STATUTORY COMPLIANCE CALENDAR — NOVEMBER 2026

ROC / MCA COMPLIANCE

Due Date	Compliance Particulars
November 29	PAS-6 — Reconciliation of Share Capital Audit Report (Unlisted public companies and applicable private companies covered by dematerialisation requirements)

FEMA COMPLIANCE

Due Date	Compliance Particulars
November 7	ECB-2 Return — monthly reporting of External Commercial Borrowings transactions for October, to AD Bank.
November 29	Form OPI — Half yearly reporting of Overseas Portfolio Investments for April–September 2026

PF / ESI COMPLIANCE

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

COMPLIANCE

Due Date	Compliance Particulars
November 10	GSTR-7 (TDS deductors) and GSTR-8 (TCS by e-commerce operators) for October.
November 11	GSTR-1 (monthly filers) for October.
November 13	GSTR-1 IFF (QRMP scheme, optional) for October; GSTR-5 (non-resident taxable person) for October and GSTR-6 (Input Service Distributor) for October.
November 20	GSTR-3B (monthly filers) and GSTR-5A (Non-resident OIDAR service providers) for October.

Due Date	Compliance Particulars
November 25	GST PMT-06 - monthly challan payment by QRMP taxpayers, where available input tax credit is insufficient to discharge tax liability for October 2026.
November 28	GSTR-11 - Return for October by persons with Unique Identification Number (UIN) to get refund under GST for goods purchased and services availed by them.
November 30	Last date for claiming eligible Input Tax Credit (ITC) pertaining to FY 2025-26 and reporting amendments to outward supply details and credit/debit notes relating to FY 2025-26

INCOME TAX COMPLIANCE

Due Date	Compliance Particulars
November 07	Deposit of TDS/TCS collected in the month of October 2026.
November 14	Issue of TDS certificate in Form 132 (Old Act-16B/16C/16D) for tax deducted in September 2026 under Sections 393(1)) [Table Sl. No. 2(i), 3(i), 6(ii) and 8(vi)].
November 15	Issuance of TDS certificate in Form No. 131 (Income-tax Rules, 2026) for TDS other than on salary, pension or interest income of specified senior citizen under section 393(1) of the Income-tax Act, 2025 for the quarter ending September 30, 2026
November 15	Issuance of TCS certificate in Form No. 133 (Income-tax Rules, 2026) under section 395(4) of the Income-tax Act, 2025 for tax collected at source for the quarter ending September 30, 2026
November 21	Due date for furnishing the return of income for the Assessment Year 2026–27 for Companies, Assessee's who books are required to be audited and partners of firm whose accounts are required to be audited. (In the above cases, the provisions of Section 92E of the Income-tax Act, 1961 shall not apply). ****The due date for furnishing of return of income for Assessment Year 2026-27 has been extended from October 31, 2026, to November 21, 2026, vide Circular No. 07/2026 dated 28-09-2026*
November 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 also be furnished on or before the said extended due date, along with the return of income:

Due Date	Compliance Particulars
	1) Furnishing of Form No. 5C (Income-tax Rules, 1962) 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. 2) Furnishing of audited accounts in Form No.3CLA (Income-tax Rules, 1962) to the Secretary, Department of Scientific and Industrial Research, in case the company is eligible for deduction under Section 35(2AB) (Income-tax Act, 1961). 3) Furnishing of the certificate in Form No. 10-IA (Income-tax Rules, 1962) from the medical authority certifying 'person with disability', 'severe disability', 'autism', 'cerebral palsy' or 'multiple disability' for the purposes of Section 80DD and Section 80U (Income-tax Act, 1961). 4) Furnishing of certificate of foreign inward remittance in Form No.10H (Income-tax Rules, 1962) by a resident individual being an author/patentee claiming deduction under Section 80QQB/Section 80RRB (Income-tax Act, 1961) in respect of income earned from any source outside India. 5) Furnishing of statement in Form No.10-EE (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. 6) Furnishing of Form No.10E (Income-tax Rules, 1962) by an employee claiming relief under Section 89 (Income-tax Act, 1961) when salary is paid in arrears or in advance, etc. 7) Furnishing of certificate in Form No.10CCD (Income-tax Rules, 1962) by a resident individual being an author (including a joint author) claiming deduction under Section 80QQB (Income-tax Act, 1961) in respect of royalty income. 8) Furnishing of certificate Form No.10CCE (Income-tax Rules, 1962) by a resident individual being a patentee claiming deduction under Section 80RRB (Income-tax Act, 1961) in respect of royalty income on patents. 9) Furnishing of the certificate in Form No.62 (Income-tax Rules, 1962) by the amalgamated company, confirming achievement of the prescribed production level and its continuation in subsequent years.

Due Date	Compliance Particulars
	10) Furnishing of declaration in Form No.10BA (Income-tax Rules, 1962) by an assessee claiming deduction under Section 80GG (Income-tax Act, 1961) in respect of the rent paid for residential accommodation. 11) Furnishing of report in Form No.10CCF (Income-tax Rules, 1962) certifying that the amount of deduction under Section 80LA (Income-tax Act, 1961) has been correctly claimed during the previous year 2025-26.
November 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 October 2026.
November 30	If the assessee is required to furnish the return of income on or before November 30, 2026, being the extended due date as mentioned above, the following forms, wherever applicable, shall also be furnished on or before the said extended due date, along with the return of income: 1) Furnishing of Form No. 5C (Income-tax Rules, 1962) 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. 2) Furnishing of audited accounts in Form No.3CLA (Income-tax Rules, 1962) to the Secretary, Department of Scientific and Industrial Research, in case the company is eligible for deduction under Section 35(2AB) (Income-tax Act, 1961). 3) Furnishing of the certificate in Form No. 10-IA (Income-tax Rules, 1962) from the medical authority certifying 'person with disability', 'severe disability', 'autism', 'cerebral palsy' or 'multiple disability' for the purposes of Section 80DD and Section 80U (Income-tax Act, 1961). 4) Furnishing of certificate of foreign inward remittance in Form No.10H (Income-tax Rules, 1962) by a resident individual being an author/patentee claiming deduction under Section 80QQB/Section 80RRB (Income-tax Act, 1961) in respect of income earned from any source outside India. 5) Furnishing of statement in Form No.10-EE (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.

Due Date	Compliance Particulars
	6) Furnishing of Form No.10E (Income-tax Rules, 1962) by an employee claiming relief under Section 89 (Income-tax Act, 1961) when salary is paid in arrears or in advance, etc. 7) Furnishing of certificate in Form No.10CCD (Income-tax Rules, 1962) by a resident individual being an author (including a joint author) claiming deduction under Section 80QQB (Income-tax Act, 1961) in respect of royalty income. 8) Furnishing of certificate Form No.10CCE (Income-tax Rules, 1962) by a resident individual being a patentee claiming deduction under Section 80RRB (Income-tax Act, 1961) in respect of royalty income on patents. 9) Furnishing of the certificate in Form No.62 (Income-tax Rules, 1962) by the amalgamated company, confirming achievement of the prescribed production level and its continuation in subsequent years. 10) Furnishing of declaration in Form No.10BA (Income-tax Rules, 1962) by an assessee claiming deduction under Section 80GG (Income-tax Act, 1961) in respect of the rent paid for residential accommodation. 11) Furnishing of report in Form No.10CCF (Income-tax Rules, 1962) certifying that the amount of deduction under Section 80LA (Income-tax Act, 1961) has been correctly claimed during the previous year 2025-26.

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.