



30.06.2026

Dear Client,

Greetings of the Day!

We are here with the changes and important compliances dates in the coming month which marks the beginning of new 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 July-2026 and August-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
<u>JULY-2026</u>		
1.	TDS/TCS deposit for the month of June-2026	07.07.2026
2.	Quarterly TCS Return Form No-143(27EQ) - For the Quarter ending June-26 (April-June 2026)	15.07.2026
3.	Issue of TDS certificates (Form – 132(16B) & 132(16C)) for tax deducted u/s 393(194IA) & 393(194IB) in the month of May- 26	15.07.2026
4.	Issue of TCS certificates in Form-133(27D) for (Apr-Jun 26)	30.07.2026
5.	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 June-2026	30.07.2026
6.	Quarterly TDS Return Form-138(24Q) & Form-140(26Q) - For the Quarter ending June -26 (April-June 2026)	31.07.2026
<u>AUGUST-2026</u>		
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

B. INCOMETAX AND STATUTORY DUES PAYMENT

S.NO.	PARTICULARS	DUE DATE
<u>JULY-2026</u>		
1.	PF / ESI - Depositing contribution towards PF/ ESI for the month of June-26	15.07.2026
2.	For Salaried individuals and Hindu Undivided Families (HUFs) not requiring a tax audit.	31.07.2026
<u>AUGUST-2026</u>		
1.	PF / ESI - Depositing contribution towards PF/ ESI for the month of July-26	15.08.2026
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

C. GST

S.NO.	PARTICULARS	DUE DATE
<u>JULY-2026</u>		
1.	Monthly returns of GST in various forms (June -2026)	From 10.07.2026 till 20.07.2026
2.	Quarterly Return for composition dealer (CMP-08)	18.07.2026
3.	Deposit of GST under Quarterly returns with Monthly payments (June -2026)	25.07.2026
<u>AUGUST-2026</u>		
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

D. COMPLIANCE UNDER COMPANIES ACT,2013

S.NO.	PARTICULARS	DUE DATE
<u>JULY-2026</u>		
1.	<i>Closing of</i> CFSS(Companies Compliance Facilitation Scheme 2026) Amnesty Scheme	15.04.2026 to 15.07.2026
2.	Entities who comply with the criterion are mandatorily required to submit the FLA return under FEMA 1999 based on audited/unaudited accounts of the entity.	15.07.2026

3.	Return of Deposits [Every company needs to file this return furnishing information about deposits and/or outstanding receipt of loan or money other than deposits for F.Y-2025-26 (DPT-3)]	31.07.2026 (Extended General No-02/2026 dated 19.06.2026)	vide Circular dated
<u>AUGUST-2026</u>			
1.	Financial Results- As per SEBI -File Quarterly Financial Results	14.08.2026	

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

1. **GSTAT Appeal Deadline Extended:** The Central Board of Indirect Taxes and Customs (CBIC) extended the due date for filing appeals/applications under Section 112 to **July 31, 2026**. This applies to orders communicated before May 1, 2026.
2. **E-Way Bill Changes:** Starting **August 1, 2026**, the "**Ship-To GSTIN**" field becomes mandatory on the e-Way Bill portal if the destination point differs from the Bill-To address, the Ship-To GSTIN field becomes mandatory.
Failure to provide this will block e-way bill generation, risking heavy penalties under section 129.
3. The Income Tax Department has issued New Income Tax Return Forms Utility for A.Y-2026-27 with extensive changes. The Department is pressing hard to file the Returns timely. Therefore you are kindly requested to collect the documents and share with us so that the returns could be finalized and uploaded before due date. Last date to file the income tax return of individual assessee is 31st July 2026.
In View of the extensive changes introduced in the notified ITRs and considering the time required for the preparation of income tax return, it is very essential to plan your visits in our office at the earliest for filing of your income tax return for avoiding last minutes rush because important decisions need proper planning and time.
To avoid last hour rush, pressure, Income Tax Portal maintenance and other factors, we strongly recommend you to get your ITR filed as soon as possible, it helps to get a refund sooner or avoid interest or late payment.
4. **For F.Y. 2025-26, slab rates (under New Tax Regime)** are as follows for individuals or HUF or AOP (other than co-operative society), or BOI or an AJP referred to in sub-clause (vii) of clause (31) of section 2 :-

Slab (Total Income)	Income Tax Rate (New Regime)
Upto Rs.4,00,000/-	Nil
Income above Rs.4,00,000/- upto Rs.8,00,000/-	5%

Income above Rs.4,00,000/- upto Rs.8,00,000/-	10%
Income above Rs.12,00,000/- upto Rs.16,00,000/-	15%
Income above Rs.16,00,000/- upto Rs.20,00,000/-	20%
Income above Rs.20,00,000/- upto Rs.24,00,000/-	25%
Income Above Rs.24,00,000/-	30%

OLD REGIME

Slab (Total Income)	Individual<60	Res. Senior Citizens>60<80	Res. Super Senior Citizens>80
Upto Rs.2.50 Lakhs	Nil	Nil	Nil
Rs.2,50,001 to 3 Lakhs	5%	Nil	Nil
Rs.3,00,001 to 5 Lakhs	10%(87A)	10%(87A)	Nil
Rs.5,00,001 to 10 Lakhs	20%	20%	20%
Above Rs.10 Lakhs	30%	30%	30%

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

Thanks & Regards,

R.K. Govil & Co.
Chartered Accountants

CA R.K. GOVIL
9810055271

CA ASHISH GOEL
9811995331

CA SANYOGITA
7310816550

CA MANI GOYAL
9873713717

CA PREETI MANGLIK
9654251840

ADV.BALDEV SINGH
9871796938

CS SACHIN KUMAR
9911124032

S.K. BHASKAR
8802022200

ANKIT MAURYA
8416896109

Head Office : R-7/177, Rajnagar, Ghaziabad-201002

Branch Office : a) 230, Dwarkapuri, Behind ASJ Plaza Mall, Muzaffarnagar-251001

b) 1/9025, West Rohtash Nagar, Shahadara, Delhi-110032

Contact Details : +91-120-4308634,

Mobile: +91-9871796929

E-mail : incometax.rkgovil@gmail.com

Website : www.rkgovil.com