionals issued Form 15CB Certificates without adequate due diligence, failing to meet the verification requirements of Form 15CB read with Rule 37BB of the Income Tax Rules, 1962 (corresponding to Form 146 read with Rule 220 of the Income Tax Rules, 2026). Consequently, tax authorities have covered approximately 394 entities, including 117 in land-border districts and 36 professionals, in this verification drive to ensure accountants exercise proper care and professional judgment going forward.

STATUTORY UPDATE & COMPLIANCE CALENDAR

INCOME TAX

CBDT vide [Notification No.115/2026](#) dated August 21st 2026 in pursuance of the Section 45(4)(b) of the Income Tax Act, 2025 approves “the International Institute of Bio Technology and Toxicology, Tamil Nadu” for scientific research as a Research Association u/s 45(3)(a)(i) and Rules 32 and 33 of the Income Tax Rules, 2026. Approval is effective for TYs 2026-27 through 2030-31 provided the Institute satisfies specific obligations. Under these terms, the organization must comply with Rule 33 of the Income Tax Rules, 2026, prepare a statement of Donations in Form 15 u/s 45(4)(a) of the Income Tax Act, 2025, deliver it to the Director General of Income Tax (Systems) or Authorized Representative by May 31st following the Donation year pursuant to Rule 31 of the Income Tax Rules, 2026, and furnish Form 16 Donation Certificates to Donors in accordance with Rule 31 of the Income Tax Rules, 2026.

INCOME TAX

CBDT vide [Notification No.116/2026](#) dated August 25th 2026 in pursuance of the Section 10(46A) of the Income Tax Act, 1961 provides tax exemption to "Maharashtra Electricity Regulatory Commission", a Commission constituted under the Electricity Regulatory Commissions Act, 1998 (No. 14 of 1998) on Specified Incomes. This notification issued in pursuance of section 536(2)(a), 536(2)(b), 536(2)(c), and 536(2)(e) of the Income Tax Act, 2025 (which repealed the Income Tax Act, 1961 u/s 536(1)), and preserves pending proceedings, rights, privileges, and obligations initiated under the 1961 Act for tax years beginning prior to April 1st 2026. Further makes this exemption effective retrospectively for AY 2026-27.

INCOME TAX

CBDT vide [Notification No.117/2026](#) dated August 25th 2026 in exercise of the powers conferred by Schedule VII [Table: Sl. No. 42] read with Section 11 of the Income Tax Act, 2025, hereby notifies the “Maharashtra Electricity Regulatory Commission”, a Commission constituted under the Electricity Regulatory Commissions Act, 1998 (No. 14 of 1998) for the purposes of that serial number. This notification takes effect from the TY 2026-27, provided that the Assessee maintains its status under the Electricity Regulatory Commissions Act, 1998, with one or more of the purposes specified in Schedule VII [Table: Sl. No. 42] of the Income Tax Act.

MCA

MCA issued [General Circular No.04/2026](#) dated August 31st 2026 to further extend the validity of the Companies Compliance Facilitation Scheme, 2026 (CCFS-2026) up to September 15th 2026 in view of the representations received from various stakeholders while maintaining all other terms and conditions of the scheme remain unchanged.

COMPLIANCE CALENDAR FOR THE MONTH OF SEPTEMBER, 2026

SEPTEMBER 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				

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
05.09.2026 Saturday	SEZ Monthly	Due date for furnishing the Monthly Performance Report (MPR) by SEZ Units and Developers for the month of August 2026 to the Development Commissioner.
07.09.2026 Monday	Challan No. ITNS 282N	Due Date for Deposit of Commodities Transaction Tax (CTT) collected for August 2026.
07.09.2026 Monday	Challan No. ITNS 282N	Due Date for Deposit of Securities Transaction Tax (STT) collected for August 2026.
07.09.2026 Monday	Challan No. ITNS 281N	Due date for the Deposit of Tax Deducted/Collected at Source (TDS/TCS) for August 2026. However, all sums deducted by an office of the Government shall be paid to the credit of the Central Government on the same day on which tax is paid without the production of an Income Tax Challan.
07.09.2026 Monday	Form 127	Due Date for e-Filing Declarations received during the month of August 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].
07.09.2026 Monday	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 August 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.
10.09.2026 Thursday	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 August 2026.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
10.09.2026 Thursday	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 August 2026.
10.09.2026 Thursday	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 August 2026.
11.09.2026 Friday	GSTR-1 (Monthly)	Due Date for Filing Details of Outward Supplies of Goods or Services for August 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)
13.09.2026 Sunday	GSTR-1 (IFF)	End Date for Furnishing Details of Outward Supplies (B2B) of Goods & Services for August 2026 (M2) by, - Regular Taxpayer whose Turnover does not exceed ₹5 Crores & has OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme) Note: - The Invoice Furnishing Facility (IFF) is a facility under the QRMP scheme for small taxpayers, who can choose to upload their B2B outward supply invoices each month, for the first two months of the quarter. The B2B Invoices relating to the last month of the quarter & B2C Invoices for three months of the quarter are to be uploaded in the GSTR-1 Return. - Filing IFF (Invoice Furnishing Details) by a taxpayer opting for the QRMP Scheme for M1 (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.
13.09.2026 Sunday	GSTR-5	Due Date for Filing Monthly Return by Non-Resident Taxable Person for August 2026.
13.09.2026 Sunday	GSTR-6	Due Date for Filing Monthly Return by Input Service Distributor (ISD) for August 2026.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
14.09.2026 Monday	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 July 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
14.09.2026 Monday	GSTR-2B	Auto-drafted, static ITC (Input Tax Credit) Statement generated for August 2026 based on the actions (Accept/Reject/Pending) taken by the Recipient through the IMS (Invoice Management System) Dashboard on data furnished by suppliers. It compiles information from: • All B2B Documents filed by suppliers in their IFF or Monthly/Quarterly GSTR-1 / GSTR-1A. • GSTR-5 (Non-Resident Taxable Person) • GSTR-6 (Input Service Distributor). • Inward supplies received from SEZ Units/Developers. • ICEGATE data regarding IGST paid on the Import of Goods. Note: Invoices kept "Pending" in the IMS will be excluded from the current month's GSTR-2B and carried forward.
15.09.2026 Tuesday	Challan No. ITNS 280N	Due Date for Quarterly Deposit of Second Instalment of Advance Tax [45% of Tax Liability (-) Advance Tax Already Paid] for the 2nd Quarter of TY 2026-27 i.e., July to September 2026.
15.09.2026 Tuesday	EPFO	Due Date for Filing Monthly ECR (Electronic Challan cum Return) in case of EPFO (Employees' Provident Fund Organisation) for August 2026.
15.09.2026 Tuesday	ESIC	Due Date for Monthly Payment of e-challan in case of ESIC (Employees' State Insurance Corporation) for August 2026.
15.09.2026 Tuesday	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 August 2026.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
15.09.2026 Tuesday	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 August 2026 has been paid without the production of Income Tax Challan.
20.09.2026 Sunday	GSTR-1A (Monthly)	Due Date for Filing Amendment of Outward Supplies of Goods or Services for August 2026. *Note: GSTR-1A gets activated after the filing date or due date of GSTR-1 (both monthly or quarterly), whichever is later. You can file GSTR-1A anytime before filing GSTR-3B of the same tax period.
20.09.2026 Sunday	GSTR-3B	Due Date for Filing Monthly Return for August 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).
20.09.2026 Sunday	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 August 2026.
25.09.2026 Friday	PMT-06	Due Date for depositing GST in Electronic Cash Ledger for August 2026 (M2) by, Regular Taxpayer who has opted for Quarterly Filing of GSTR-3B under QRMP Scheme (Quarterly Return & Monthly Payment Scheme) either by Fixed Sum Method or Self Assessment Method
27.09.2026 Sunday	Form AOC-4	Due Date for furnishing Financial Statement and Other Documents of One Person Company (OPC) within 180 Days from the closure of FY with the Registrar of Companies (ROC) for the FY 2025-26.
28.09.2026 Monday	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 August 2026.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
30.09.2026 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 for the FY 2025-26.
30.09.2026 Wednesday	Form 10	Due Date for furnishing Statement to the Assessing Officer in respect of Accumulation of Income for the Future under, • clause (a) of Explanation 3 to the third proviso to clause (23C) of Section 10 or • clause (a) of Sub-section (2) of Section 11 or • clause (a) of Sub-section (2) of Section 11 read with clause (21) of Section 10 of the Income Tax Act, 1961. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2026 for the FY 2025-26.
30.09.2026 Wednesday	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 October 31st, 2026 for the FY 2025-26.
30.09.2026 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 for the FY 2025-26.
30.09.2026 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 for the FY 2025-26.
30.09.2026 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 for the FY 2025-26.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
30.09.2026 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 for the FY 2025-26.
30.09.2026 Wednesday	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 October 31st, 2026 for the FY 2025-26.
30.09.2026 Wednesday	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 August 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
30.09.2026 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 for the FY 2025-26.
30.09.2026 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 for the FY 2025-26.
30.09.2026 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 for the FY 2025-26.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
30.09.2026 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 for the FY 2025-26.
30.09.2026 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 for the FY 2025-26.
30.09.2026 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 for the FY 2025-26.
30.09.2026 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 for the FY 2025-26.
30.09.2026 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 for the FY 2025-26.

STATUTORY UPDATE & COMPLIANCE CALENDAR

Date	Form	Description
30.09.2026 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 for the FY 2025-26.
30.09.2026 Wednesday	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 October 31st, 2026 for the FY 2025-26.
30.09.2026 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 for the FY 2025-26.
30.09.2026 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 for the FY 2025-26.
30.09.2026 Wednesday	Form 9A	Due Date for filing Application for Exercising the option available under clause (2) of the Explanation to Section 11(1) of the Income Tax Act, 1961 to apply Income of the Previous Year in the Next Year or in the Future. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2026 for the FY 2025-26.



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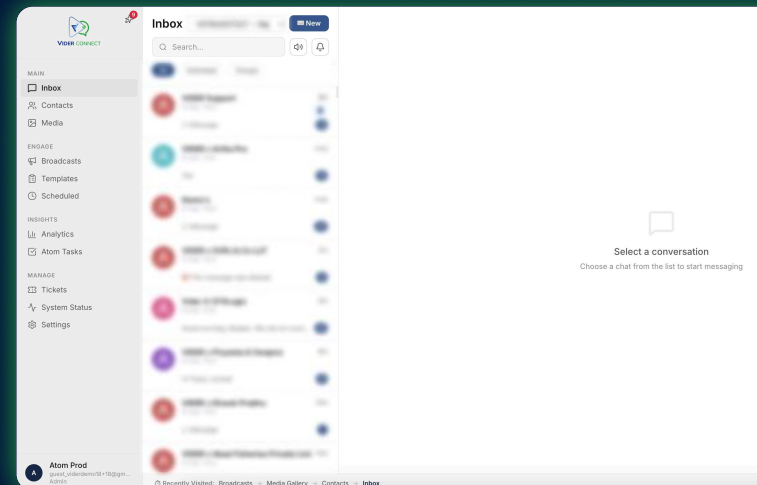
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VIDER CONNECT

One WhatsApp Number. **Your Whole Team, Finally On It Together.**

Vider Connect Removes WhatsApp's 4-Device Limit — So Every Conversation Your Business Has With A Customer Can Be Answered By The Right Person, Tracked Properly, And Never Lost When Someone's Phone Is Busy.



What Is Vider Connect?

A SHARED WHATSAPP INBOX BUILT FOR TEAMS, NOT JUST ONE PHONE.

Most Businesses Run WhatsApp From A Single Phone, Passed Between Whoever's Free. Vider Connect Connects That Same Number To A Proper Team Inbox — Everyone Logs In From Their Own Screen, Every Reply Is Tagged With Who Sent It, And Nothing Gets Missed Because One Person Stepped Away. Nothing Changes For Your Customers; They Keep Messaging The Number They Already Know.



1

Connect Your Number

Scan A QR Code, Just Like WhatsApp Web — Takes Under 2 Minutes.

2

Invite Your Team

Add As Many People As You Need, Each With Their Own Login.

3

Reply, Together

Everyone Works From The Same Inbox — Nothing Missed, Nothing Duplicated.

Core Features

EVERYTHING A TEAM NEEDS TO RUN WHATSAPP PROPERLY



No Device Limit

Unlimited Team Members On One WhatsApp Number — WhatsApp's Own 4-Device Cap No Longer Applies.



Every Message, Tagged

Each Reply Shows Exactly Who On Your Team Sent It — Full Accountability, Always.



Multiple Numbers, One Place

Connect Every Number Your Business Runs On — Sales, Support, Billing — Into A Single Account.



Per-User Number Access

Give Each Team Member Access To Only The Numbers They Need, Not Everything By Default.



Private Team Notes

Leave Internal Notes On Any Chat — Visible To Your Team, Invisible To The Customer.



Broadcasts, Tracked

Reach Hundreds Of Customers In One Click, With Delivery Tracked From The Number They Trust.



Tickets From Chats

Turn Any Customer Message Into An Assigned, Trackable Task In One Click.



Works With ATOM

Create Tasks From Messages, And Auto-Send Invoices & Receipts Straight On WhatsApp.



Team Analytics

See Response Times And Activity By Person — Know Exactly How Fast Your Team Really Replies.

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