



30.09.2026

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 October-2026 and November-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>OCTOBER-2026</u>		
1.	TDS/TCS deposit for the month of September-2026	07.10.2026
2.	Issue of TDS certificates (Form – 132(16B) & 132(16C)) for tax deducted u/s 393(194IA) & 393(194IB) in the month of August- 26	14.10.2026
3.	<u>Quarterly TCS Return Form No-143(27EQ)</u> - For the Quarter ending September-2026 (July-Sept 2026)	15.10.2026
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 September-2026	30.10.2026
5.	Issue of TCS certificates in Form-133(27D) for (Jul-Sep 26)	30.10.2026
6.	<u>Quarterly TDS Return Form-138(24Q) & Form-140(26Q)</u> - For the Quarter ending Sept -26 (Jul-Sept- 2026)	31.10.2026
<u>NOVEMBER-2026</u>		
1.	TDS/TCS deposit for the month of October-2026	07.11.2026
2.	Issue of TDS certificates (Form – 132(16B) & 132 (16C) for tax deducted u/s 393(194IA) & 393(194IB) in the month of September- 26	15.11.2026
3.	Issue of TDS certificates in form-131(16A) for (Jul-Sept 2026)	15.11.2026

4	Issue of Challan cum statement (Form-141(26QB) & Form-141 (26QC) in respect of tax deducted u/s 194IA & 194IB in the month of October- 26	30.11.2026
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B. INCOMETAX AND STATUTORY DUES PAYMENT

S.NO.	PARTICULARS	DUE DATE
<u>OCTOBER-2026</u>		
1.	PF / ESI - Depositing contribution towards PF/ ESI for the month of September -26	15.10.2026
2.	<u>Audit Report in Form 3CB-3CD and 3CA-3CD for Non-corporates and Corporates, Form 10B and 10BB for Trusts for F.Y 2025-26</u>	<i>21.10.2026 (Extended by Circular No-7/2026)</i>
<u>NOVEMBER-2026</u>		
1.	PF / ESI - Depositing contribution towards PF/ ESI for the month of October -26	15.11.2026
2.	<u>Submission of the Income tax return for Corporates & audited accounts for F.Y-2025-26.</u>	<i>21.11.2026 (Extended by Circular No-7/2026)</i>
3.	Submission of the Income tax return for businesses requiring transfer pricing reports (in case of international / specified domestic transaction) for F.Y-2025-26.	30.11.2026

C. GST

S.NO.	PARTICULARS	DUE DATE
<u>OCTOBER-2026</u>		
1.	Monthly returns of GST in various forms (September -2026)	From 10.10.2026 till 20.10.2026
2.	Quarterly Return of GST opted for Composition Scheme (July-2026 to September-2026).	18.10.2026
3.	Deposit of GST under Quarterly returns with Monthly payments (September-2026)	25.10.2026
<u>NOVEMBER-2026</u>		
1.	Monthly returns of GST in various forms (October-2026)	From 10.11.2026 till 20.11.2026
2.	Deposit of GST under Quarterly returns with Monthly payments (October-26)	25.11.2026

D. COMPLIANCE UNDER COMPANIES ACT,2013

S.NO.	PARTICULARS	DUE DATE
<u>OCTOBER-2026</u>		
1.	Every company should intimate the ROC about the appointment of an auditor by filing form ADT-1	15 days from the date of AGM
2.	Every company which held AGM on 30 th September 2026 should file form AOC-4, AOC-4(CFS) & AOC-4 XBRL within 30 days from AGM.	29 th October 2026
3.	The form-8 (Financial reports of an LLP) should be filed annually with the ROC. It is also known as the statement of accounts and solvency. Every LLP should submit the data of its profit or loss and balance sheet.	30 th October 2026
4.	Every company should file form MSME-1 half yearly return (Apr-Sep-2026) with the registrar in respect of outstanding payments to micro or small enterprises more than 45 days within 30 days from the end of half year.	31 October 2026
5.	Filing of Form CRA-4 after receiving the cost audit report in form CRA-3 within 180 days from financial year end.	30 days from the receipt of report.
<u>NOVEMBER-2026</u>		
1.	Form PAS-6 half -yearly reconciliation of share capital audit report to be submitted by a company (other than one person company and small company). Within 60 days from the end of half year.	29.11.2026
2.	Form MGT-7/MGT-7A(Annual Return)	Within 60 days from AGM date

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

1. **EPF Wage Ceiling Revision:** The Ministry of Labour implemented the upward revision of the Employee Provident Fund (EPF) wage ceiling from ₹15,000 to **₹25,000 per month**, transitioning in mid-September 2026. Employers are adapting their automated payroll systems and electronic challan-cum-return (ECR) files for October compliance schedules.

2. **Revised TDS on Property Sales from NRIs: CBDT Notification No. 121/2026 (G.S.R. 830(E))**, issued on **22 September 2026**, notifies the **Income-tax (Fifth Amendment) Rules, 2026**. Beginning **October 1, 2026**, resident individuals purchasing property from a Non-Resident Indian (NRI) can perform the buyer-side withholding compliance using a simplified PAN-based reporting mechanism (via prescribed forms like Form 141) instead of being mandated to obtain a TAN.

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,

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