

July 2026

Monthly compliance newsletter
Volume 1, issue 1. Published 16 July 2026

Due this month

7	Payment of TDS/TCS Tuesday
10	GSTR-5, GSTR-7 & GSTR-8 Friday
11	GSTR-1 (Monthly) Saturday
20	GSTR-3B (Monthly) Monday
31	DPT-3 (extended from Jun 30) Friday
31	ITR 1, 2, & 5 (non-business) Friday
31	TDS/TCS Return (Q1) Friday

All 14 due dates are on the next page.

GSTN defers mandatory Ship-To GSTIN validation to August, ITR-3 online filing enabled, MCA extends DPT-3 deadline to 31 July following Data Centre disruption, and CBIC clarifies jurisdiction rules on change of principal place of business.

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Compliance dates for July

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

Income tax

7	Payment of TDS/TCS
Tue	Payment of TDS/TCS deducted for June 2026.
15	TCS Return
Wed	Filing of quarterly TCS return (Form 27EQ) for the April–June 2026 quarter.
31	ITR 1, 2, & 5 (non-business)
Fri	Due date for filing Income-tax Returns (ITR-1 to ITR-5) for AY 2026–27 by taxpayers not liable to tax audit.
31	TDS/TCS Return (Q1)
Fri	Filing of quarterly TDS/TCS return for the April–June 2026 quarter.

GST

10	GSTR-5, GSTR-7 & GSTR-8
Fri	Filing of GSTR-5 (NRTP), GSTR-7 (GST TDS) and GSTR-8 (GST TCS) for June 2026.
11	GSTR-1 (Monthly)
Sat	Filing of GSTR-1 (monthly) showing outward supplies for June 2026.
13	GSTR-1 (Quarterly)
Mon	Filing of GSTR-1 (quarterly) for outward supplies pertaining to the Q1, FY 2026–27 under the QRMP scheme.

13	GSTR-6
Mon	Filing of GSTR-6 by an Input Service Distributor (ISD) for distribution of ITC pertaining to June 2026.
14	Generation of GSTR-2B
Tue	Auto-generation of GSTR-2B, the static Input Tax Credit (ITC) statement, for June 2026.
18	CMP-08
Sat	Payment of tax and filing of CMP-08 by a Composition taxpayer for the Q1, FY 2026–27.
20	GSTR-3B (Monthly)
Mon	Filing of GSTR-3B (monthly) along with payment of GST for June 2026.
22	GSTR-3B (Quarterly) – Cat A States
Wed	Filing of GSTR-3B (quarterly) of Category A States for the Q1, FY 2026–27 under the QRMP scheme, after adjustment of taxes paid for M1 and M2.
24	GSTR-3B (Quarterly) – Cat B States
Fri	Filing of GSTR-3B (quarterly) of Category B States for the Q1, FY 2026–27 under the QRMP scheme, after adjustment of taxes paid for M1 and M2.

Secretarial

31	DPT-3 (extended from Jun 30)
Fri	Filing of Form DPT-3 for reporting outstanding receipts of money or loans for the FY 2025–26, extended from original due date of 30th June 2026.

GST Updates

Goods & Services Tax

GSTN Advisory

9 June 2026

[Official source](#)

Mandatory Ship-To GSTIN Validation Deferred to 1 August 2026

GSTN has extended the implementation date for mandatory capture of Ship-To GSTIN in Bill-To / Ship-To transactions from 15 June 2026 to 1 August 2026. The date for voluntary closure of E-Way Bills has been extended accordingly. The additional time allows taxpayers and ERP vendors to update their systems before the validation becomes mandatory, and businesses should treat this as a firm deadline with no further extensions expected.

GSTN Advisory

17 June 2026

[Official source](#)

E-Invoice and E-Way Bill API Enhancements

GSTN has introduced changes to the E-Invoice API, E-Way Bill by IRN API and E-Way Bill Closure API. The modifications support the upcoming implementation of Ship-To GSTIN validation and voluntary E-Way Bill closure functionality. Businesses using ERP integrations or third-party API providers should coordinate with their technology teams to ensure systems are updated and tested before the 1 August 2026 implementation date.

CBIC Circular No. 255/01/2026-GST

25 June 2026

[Official source](#)

Jurisdiction on Change of Principal Place of Business

CBIC has clarified the jurisdiction for ongoing GST proceedings when a taxpayer changes their Principal Place of Business. Any assessment, audit, investigation, scrutiny or adjudication already initiated by the competent jurisdiction will continue to remain valid, even after the change in jurisdiction. The Circular also provides a framework for administrative transfer of records, ensuring continuity of proceedings and preventing duplication or jurisdictional disputes.

What to do

CMP-08 (Q1 Apr–Jun 2026) is due 18 July; GSTR-3B (Monthly) is due 20 July; GSTR-3B (Quarterly) deadlines are 22 July (Cat A States) and 24 July (Cat B States). Separately, ERP systems must be updated for mandatory Ship-To GSTIN validation before 1 August 2026 — no further deferment expected. E-Invoice and E-Way Bill API integrations must also be updated per GSTN's June advisories. Businesses with pending GST proceedings should verify applicable jurisdiction if their principal place of business has changed.

Income Tax Updates

Income Tax Act, 2025

Income Tax Portal Update

19 June 2026

[Official source](#)

ITR-3 Online Filing Enabled

The Income Tax Department has enabled online filing and Excel utilities for ITR-3 on the e-filing portal. Professionals, proprietorship businesses and individuals having income from business or profession may now begin filing returns for AY 2026-27 without waiting for additional utilities. Early filing is strongly advisable to avoid last-minute portal congestion before the 31 July 2026 statutory deadline for non-audit cases.

What to do

ITR filing deadline for non-audit cases (AY 2026-27) is 31 July 2026 — begin filing immediately to avoid last-minute portal congestion. ITR-3 online filing is enabled; download and verify the latest utilities before submission. TDS/TCS Return for Q1 (Apr–Jun 2026) is also due 31 July — ensure Form 26Q, 27Q and 27EQ filings are prepared and challan details reconciled in advance.

Secretarial Updates

Companies Act, 2013 — MCA

**General Circular No.
02/2026**

19 June 2026

[Official source](#)

DPT-3 Due Date Extended to 31 July 2026

MCA has extended the due date for filing Form DPT-3 for FY 2025-26 from 30 June 2026 to 31 July 2026 without payment of additional fees. The extension has been granted considering the disruption caused by the fire incident at the MCA Data Centre and subsequent restoration activities. Companies should utilise the extended window to file DPT-3 reporting all deposits and exempt transactions as of 31 March 2026.

MCA Circular

21 June 2026

[Official source](#)

One-Time Relaxation for Reserved Names and Resubmissions

MCA granted a one-time extension for reserved company names, reserved LLP names and resubmission of forms whose validity was expiring between 21 June and 30 June 2026. The revised validity has been extended up to 10 July 2026. This relaxation provides relief to companies and LLPs that were affected by the MCA21 system disruption and could not act on their pending applications during the affected period.

Worth noting

Complete Form DPT-3 filing before 31 July 2026 — the extension is without additional fees; the return must cover all deposits and exempt transactions as of 31 March 2026. Note: the one-time relaxation for reserved names and resubmissions expired on 10 July 2026 — if any application remains pending, contact MCA support immediately. Verify MCA21 V3 credentials and ensure DSC is 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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