Aakash Seth & Associates
Chartered Accountants

A.S.A

COMPLIANCE CALENDAR FOR AUGUST 2026

A. GST Compliances

S.no.	Form No	Particulars	Due Dates
1	GSTR-7	TDS on GST Deducted	10th August 2026
2	GSTR-8	E-commerce operator registered under GST	10th August 2026
3	GSTR-1	Person opted for Monthly Scheme in GST	11th August 2026
4	GSTR-5	Non-Residents filing monthly GST returns **(other than OIDAR)**	13th August 2026
5	GSTR-6	Input Service Distributor (ISD)	13th August 2026
6	GSTR-3B	Person opted for Monthly Scheme in GST	20th August 2026
7	GSTR-5A	Non-Residents OIDAR services filing monthly GST returns	20th August 2026
8	GSTR-4	Annual Return to be filed by taxpayer in Composition Scheme	30th August 2026

B. Income Tax Compliances

➢ TDS & TCS Compliances

S.no.	Particulars	Due Dates
1	Due Date of TDS & TCS Payment for the Month of July 2026	07th August 2026
2	Due date of Issuing of TDS certificate u/s 194-IA (Form no. 132)	14th August 2026
3	Due date of Issuing of TDS certificate u/s 194-IB (Form no. 132)	
4	Due date of Issuing of TDS certificate u/s 194M (Form no. 132)	
5	Due date of Issuing of TDS certificate u/s 194S (Form no. 132)	
6	Due date of Furnishing Form 24G (Form 137) for the month of July 2026	15th August 2026
7	Due Date of Issuance of TDS certificate under (Income-tax Rules, 2026) for TDS other than on salary for the quarter ending June 30, 2026 (Form 131)	
8	Due date for furnishing of challan-cum-statement for Tax Deducted in July u/s 194-IA (Form no 141)	30th August 2026
9	Due date for furnishing of challan-cum-statement for Tax Deducted in July u/s 194-IB (Form no 141)	
10	Due date for furnishing of challan-cum-statement for Tax Deducted in July u/s 194M (Form no 141)	

11	Due date for furnishing of challan-cum-statement for Tax Deducted in July u/s 194S (Form no 141)	
12	Due date for furnishing of TDS return for Quarter ending 30^{th} July 2026	

- **Other Income Tax Compliances**

S. No.	Particulars	Due Dates
1	Due Date of Statement in Form No. 3BB (Form No. 1) (Income Tax Rules, 2026) by the stock exchange for the month of July 2026 in respect of transactions in which client codes have been modified after registering the system.	15^{th} August 2026
2	Due Date of Statement in Form No. 3CEF (Form No. 52) for Annual Compliance Report on Advance Pricing Agreement (if due date of submission of return of income is July 31, 2026)	30^{th} August 2026
3	Due Date of Statement in Form No. 10BA (Form No. 134) for Furnishing of declaration under Income-tax Rules, 1962 by an assessee claiming deduction under Section 80GG.(if due date of submission of return of income is July 31, 2026)	31^{st} August 2026
4	Due Date of Issuance of Certificate in Form No. 10CCD (Form No. 36) under sub-section (3) of section 80QQB for authors of certain books in receipt of royalty income, etc. (if due date of submission of return of income is August 31, 2026).	
5	Due Date of Issuance of Certificate in Form No. 10CCE (Form No. 37) under sub-section (2) of section 80RRB for Patentees in receipt of royalty income, etc. (if due date of submission of return of income is August 31, 2026).	
6	Due Date of filing Form No. 10FC (Form No. 61) for Authorization for claiming deduction in respect of any payment made to any financial institution located in a Notified jurisdictional area. (if due date of submission of return of income is August 31, 2026).	
7	Due Date of filing Form No. 3CT (Form No. 4) for Income attributable to assets located in India under section 9 of the Income-tax Act, 1961 (if due date of submission of return of income is August 31, 2026.	
8	Due Date of filing Form No. 10BBC (Form No. 176) for issuance of Certificate of accountant in respect of compliance to the provisions of clause (23FE) of section 10 of the Income-tax Act, 1961 by the notified Pension Fund.	
9	Due Date of filing Form No. 10BBD (Form No. 177) for Statement of eligible investment received (if due date of submission of return of income is August 31, 2026).	
10	Due Date of filing Form No. 5C (Form No. 27) for Details of amount attributed to capital asset remaining with the specified entity (if due date of submission of return of income is August 31, 2026).	

11	Due Date of filing Form No. 10E (Form No. 39) for Form for furnishing particulars of income under section 192(2A) for claiming relief u/s 89 (if due date of submission of return of income is August 31, 2026).	
12	Due Date of filing Form No. 10EE (Form No. 40) for Furnishing of statement (Income-tax Rules, 1962) 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 August 31, 2026).	
13	Due Date of filing Form No. 10H (Form No. 38) Certificate of foreign inward remittance (if due date of submission of return of income is August 31, 2026).	
14	Due Date of filing Form No. 10-IA (Form No. 30) Certificate of the medical authority for certifying person with disability, severe disability, autism, cerebral palsy and multiple disability for purposes of section 80DD and section 80U (if due date of submission of return of income is August 31, 2026).	
15	Due Date of filing Form No. 10-IG (Form No. 68) Statement of Exempt income under clause (4D) of section 10 of the Income-tax Act, 1961 (if due date of submission of return of income is August 31, 2026).	
16	Due Date of filing Form No. 10-IH (Form No. 69) Statement of income of a Specified fund eligible for concessional taxation under section 115AD of the Income-tax Act, 1961 (if due date of submission of return of income is August 31, 2026).	
17	Due Date of filing Form No. 10-II (Form No. 178) Statement of exempt income under clause (23FF) of section 10 of the Income-tax Act, 1961 (if due date of submission of return of income is August 31, 2026).	
18	Due Date of filing Form No. 10-IK (Form No. 70) Annual Statement of Exempt Income under sub-rule (2) of rule 21AJA and taxable income under sub-rule (2) of rule 21AJAA (if due date of submission of return of income is August 31, 2026).	
19	Due Date of filing Form No. 10 (Form No. 109) Statement to be furnished to the Assessing Officer/Prescribed Authority under clause (a) of the Explanation 3 to the third proviso to clause (23C) of section 10 or under clause (a) of sub-section (2) of section 11 of the Income-tax Act, 1961 (if the assessee is required to submit return of income on October 31, 2026)	
20	Due Date of filing Form No. 9A (Form No. 108) Application for exercise of option under clause (2) of the Explanation to sub-section (1) of section 11 of the Income – tax Act, 1961 (if the assessee is required to submit return of income on October 31, 2026)).	

21	All Income Tax Returns except ITR 1, 2 & 6 and who are not liable to audit under section 44AB under Income Tax Act, 1961.	
22	Due Date of filing Form No. 56FF (Form No. 33) Particulars to be furnished under clause (b) of sub-section (1B) of section 10A of the Income-tax Act, 1961 (if due date of submission of return of income is August 31, 2026).	
23	Due Date of filing Form No. 3CFA (Form No. 65) Furnishing of statement (Income-tax Rules, 1962) 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 August 31, 2026).	

C. ROC Compliances

S.no	Form Number	To be filed by	Due Dates
1	NA	Due Date for Companies Compliance Facilitation Scheme 2026.	15^{th} August 2026
2	Form DPT 3	Every Company	30^{th} August 2026

D. Other Compliances

S.no	Particulars	Due Dates
1	The borrower is required to report actual ECB transaction (ECB 2) on monthly basis through AD category I Bank (within 7 working days)	15^{th} September 2025
2	EPF Return for the month of July-26	
3	ESI Return for the month of July-26	
4	Annual Return on Foreign Liabilities and Assets (FLA) for FY 2025-26, to be filed with RBI through the FLAIR portal by every Indian company, LLP, AIF, partnership firm and other entity that has received FDI and/or made ODI (overseas direct investment) in the current or any previous year and continues to hold foreign assets and/or liabilities as on 31 March 2026.	