JULY 2026

SBC®
LOCAL CONNECT. GLOBAL OUTLOOK.

JULY 2026

REGULATORY COMPLIANCE

RISK MANAGEMENT

AUDIT READINESS

INDIVIDUAL IT RETURNS

FLA RETURNS

ETHICS & TRAINING

COMPLIANCE CALENDAR

Monthly Statutory Compliance

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Snapshot of July Calendar

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

DATE	ACT	COMPLIANCE
05-Jul	STPI/SEZ	SEZ - MPR
07-Jul	FEMA	ECB 2 Monthly & Quarterly Return (Apr'26–Jun'26)
07-Jul	IT	TDS/TCS challan
07-Jul	STPI/SEZ	STPI – MPR
07-Jul	APRERA	Quarterly Progress Report Q1 FY 2026-27
10-Jul	GST	GSTR-7 & GSTR-8, Form A & Form B for EOU Units, , MOOWR Return
10-Jul	LABOUR	PT Payment
10-Jul	STPI/SEZ	STPI-SERF(1), STPI-QPR(1), SEZ-SERF
11-Jul	GST	GSTR-1(2)
13-Jul	GST	GSTR-1 QRMP (Apr–Jun'26) (3), GSTR-5 (NRTP), GSTR-6 (ISD)
14-Jul	TGRERA	Quarterly Progress Report Q1 FY 2026-27
15-Jul	FEMA	Form FLA Return (Unaudited financials)
15-Jul	LABOUR	Payment of PF and ESI
18-Jul	GST	CMP-08 (Apr'26–Jun'26)
20-Jul	GST	GSTR-3B, GSTR-5A (OIDAR)
22-Jul	GST	Filing of GSTR 3B under QRMP Scheme for Q1 for Category 1
24-Jul	GST	Filing of GSTR 3B under QRMP Scheme for Q1 for Category 2
30-Jul	FEMA	STPI/SEZ - Softex filing(4)
31-Jul	IT	TDS Return - Q1, ITR (Non-Corporate and Non- Tax Audit)
31-Jul	IT	Form 27D - Q1, Form 67 (Non-corporation), TCS Return - Q1, Form 121 (Apr'26–Jun'26)
30-Jul	IT	Challan cum Statement in Form 141 for the Month of June'26

NOTES

1.Due date for STPI-MPR/QPR may differ for each location
2.Taxpayers having aggregate turnover more than INR 50 Mn
3.Taxpayers who opted for Quarterly Return Monthly Payment (QRMP) option
4.30 days from the date of last invoice (assumed to be last day of the previousmonth)

Category 1 - Chhattisgarh, Madhya Pradesh, Gujarat, Dadra and Nagar Haveli,Daman and Diu, Maharashtra, Karnataka, Goa, Lakshadweep, Kerala, Tamil Nadu,Puducherry, Andaman and Nicobar Islands, Telangana and Andhra Pradesh.

Category 2 - Jammu and Kashmir, Ladakh, Himachal Pradesh, Punjab, Chandigarh,Uttarakhand, Haryana, Delhi, Rajasthan, Uttar Pradesh, Bihar, Sikkim, ArunachalPradesh, Nagaland, Mizoram, Manipur, Tripura, Meghalaya, Assam, West Bengal,Jharkhand and Odisha.

Direct Tax Compliances

July 2026

7 JULY

Compliance	Form
Deposit of Tax deducted/collected for the month of June, 2026.	Form 141
Declaration under section 394(2) of the Income-tax Act 2025 to be made by a buyer for obtaining goods without collection of tax in the month of June, 2026	Form 127

15 JULY

Compliance	Form
Declarations received from recipients in Form No. 121 (Income-tax Rules, 2026) during the quarter ending June, 2026	Form 121
Deposit of TDS for the period April 2026 to June 2026, when the Assessing Officer has permitted quarterly deposit of TDS under section 392(1) or 393(1).	Form No 121
Uploading of declarations received from the buyer in the month of June, 2026	Form No 127
Issue of certificate under section 395(4) of the Income-tax Act 2025 for tax deducted at source under section 393(1) in the month of May, 2026	Form No 132
Furnishing of quarterly statement to be furnished by an authorised dealer in respect of remittances made for the quarter ending June 2026	Form No 147
Submission of statement by the stock exchange for the month of June, 2026, in respect of transactions in which client codes have been modified after registering in the system	Form No 1

Direct Tax Compliances

July 2026

15 JULY	Furnishing of quarterly statement to be furnished by a unit of IFSC, as referred to section 147(1)(b) of the Income-tax Act, 2025, in respect of remittances made for the quarter ending June 2026.	Form No 148
	Filing of statement by the specified fund or stock broker in respect of a non-resident referred to in Rule 157 of the Income-tax Rules 2026 for the quarter ending June 30, 2026.	Form No 92
	Furnishing form by an office of the Government where TDS/TCS for the month of June, 2026 has been paid without the production of a challan	Form 137
30 JULY	Furnishing of challan-cum-statement in respect of deduction of tax under section 393(1) [Table Sl. No. 2(i), 3(i), 6(ii) & 8(vi)] of the Income-tax Act, 2025 for the month of June, 2026.	Form No 141
31 JULY	Furnishing of statement for exercising the option to pay tax at a concessional rate under section 115BBF (Income-tax Act, 1961) for income in the nature of royalty arising from patent developed and registered in India (if the assessee is required to submit return of income by July 31, 2026)	Form No 3CFA
	Intimation in Form II by Sovereign Wealth Fund in respect of investment made in India for quarter ending June, 2026	Form No II
	Furnishing of declaration by an assessee claiming deduction under Section 80GG in respect of the rent paid for residential accommodation (if the assessee is required to submit the return of income on or before July 31, 2026)	Form No 10BA
	Furnishing of form by an employee claiming relief under section 89 when salary is paid in arrears or in advance, etc. (if the assessee is required to submit the return of income on or before July 31, 2026)	Form No 10E

Direct Tax Compliances

31 JULY

Compliance	Form
Furnishing of statement for exercising the option to claim relief under section 89A for income arising from retirement benefit account maintained in a notified country at the time of withdrawal or redemption (if the assessee is required to submit the return of income on or before July 31, 2026	Form No 10EE
Filing of quarterly statement of TDS in respect of payments other than salary made to non-residents for quarter ending June 30, 2026	Form No 144
Intimation in form by a pension fund in respect of each investment made in India for quarter ending June, 2026	Form No 175
Furnishing the return of income for the Assessment Year 2026–27 by an assessee, other than the following: • An assessee, including a partner of a firm or the spouse of such partner (where Section 5A of the Income-tax Act, 1961 applies), to whom the provisions of Section 92E of the Income-tax Act, 1961 apply; • A company to whom the provisions of Section 92E of the Income-tax Act, 1961 do not apply; • An assessee whose accounts are required to be audited, to whom the provisions of Section 92E of the Income-tax Act, 1961 do not apply; • A partner of a firm whose accounts are required to be audited, or the spouse of such partner (where Section 5A of the Income-tax Act, 1961 applies), to whom the provisions of Section 92E of the Income-tax Act, 1961 do not apply; • An assessee having income from business or profession whose accounts are not required to be audited, and to whom the provisions of Section 92E of the Income-tax Act, 1961 do not apply; and • A partner of a firm whose accounts are not required to be audited, or the spouse of such partner (where Section 5A of the Income-tax Act, 1961 applies), to whom the provisions of Section 92E of the Income-tax Act, 1961 do not apply.	Form No ITR

Direct Tax Compliances

July 2026

31 JULY

Compliance	Form
Filing of quarterly statement of collection of tax at source under section 397(3)(b) of the Income-tax Act, 2025 (Income-tax Rules 2026) for the quarter ending June 30, 2026	**Form No 143**
Due date for furnishing the return of income for the Assessment Year 2026–27 by an assessee, other than the following: • An assessee, including a partner of a firm or the spouse of such partner (where Section 5A of the Income-tax Act, 1961 applies), to whom the provisions of Section 92E of the Income-tax Act, 1961 apply; • A company to whom the provisions of Section 92E of the Income-tax Act, 1961 do not apply; • An assessee whose accounts are required to be audited, to whom the provisions of Section 92E of the Income-tax Act, 1961 do not apply; • A partner of a firm whose accounts are required to be audited, or the spouse of such partner (where Section 5A of the Income-tax Act, 1961 applies), to whom the provisions of Section 92E of the Income-tax Act, 1961 do not apply; • An assessee having income from business or profession whose accounts are not required to be audited, and to whom the provisions of Section 92E of the Income-tax Act, 1961 do not apply; and • A partner of a firm whose accounts are not required to be audited, or the spouse of such partner (where Section 5A of the Income-tax Act, 1961 applies), to whom the provisions of Section 92E of the Income-tax Act, 1961 do not apply.	**Form No ITR**
Intimation in form by a pension fund in respect of each investment made in India for quarter ending June, 2026	**Form No 175**

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Direct Tax Compliances

31 JULY

Furnishing of declaration by an assessee claiming deduction under Section 80GG in respect of the rent paid for residential accommodation (if the assessee is required to submit the return of income on or before July 31, 2026)	**Form No 10BA**
Intimation in Form II by Sovereign Wealth Fund in respect of investment made in India for quarter ending June, 2026	**Form No II**
Furnishing of form reporting details of funds received from eligible persons, directly or through an Alternative Investment Fund, during the Previous Year 2025-26 (if the assessee is required to submit return of income on or before July 31, 2026)	**Form No 10BBD**
Furnishing of form containing details of attribution of capital gain taxable under section 45(4) (Income-tax Act, 1961) to the capital asset remaining with the firm, AOP, or BOI after reconstitution (if the firm, AOP, or BOI is required to furnish return of income on or before July 31, 2026)	**Form No 5C**
Furnishing of form by the transferor of shares or interests in, a company or an entity that derives its value substantially from assets located in India, duly certified by an accountant for apportionment of income attributable to assets located in India. (if the assessee is required to submit the return of income on or before July 31, 2026)	**Form No 3CT**
Filing of quarterly statement in form by deductors responsible for deduction of tax at source on non-salary payments such as commission, brokerage, professional fees, rent, etc., made to residents for the quarter ending June 30, 2026	**Form No 140**

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Direct Tax Compliances

31 JULY

Furnishing of statement in form for exercising the option to claim relief under section 89A (Income-tax Act, 1961) for income arising from retirement benefit account maintained in a notified country at the time of withdrawal or redemption (if the assessee is required to submit the return of income on or before July 31, 2026)	**Form No 10EE**
Furnishing of statement in form for exercising the option to pay tax at a concessional rate under section 115BBF (Income-tax Act, 1961) for income in the nature of royalty arising from patent developed and registered in India (if the assessee is required to submit return of income by July 31, 2026)	**Form No 3CFA**
Filing of quarterly statement in form by employers responsible for TDS from salaries paid to employees under section 392 or by a specified bank in respect of income paid to a specified senior citizen under section 393(1) [Table: Sl. No. 8(iii)] of the Income-tax Act, 2025, for the quarter ending June 30, 2026	**Form No 138**

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GST Compliances

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Date	Description	Form
10 JULY	Summary of Tax Deducted at Source (TDS) and deposited under GST laws for the month of June-'26	GSTR - 7
	Monthly return - Special Procedure for taxpayers engaged in manufacturing pan masala or tobacco products for the month of June-'26	GST SRAM-II
	Registered e-commerce taxpayers in India who are liable to pay TCS should be deducted on or before 10th June -'26.	GSTR - 8
11 JULY	Summary of outward supplies where turnover exceeds Rs. 5 crores or have not chosen the QRMP scheme for the month of June-'26	GSTR - 1
20 JULY	Furnishing Documents in Invoice Furnishing Facility (IFF) under QRMP Scheme for the month of June-'26.	GSTR - IFF
	Filing of return by Input Service Distributor (ISD) for the month of June-'26.	GSTR - 6
	Monthly summary return with self-assessed tax payment for the month of June-'26.	GSTR - 3B
	Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs. 5 crores in the last FY or have not opted for the QRMP	GSTR - 3B

July 2026

GST Compliances

Date	Compliance	Form
05 JULY	MPR – Monthly Progress Report for the month of June-'26.	-
15 JULY	SERF (Service Export Reporting Form) – June-'26 (Applicable to service exporters)	STPI/ SEZ – SERF
25 JULY	Monthly tax payment challan under QRMP scheme for June-'26. Applicable for taxpayers with turnover up to Rs. 5 crores.	PMT - 06
28 JULY	Statement of inward supplies received by persons having Unique Identification Number (UIN).	GSTR - 11

Labour & Other Law Compliances

Date	Compliance	Form
10 JULY	Deposit of Professional Tax (PT) payment and filing of return for the month of June-' 26.	Form V e-Payment
15 JULY	Deposit of Employee State Insurance Contributions (ESI) with Government for the Month of June-' 26.	ECR Filing
	Deposit of Provident Fund (PF) with Government for the Month of June-' 26.	ECR Filing

July 2026

SEZ and EOU/STPI Compliances

Date	Compliance	Form
5 JULY	MPR – Monthly Progress Report for the month of June-'26.	-
15 JULY	SERF (Service Export Reporting Form) – June-'26 (Applicable to service exporters)	STPI/ SEZ – SERF

FEMA and COSEC Compliances

Date	Compliance	Form
07 JULY	Reporting of actual transactions of External Commercial Borrowings (ECB) under FEMA, 1999 for the month of June-'26.	Form ECB 2
	Software Export Form for the month of June-'26.	SOFTEX
30 JULY	Return of Deposit and particulars of transaction not considered as deposit for the financial year 2025-26 (Previously Due date of 30th June were extended till 31st July 2026).	Form DPT 03

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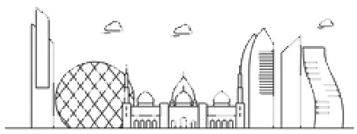

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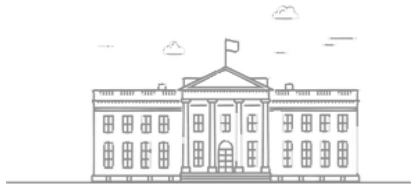

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