R.K. GOVIL & CO.
CHARTERED ACCOUNTANTS
Since 1973

31.07.2026

Dear Client,

Greetings of the Day!

We are here with the changes and important compliances dates in the coming month of Tax year 2026-27. Tax and other statutory Laws are seeing rapid changes and to walk with hand in hand to those, we every month bring you with the monthly circulars. The Briefing of the August-2026 and September-2026 month with the due dates and some of the important provisions and amendment for your enhancements are as follows: -

Let's Begin with the due dates coming nearby: -

A. TDS/TCS

S.NO.	PARTICULARS	DUE DATE
AUGUST-2026		
1.	TDS/TCS deposit for the month of July-2026	07.08.2026
2.	Issue of TDS certificates (Form – 132(16B) & 132(16C)) for tax deducted u/s 393(194IA) & 393(194IB) in the month of Jun- 26	14.08.2026
3.	Issue of TDS certificates in Form-131(16A) for (Apr-Jun 26)	15.08.2026
4.	Issue of Challan cum statement(Form 141(26QB) & Form 141 (26QC)) in respect of tax deducted u/s 393(194IA) & 393(194IB) in the month of July-2026	30.08.2026
SEPTEMBER-2026		
1.	TDS/TCS deposit for the month of August -2026	07.09.2026
2.	Issue of TDS certificates (Form – 132(16B) & 132(16C)) for tax deducted u/s 393(194IA) & 393(194IB) in the month of July- 26	14.09.2026
3.	Issue of Challan cum statement(Form 141(26QB) & Form 141 (26QC)) in respect of tax deducted u/s 393(194IA) & 393(194IB) in the month of August-2026	30.09.2026

B. INCOMETAX AND STATUTORY DUES PAYMENT

S.NO.	PARTICULARS	DUE DATE
AUGUST-2026		
1.	PF / ESI - Depositing contribution towards PF/ ESI	15.08.2026

	for the month of July-26	
2.	***Assessee has income from profits and gains of business or profession whose accounts are not required to be audited under any provision.***	31.08.2026
SEPTEMBER-2026		
1.	PF / ESI - Depositing contribution towards PF/ ESI for the month of August -26	15.09.2026
2.	***Second advance tax instalment for T.Y-2026-27(45% of total estimated tax liability)***	15.09.2026
3.	***Submission of the audit report (under section 44AB) for F.Y-2025-26 for those assessees covered under tax audit but do not have any international or specified domestic transactions.***	30.09.2026

C. GST

S.NO.	PARTICULARS	DUE DATE
AUGUST-2026		
1.	Monthly returns of GST in various forms (July -2026)	From 10.08.2026 till 20.08.2026
2.	Deposit of GST under Quarterly returns with Monthly payments (July-2026)	25.08.2026
SEPTEMBER-2026		
1.	Monthly returns of GST in various forms (August -2026)	From 10.09.2026 till 20.09.2026
2.	Deposit of GST under Quarterly returns with Monthly payments (August-2026)	25.09.2026

D. COMPLIANCE UNDER COMPANIES ACT,2013

S.NO.	PARTICULARS	DUE DATE
AUGUST-2026		
1.	Financial Results- As per SEBI -File Quarterly Financial Results	14.08.2026
2.	Compliance Facilitation Scheme (CCFS-2026)	31.08.2026 ***(Extended via General circular No-03/2026)***
SEPTEMBER-2026		
1.	Every company, except a OPC, shall in each year	Within six months from the closing of

	convene, in addition to any other meetings, a general meeting known as its Annual General Meeting ("AGM")	financial year (on or before 30th September)

Now we would like to bring your attention to some of the important aspects: -

1. The Cost Inflation Index (CII) for the Tax year 2026-27 has been notified as "384". This Figure ("384") will be used to compute the indexed cost of acquisition for assets sold in T.Y-2026-27. This new index number will take effect on April 1, 2026.

2. For salaried Assessee, who missed the July 31 baseline, filing now triggers a late fee under Section 234F. Crucially, late returns are **automatically locked into the New Tax Regime**, preventing retroactive claims for old regime deductions.

3. Ensure that clients who approved auditor appointments or changes during recent AGMs or board meetings file **Form ADT-1** within the strict 15-day statutory window from the date of the resolution.

4. The Central Board of Direct Taxes (CBDT) has issued Circular No. 06/2026 to officially **condone the delay in filing Form No. 10AB electronically** for the renewal of 80G approvals. This directive leverages administrative powers under **Section 119(2)(b)** of the Income-tax Act, 1961, providing massive structural relief to charitable trusts, NGOs, and institutions.

   Eligibility

   - The condonation strictly applies to cases where Form No. 10AB was electronically submitted between **1 October 2025 and 31 March 2026**.
   - It targets institutions whose approvals were set to expire on 31 March 2026 and missed the original submission deadline of 30 September 2025 due to genuine hardship.
   - If an application filed during the eligible window was previously rejected *solely* because of late submission, it is now automatically **deemed condoned**.

   The jurisdictional Principal Commissioner of Income Tax (PCIT) or Commissioner of Income Tax (CIT) must evaluate these eligible delayed applications on their absolute technical merits. Tax authorities are mandated to dispose of all covered applications and pass final orders on or before **31 December 2026**.This relaxation is limited *strictly* to condoning the delay. It does not provide any automatic entitlement to final approval under Section 80G(5).

5. All the Taxpayers are advised to check the validity of their Digital Signatures (DSC) and in case DSC is expired or getting expire, kindly contact in our office to get it renewed again so that any problem at the last moment may be avoided.

Any Query, clarification related to any of the above is most welcomed. We are always pleasured to help you in any and every way possible.

Thanks & Regards,

R.K. Govil & Co.
Chartered Accountants

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