

September 2026

Monthly compliance newsletter
Volume 1, issue 3. Published 1 September 2026

Due this month

7	Payment of TDS/TCS Monday
10	GSTR-5, GSTR-7 & GSTR-8 Thursday
11	GSTR-1 (Monthly) Friday
15	2nd Installment of Advance Tax (AY 2027-28) Tuesday
20	GSTR-3B (Monthly) Sunday
30	DIR-3 KYC Wednesday
30	Last day to hold AGM Wednesday

All 13 due dates are on the next page.

CBDT notifies Foreign Assets of Small Taxpayers Disclosure Scheme, 2026 for regularizing undisclosed foreign assets, and MCA further extends CCFS-2026 compliance facilitation scheme to 15 September.

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CCFS-2026 Extended to 15 September 2026

Compliance dates for September

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

Income tax

7	Payment of TDS/TCS
Mon	Payment of TDS/TCS deducted for August 2026.
15	2nd Installment of Advance Tax (AY 2027-28)
Tue	Payment of 2nd instalment of Advance Tax for FY 2026–27 (AY 2027–28).
30	Form 10B
Wed	Filing of Form 10B (Audit Report) by charitable or religious trusts/institutions registered under Section 12A/12AA of the Income Tax Act.

GST

10	GSTR-5, GSTR-7 & GSTR-8
Thu	Filing of GSTR-5 (NRTP), GSTR-7 (GST TDS) and GSTR-8 (GST TCS) for August 2026.
11	GSTR-1 (Monthly)
Fri	Filing of GSTR-1 (monthly) showing outward supplies for August 2026.
13	IFF
Sun	Optional filing of Invoice Furnishing Facility (IFF) for reporting B2B outward supply invoices of August 2026 by taxpayers under the QRMP scheme (Q2, FY 2026–27), to enable recipients to avail ITC in the same month.
13	GSTR-6
Sun	Filing of GSTR-6 by an Input Service Distributor (ISD) for distribution of ITC pertaining to August 2026.

14	Generation of GSTR-2B
Mon	Auto-generation of GSTR-2B, the static Input Tax Credit (ITC) statement, for August 2026.
20	GSTR-3B (Monthly)
Sun	Filing of GSTR-3B (monthly) along with payment of GST for August 2026.
25	Payment for M2 of QRMP
Fri	Payment of GST under the QRMP scheme for the 2nd month of the quarter – August 2026 (Q2, FY 2026–27), to be paid through Form GST PMT-06.
30	Last day to issue notice u/s 73(1) of GST for FY 2022-23
Wed	Last day to issue a demand notice under Section 73(1) of the CGST Act for cases not involving fraud for FY 2022-23.

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30	DIR-3 KYC
Wed	Annual KYC filing by all Directors who have been allotted a Director Identification Number (DIN) as on 31st March 2026, using Form DIR-3 KYC or DIR-3 KYC Web.
30	Last day to hold AGM
Wed	Last day for companies to hold their Annual General Meeting (AGM) for the financial year 2025–26.

Income Tax Updates

Income Tax Act, 2025

Notification No. 114/2026
[F.No. 370142/18/2026-TPL]
/ G.S.R. 732(E)

14 August 2026

[Official source](#)

Foreign Assets of Small Taxpayers Disclosure Scheme, 2026

The Central Government notified the Foreign Assets of Small Taxpayers – Disclosure Scheme Rules, 2026, effective from 16 August 2026, providing a one-time window for eligible individuals to regularize undisclosed foreign assets and income. Eligible taxpayers must submit the declaration electronically in Form 1 by 31 December 2026. The tax authority will issue an order determining the amount payable, generally due within two months from the end of the month of receipt of the order; delayed payment attracts interest at 1% per month or part thereof, subject to the prescribed additional period. Upon valid declaration and payment, immunity from further tax, penalty and prosecution under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 is provided, subject to the specified provisions.

What to do

Eligible taxpayers with undisclosed foreign assets or income should evaluate the Foreign Assets Disclosure Scheme, 2026 and submit Form 1 well before the 31 December 2026 deadline. Tax Audit Reports (Form 3CA/3CB & 3CD) for FY 2025–26 are due by 30 September 2026.

Secretarial Updates

Companies Act, 2013 — MCA

**MCA General Circular No.
04/2026 dated 31.08.2026**

31 August 2026

[Official source](#)

CCFS-2026 Extended to 15 September 2026

MCA further extended the validity of the Companies Compliance Facilitation Scheme, 2026 (CCFS-2026) up to 15 September 2026, in view of representations received from various stakeholders. All other terms and conditions of the Scheme remain unchanged.

Worth noting

CCFS-2026 now closes on 15 September 2026 — this is the final opportunity to clear pending MCA21 filings (AOC-4, MGT-7, ADT-1, LLP filings, etc.) at reduced additional fees. Companies must also complete their AGM for FY 2025–26 and file DIR-3 KYC by 30 September 2026.



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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