



October

# OCTOBER 2026



**REGULATORY  
COMPLIANCE**



**RISK  
MANAGEMENT**



**ETHICS &  
TRAINING**



**ANNUAL  
FILINGS**



**POLICIES &  
PROCESSES**



**STRATEGIC  
COMPLIANCE**

| SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY |
|--------|--------|---------|-----------|----------|--------|----------|
|        |        |         |           | 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       |



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# Snapshot of October Calendar

| SUN | MON | TUE | WED | THU | FRI | SAT |
|-----|-----|-----|-----|-----|-----|-----|
|     |     |     |     | 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-Oct | STPI/SEZ         | SEZ – MPR                                                                         |
| 07-Oct | FEMA             | ECB 2 Monthly & Quarterly Return (Jul’26–Sep’26)                                  |
| 07-Oct | IT               | TDS/TCS challan                                                                   |
| 07-Oct | STPI/SEZ         | STPI – MPR                                                                        |
| 07-Oct | APRERA           | Quarterly Progress Report Q2 FY 2026-27                                           |
| 10-Oct | GST              | GSTR-7 & GSTR-8, Form A & Form B for EOU Units, MOOWR Return                      |
| 10-Oct | LABOUR           | PT Payment                                                                        |
| 10-Oct | STPI/SEZ         | STPI-SERF (1), STPI-QPR (1), SEZ-SERF                                             |
| 11-Oct | GST              | GSTR-1 (2)                                                                        |
| 13-Oct | GST              | GSTR-1 QRMP (Jul–Sep’26) (3), GSTR-5 (NRTP), GSTR-6 (ISD)                         |
| 14-Oct | TGRERA           | Quarterly Progress Report Q2 FY 2026-27                                           |
| 15-Oct | LABOUR           | Payment of PF and ESI                                                             |
| 18-Oct | GST              | CMP-08 (Jul’26–Sep’26)                                                            |
| 20-Oct | GST              | GSTR-3B, GSTR-5A (OIDAR)                                                          |
| 22-Oct | GST              | Filing of GSTR-3B under QRMP Scheme for Q2 for Category 1                         |
| 24-Oct | GST              | Filing of GSTR-3B under QRMP Scheme for Q2 for Category 2                         |
| 25-Oct | GST              | ITC-04 for the period Apr’26 – Sep’26                                             |
| 29-Oct | MCA              | Form AOC-4                                                                        |
| 30-Oct | FEMA             | STPI/SEZ – Softex filing (5)                                                      |
| 30-Oct | IT               | Form 27D – Q2, Challan-cum-Statement in Form 141 for the month of Sep’26          |
| 31-Oct | MCA              | Form 8-LLP, MSME-1 (Apr’26–Sep’26)                                                |
| 31-Oct | IT               | TDS Return Q2, ITR for Non-TP Cases, Tax Audit (TP Cases)                         |
| 31-Oct | IT               | Form 29B (Non-TP Cases), 56F, 10CCB/10DA, Form 67, TCS Return – Q2, Form 121 – Q2 |
| 31-Oct | TRANSFER PRICING | TP Study Report, Form 3CEB, 3CEAB                                                 |
| 31-Oct | GST              | Last date to claim ITC for FY 2025-26                                             |

## 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 previous month)

**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, Arunachal Pradesh, Nagaland, Mizoram, Manipur, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha.

# Direct Tax Compliances

| DUE    | REQUIREMENT                                                                                                                                                                                                                                         | RETURN / FORM |
|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 07 OCT | Upload the declarations received from recipients (Income-tax Rules, 2026) during the quarter ending September 2026                                                                                                                                  | Form 121      |
| 07 OCT | 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 September 2026                                                                                      | Form 127      |
| 07 OCT | Deposit of tax deducted/collected for the month of September 2026. All sums deducted/collected by an office of the Government shall be paid to the credit of the Central Government on the same day where tax is paid without production of challan | ITNS 281      |
| 07 OCT | Furnishing of Form by an office of the Government where TDS/TCS for the month of September 2026 has been paid without the production of a challan                                                                                                   | Form 137      |
| 07 OCT | Deposit of TDS for the period July 2026 to September 2026 when the Assessing Officer has permitted quarterly deposit of TDS under section 392(1) or 393(1) [Table Sl. Nos. (1)(i) and (ii), and 5(ii) and (iii)] of the Income-tax Act, 2025        | Form 140      |
| 15 OCT | Issue of certificate (Income-tax Rules, 2026) under section 395(4) of the Income-tax Act 2025 for tax deducted at source under section 393(1) [Table Sl. No. 2(i), 3(i), 6(ii) & 8(vi)] of the Income-tax Act 2025 in the month of August 2026      | Form 132      |
| 15 OCT | Furnishing of statement in Form No. 92 (Income-tax Rules, 2026) by the specified fund or stock broker in respect of a non-resident referred to in rule 157 for the quarter ending September 30, 2026                                                | Form 92       |
| 15 OCT | Furnishing of quarterly statement (Income-tax Rules, 2026) by a unit of IFSC, as referred to in section 147(1)(b) of the Income-tax Act, 2025, in respect of remittances made for the quarter ending September 30, 2026                             | Form 148      |
| 15 OCT | Furnishing of quarterly statement (Income-tax Rules, 2026) by an authorised dealer in respect of remittances made for the quarter ending September 30, 2026                                                                                         | Form 147      |
| 30 OCT | Furnishing of challan-cum-statement in Form No. 141 (Income-tax Rules, 2026) 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 September 2026              | Form 141      |

# Direct Tax Compliances

| DUE    | REQUIREMENT                                                                                                                                                                                                                                                                | RETURN / FORM        |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| 31 OCT | Furnishing of an annual statement of income taxable at concessional rate under section 115AD (Income-tax Act, 1961) (if assessee is required to submit return of income on or before October 31, 2026)                                                                     | Form 10-IH           |
| 31 OCT | Furnishing of an annual statement of income exempt under section 10(4D) (Income-tax Act, 1961) (if assessee is required to submit return of income on or before October 31, 2026)                                                                                          | Form 10-IG           |
| 31 OCT | Furnishing of audit report in Form No. 10BC (Income-tax Rules, 1962) along with particulars forming part of its Annexure by an electoral trust                                                                                                                             | Form 10BC            |
| 31 OCT | Filing of quarterly statement of tax deposited (Income-tax Rules, 2026) in relation to transfer of virtual digital asset under section 393(1) [Table: S. No. 8(vi)] of the Income-tax Act, 2025 to be furnished by an Exchange for the quarter ending September 30, 2026   | Form 142             |
| 31 OCT | Audit report under section 44AB (Income-tax Act, 1961) for the assessment year 2026-27 in the case of an assessee who is also required to submit a report pertaining to international or specified domestic transactions under section 92E (Income-tax Act, 1961)          | Form 3CA-CD / 3CB-CD |
| 31 OCT | Report to be furnished under section 92E (Income-tax Act 1961) in respect of international transaction and specified domestic transaction                                                                                                                                  | Form 3CEB            |
| 31 OCT | Statement by scientific research association, company, university, college or other association or Indian scientific research company as required by rules 33, 34 and 35 of the Income-tax Rules, 2026 (if due date of submission of return of income is October 31, 2026) | Form 3CF             |
| 31 OCT | Intimation in Form No. 175 (Income-tax Rules, 2026) by a pension fund in respect of each investment made in India for the quarter ending September 2026                                                                                                                    | Form 175             |
| 31 OCT | Intimation in Form II by Sovereign Wealth Fund in respect of investment made in India for the quarter ending September 2026                                                                                                                                                | Form II              |
| 31 OCT | 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 October 31, 2026)                                     | Form 10BBD           |
| 31 OCT | Intimation by a designated constituent entity, resident in India, of an international group (Income-tax Rules, 1962) for the accounting year 2025-26                                                                                                                       | Form 3CEAB           |

# Direct Tax Compliances

| DUE    | REQUIREMENT                                                                                                                                                                                                                                                                  | RETURN / FORM |
|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 31 OCT | Furnishing of Statement in Form No. 98 (Income-tax Rules, 2026) to the concerned Director/Joint Director (Intelligence and Criminal Investigation) containing declarations received in Form No. 97 (Income-tax Rules, 2026) during April 1, 2026 to September 30, 2026       | Form 97 / 98  |
| 31 OCT | Furnishing of Audit Report by tonnage tax company under clause (ii) of section 115VV (Income-tax Act, 1961) for the previous year 2025-26 (if the company is required to submit return of income on October 31, 2026)                                                        | Form 66       |
| 31 OCT | Furnishing of the audit report by the specified fund, being the investment division of an offshore banking unit, for the purpose of exemption under section 10(4D) (Income-tax Act, 1961) (if assessee is required to submit return of income on or before October 31, 2026) | Form 10-IL    |

## Important Announcement – Revised Income Tax Due Dates | AY 2026–27

Central Board of Direct Taxes (CBDT) has extended the due dates for certain income-tax compliances for **Assessment Year 2026–27 (Financial Year 2025-26)**.

|        |                                                                                   |                            |
|--------|-----------------------------------------------------------------------------------|----------------------------|
| 21 OCT | <b>Tax Audit Report:</b> Extended from 30 September 2026 to 21 October 2026       | Form 3CA-CD<br>Form 3CB-CD |
| 21 NOV | <b>Income Tax Return (ITR):</b> Extended from 31 October 2026 to 21 November 2026 | Form ITR 3/5/6/7           |

**Applicability:** Revised timelines apply to taxpayers covered under the applicable tax audit provisions specified under Section 139(1) of the Income-tax Act, 1961.

**Key Takeaway:** Extension provides an additional 21 days to complete tax reconciliations, finalise audit procedures, and ensure accurate and timely filing of income-tax returns.

# GST Compliances

| DUE    | REQUIREMENT                                                                                                                                                           | RETURN / FORM                 |
|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| 10 OCT | GSTR-7 – Summary of Tax Deducted at Source (TDS) deducted and deposited under GST laws for the month of September '26                                                 | GSTR-7                        |
| 10 OCT | GSTR-8 – Statement of Tax Collected at Source (TCS) by registered e-commerce operators for the month of September '26                                                 | GSTR-8                        |
| 10 OCT | GST SRM-II – Monthly return under the special procedure for taxpayers engaged in manufacturing pan masala or tobacco products for the month of September '26          | GST SRM-II                    |
| 10 OCT | Form A & Form B for EOU units and MOOWR return for the month of September '26                                                                                         | Form A / B · MOOWR            |
| 11 OCT | GSTR-1 – Summary of outward supplies for taxpayers with turnover exceeding Rs. 5 crores or who have not opted for the QRMP scheme, for the month of September '26     | GSTR-1                        |
| 13 OCT | GSTR-1 (quarterly) under the QRMP scheme for July–September '26; GSTR-5 by non-resident taxable persons and GSTR-6 by Input Service Distributors for September '26    | GSTR-1 QRMP · GSTR-5 · GSTR-6 |
| 18 OCT | CMP-08 – Statement-cum-challan for composition taxpayers for the quarter July–September '26                                                                           | CMP-08                        |
| 20 OCT | GSTR-3B – Monthly summary return with self-assessed tax payment for September '26 (turnover above Rs. 5 crores or not under QRMP); GSTR-5A by OIDAR service providers | GSTR-3B · GSTR-5A             |
| 22 OCT | GSTR-3B (quarterly) under the QRMP scheme for July–September '26 – Category 1 states and UTs                                                                          | GSTR-3B QRMP (Cat 1)          |
| 24 OCT | GSTR-3B (quarterly) under the QRMP scheme for July–September '26 – Category 2 states and UTs                                                                          | GSTR-3B QRMP (Cat 2)          |
| 25 OCT | ITC-04 – Details of goods sent to / received from a job worker for the period April–September '26                                                                     | ITC-04                        |
| 28 OCT | GSTR-11 – Statement of inward supplies received by persons having a Unique Identification Number (UIN) for September '26                                              | GSTR-11                       |
| 31 OCT | Last date to claim input tax credit (ITC) and to issue credit / debit notes in respect of invoices pertaining to FY 2025-26                                           | ITC – FY 2025-26              |

# Labour, SEZ/STPI, FEMA & COSEC

## Labour & Other Law Compliances

**10 OCT**

Deposit of Professional Tax (PT) and filing of return for the month of September '26

**Form V e-Payment****15 OCT**

Deposit of Employee State Insurance contributions (ESI) with the Government for the month of September '26

**ECR Filing****15 OCT**

Deposit of Provident Fund (PF) with the Government for the month of September '26

**ECR Filing**

## SEZ and EOU / STPI Compliances

**05 OCT**

SEZ – Monthly Progress Report (MPR) for the month of September '26

**SEZ – MPR****07 OCT**

STPI – Monthly Progress Report (MPR) for the month of September '26 (due date may differ by location)

**STPI – MPR****10 OCT**

STPI-SERF and SEZ-SERF (Service Export Reporting Form) for September '26 and STPI Quarterly Progress Report for Jul-Sep '26 (applicable to service exporters)

**SERF · STPI-QPR****30 OCT**

SOFTEX – Software export forms for September '26 (30 days from the date of last invoice)

**SOFTEX**

## FEMA, RERA and COSEC Compliances

**07 OCT**

Reporting of actual transactions of External Commercial Borrowings (ECB) under FEMA, 1999 – monthly return for September '26 and quarterly return for Jul-Sep '26

**Form ECB 2****07 OCT**

APRERA – Quarterly Progress Report for Q2 FY 2026-27; TGRERA Quarterly Progress Report due 14 October

**RERA QPR****15 OCT**

Filing of auditor appointment with the Registrar of Companies (within 15 days of the AGM)

**Form ADT-1****29 OCT**

Filing of financial statements for FY 2025-26 with the Registrar of Companies (within 30 days of the AGM)

**Form AOC-4****31 OCT**

Statement of Account &amp; Solvency of LLPs for FY 2025-26; half-yearly return of outstanding dues to MSMEs for April–September '26

**Form 8-LLP · MSME-1**

# Local Connect Global Outlook



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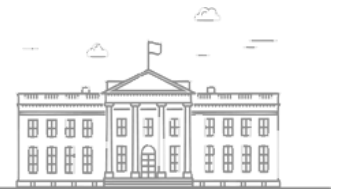
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