

## Indirect & Direct Taxes updates April 2026



### Indirect Taxes Updates

#### GST Compliance Calendar – Returns to be filed in the M/O May, 2026

GST Return Form Name	Filing Period	Due Dates in May 2026
GSTR-1 (Outward return)	Monthly (April 2026)	11 <sup>th</sup> May 2026
GSTR 3B (Tax summary return)	April 2026	20 <sup>th</sup> May 2026 (In case Aggregate turnover more than Rs. 5 crore in the previous Year) 22 <sup>nd</sup> / 24 <sup>th</sup> May 2026 (in case Aggregate turnover less than or equal to Rs 5 crore in the previous financial year registered in X /Y category respectively).
GSTR 5A (online information & data access)	April 2026	20 <sup>th</sup> May 2026
GSTR 05 (by non-taxable resident persons )	April 2026	20 <sup>th</sup> May 2026
GSTR 06 (ISD)	April 2026	13 <sup>th</sup> April 2026
GSTR 07 (TDS)	April 2026	10 <sup>th</sup> May 2026
GSTR 08 (TCS)	April 2026	10 <sup>th</sup> May 2026

### Important News update

The GSTN issued detailed Advisory for IMS Offline Tool on GST Portal - The Invoice Management System (IMS) was introduced on the GST portal from the October 2024 tax period enabling the taxpayers to take actions on invoices uploaded by their suppliers through GSTR-1, GSTR-1A, or IFF, including accepting, rejecting, or keeping such records pending in the system.

To continuously enhance the taxpayer convenience and facilitate ease of compliance, an IMS Offline Tool has now been introduced in the GST system.

said offline tool is based on MS excel making it easy to use by the taxpayers and it enables them to undertake actions on both individual as well as bulk invoices in an efficient manner. (Advisory No. 658 dated 21<sup>st</sup> April, 2026)

**No Double Tax Under GST: Madras High Court Quashes Section 76 Notice** - The Hon'ble Madras High Court in a landmark decision: tax cannot be demanded twice if it has already been paid. The judgment has played a pivotal role for businesses with multiple GST registrations. GAIL has two business verticals, namely transmission and trading, and each has its own GST registration.



Under the provisions of Section 107 of the Tamil Nadu Goods and Services Tax Act, 2017, read with the corresponding provisions of the Central GST Act, 2017 and Section 20 of the Integrated GST Act, appellate authorities have been conducting hearings physically and issuing orders in Form GST APL-04. However, considering the growing demand from taxpayers and their authorized representatives—including advocates and chartered accountants located across the country—for remote access to hearings, the Government has taken a proactive decision to enable virtual hearings via video conferencing. This initiative marks a significant step towards digitization and ease of compliance in tax administration. (Circular No. 3/2026 dated 17th March 2026)

**Maharashtra Notifies 30<sup>th</sup> June 30 2026 as Deadline for Filing Appeals Before GST Appellate Tribunal (GSTAT) for Pre - 1<sup>st</sup> April Orders** - The Government of Maharashtra has issued a notification under Section 112 of the Maharashtra Goods and Services Tax (MGST) Act, 2017, prescribing timelines for filing appeals before the Goods and Services Tax Appellate Tribunal (GSTAT). The State Government, on the recommendations of the GST Council, has notified 30<sup>th</sup> June 2026 as the last date for filing appeals in cases where the order has been communicated to the appellant on or before 1<sup>st</sup> April 2026. This measure provides a one-time window for taxpayers to file pending appeals before the GST Appellate Tribunal in respect of earlier orders, thereby facilitating dispute resolution and ensuring procedural clarity. The notification has been issued by the Finance Department, Government of Maharashtra, under the authority of the Governor. (Notification No. MGST-2026/C.R.11/Taxation-1 dated 24th March 2026)

**Delhi Government Assigns Powers for GST Registration Cancellation under DGST Act** - The Government of National Capital Territory of Delhi, through the Department of Trade & Taxes (Policy & Research Branch), has issued an order assigning powers to officers for handling applications related to cancellation of GST registration under the provisions of the Delhi Goods and Services Tax (DGST) Act, 2017. In exercise of powers conferred under Section 5 read with Section 2(91) of the DGST Act, 2017, the Government has authorized designated officers to act as proper officers for specified functions. As per the order, Ward-level Proper Officers have been empowered to process applications for cancellation of registration filed by taxpayers under Section 29 of the Act, subject to prescribed conditions and supervisory approvals. The order introduces a clear approval framework based on the amount of Input Tax Credit (ITC) involved:

- **Cases exceeding ₹2.5 crore ITC:** Applications shall be decided only after prior approval of the concerned Zonal In-charge.
- **Cases up to ₹2.5 crore ITC:** Applications may be decided directly by the Proper Officer posted in the Ward.



This bifurcation ensures enhanced scrutiny in high-value cases while enabling quicker disposal of smaller cases. (Order vide File No. DTT-D011/33/2026-Policy-TT/144 dated 2nd April 2026)

## Important Cases

**Refund of Tax Paid Twice by Mistake Cannot Be Denied on Ground of Limitation under Section 54 of the GST Act** - The Hon'ble Orissa High Court Observed that, the record clearly demonstrated that the Petitioner had deposited tax liability twice, first through Credit Ledger on 8<sup>th</sup> February, 2021, and thereafter through Cash Ledger on 18<sup>th</sup> September, 2022, for the same transactions relating to FY 2019-20. The Proper Officer himself acknowledged in the impugned order that tax liability of ₹6,01,645 each under CGST and OGST had been discharged twice, which established the fact of excess payment. Retention of such excess amount by the State would be contrary to Article 265 of the Constitution of India, which mandates that no tax shall be levied or collected except by authority of law. Court held that, the rejection order dated 22<sup>nd</sup> October 2025 was unsustainable in law and liable to be quashed and directed that, the Petitioner may file a fresh refund application within two weeks, and the authority shall decide the same within seven days, failing which the refund shall carry interest at 6% per annum from the date of the original refund application till payment. (Rajendra Narayan Mohanty v. Joint Commissioner of State Tax [W.P.(C) No. 2271 of 2026, order dated 12<sup>th</sup> February 2026])

**ITC on Transfer of Leasehold Rights Without Construction, Not Barred Under Section 17(5)(d)** - The Hon'ble Gujarat High Court Observed that, the Respondent had not disputed that the Petitioner's business activity consisted only of acquiring leasehold rights in GIDC plots, undertaking sub-plotting and transferring leasehold rights of such sub-plots to purchasers. Section 17(5)(d) shows that the restriction on ITC applies to goods or services received for construction of immovable property. The Respondent had not established that the Petitioner had undertaken any construction activity whatsoever apart from transferring leasehold rights in the GIDC plot. Therefore Section 17(5)(d) would not even remotely apply to the Petitioner and the allegation of availing blocked credit reflected a complete non-application of mind by the Respondent authority.

The Respondent had not established any fraud, wilful misstatement or suppression of facts on the part of the Petitioner; on the contrary, the Petitioner had reversed the inadvertently utilised ITC through Form DRC-03 and had discharged the entire GST liability in cash. Consequently, the Court quashed and set aside the show cause notice dated 28<sup>th</sup> October 2025 issued under Section 74(1) of the CGST Act and directed the Respondent to unblock the ITC amounting to ₹98,11,678 lying in the electronic credit ledger within three weeks. (**Niket Bipinbhai Patel v. Assistant Commissioner (A.E.) CGST-Central Excise, Vadodara-II Commissionerate [R/Special Civil Application No. 18068 of 2025, order dated 10<sup>th</sup> February 2026]**)



**Deposit of tax during search or investigation cannot be treated as 'voluntary payment'** - The Hon'ble Bombay High Court held that where a taxpayer alleges that tax was deposited during search or investigation due to coercion, the department is obligated to examine the complaint in terms of Clause 5 of the Central Government instructions dated 25<sup>th</sup> May 2022, and such payment made during investigation cannot automatically be treated as voluntary. The revenue ought to have addressed this aspect in its earlier replies and must explain the delay and failure to consider the complaint in accordance with the circular and directed that, further time was granted to the Respondents to file additional reply addressing these issues, and the matter was listed for further hearing on 6<sup>th</sup> March 2026. (**Modern Traders v. Deputy Commissioner/Joint Commissioner, Nagpur - II & Ors. [Writ Petition No. 4344 of 2025, order dated February 20, 2026]**)

**Interest cannot be imposed in adjudication order, if not demanded/ quantified in Show Cause Notice** - The Hon'ble Allahabad High Court observed that, the show cause notice issued on 29<sup>th</sup> November 2024 did not quantify the amount of interest even though the interest liability related to the period 2020-21 which was known to the authorities at the time of issuance of the notice. Section 75(7) of the GST Act clearly provides that the amount of tax, interest and penalty demanded in the order shall not be in excess of the amount specified in the notice and no demand shall be confirmed on grounds other than those specified in the notice. Failure to quantify the interest amount in the show cause notice would definitely be in contravention of Section 75(7) of the Act.

The Court held that, the impugned order passed under Section 73(9) and the show cause notice are liable to be quashed and set aside. Directed that, the authorities are at liberty to issue a fresh show cause notice in accordance with law and proceed accordingly. (**M/s Sanjay Construction through Authorized Representative Shivendra Kumar v. State of Uttar Pradesh & Anr. [Writ Tax No. 161 of 2026, order dated 17<sup>th</sup> February 2026]**)

**Refund of Pre-deposit in VAT to be made in cash in GST Regime u/s 142(6)** - The Hon'ble Madras High Court observed that the matter relating to the freight and pumping charges was already decided in favour of the Petitioner. Court noted that the petitioner had paid the pre-deposit through VAT input tax credit and complied with the High Court order. Court held that the pre-deposit amount must be refunded once the demand for tax is dropped under Section 142(6) as it clearly mandates refund in cash. After the implementation of GST, the ITC of VAT cannot be carried forward or adjusted. Quashed the department's refusal and directed refund within 30 days. (**Larsen and Toubro Ltd. v. Deputy Commissioner (ST)-II [W.P. Nos. 28371, 28375 and 28378 of 2021 dated September 26, 2024]**)

**Uploading Orders Under 'Additional Notices and Orders' Tab is Not Proper Service** - The Hon'ble Calcutta High Court held that uploading notices and orders on the GST portal under the "Additional Notices and Orders" tab cannot be construed as proper service and violation of the mandatory hearing requirement under Section 75(4) of the GST Act renders the adjudication order susceptible to challenge. The Court directed that, since the Petitioner's bank accounts had been attached on the basis of the adjudication order, and recovery had been stayed, the GST authorities shall lift the attachment of the Petitioner's bank accounts. (**Ramkrishna Banerjee v. The Deputy Commissioner of State Tax, Srirampur Charge & Ors. [WPA 28002 of 2025, order dated 17<sup>th</sup> February 2026]**)

**GST proceedings quashed as notices sent to old address, despite updated address in registration** - The Hon'ble Gujarat High Court observed that the Petitioner had already intimidated the change of address in 2017 and it was also reflected in Form GST REG - 6. Court Noted that all the Show Cause Notice ("SCN"), adjudication order and the appellate order were all sent to the old address even when the department has updated new records and failed to communicate and serve notices correctly. Improper service of notice violated the principles of natural justice and deprived the petitioner of a fair opportunity to defend the case. Without a proper service of notice, the proceedings cannot be sustained in law, therefore quashed the show cause notice, order-in-original and the appellate order. Court directed the department to initiate fresh proceedings in accordance with law within a period of twelve weeks from the date of receipt of this order. (**Sachde Roadlines v. Union of India [R/Special Civil Application No. 2515 of 2026 order dated 26<sup>th</sup> February 2026]**)



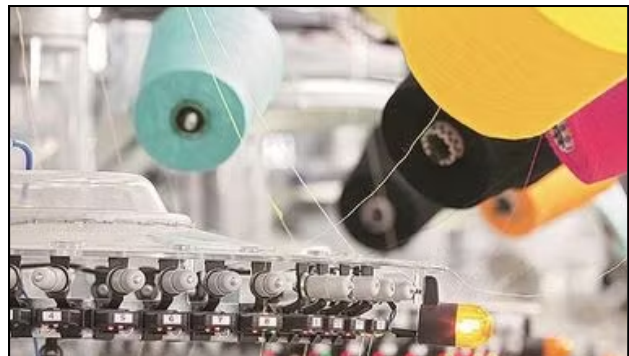
**Cross-Charge Mechanism Valid for Distribution of Common ITC Prior to 1<sup>st</sup> April 2025** - The Hon'ble Karnataka High Court Observed that, prior to the amendment effective 1<sup>st</sup> April 2025, the definition of 'ISD' under Section 2(61) of the CGST Act contained a specific bar/prohibition, due to which the Petitioner was unable to avail and distribute ITC of common services liable under reverse charge mechanism through ISD. The Petitioner transferred such ITC by raising invoices under Section 31 of the CGST Act, and the ITC was otherwise eligible under Sections 16 and 17 of the CGST Act. CBIC Circular dated 17<sup>th</sup> July 2023 clarifies that common ITC can be distributed either through ISD mechanism or by raising tax invoices under Section 31 of the CGST Act. The common ITC distributed by the Petitioner to its branch offices was in accordance with the said Circular and was therefore legally valid. The impugned order was passed in complete disregard of the binding Circular and is therefore illegal, arbitrary, and without jurisdiction or authority of law. Court directed that, the writ petition is allowed and the impugned Order-in-Original dated 24<sup>th</sup> January 2025 is quashed. (M/s. Micro Labs Limited v. Joint Commissioner of Central GST & Ors. [WP No. 8409 of 2025, order dated 9<sup>th</sup> December 2025])

## Notifications / Circulars

**CBIC Prescribes Procedure for Handling Return of Export Cargo Offloaded at Foreign Ports Amid Strait of Hormuz Disruption** - Central Board of Indirect Taxes & Customs has issued Circular to simplify the handling of export containers that were sent abroad but returned to India due to disruptions like issues in the Strait of Hormuz. The circular allows such containers to be offloaded without filing a Bill of Entry if seals are intact and documents match, based on filing of a Supplementary Arrival Manifest (SAM). Customs will verify seals and records, and if everything is in order, exporters can cancel Shipping Bills and Let Export Orders through the system and move goods back into the domestic market. However, if seals are tampered, full examination and re-import procedures will apply. The circular further directs field formations to ensure the recovery of export incentives, including IGST refunds and drawback benefits, wherever such incentives have already been disbursed. Authorities have been advised to handle such cases with due diligence, balancing trade facilitation with the need to safeguard government revenue. This is a temporary facilitation measure valid till 30 April 2026. (Circular No. 21/2026-Customs dated 15th April 2026)

**CBIC Issues Circular to Streamline Handling of SEZ Export Cargo Amid Maritime Disruptions Due to Strait of Hormuz Closure** - The Central Board of Indirect Taxes and Customs (CBIC) has issued Circular to facilitate handling of export cargo from SEZs affected by maritime disruptions, exporters can request cancellation of the LEO/Shipping Bill from the originating SEZ, after which Customs at the gateway port may allow the cargo to be returned or re-routed without sending it back to the SEZ, while ensuring proper accounting by the custodian. Such requests should be processed quickly through electronic communication to avoid delays. Cargo that was already loaded but returned will be handled as per earlier circulars, and authorities may permit de-stuffing, storage in bonded warehouses, and re-export based on fresh Shipping Bills and applicable legal provisions. The above facility along with relaxation timeline as indicated at para 10 of Circular No. 15/2026-Customs dated 27.03.2026 shall remain in force till 30.04.2026. Difficulties, if any, in implementation of this Circular may be brought to the notice of the Board immediately. (Circular No. 19/2026-Customs dated 10th April 2026)

**CBIC Warns Trade Stakeholders: Unauthorized Access, Commercial Sale, or Purchase of Customs-Related Electronic Data is Strictly Prohibited and Punishable Under Law** - The Central Board of Indirect Taxes & Customs (CBIC) has advised all trade stakeholders that unauthorized access, commercial sale, or purchase of Customs-related electronic data is strictly prohibited. Such activities constitute an offence punishable under the law. All stakeholders are urged to ensure compliance and refrain from engaging in any unauthorized data transactions.



**CBIC Issues Circular Clarifying Eligibility of RoDTEP and RoSCTL Benefits in Cases of Short Realisation of Export Proceeds** - The Central Board of Indirect Taxes and Customs has clarified that exporters can claim benefits under RoDTEP and RoSCTL on the full export value (FOB) without reducing agent commission or bank charges, as long as these costs do not exceed 12.5% of the FOB value; if they exceed, the extra amount must be deducted. It also says that if an exporter does not receive full payment from a buyer but gets compensation from Export Credit Guarantee Corporation of India, this will still be treated as payment received, provided the Reserve Bank of India allows the unpaid amount to be written off and proper proof is given, and in such cases, the export benefits will not be taken back. (Circular No. 20/2026-Customs dated 10<sup>th</sup> April 2026)

**Amendment in Sea Cargo Manifest and Transshipment Regulations, 2018 – Extension of Timeline to 30<sup>th</sup> June 2026** – The Central Board of Indirect Taxes and Customs (CBIC) under the Ministry of Finance, has issued a new notification under the Customs Act, 1962 to update the Sea Cargo Manifest and Transshipment Regulations, 2018. The notification has been issued in exercise of powers conferred under the Customs Act, 1962, with the objective of streamlining procedural timelines in maritime cargo operations. This amendment, called the Sea Cargo Manifest and Transshipment (First Amendment) Regulations, 2026, mainly extends a compliance deadline—changing the date in a specific table (after Form XII, Serial No. 6) to 30 June 2026. In simple terms, businesses involved in shipping and cargo now get more time to meet certain rules. This step is meant to make processes smoother and support ease of doing business in the customs and logistics sector. (Notification No. 31/2026–Customs (N.T.) dated 30<sup>th</sup> March 2026)

- **Licence Revocation Set Aside Due to Lack of Evidence Linking Customs Broker to Fraudulent Exports** – Case Name: Dutta Clearing Agent Pvt.Ltd Vs Commissioner of Customs (CESTAT Kolkata)
- **Commissioner Cannot Revoke G-Card Under CBLR; Penalty Reduced to ₹10,000: CESTAT Kolkata** – Case Name : Ganga Singh Vs Commissioner of Customs (Preventive) (CESTAT Kolkata)
- **Bombay HC Allows RoDTEP Benefit on Sugar Exports Despite ‘Restricted’ Policy, Orders Refund with Interest** – Case Name : Rika Global Impex Limited Vs Union of India And Ors (Bombay High Court)
- **Excise Duty Refund Denied Due to Excess Realisation Over FOB Value Triggering Unjust Enrichment** Case Name : Sesa Sterlite Ltd. Vs Commissioner of Customs (CESTAT Hyderabad)
- **Detenu doesn’t possess right of being represented by counsel before Advisory Board** Case Name : Priyanka Sarkariya Vs Union of India & Anr. (Supreme Court of India)
- **Battery Components Classified as Parts Due to Essential Function** – Case Name : In re Navitasys India Private Limited (CAAR Delhi)
- **Automotive Brake System Classifiable as Accessory Due to Non-Essential Nature** – Case Name : HL Mando Anand India Pvt Ltd (CAAR Mumbai)
- **Interest on customs refund was not automatic depends on delay in processing** – Case Name : Jaina Marketing And Associates Vs Union of India And Ors (Delhi High Court)
- **Payment of Duty Under Protest Not Treated as Appealable Order** – Case Name : Ingram Micro India Pvt. Ltd. Vs Commissioner of Customs (CESTAT Mumbai)
- **Failure to furnish BOE cannot be sole basis to deny export entitlements** – Case Name : Holoflex Ltd & Anr Vs Union of India & Ors (Delhi High Court)



## Direct Taxes Updates

- **Transition from Form 15G/15H to Consolidated Form 121 for TDS-exempted Incomes.** Circular No: WSU/TDS Issues/E-772040/2026-27/11 Dated:-13/04/2026.

The circular issued by the Employees Provident Fund Organisation outlines the transition from Forms 15G and 15H to a unified Form 121 under the Income-tax Act, 2025, effective from April 1, 2026. Form 121 serves as a self-declaration for eligible resident taxpayers whose estimated total income results in nil tax liability, enabling them to avoid TDS on specified incomes such as interest, dividends, and PF withdrawals. While filing the form is optional, it must be submitted separately to each payer with mandatory PAN details. Payers are required to allot a Unique Identification Number (UIN) to each declaration, maintain records, and upload consolidated monthly statements, with reporting in quarterly TDS returns. Non-compliance may attract penalties. The new form simplifies compliance by merging earlier forms, introducing digital filing features, and standardizing reporting, thereby improving efficiency, transparency, and ease of tax administration for both taxpayers and deductor.

- **Income Tax Notification Corrected Due to Technical Errors in Rules & References.** Notification No. 64/2026–Income Tax [G.S.R. 286(E)] Dated :- 16/04/2026.

The corrigendum issued by the Ministry of Finance corrects multiple clerical, typographical, and referencing errors in an earlier income tax notification dated 20 March 2026. The amendments span numerous rules, notes, annexures, and verification sections, ensuring consistency in statutory language and accurate cross-referencing. Key changes include replacing incorrect section references with proper rule citations, standardizing terminology (such as substituting “section” with “rule” where applicable), correcting numbering formats, and removing redundant or erroneous entries. Several updates also streamline compliance requirements, such as replacing “PAN/Aadhaar” with “PAN” and omitting Aadhaar-related fields in certain forms. Additionally, formatting corrections in notes, annexures, and tabular data improve clarity and usability for taxpayers and professionals. Overall, the corrigendum does not introduce substantive legal changes but ensures technical accuracy, removes ambiguities, and enhances the integrity of the notification to facilitate proper interpretation and implementation.

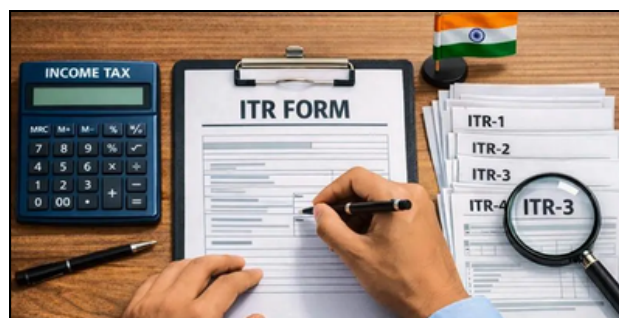
- **CBDT Notifies India-Japan Tax Recovery Pact.** Notification No. 56/2026-Income Tax [S.O. 1715(E)] Dated:-02/04/2026.

The Ministry of Finance, Department of Revenue, through Notification No. 56/2026 dated 2 April 2026, has formally notified the Memorandum of Understanding (MoU) between India and Japan concerning assistance in the collection of taxes under Article 26A of the Double Taxation Avoidance Convention. The MoU, signed in Tokyo on 30 June 2025 and in New Delhi on 8 July 2025, establishes a framework for cooperation in tax recovery between the two countries. As per paragraph 21 of the MoU, its provisions apply to requests for tax collection made after the later date of signature, i.e., 8 July 2025. Exercising powers under section 90(1) of the Income-tax Act, 1961, the Central Government has given legal effect to the MoU in India. Consequently, Indian authorities can now seek and provide assistance to Japan for tax recovery in eligible cases post the specified date.

- **CBDT Amends Rule 10U to Protect Pre-2017 Investments from GAAR Applicability.** Notification No. 54/2026-Income Tax [G.S.R. 240(E)] Dated 01.04/2026.

The Central Board of Direct Taxes (CBDT), through Notification No. 54/2026 dated 31st March 2026, has amended Rule 10U of the Income-tax Rules, 1962 via the Income-tax (Tenth Amendment) Rules, 2026. The amendment clarifies the applicability of Chapter X-A (General Anti-Avoidance Rules – GAAR) concerning investments made before 1st April 2017. Specifically, it provides that any income arising from the transfer of such pre-2017 investments shall be excluded from the ambit of GAAR. Further, while GAAR provisions will apply to tax benefits arising on or after 1st April 2017 irrespective of when the arrangement was entered into, an explicit exception has been carved out for income derived from the transfer of grandfathered investments.

The explanatory memorandum reinforces that GAAR will not be invoked in such cases from the date of publication of the notification, thereby offering clarity and certainty to taxpayers holding legacy investments and ensuring protection of previously grandfathered transactions.



- **CBDT Notifies PAN CR-01 & CR-02 Forms to Simplify PAN Data Corrections.** Notification No. ADG(S)-1/PAN/M/3699/2026-AD-DD SYSTEMS 1-5 DELHI Dated:-01/04/2026.

The Central Board of Direct Taxes (CBDT), through the Directorate of Income-tax (Systems), has issued an order dated April 1, 2026, prescribing new forms and procedures for correction of Permanent Account Number (PAN) details under Rule 158(12) of the Income-tax Rules, 2026 read with Section 262(4) of the Income-tax Act, 2025. The order introduces two specific forms: PAN CR-01 for individuals and PAN CR-02 for non-individuals, to standardize the process of updating or correcting PAN data. These forms, along with detailed guidelines, are provided in Annexure-I and can be accessed in PDF format. Applicants may submit the forms either physically at PAN service centres managed by UTIITSL or Protean e-Gov, or electronically via their official websites. The notification aims to streamline and formalize PAN correction procedures, ensuring uniform compliance and ease of access. The new system becomes effective from April 1, 2026.

### Income Tax Compliance calendar – May 2026.

Things to remember	
Due Date	Particulars
07th May 2026. (Thursday)	-Due date for deposit of Tax deducted/collected for the month of April, 2026. However, all sum 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 a challan. -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 April, 2026.
15th May 2026. (Thursday)	-Due date for furnishing statement by a recognised association in respect of transactions in which client codes have been modified after registering in the system for the month of April, 2026. -Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M and (Income-tax Act, 1961) in the month of March, 2026. -Quarterly statement of TCS deposited for the quarter ending March 31, 2026.

<b>Things to remember</b>	
Due Date	Particulars
	<ul style="list-style-type: none"> <li>-Due date for furnishing of Form 24G (Income-tax Rules, 1962) by an office of the Government where TDS/TCS for the month of April, 2026 has been paid without the production of a challan.</li> <li>-Monthly statement in prescribed Form by stock exchange in respect of transactions in which client codes been modified after registering in system for the month of April, 2026.</li> </ul>
30th May 2026 (Saturday)	<ul style="list-style-type: none"> <li>-Issue of TCS certificates for the 4th Quarter of the Financial Year 2025-26.</li> <li>-Challan-cum-statement of deduction of tax under section 393(1) of the Income-tax Act 2025 [Table Sl. No. 2(i), 3(i), 6(ii) &amp; 8(vi) in the month of April, 2026.</li> <li>-Furnishing of statement required under Section 285B (Income-tax Act 1961) for the previous year 2025-26.</li> </ul>
31st May 2026 (Sunday)	<ul style="list-style-type: none"> <li>-Return of tax deduction from contributions paid by the trustees of an approved superannuation fund.</li> <li>-Due date for furnishing of statement of financial transaction (in Form No. 61A) as required to be furnished under sub-section (1) of section 285BA (Income-tax Act, 1961) with respect to the financial year 2025-26.</li> <li>-Due date for e-filing of annual statement of reportable accounts as required to be furnished under section 285BA(1)(k) (Income-tax Act, 1961) (in Form No. 61B) for calendar year 2025 by reporting financial institutions.</li> <li>-Application in Form 9A (Income-tax Rules, 1962) for exercising the option available under Explanation to Section 11(1) (Income-tax Act 1961) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on or before July 31, 2026).</li> <li>-Application for allotment of PAN where a person's total income exceeds the maximum amount not chargeable to income-tax during any Financial Year and no PAN has been allotted to him.</li> <li>-Furnishing of the certificate from a Chartered Accountant specifying the amount invested in each year by the company or fund making application under Section 2(48) (Income-tax Act 1961) for notification of zero-coupon bond.</li> <li>-Statement of donation in Form 10BD (Income-tax Rules, 1962) to be furnished by reporting person under Section 80G(5)(iii) or section Section 35(1A)(i) (Income-tax Act 1961) in respect of the financial year 2025-26</li> <li>-Statement in Form no. 10 (Income-tax Rules, 1962) to be furnished to accumulate income for future application under Section 10(21) or Section 11(1) (Income-tax Act 1961) (if the assessee is required to submit return of income on or before July 31, 2026).</li> <li>-Certificate of donation in Form no. 10BE (Income-tax Rules, 1962) as referred to in Section 80G(5)(ix) or Section 35(1A)(ii) (Income-tax Act 1961) to the donor specifying the amount of donation received during the financial year 2025-26.</li> <li>-Quarterly statement of TDS deposited for the quarter ending March 31, 2026.</li> </ul>



- ITAT Deletes PF/ESI Disallowance as Section 143(1) Adjustment Held Beyond Scope. Case Name : R. K. & Company Manpower Pvt. Ltd. Vs DCIT (ITAT Delhi) Dated:-30/04/2026.
- ITAT Quashes Section 271(1)(c Penalty as Unsigned SCN Held Void in Law. Case Name : Dhiren Gopal Vs DCIT (ITAT Bangalore) Dated:-30/04/2026.
- Section 11 Exemption Allowed as Property in Trustees' Names Held Not Beneficial to Them. Case Name : ACIT (Exemptions) Vs Everwin Educational & Charitable Trust (ITAT Chennai) Dated:-30/04/2026.
- TDS Default Not Applicable as Section 197 Certificate Covers Entire Assessment Year. Case Name : CIT TDS Vs National Highways Authority of India (Madhya Pradesh High Court) Dated:-30/04/2026.
- Pass-Through Costs Excluded From Transfer Pricing PLI as No Value Addition Was Performed: ITAT Mumbai. Case Name : Unilever Industries Private Limited Vs ACIT (ITAT Mumbai) Dated:-29/04/2026.
- Section 269ST Penalty Deleted as Seized Excel Sheets Did Not Prove Single Cash Transaction Above ₹2 Lakh. Case Name : MSN Laboratories (P) Ltd Vs Additional CIT (ITAT Hyderabad) Dated:-29/04/2026.
- Bogus Purchase Addition Deleted Because Material Movement, Site Records & Banking Proof Established Genuineness: ITAT. Case Name : SPS Construction India Private Ltd. Vs DCIT (ITAT Chandigarh) Dated:-29/04/2026.



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Former Vice President, ICAI