

August 2026

Monthly compliance newsletter
Volume 1, issue 2. Published 1 August 2026

Due this month

7	Payment of TDS/TCS Friday
10	GSTR-5, GSTR-7 & GSTR-8 Monday
11	GSTR-1 (Monthly) Tuesday
13	IFF Thursday
13	GSTR-6 Thursday
20	GSTR-3B (Monthly) Thursday
31	ITR-3, 4, & 5 Monday

All 12 due dates are on the next page.

GSTN keeps e-Way Bill Ship-To GSTIN enhancements on hold indefinitely, ITR-3 & ITR-4 non-audit deadline permanently shifted to 31 August, CBIC clarifies GSTAT appeal procedure for DGGI cases, and MCA extends CCFS-2026 compliance facilitation scheme through 31 August.

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'Corporate Mitra' Course Registrations Open on SWAYAM Plus

Compliance dates for August

Every statutory due date in August 2026 from the DJAS compliance calendar, grouped by area

Income tax

7 Fri	Payment of TDS/TCS Payment of TDS/TCS deducted for July 2026.
31 Mon	Form 9A Filing of Form 9A by private charitable or religious trusts for accumulation of income under Section 11(1) of the Income Tax Act for AY 2026–27.
31 Mon	Form 10 Filing of Form 10 by trusts or institutions for accumulation or setting apart of income under Section 11(2) of the Income Tax Act.
31 Mon	ITR-3, 4, & 5 For taxpayers filing ITR-3 and ITR-4 for non-audit business, professional, or freelance income. And ITR-5 for LLPs and Partnership firms that do not require a mandatory tax audit.

GST

10 Mon	GSTR-5, GSTR-7 & GSTR-8 Filing of GSTR-5 (NRTP), GSTR-7 (GST TDS) and GSTR-8 (GST TCS) for July 2026.
11 Tue	GSTR-1 (Monthly) Filing of GSTR-1 (monthly) showing outward supplies for July 2026.

13 Thu	IFF Optional filing of Invoice Furnishing Facility (IFF) for reporting B2B outward supply invoices of July 2026 by taxpayers under the QRMP scheme (Q2, FY 2026–27), to enable recipients to avail ITC in the same month.
13 Thu	GSTR-6 Filing of GSTR-6 by an Input Service Distributor (ISD) for distribution of ITC pertaining to July 2026.
14 Fri	Generation of GSTR-2B Auto-generation of GSTR-2B, the static Input Tax Credit (ITC) statement, for July 2026.
20 Thu	GSTR-3B (Monthly) Filing of GSTR-3B (monthly) along with payment of GST for July 2026.
25 Tue	Payment for M1 of QRMP Payment of GST under the QRMP scheme for the 1st month of the quarter – July 2026 (Q2, FY 2026–27), to be paid through Form GST PMT-06.
31 Mon	Last day to issue notice u/s 74(1) of GST for FY 2020-21 Last day to issue a demand notice under Section 74(1) of the CGST Act for cases involving fraud, suppression, or wilful misstatement for FY 2020-21.

GST Updates

Goods & Services Tax

**GSTN Advisory dated
01.07.2026**

1 July 2026

[Official source](#)

AATO Amendment Window Reopened for FY 2025-26

GSTN issued an advisory in July extending the Annual Aggregate Turnover (AATO) amendment window for FY 2025-26, which had earlier been set to close in May 2026. The window allowed taxpayers who had reported incorrect AATO — which determines filing frequency and procedural eligibility — to correct it through the GST portal. This extended window has now closed.

**GSTAT Order No. 156/2026
dated 10.07.2026**

10 July 2026

[Official source](#)

Token Mechanism for Filing GSTAT Appeals

The GST Appellate Tribunal introduced a token mechanism to record taxpayers' intent to file appeals. Under Order No. 156/2026, an appellant obtains a token from the GSTAT portal to register intent; the actual appeal must then be filed within 60 days of token generation, and the appeal is deemed filed on the date of token issuance for limitation purposes. This mechanism remains active for taxpayers with approaching limitation deadlines.

**Circular 256/02/2026-GST
dated 25.07.2026**

25 July 2026

[Official source](#)

Jurisdictional Authority for GSTAT Departmental Appeals in DGGI / CAA Cases

CBIC has clarified departmental GSTAT appeals arising from DGGI cases adjudicated by a Common Adjudicating Authority (CAA). The taxpayer's jurisdictional CGST Commissioner is the reviewing authority. Separate appeals must be filed for each taxpayer by its jurisdictional Commissionerate before the GSTAT bench having territorial jurisdiction over that taxpayer, with prescribed inter-Commissionerate communication.

GSTN Advisory No. 668
dated 29.07.2026

29 July 2026

[Official source](#)

E-Way Bill Enhancements Kept on Hold

Days before the scheduled 1 August 2026 go-live, GSTN issued Advisory No. 668 placing the proposed e-Way Bill enhancements in abeyance until further notice. The two features deferred are: mandatory capture of 'Ship-To GSTIN' in Bill-To / Ship-To transactions, and voluntary closure of E-Way Bills before expiry. Industry groups had raised concerns over practical difficulties in collecting Ship-To GSTIN details from customers, commercial confidentiality issues, ERP modification timelines, and compliance risks from the proposed validations. Businesses that had already commenced system changes should monitor GSTN advisories for the revised implementation date.

What to do

E-Way Bill enhancements (Ship-To GSTIN and voluntary closure) remain deferred following Advisory No. 668 — monitor GSTN advisories for the revised implementation date and retain any ERP changes already made.

Income Tax Updates

Income Tax Act, 2025

CBDT

15 July 2026

[Official source](#)

Cost Inflation Index for FY 2026-27 Notified

CBDT notified the Cost Inflation Index (CII) for Financial Year 2026-27. The CII is used to compute the indexed cost of acquisition for long-term capital assets — including immovable property, unlisted shares, debentures, and jewellery — for the purpose of calculating Long-Term Capital Gains (LTCG). Taxpayers and companies planning to compute LTCG on transfers made during FY 2026-27 should refer to the updated index on the Income Tax India portal.

What to do

ITR-3, ITR-4, and ITR-5 (for non-audit business, professional, freelance taxpayers, LLPs, and Partnership firms) are due by 31 August 2026. Begin compiling financials now if you haven't already. Trusts and institutions must also file Form 9A and Form 10 by 31 August 2026.

Secretarial Updates

Companies Act, 2013 — MCA

MCA General Circular

8 July 2026

[Official source](#)

CCFS-2026 Extended to 31 August 2026

MCA granted a further extension of the Companies Compliance Facilitation Scheme, 2026 (CCFS-2026), extending its validity from 15 July 2026 to 31 August 2026. The extension was granted in view of ongoing capacity enhancement and restoration activities at the MCA21 Data Centre following the fire incident at the facility. Companies with eligible pending statutory filings — including AOC-4, MGT-7, ADT-1 and other MCA21 forms — should utilise this final window to clear outstanding compliance without additional fees.

MCA Public Notice

15 July 2026

[Official source](#)

'Corporate Mitra' Course Registrations Open on SWAYAM Plus

MCA announced the 'Corporate Mitra' Course on the SWAYAM Plus portal — a government initiative to build a pool of para-professionals supporting MSMEs across accounting, taxation, banking, financial management, legal and secretarial compliance, and cost and management accounting. Registrations ran from 15 July to 31 July 2026 and are now closed.

Worth noting

CCFS-2026 closes on 31 August 2026 — the final opportunity to clear pending MCA21 filings (AOC-4, MGT-7, ADT-1, LLP filings, etc.) without additional fees. Ensure MCA21 V3 login credentials and Digital Signature Certificates are active before filing.



Talk to us about these changes

We can review how this month's updates affect your business and handle the filings before they fall due.

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