THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)
KOTTAYAM BRANCH (SIRC)

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Newsletter



Chairman's Message



Every new achievement begins with the determination to learn, grow, and move forward

Dear Esteemed Members, Students, and Friends,

The ICAI Kottayam Branch continues its journey of fostering professional excellence through meaningful initiatives, academic encouragement, and opportunities for continuous learning. October 2026 was marked by the celebration of student success and a professional development programme that emphasised both technical expertise and ethical values, reflecting the branch's commitment to the growth and advancement of the CA fraternity.

Congratulations to CA Intermediate Successful Students

Heartfelt congratulations to all the students who have successfully cleared the CA Intermediate Examination. Your achievement reflects your hard work, perseverance, and dedication. We wish you continued success in the next stage of your professional journey and look forward to seeing you achieve greater milestones in the Chartered Accountancy profession.

CPE Seminar on Filing of GSTR-9 & GSTR-9C and Global Ethics Day 2026 Celebration

On 31st October 2026, the ICAI Kottayam Branch organised a CPE Seminar on "Filing of GSTR-9 & GSTR-9C", along with the celebration of Global Ethics Day 2026.

The technical sessions were handled by CA. Rebin K. Philipose, Kottayam, and CA. Viju Chacko, Kottayam. The sessions provided valuable insights into the filing of annual GST returns and reconciliation statements, helping members strengthen their technical knowledge and stay informed about relevant compliance requirements.

The celebration of Global Ethics Day 2026 highlighted the importance of integrity, transparency, accountability, and ethical responsibility in the accountancy profession. The programme served as a reminder that professional excellence is built not only on technical expertise but also on strong ethical values.

The seminar carried 5 hours of CPE credit, providing members with a valuable opportunity to enhance their professional competence and reaffirm their commitment to ethical practices.

The branch expresses its sincere gratitude to the resource persons and participating members for their valuable contributions and support in making the programme successful.

As we step into November, let us continue to pursue knowledge, embrace new opportunities, and uphold the highest standards of professional integrity and excellence.

"Great things are achieved when knowledge guides our actions and integrity leads our way."

With warm regards,

CA. Bimal C Sekhar
Chairman (2026–27)
Kottayam Branch of SIRC of ICAI



GST UPDATES

CA. AKHIL VARGHESE

1 Extension of E-Invoicing to Specified RCM Transactions w.e.f. 1st January 2027

The Government has extended the applicability of e-invoicing to specified transactions liable to GST under the Reverse Charge Mechanism (RCM), with effect from 1st January 2027.

The amendment covers the following transactions:

- RCMDOM (Domestic RCM): Supplies received from unregistered persons where GST is payable by the recipient under RCM.
- RCMIMP (Import of Services): Services received from overseas suppliers where IGST is payable by the recipient under RCM

Further, GSTN, vide its advisory dated 16th October 2026, has introduced new functionalities for reporting recipient-generated self-invoices under these categories through the Invoice Registration Portals (IRPs).

It is pertinent to note that RCM supplies received from registered suppliers are not covered under the above amendment.

Notification No. 04/2026–Central Tax dated 26th October 2026

2 Clarifications regarding GST applicability on certain services – Circular No. 266/12/2026-GST dated 28 October 2026

CBIC has issued the following clarifications regarding the GST treatment of certain services based on the recommendations of the 57th GST Council meeting:



1. **Research and Development Services:** For claiming GST exemption on eligible R&D services funded through grants, a certificate issued by the head of the concerned eligible institution confirming that the activity constitutes R&D and not consultancy shall suffice.



2. **Import of Services by Foreign Shipping Companies:** Import of services without consideration by Indian establishments of foreign shipping companies from overseas related persons or establishments has been exempted from GST with effect from 1 November 2026. GST liability for the period from 1st July 2017 to 31st October 2026 has been regularised on an "as is where is" basis.



3. **Motor Vehicle Leasing:** Registration charges, road tax, insurance premiums, FASTag charges and other incidental expenses recovered by the lessor from the lessee form part of the composite supply of vehicle leasing services and attract GST at the rate applicable to such leasing services.

4. **Telecom Regulatory Authority of India (TRAI)**: TRAI, being a statutory regulatory authority, does not qualify as "Government" under Section 2(53) of the CGST Act.



5. **Fund Transfer Pricing (FTP) in Banks:** Notional interest recorded under the FTP mechanism for allocation of funds between bank branches through the Head Office qualifies as interest and is eligible for exemption.



6. **NBFC Co-lending Arrangements:** Services provided by NBFCs to banks under co-lending arrangements, including customer sourcing, KYC, credit appraisal, loan servicing and recovery, are taxable under GST. The taxable value shall be determined based on the contractual agreement between the NBFC and the bank.

3 Clarifications Regarding Classification and GST Rates on Certain Goods – Circular No. 265/11/2026-GST dated 28th October 2026

CBIC has issued the following clarifications regarding the classification and GST applicability on certain goods based on the recommendations of the 57th GST Council meeting:

1. **Sublimation Paper:** Sublimation paper is classifiable under HSN 4809, attracting GST at 18%. Past classification disputes have been regularised on an "as is where is" basis.

2. **Toys:** All non-electronic toys classifiable under HSN 9503, including dolls, puzzles, scale models and similar toys, attract GST at 5%, whereas electronic toys attract 18%. The applicable rates are not restricted to toys such as tricycles, scooters and pedal cars.

3. **Margin Scheme for Used Motor Vehicles**: Dealers selling old and used motor vehicles under the margin scheme are eligible to avail ITC on inputs and input services such as spare parts, repairs, maintenance, rent, technology and advertisement services, subject to the provisions of the CGST Act. The restriction on ITC applies only to the tax paid on the procurement of second-hand vehicles.
4. **Seaweed Extract-Based Bio-stimulants:** Seaweed extract-based bio-stimulants registered under Schedule VI of the Fertiliser (Control) Order, 1985, are classifiable under HSN 3101. Past classification disputes have been regularised on an "as is where is" basis.

4 Clarification regarding retrospective applicability of omission of Rule 96(10) of the CGST Rules

CBIC has clarified that the omission of Rule 96(10) of the CGST Rules, which restricted IGST refunds on exports where specified concessional or exemption benefits were availed on procurement, shall apply retrospectively from 23rd October 2017.
The clarification follows the judgment of the Hon'ble Supreme Court in M/s Goodluck India Limited v. Union of India, dated 6 August 2026, wherein it was held that, in the absence of a saving clause, proceedings pending on the date of omission of the rule cannot continue under the omitted provision.

Therefore, pending proceedings relating to restrictions imposed under Rule 96(10) are required to be dealt with in accordance with the Supreme Court judgment.
The clarification also extends to the omission of Rules 89(4A) and 89(4B) of the CGST Rules, 2017.

Circular No. 264/10/2026-GST, dated 26.10.2026

Compliance Calendar for the Month of November 2026

Compliance requirement under Income Tax act, 1961

Sl.	Compliance Particulars	Due Dates
1	Due date for deposit of Tax deducted/collected for the month of October 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 challan	07.11.2026
2.	Uploading of declarations received in Form No. 127 (Income-tax Rules, 2026) from the buyer in the month of October, 2026	07.11.2026
3	Issue of certificate in Form No. 132 (Income-tax Rules, 2026) under section 395(4) of the Income-tax Act 2025 for tax deducted at source under section 393(1) of the Income-tax Act 2025 [Table Sl. No. 2(i), 3(i), 6(ii) & 8(vi)] in the month of September, 2026	14.11.2026
4	Statement in Form 1 (Income-tax Rules, 2026) by the stock exchange for the month of October 2026, in respect of transactions in which client codes have been modified after registering in the system.	15.11.2026
5	Due date for furnishing Form No. 137 (Income-tax Rules, 2026) by an office of the Government where TDS/TCS for the month of October, 2026 has been paid without the production of a challan.	15.11.2026
6	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	15.11.2026
7	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	15.11.2026
8	Due date for furnishing the return of income for the Assessment Year 2026-27 by the following assessees: • A company to whom the provisions of Section 92E of the Income-tax Act, 1961 do not apply;• An assessee whose accounts are required to be audited, to whom the provisions of Section 92E of the Income-tax Act, 1961 do not apply; • A partner of a firm whose accounts are required to be audited, or the spouse of such partner (where Section 5A of the Income-tax Act, 1961 applies), to whom the provisions of Section 92E of the Income-tax Act, 1961 do not apply; Note: 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	21.11.2026
9	Statement by scientific research association, company university, college or other association or Indian scientific research company as required by Rules 5D, 5E and 5F of the Income-tax Rules, 1962 (if due date of submission of return of income is October 31, 2026) Note: The due date for furnishing of statement has been extended from October 31, 2026, to November 21, 2026, vide Circular No. 07/2026 dated 28-09-2026	21.11.2026
10	Furnishing of annual statement inForm No. 10-II (Income-tax Rules, 1962) in respect of exempt income under Section 10(23FF) (Income-tax Act, 1961) by specified fund, being a category-III AIF (if assessee is required to submit return of income on or before October 31, 2026) Note: The due date for furnishing of statement has been extended from October 31, 2026, to November 21, 2026, vide Circular No. 07/2026 dated 28-09-2026	21.11.2026
11	Furnishing of an annual statement of income exempt under section 10(4D) (Income-tax Act, 1961) in Form 10-IG (Income-tax Rules, 1962) (if assessee is required to submit return of income on or before October 31, 2026) Note: The due date for furnishing of statement has been extended from October 31, 2026, to November 21, 2026, vide Circular No. 07/2026 dated 28-09-2026	21.11.2026
12	Furnishing of an annual statement of income taxable at concessional rate under section 115AD (Income-tax Act, 1961) in Form 10-IH (Income-tax Rules, 1962) (if assessee is required to submit return of income on or before October 31, 2026) Note: The due date for furnishing of statement has been extended from October 31, 2026, to November 21, 2026, vide Circular No. 07/2026 dated 28-09-2026	21.11.2026
13	Furnishing of audit report in Form No. 10BC (Income-tax Rules, 1962) along with particulars forming part of its Annexure by electoral trust Note: The due date for furnishing of report has been extended from October 31, 2026, to November 21, 2026, vide Circular No. 07/2026 dated 28-09-2026	21.11.2026
14	Furnishing of Form No. 10BBD (Income-tax Rules, 1962) reporting details of funds received from eligible persons, directly or through an Alternative Investment Fund, during the Previous Year 2025-26 (if the assessee is required to submit return of income on or before October 31, 2026) Note: The due date for furnishing of Form has been extended from October 31, 2026, to November 21, 2026, vide Circular No. 07/2026 dated 28-09-2026	21.11.2026
15	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 (if the assessee is required to submit return of income on or before October 31, 2026) Note: The due date for furnishing of Form has been extended from October 31, 2026, to November 21, 2026, vide Circular No. 07/2026 dated 28-09-2026	21.11.2026

Sl.	Compliance Particulars	Due Dates
16	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 (if the assessee is required to submit return of income on or before October 31, 2026) Note: The due date for furnishing of Form has been extended from October 31, 2026, to November 21, 2026, vide Circular No. 07/2026 dated 28-09-2026	21.11.2026
17	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 (If the assessee is required to furnish the return of income on or before October 31, 2026) Note: The due date for furnishing of Form has been extended from October 31, 2026, to November 21, 2026, vide Circular No. 07/2026 dated 28-09-2026	21.11.2026
18	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 (if the assessee is required to submit the return of income on or before October 31, 2026) Note: The due date for furnishing of Form has been extended from October 31, 2026, to November 21, 2026, vide Circular No. 07/2026 dated 28-09-2026	21.11.2026
19	Furnishing of statement in Form No. 3CFA (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 October 31, 2026) Note: The due date for furnishing of Form has been extended from October 31, 2026, to November 21, 2026, vide Circular No. 07/2026 dated 28-09-2026	21.11.2026
20	Furnishing of audit report in Form No. 10BC (Income-tax Rules, 1962) along with particulars forming part of its Annexure by electoral trust Note: The due date for furnishing of report has been extended from October 31, 2026, to November 21, 2026, vide Circular No. 07/2026 dated 28-09-2026	21.11.2026
21	Furnishing of an annual statement of income exempt under section 10(4D) (Income-tax Act, 1961) in Form 10-IG (Income-tax Rules, 1962) (if assessee is required to submit return of income on or before October 31, 2026) Note: The due date for furnishing of statement has been extended from October 31, 2026, to November 21, 2026, vide Circular No. 07/2026 dated 28-09-2026	21.11.2026
22	Furnishing of an annual statement of income taxable at concessional rate under section 115AD (Income-tax Act, 1961) in Form 10-IH (Income-tax Rules, 1962) (if assessee is required to submit return of income on or before October 31, 2026) Note: The due date for furnishing of statement has been extended from October 31, 2026, to November 21, 2026, vide Circular No. 07/2026 dated 28-09-2026	21.11.2026
23	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. (if the company is required to submit return of income on or before October 31, 2026) Note: The due date for furnishing of Form has been extended from October 31, 2026, to November 21, 2026, vide Circular No. 07/2026 dated 28-09-2026	21.11.2026
24	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 (If the assessee is required to furnish the return of income on or before October 31, 2026) Note: The due date for furnishing of Form has been extended from October 31, 2026, to November 21, 2026, vide Circular No. 07/2026 dated 28-09-2026	21.11.2026
25	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). (If the assessee is required to furnish the return of income on or before October 31, 2026) Note: The due date for furnishing of Form has been extended from October 31, 2026, to November 21, 2026, vide Circular No. 07/2026 dated 28-09-2026	21.11.2026
26		21.11.2026
27	Furnishing of a certificate, by the Notified Pension Fund, issued by a Chartered Accountant in Form No.10BBC (Income-tax Rules, 1962) in respect of compliance with the provisions of Section 10(23FE) (Income-tax Act, 1961) Note: The due date for furnishing of Certificate has been extended from October 31, 2026, to November 21, 2026, vide Circular No. 07/2026 dated 28-09-2026	21.11.2026
28	Furnishing of an annual statement of exempt income under Section 10(4D) (Income-tax Act, 1961) and income taxable under Section 115AD (Income-tax Act, 1961) in Form No.10-IK (Income-tax Rules, 1962) (if assessee is required to submit return of income by October 31, 2026) Note: The due date for furnishing of Form has been extended from October 31, 2026, to November 21, 2026, vide Circular No. 07/2026 dated 28-09-2026	21.11.2026
29	Furnishing of statement in Form No. 3CFA (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 October 31, 2026) Note: The due date for furnishing of Form has been extended from October 31, 2026, to November 21, 2026, vide Circular No. 07/2026 dated 28-09-2026	21.11.2026
30	Report in Form No. 3CEAA (Income-tax Rules, 1962) by a constituent entity of an international group for the Accounting Year 2025-26	30.11.2026
31	Due date for furnishing the return of income for the Assessment Year 2026-27 by an assessee, including a partner of a firm or the spouse of such partner (where Section 5A of the Income-tax Act, 1961 applies), who is required to furnish a report under Section 92E of the Income-tax Act, 1961.	30.11.2026

Sl.	Compliance Particulars	Due Dates
32	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 (if the firm, AOP, or BOI is required to furnish the return of income by November 30, 2026)	30.11.2026
33	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. (if the company is required to submit return of income on or before November 30, 2026)	30.11.2026
34	Furnishing of an annual statement of income exempt under section 10(4D) (Income-tax Act, 1961) in Form 10-IG (Income-tax Rules, 1962) (if assessee is required to submit return of income on or before November 30, 2026)	30.11.2026
35	Furnishing of statement in Form No. 3CFA (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 November 30, 2026)	30.11.2026
36	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 (if the assessee is required to submit the return of income on or before November 30, 2026)	30.11.2026
37	Furnishing of the application in Form No. 3CEFA, Form No. 3CEFB & Form No. 3CEFC (Income-tax Rules, 1962) for opting for Safe Harbour	30.11.2026
38	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 (if the assessee is required to submit return of income on or before November 30, 2026	30.11.2026
39	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 (if the assessee is required to submit return of income on or before November 30, 2026)	30.11.2026
40	Furnishing of an annual statement of income exempt under section 10(4D) (Income-tax Act, 1961) in Form 10-IG (Income-tax Rules, 1962) (if assessee is required to submit return of income on or before November 30, 2026)	30.11.2026
41	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. (if the assessee is required to submit the return of income on or before November 30, 2026)	30.11.2026
42	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/80RRB (Income-tax Act, 1961) in respect of income earned from any source outside India (if the assessee is required to submit the return of income on or before November 30, 2026)	30.11.2026
43	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 (if the assessee is required to submit return of income on or before November 30, 2026	30.11.2026
44	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 (if the assessee is required to submit return of income on or before November 30, 2026)	30.11.2026
45	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 (if the assessee is required to submit the return of income on or before November 30, 2026)	30.11.2026
46	Furnishing of the application in Form No. 3CEFA, Form No. 3CEFB & Form No. 3CEFC (Income-tax Rules, 1962) for opting for Safe Harbour	30.11.2026
47	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. (if the company is required to submit return of income on or before November 30, 2026)	30.11.2026
48	Furnishing of Form No. 10BBD (Income-tax Rules, 1962) reporting details of funds received from eligible persons, directly or through an Alternative Investment Fund, during the Previous Year 2025-26 (if the assessee is required to submit return of income on or before November 30, 2026)	30.11.2026
49	Furnishing of annual statement in Form No. 10-II (Income-tax Rules, 1962) in respect of exempt income under section 10(23FF) (Income-tax Act, 1961) by specified fund, being a category-III AIF (if assessee is required to submit return of income on or before November 30, 2026)	30.11.2026
50	Submission of statement of income distributed by venture capital company or venture capital fund in respect of income distributed during the previous year 2025-2026 in Form No. 64 (Income-tax Rules, 1962)	30.11.2026
51	Electronic submission of statement in Form No. 49C (Income-tax Rules, 1962) by a non-resident under Section 285 (Income-tax Act, 1961) having a liaison office in India for the Financial Year 2025-26	30.11.2026
52	Furnishing of annual statement in Form No. 10-II (Income-tax Rules, 1962) in respect of exempt income under section 10(23FF) (Income-tax Act, 1961) by specified fund, being a category-III AIF (if assessee is required to submit return of income on or before November 30, 2026)	30.11.2026
53	Statement by scientific research association, company university, college or other association or Indian scientific research company as required by Rules 33, 34 and 35 of the Income-tax Rules, 2026 (if due date of submission of return of income is November 30, 2026)	30.11.2026

Compliance Requirement under GST, 2017

Filing of GSTR -3B / GSTR 3B QRMP

Taxpayers having aggregate turnover > Rs. 5 Cr. in preceding FY

Tax period	Due Date	Particulars
October, 2026	20th November, 2026	Due Date for filling GSTR - 3B return for the month of Oct, 2026 for the taxpayer with Aggregate turnover exceeding INR 5 crores during previous year.

*The GSTR-3B due dates for the October–December 2026 quarter are Friday, January 22, 2027, and Sunday, January 24, 2027, depending on your state

Filing Form GSTR-1:

Tax period	Due Date	Remarks
Monthly return (October, 2026)	11.11.2026	1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceding year. 2. Registered person, with aggregate turnover of less then INR 5 Crores during preceding year, opted for monthly filing of return under QRMP.

Non Resident Tax Payers, ISD, TDS & TCS Taxpayers

Form No.	Compliance Particulars	Timeline	Due Date
GSTR-5 & 5A	Non-resident ODIAR services provider file Monthly GST Return	20th of succeeding month	20.11.2026
GSTR -6	Every Input Service Distributor (ISD)	13th of succeeding month	13.11.2026
GSTR -7	Return for Tax Deducted at source to be filed by Tax Deductor	10th of succeeding month	10.11.2026
GSTR -8	E-Commerce operator registered under GST liable to TCS	10th of succeeding month	10.11.2026

GSTR - 1 QRMP monthly / Quarterly return (IFF - Optional)

Form No.	Compliance Particulars	Timeline	Due Date
Details of outward supply-IFF & Summary of outward supplies by taxpayers who have opted for the QRMP scheme.	a) GST QRMP monthly return due date for the month of Oct, 2026 (IFF). Applicable for taxpayers with Annual aggregate turnover up to Rs. 1.50 Crore. b) Summary of outward supplies by taxpayers who have opted for the QRMP scheme.	13th of succeeding month - Monthly Quarterly Return	13.11.2026

GST Refund:

Form No.	Compliance Particulars	Due Date
RFD -10	Refund of Tax to Certain Persons	2 years from the last day of the quarter in which supply was received

Monthly Payment of GST - PMT-06:

Compliance Particular	Due Date
Due Date of payment of GST for a taxpayer with Aggregate turnover up to INR 5 crores during the previous year and who has opted for Quarterly filing of return under QRMP.	25.11.2026

GSTR 11: Statement of inward supply of goods or services or both received by UIN holders - due date 28.11.2026

GSTR-11 is the return to be filed by the persons who have been issued a Unique Identity Number and claims a refund of the taxes paid on their inward supplies.

Due date: Must be filed by the 28th of the month following the month in which inward supply is received by the UIN holders.

Key points to remember:

1. 30 November 2026 (Monday): This is the hard deadline to claim any missed Input Tax Credit (ITC) or issue Credit Notes pertaining to the previous financial year (FY 2025-26). Ensure full reconciliation against your GSTR-2B by this date.

2. We shall be enhancing services on the GST portal on: 1st November'26 02:00 AM onwards. GST Portal services will not be available until 1st November'26 09:00 AM. The inconvenience caused is regretted.

CPE Seminar & Global Ethics Day 2026



















