



# TaxRoutine

## COMPLIANCE DUE DATES - MAY 2026

| Due Date   | Particulars of Compliance   | Applicable Act                | Forms/ Returns      | Applicable To   | Reporting Period |
|------------|---|-------------------------------|---------------------|---|------------------|
| 07-05-26   | Due Date for deposit of Tax Collected.  | Income Tax Act, 2025          | Challan - 281       | All Tax Collectors  | Apr-26           |
| 07-05-26   | Due Date for deposit of Tax Deducted.   | Income Tax Act, 2025          | Challan - 281       | All Tax Deductors   | Apr-26           |
| 10-05-2026 | Return for TDS under GST  | GST                           | GSTR - 7            | Government Authorities  | Apr-26           |
| 10-05-2026 | Return for Details of Supplies and the amount of tax collected                      | GST                           | GSTR - 8            | E-Commerce Operator   | Apr-26           |
| 11-05-2026 | Due date for filing of Summary Return of Outward Supplies.                          | GST                           | GSTR - 1            | Taxpayers with Annual Turnover exceeding Rs. 5 crores.                              | Apr-26           |
| 11-05-2026 | Due date for filing of Summary Return of Outward Supplies.                          | GST                           | GSTR - 1            | Taxpayers with Annual Turnover less than Rs. 5 crores and not opted for QRMP Scheme | Apr-26           |
| 13-05-2026 | Return for details of ITC Received and Distribution                                 | GST                           | GSTR - 6            | Input Service Distributors  | Apr-26           |
| 13-05-2026 | Last date for filing of Summary Return of Outward & Inward Supplies and Tax payable | GST                           | GSTR - 5            | Non-Resident Taxable Persons  | Apr-26           |
| 15-05-26   | Deposit of E.S.I.C Contributions  | ESI                           | Through ESIC Portal | Entities registered with ESIC Authorities   | Apr-26           |
| 15-05-26   | Deposit of Provident Fund Contributions   | Provident Fund                | Through EPFO Portal | Entities registered with PF Authorities   | Apr-26           |
| 15-05-26   | Due date for Quarterly statement of TCS deposited                                   | <b>△ Income Tax Act, 1961</b> | Form 27EQ           | All Tax Collectors  | Jan 26 - Mar 26  |



# TaxRoutine

## COMPLIANCE DUE DATES - MAY 2026

| Due Date   | Particulars of Compliance   | Applicable Act                | Forms/ Returns | Applicable To   | Reporting Period |
|------------|---|-------------------------------|----------------|---|------------------|
| 20-05-2026 | Due date for filing Summary Return of Outward & Inward Supplies                     | GST                           | GSTR - 3B      | GST Taxpayers having Turnover not exceeding Rs. 5 Crores in Preceeding FY but not opted for QRMP Scheme | Apr-26           |
| 20-05-2026 | Due date for filing Summary Return of Outward & Inward Supplies                     | GST                           | GSTR - 3B      | GST Taxpayers having Turnover exceeding Rs. 5 Crores in Preceeding Financial Year                       | Apr-26           |
| 20-05-2026 | Due date for filing of Summary Return of Outward & Inward Supplies and Tax payable  | GST                           | GSTR - 5A      | OIDAR Service Providers   | Apr-26           |
| 30-05-26   | Submission of a statement by non-resident having a liaison office in India          | <b>△ Income Tax Act, 1961</b> | Form No. 49C   | Non-Residents operating Liaison Offices in India  | F.Y 2025 - 26    |
| 30-05-26   | Due date for filing half-yearly 'Reconciliation of Share Capital Audit Report' form | Companies Act                 | Form PAS-6     | Unlisted public companies   | Oct 25 - Mar 26  |
| 30-05-26   | Due date for filing Annual Return for LLPs  | Companies Act                 | Form LLP 11    | Limited Liability Partnership (LLP)   | F.Y 2025 - 26    |
| 31-05-26   | Due date for filing Annual Statement of Donors and Donations Received               | <b>△ Income Tax Act, 1961</b> | Form 10BD      | Charitable Organisations u/s 80G or 35  | FY 2025-26       |
| 31-05-26   | Due date for issue of Certificate of Donations / Contributions                      | <b>△ Income Tax Act, 1961</b> | Form 10BE      | Charitable Organisations u/s 80G or 35  | FY 2025-26       |



# TaxRoutine

## COMPLIANCE DUE DATES - MAY 2026

| Due Date | Particulars of Compliance   | Applicable Act                | Forms/ Returns     | Applicable To                           | Reporting Period |
|----------|---|-------------------------------|--------------------|---|------------------|
| 31-05-26 | Due date for filing Annual Statement of Specified Financial Transactions or Reportable Accounts                       | <b>△ Income Tax Act, 1961</b> | Form 61A, 61B      | Reporting Entities u/s 285BA            | FY 2025-26       |
| 31-05-26 | Due date for online application by trust / institution to apply income of previous year in the next year or in future | <b>△ Income Tax Act, 1961</b> | Form 9A            | Charitable Trusts (ITR due date 31 Jul) | FY 2025-26       |
| 31-05-26 | Due date for furnishing Statement to accumulate income for future application u/s 10(21) or 11(1)                     | <b>△ Income Tax Act, 1961</b> | Form 10            | Charitable Trusts (ITR due date 31 Jul) | FY 2025-26       |
| 31-05-26 | Due date for Quarterly TDS Returns (Q4 FY 2025-26)  | <b>△ Income Tax Act, 1961</b> | Form 24Q, 26Q, 27Q | All Tax Deductors / Collectors          | Jan 26 - Mar 26  |

From 1 April 2026, TDS obligations are governed by Section 393 of the Income Tax Act 2025. Deductors must quote the relevant table item under Section 393 (not old section numbers like 194C or 194J) for payments made on or after 1 April 2026.

### **△ Income Tax Act, 1961**

TDS rates and monetary thresholds remain unchanged.

The Q4 returns due on 31st May 2026 cover deductions made under the old Act (Jan-Mar 2026) and old section numbering applies for that quarter.

All compliances pertaining to periods prior to April 1, 2026 will continue to be governed by the provisions of Income Tax Act, 1961.

### Related Links

[New TDS Payment Codes](#)[New TDS Payment Sections](#)[New Income Tax Forms](#)[Compliance Calendars](#)[Tax Tools](#)[TaxRoutine Premium](#)