

Due Dates - April 2026

| Event Date | Act | Applicable Form no. as per new rule | Applicable Form no. as per existing rule | Obligation |
|--------------------------|------------------------|-------------------------------------|--|---|
| Wednesday, 01 April 2026 | Goods and Services Tax | - | - | Calculation of Aggregate Turnover of F.Y. 25-26 for various compliances related to F.Y. 26- 27 like for QRMP scheme, Composition scheme, E-invoice applicability etc. |
| Wednesday, 01 April 2026 | Goods and Services Tax | - | - | E-invoice becomes mandatory for taxpayers whose Aggregate Turnover in FY 25-26 exceeded Rs. 5 cr, for the first time. |
| Tuesday, 07 April 2026 | Income Tax | | Challan No. ITNS-281 | Payment of TCS collected in March. In case of government offices where : (a) TDS is deposited by challan, 7th April is the last date to deposit TDS. (b) TDS/TCS is paid by book entry, same shall be paid on the same day on which tax is deducted or collected. |
| Tuesday, 07 April 2026 | Income Tax | Form 127 | Form 27C | "Seller to upload declarations received in March, from buyers for non-deduction of TCS. " |
| Tuesday, 07 April 2026 | FEMA | | ECB-2 | Return of External Commercial Borrowings for March. |
| Friday, 10 April 2026 | Goods and Services Tax | | GSTR-7 | Monthly Return by Tax Deductors for March. |
| Friday, 10 April 2026 | Goods and Services Tax | | GSTR-8 | Monthly Return by e-commerce operators for March. |
| Saturday, 11 | Goods | | GSTR-1 | Monthly Return of Outward Supplies |

| | | | | |
|--------------------------|------------------------|----------|-------------------------------------|---|
| April 2026 | and Services Tax | | | for March. |
| Monday, 13 April 2026 | Goods and Services Tax | | GSTR-1 | Quarterly Return of Outward Supplies for January-March. |
| Monday, 13 April 2026 | Goods and Services Tax | | GSTR-5 | Monthly Return by Non-resident taxable person for March. |
| Monday, 13 April 2026 | Goods and Services Tax | | GSTR-6 | Monthly Return of Input Service Distributor for March. |
| Tuesday, 14 April 2026 | Income Tax | Form 132 | Form 16B | Issue of TDS Certificate for tax deducted u/s 194-IA on payment made for purchase of property in February. |
| Tuesday, 14 April 2026 | Income Tax | Form 132 | Form 16C | Issue of TDS Certificate for tax deducted on rent above 50,000 pm by certain individuals/HUF under Section 194-IB where lease has terminated in February. |
| Tuesday, 14 April 2026 | Income Tax | Form 132 | Form 16D | Issue of TDS Certificate for tax deducted u/s 194M on certain payments by individual/HUF in February. |
| Tuesday, 14 April 2026 | Income Tax | Form 132 | Form 16E | Issue of TDS Certificate for tax deducted u/s 194S on Virtual Digital Assets in February. |
| Wednesday, 15 April 2026 | Provident Fund | | Electronic Challan cum Return (ECR) | E-Payment of PF for March. |
| Wednesday, 15 April 2026 | ESI | | ESI Challan | Payment of ESI for March |
| Wednesday, 15 April 2026 | Income Tax | Form 147 | Form 15CC | Upload of Statement of Foreign Remittances by banks and other authorised dealers for January-March. |
| Saturday, 18 April 2026 | Goods and Services | | CMP-08 | Payment of GST by Composition taxpayers for January-March . |

| | Tax | | | |
|--------------------------|------------------------|--|---------|--|
| Monday, 20 April 2026 | Goods and Services Tax | | GSTR-5A | Monthly Return by persons outside India providing online information and data base access or retrieval services, for March. |
| Monday, 20 April 2026 | Goods and Services Tax | | GSTR-1A | Add/amend particulars (other than GSTIN) in GSTR-1 of March. It can be filed after filing of GSTR-1 but before filing corresponding GSTR-3B. |
| Monday, 20 April 2026 | Goods and Services Tax | | GSTR-3B | Summary Return cum Payment of Tax for March by Monthly filers. (other than QRMP). |
| Wednesday, 22 April 2026 | Goods and Services Tax | | GSTR-1A | Add/amend particulars (other than GSTIN) in GSTR-1 of Mar quarter by Quarterly filers in Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep. . It can be filed after filing of GSTR-1 but before filing corresponding GSTR-3B. |
| Wednesday, 22 April 2026 | Goods and Services Tax | | GSTR-3B | Summary Return of January-March quarter by Quarterly filers in Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep. |
| Friday, 24 April 2026 | Goods and Services Tax | | GSTR-3B | Summary Return of January-March quarter by Quarterly filers in Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, |

| | | | | |
|-------------------------|------------------------|--|----------------------|--|
| | | | | Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi. |
| Friday, 24 April 2026 | Goods and Services Tax | | GSTR-1A | Add/amend particulars (other than GSTIN) in GSTR-1 of Mar quarter by Quarterly filers in Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi. It can be filed after filing of GSTR-1 but before filing corresponding GSTR-3B. |
| Saturday, 25 April 2026 | Goods and Services Tax | | ITC-04 | Half yearly Details of goods/capital goods sent to & from job worker for October -March for turnover above 5 cr. |
| Saturday, 25 April 2026 | Goods and Services Tax | | ITC-04 | Yearly Details of goods/capital goods sent to & from job worker for April-March for turnover upto 5 cr. |
| Tuesday, 28 April 2026 | Goods and Services Tax | | GSTR-11 | Return for March by persons with Unique Identification Number (UIN) like embassies etc to get refund under GST for goods and services purchased by them. |
| Thursday, 30 April 2026 | Goods and Services Tax | | - | Taxpayers with Turnover upto Rs 5 Crores in 2025-26 can opt in or opt out of QRMP Scheme from April-June quarter. Those already availing the scheme not required to reapply. |
| Thursday, 30 April 2026 | Income Tax | | Challan No. ITNS-281 | Payment of TDS deducted in March (both Salary & non-salary) |

| | | | | |
|-------------------------|---------------|----------|-------------|---|
| Thursday, 30 April 2026 | Income Tax | Form 137 | Form 24G | Details of Deposit of TDS/TCS of March by book entry by an office of the Government. |
| Thursday, 30 April 2026 | Income Tax | Form 141 | Form 26QB | Deposit of TDS u/s 194-IA on payment made for purchase of property in March. |
| Thursday, 30 April 2026 | Income Tax | Form 141 | Form 26QC | Deposit of TDS u/s 194-IB @ 5% on total payment of Rent more than 50,000 pm by individual or HUF (not liable to tax audit) during FY 23-24. (In case of termination of lease during the year, TDS is to be deposited within 30 days of the next month). |
| Thursday, 30 April 2026 | Income Tax | Form 141 | Form 26QD | Deposit of TDS on certain payments made by individual/HUF u/s 194M for March. |
| Thursday, 30 April 2026 | Income Tax | Form 141 | Form 26QE | Deposit of TDS on Virtual Digital Assets u/s 194S for March. |
| Thursday, 30 April 2026 | Income Tax | | Online form | Uploading declarations received in Form 15G/15H for Mar quarter. |
| Thursday, 30 April 2026 | Income Tax | Form 98 | Form 61 | e-filing of declarations containing particulars of Form 60 received during October - March. |
| Thursday, 30 April 2026 | Income Tax | Form 165 | Form 61-A | Half yearly Statement of Financial Transactions by Depositories, Registrars & Share Transfer Agents for reporting of information relating to Capital gains on transfer of listed securities or units of Mutual Funds from Oct -Mar. |
| Thursday, 30 April 2026 | Companies Act | | MSME Form I | Disclosure of dues of more than 45 days to MSME Suppliers by companies from Oct to Mar. |
| Thursday, 30 April 2026 | Companies Act | | - | Opening of Bank Account for Unspent CSR Account and transfer of unspent CSR amount to that account (For Cos to whom CSR is applicable) |
| Thursday, 30 April 2026 | Companies Act | | MSC-3 | Annual Return of Dormant Company for FY 2025-26. |
| Thursday, 30 April 2026 | Companies Act | | NDH-3 | Half-yearly return by Nidhi Companies from Oct to Mar. |

Author – CS Divesh Goyal, GOYAL DIVESH & ASSOCIATES Company Secretary in Practice from Delhi and can be contacted at csdiveshgoyal@gmail.com).

Disclaimer: The entire contents of this document have been prepared based on relevant provisions and as per the information existing at the time of the preparation. Although care has been taken to ensure the accuracy, completeness, and reliability of the information provided, I assume no responsibility, therefore. Users of this information are expected to refer to the relevant existing provisions of applicable Laws. The user of the information agrees that the information is not professional advice and is subject to change without notice. I assume no responsibility for the consequences of the use of such information.

IN NO EVENT SHALL I SHALL BE LIABLE FOR ANY DIRECT, INDIRECT, SPECIAL OR INCIDENTAL DAMAGE RESULTING FROM, ARISING OUT OF OR IN CONNECTION WITH THE USE OF THE INFORMATION