STATUTORY COMPLIANCE CALENDAR — OCTOBER, 2026

PF / ESI COMPLIANCE

Due Date	Compliance Particulars
October 10	Professional Tax (PT) payment for September 2026 (Hyderabad).
October 15	Provident Fund (PF) payment for September 2026.
October 15	Employees' State Insurance (ESI) payment for September 2026.

GST COMPLIANCE

Due Date	Compliance Particulars
October 10	GSTR-7 (TDS deductors) and GSTR-8 (TCS by e-commerce operators) for September.
October 11	GSTR-1 (monthly filers) for September.
October 13	GSTR-1 IFF (QRMP scheme, optional) for September; GSTR-5 (non-resident taxable person) for September and GSTR-6 (Input Service Distributor) for September.
October 20	GSTR-3B (monthly filers) and GSTR-5A (Non-resident OIDAR service providers) for September.
October 25	GST PMT-06 - monthly challan payment by QRMP taxpayers, where available input tax credit is insufficient to discharge tax liability for September 2026.
October 28	GSTR-11 - Return for September by persons with Unique Identification Number (UIN) to get refund under GST for goods purchased and services availed by them.

INCOME TAX COMPLIANCE

Due Date	Compliance Particulars
October 07	Deposit of TDS/TCS collected in the month of September 2026.
October 15	Issue of TDS certificate in Form 132 (Old Act-16B/16C/16D) for tax deducted in the month of August 2026 under Sections 393(1)) [Table Sl. No. 2(i), 3(i), 6(ii) and 8(vi)].

Due Date	Compliance Particulars
October 15	Furnishing of quarterly statement in Form No. 147 (Income-tax Rules, 2026) to be furnished by an authorised dealer in respect of remittances made for the quarter ending September 30, 2026
October 21	Due date for filing of audit report under section 44AB (Income-tax Act, 1961) for the assessment year 2026-27 in the case of a corporate-assessee or non-corporate assessee (who is required to submit his/its return of income on October 31, 2026) *Note: The due date for filing of audit report has been extended from September 30, 2026, to October 21, 2026, vide Circular No. 07/2026, dated 28-09-2026.*
October 21	If the assessee is required to furnish the return of income on or before November 21, 2026, being the extended due date as mentioned above, the following forms, wherever applicable, shall be furnished on or before October 21,2026: 1) Furnishing report under section 115JB (Income-tax Act, 1961) in Form No. 29B (Income-tax Rules, 1962) for computing the book profits of the company during the previous year 2025-26. 2) Furnishing of Audit Report in Form No. 10CCB (Income-tax Rules, 1962) by assessee claiming deduction under section 80-I, 80-IA, 80-IB or section 80-IC.
October 30	Furnishing of Challan-cum-statement in Form-141 for tax deducted under Sections 393(1)) [Table Sl. No. 2(i), 3(i), 6(ii) and 8(vi)] for the month of September 2026.
October 31	Report to be furnished under section 92E (Income-tax Act, 1961) in Form No. 3CEB (Income-tax Rules, 1962) in respect of international transactions and specified domestic transaction
October 31	Filing of quarterly statement in Form No. 138 (Income-tax Rules, 2026) by employers responsible for TDS from salaries paid to employees under section 392 or by specified bank in respect of income paid to specified senior citizen under section 393(1) [Table: Sl. No. 8(iii)] of the Income-tax Act, 2025 for the quarter ending September 30, 2026. (earlier ***Form-24Q*** under ITAct,1961)
October 31	Filing of quarterly statement in Form No. 140 (Income-tax Rules, 2026) 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 September 30, 2026. (earlier ***Form-26Q*** under ITAct,1961)

Due Date	Compliance Particulars
October 31	Filing of quarterly statement of collection of tax at source under section 397(3)(b) of the Income-tax Act, 2025 in Form No.143 (Income-tax Rules, 2026) for the quarter ending September 30, 2026. (earlier ***Form-27EQ*** under ITAct,1961).
October 31	Filing of quarterly statement of TDS in Form No. 144 (Income-tax Rules, 2026) in respect of payments other than salary made to non-residents for quarter ending September 30, 2026. (earlier ***Form-27Q*** under ITAct,1961).

Note

Due dates are subject to extension by CBIC/CBDT/MCA notifications issued from time to time. Applicability of QRMP versus monthly GST filing should be verified for each client. This calendar is for general guidance and does not constitute professional advice.