31.08.2026

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 September-2026 and October-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
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
OCTOBER-2026		
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.	**Quarterly TCS Return Form No-143(27EQ)** - 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.	**Quarterly TDS Return Form-138(24Q) & Form-140(26Q)** - For the Quarter ending Sept -26 (Jul-Sept- 2026)	31.10.2026

B. INCOMETAX AND STATUTORY DUES PAYMENT

S.NO.	PARTICULARS	DUE DATE
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.***	30.09.2026
OCTOBER-2026		
1.	PF / ESI - Depositing contribution towards PF/ ESI for the month of September -26	15.10.2026
2.	***Due date for filing of Income Tax Return (ITR) for F.Y.2025-26 (A.Y.2026-27) for coprporates & assessees whose accounts are required to be audited u/s 44AB.***	**31.10.2026**

C. GST

S.NO.	PARTICULARS	DUE DATE
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
OCTOBER-2026		
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

D. COMPLIANCE UNDER COMPANIES ACT,2013

S.NO.	PARTICULARS	DUE DATE
SEPTEMBER-2026		
1.	Compliance Facilitation Scheme (CCFS-2026)	15.09.2026 ***(Extended via General circular No-04/2026)***
2.	Every company, except a OPC, shall in each year convene, in addition to any other meetings, a general meeting known as its Annual General Meeting ("AGM")	Within six months from the closing of financial year (on or before 30th September)
OCTOBER-2026		
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 30th September 2026 should file ***form AOC-4, AOC-4(CFS) & AOC-4 XBRL*** within 30 days from AGM.	29th 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.	30th 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.	30th 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.

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

1. For Assessee, who missed the July 31& August 31 baseline, filing now triggers a late fee under Section 234F till December 2026. Crucially, late returns are **automatically locked into the New Tax Regime**, preventing retroactive claims for old regime deductions.

   As per section 234F of the income tax Act, 1961, levies a penalty on the taxpayer if his/her ITR is filed after the deadline. An income tax return filed after the last date is called belated ITR.

   A Penalty of Rs.5000/- is levied at the time of filing of ITR after the due date. Remember the penalty would be levied even if there is no tax payable at the time of filing ITR. A belated ITR can be submitted and verified only after challan details related to payment of late filing fee is mentioned in the ITR form.

2. 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.

3. <u>**Extension of Companies Compliance Facilitation Scheme, 2026(CCFS-2026) upto 15th September 2026-.**</u>

   The Ministry of Corporate Affairs had introduced the Companies Compliance Facilitation Scheme, 2026(CCFS-2026) vide General Circular No.01/2026 dated 24th February 2026, to inter alia, provide an opportunity to companies to complete their pending statutory filings. The Scheme was initially operational up to 15th July, 2026.

   Subsequently, the last date of the Scheme was extended upto 31st August, 2026 vide General Circular No.03/2026 dated 8th July, 2026.

   Now, in view of the representations received from various stakeholders, it has been decided to further extend the validity of the Companies, Compliance Facilitation Scheme, 2026(CCFS-2026) **up to 15th September, 2026.** All other terms and conditions of the Scheme shall remain unchanged.

4. <u>The **Foreign Assets of Small Taxpayers–Disclosure Scheme, 2026 (FAST-DS)**</u> is a one-time voluntary disclosure mechanism intended to enable eligible taxpayers to declare specified undisclosed foreign assets, undisclosed foreign income or foreign assets which, though acquired out of explained/taxed sources or during a period of non-residence, were not disclosed in the relevant schedules of the income-tax return.

   The Central Board of Direct Taxes (CBDT) opened the Foreign Assets of Small Taxpayers–Disclosure Scheme (FAST-DS) window from August 16 to December 31, 2026, under Notification No. 114/2026.

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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