

Due this month

7	Payment of TDS/TCS Wednesday
10	GSTR-5, GSTR-7 & GSTR-8 Saturday
11	GSTR-1 (Monthly) Sunday
13	GSTR-1 (Quarterly) Tuesday
20	GSTR-3B (Monthly) Tuesday
21	Tax Audit Report (extended) Wednesday
31	TDS Return Saturday

All 18 due dates are on the next page.

CBDT extends Tax Audit Report deadline to 21 October and ITR due date for audit cases to 21 November 2026, removes the TAN requirement for buyers purchasing property from non-residents, and GSTN enables appeals against NIL-demand orders.

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Compliance dates for October

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

Income tax

7	Payment of TDS/TCS
Wed	Payment of TDS/TCS deducted for September 2026.
15	TCS Return
Thu	Filing of quarterly TCS return (Form 27EQ) for the July–September 2026 quarter.
21	Tax Audit Report (extended)
Wed	Last date to complete and file Tax Audit Report (Form 3CA/3CB and 3CD) under Section 44AB of the Income Tax Act for FY 2025–26 (extended from 30 September 2026 by CBDT Circular No. 07/2026).
31	TDS Return
Sat	Filing of quarterly TDS return for the July–September 2026 quarter.
31	Form 3CEB
Sat	Filing of Form 3CEB (Transfer Pricing Audit Report) for international and specified domestic transactions under Section 92E of the Income Tax Act for FY 2025–26.

GST

10	GSTR-5, GSTR-7 & GSTR-8
Sat	Filing of GSTR-5 (NRTP), GSTR-7 (GST TDS) and GSTR-8 (GST TCS) for September 2026.
11	GSTR-1 (Monthly)
Sun	Filing of GSTR-1 (monthly) showing outward supplies for September 2026.
13	GSTR-1 (Quarterly)
Tue	Filing of GSTR-1 (quarterly) for outward supplies pertaining to the Q2, FY 2026–27 under the QRMP scheme.
13	GSTR-6
Tue	Filing of GSTR-6 by an Input Service Distributor (ISD) for distribution of ITC pertaining to September 2026.

14	Generation of GSTR-2B
Wed	Auto-generation of GSTR-2B, the static Input Tax Credit (ITC) statement, for September 2026.
18	CMP-08
Sun	Payment of tax and filing of CMP-08 by a Composition taxpayer for the Q2, FY 2026–27.
20	GSTR-3B (Monthly)
Tue	Filing of GSTR-3B (monthly) along with payment of GST for September 2026.
22	GSTR-3B (Quarterly) – Cat A States
Thu	Filing of GSTR-3B (quarterly) of Category A States for the Q2, FY 2026–27 under the QRMP scheme, after adjustment of taxes paid for M1 and M2.
24	GSTR-3B (Quarterly) – Cat B States
Sat	Filing of GSTR-3B (quarterly) of Category B States for the Q2, FY 2026–27 under the QRMP scheme, after adjustment of taxes paid for M1 and M2.
25	ITC-04
Sun	Filing of Form ITC-04 for reporting details of goods sent to and received from job workers for the April–September 2026 period (H1, FY 2026–27).

Secretarial

30	LLP Form 8
Fri	Filing of LLP Form 8 (Statement of Account & Solvency) for the financial year 2025–26.
31	AOC-04 & CSR-2 (FY 2025-26)
Sat	Filing of Form AOC-04 (Annual Financial Statements) and CSR-2 (Annual Report on CSR) for the financial year 2025–26.
31	MSME-1
Sat	Filing of MSME-1 return for outstanding payments to MSMEs for the period April 2026 to September 2026.

GST Updates

Goods & Services Tax

**GSTN Advisory dated
07.09.2026**

7 September 2026

[Official source](#)

Appeals Enabled Against NIL / Zero-Demand Orders

GSTN has removed the portal validation that earlier restricted filing of appeals in FORM GST APL-01 where the demand order reflected a 'NIL' or 'Zero' demand. The facility is available in cases where a dispute regarding liability exists and the taxpayer had made payment prior to issuance of the demand order. Eligible taxpayers can now file an appeal against such orders through FORM GST APL-01 on the GST Portal.

**GSTN Advisory dated
19.09.2026**

19 September 2026

[Official source](#)

emSigner Version 3.3 for FIPS 140-3 DSC Tokens

GSTN has introduced emSigner Version 3.3 in connection with the migration of Digital Signature Certificates (DSCs) to the FIPS 140-3 standard. Taxpayers using new DSC tokens issued on or after 21 September 2026 are required to install emSigner Version 3.3 for DSC-based authentication on the GST Portal. GSTN has clarified that the new version is backward compatible with existing DSC tokens, so taxpayers whose existing DSC continues to function normally need not take any immediate action on account of this advisory.

GSTAT E-Journal, Volume 1

24 September 2026

[Official source](#)

Tribunal Publishes Its First 27 Decisions

GSTAT has published Volume 1 of its E-Journal, reporting 27 decisions, including 7 anti-profiteering cases. Key rulings include that the Tribunal can examine questions of fact, that proceedings under Section 74 require proof of fraud or suppression, that the 10% penalty pre-deposit applies prospectively, and that stock transfers within the same GSTIN do not constitute a "supply".

**GSTAT Standard Operating
Procedure**

September 2026

[Official source](#)

Transfer of Appeals Across GSTINs

GSTAT has issued a Standard Operating Procedure for filing a Transfer Appeal, which allows a taxpayer holding multiple GSTINs under the same PAN to consolidate appeals pending before different Benches that involve an identical question of law. After logging in with any GSTIN linked to the PAN, the taxpayer selects the relevant appeals, completes the application, uploads supporting documents (PDF only, up to 250 pages and 50 MB per file), fills in the checklist and submits it to receive an acknowledgement receipt.

Filing of Reply by Respondents

GSTAT has also issued a Standard Operating Procedure for respondents who wish to file a reply to an appeal filed against them. The respondent locates the case through the Respondent Corner using the case number, uploads the reply as a PDF (up to 300 pages and 20 MB per file) signed with a DSC or the Aadhaar-based signing utility, and submits it to generate a printable receipt.

What to do

Taxpayers who paid tax before a demand order was issued and dispute the liability can now file FORM GST APL-01 against NIL-demand orders — check limitation periods. Anyone using a DSC token issued on or after 21 September 2026 must install emSigner 3.3. Taxpayers with similar appeals pending under multiple GSTINs should consider the new GSTAT transfer facility, and respondents should follow the GSTAT reply SOP for file formats and signing. GSTR-1 (Quarterly) is due 13 October, CMP-08 18 October, and GSTR-3B (Quarterly) 22/24 October for Q2.

Income Tax Updates

Income Tax Act, 2025

Circular No. 07/2026

28 September 2026

[Official source](#)

Due Dates for Audit Reports and ITRs Extended for AY 2026-27

The CBDT has extended the timelines for furnishing audit reports and Income Tax Returns for Assessment Year 2026-27 (Previous Year 2025-26). The due date for furnishing the Return of Income for persons covered under Explanation 2 to Section 139(1) has been extended from 31 October 2026 to 21 November 2026.

Consequently, the specified date for furnishing the audit report under Section 44AB has been extended from 30 September 2026 to 21 October 2026.

Notification No. 121/2026 (G.S.R. 830(E))

22 September 2026

[Official source](#)

No TAN Needed for TDS on Property Purchased from Non-Residents

From 1 October 2026, a resident individual or HUF buying immovable property from a non-resident no longer needs to obtain a TAN to meet the TDS obligation under Section 393(2). Instead, TDS can be deposited and reported using the buyer's PAN through the challan-cum-statement in Form 141, within 30 days from the end of the month in which tax is deducted (amended Rule 218(3)). A new Schedule E in Form 141 captures the property details, all buyers and sellers, agreement and registration dates, stamp duty value, total consideration and instalments, the seller's residential status, nature of capital gains, TDS rate and tax deducted, along with any lower or nil deduction certificate. Where the non-resident seller does not have a PAN, the buyer must furnish the seller's foreign contact details, Tax Residency Certificate and foreign Tax Identification Number (Rule 217). After filing Form 141, the buyer must issue the TDS certificate in Form 132 to the seller within 15 days from the due date of Form 141 (Rule 215).

Notification No. 1 of 2026

10 September 2026

[Official source](#)

SFT Reporting Framework for Depository Transactions

The CBDT has prescribed the format and process for filing the Statement of Financial Transactions (SFT) for depository transactions under Section 508 of the Income-tax Act, 2025 and Rule 237 of the Income-tax Rules, 2026. Depositories must report capital gains from the sale of listed securities and Mutual Fund units, which will be used to pre-fill taxpayers' Income Tax Returns. The SFT must be filed twice a year, for periods ending 30 September and 31 March, with filing deadlines of 31 October and 30 April, respectively. The guidelines also require the FIFO method to identify the related purchase transactions and holding period.

What to do

Tax Audit Reports (Form 3CA/3CB & 3CD) for FY 2025–26 are now due by 21 October 2026, and ITRs for audit cases by 21 November 2026. Resident individuals and HUFs buying property from non-residents on or after 1 October 2026 no longer need a TAN — deposit TDS through Form 141 (Schedule E) within 30 days from the end of the month of deduction, and issue Form 132 to the seller within 15 days thereafter. Collect the seller's PAN, or TRC and foreign TIN, upfront. TDS returns for Q2 are due 31 October.

Labour & Professional Tax Updates

Code on Social Security, 2020 & West Bengal Professional Tax

Notification S.O. 5109(E)

17 September 2026

[Official source](#)

Wage Threshold under Social Security Code Revised to ₹25,000

The Ministry of Labour and Employment has notified ₹25,000 per month as the wage threshold for the purposes of Chapter III of the Code on Social Security, 2020, effective from the date of publication in the Official Gazette. The notification supersedes the earlier notification dated 29 May 2026. The change is relevant for determining the applicability of Employees' Provident Fund (EPF) provisions under the Code and may affect which employees are covered based on their monthly wages.

West Bengal Notification No. 1607-F.T.

16 September 2026

[Official source](#)

New Professional Tax Schedule

The Government of West Bengal has introduced a new Professional Tax Schedule under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979. For salaried employees, monthly Professional Tax will range from Nil for salary up to ₹20,000 to ₹208 for salary exceeding ₹1,00,000, with the revised rates effective from 1 October 2026. For individual professionals and persons engaged in trade or services, the revised rates will apply from 1 April 2027, based on annual gross income, turnover or receipts. Specified categories, including companies, banks, directors, hospitals, factories, brokers, consultants and several digital and technology professionals, will be liable to a flat ₹2,500 per annum irrespective of income or turnover.

Worth noting

Employers should review EPF coverage against the revised ₹25,000 wage threshold. West Bengal employers must apply the new Professional Tax slabs to salaries paid from October 2026 onwards; professionals and traders move to the new schedule from 1 April 2027.



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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