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(Setup by an Act of Parliament)

TIRUPUR BRANCH (SIRC)

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

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Views expressed herein are the opinion of the respective authors and not that of the branch or the Managing / Newsletter committee.

Your views / suggestions / comments are welcome. Kindly send your queries to tiruicai@gmail.com

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Dear Weavers of Wisdom,

June arrives with the fragrance of the first rains and the energy of new beginnings. For Tirupur a city that has stitched its name into the global textile map with sheer grit and brilliance. This is also the season when order books fill, credit lines move, and the MSME ecosystem stirs back to life. And for us, your Chartered Accountants, it is a month that calls for both celebration and commitment. We begin this June with immense pride on June 3rd, our Branch celebrates its Foundation Day with the 2nd Annual Conference "நுண்மதி" a word deeply rooted in Tamil means refined intellect, sharp wisdom and thoughtful insight. It is a name that perfectly captures what we stand for the quiet, precise, and powerful wisdom that defines our profession.



June carries its share of professional weight. The first advance tax instalment is due on June 15th at least 15% of the estimated annual liability and Form 16 must reach employees by the same date. Your clients are watching that calendar, and they are counting on you. With the Income-tax Act, 2025 now governing TDS timelines and compliance structures, this is exactly the right moment to sit across the table from your knitwear exporters, your dye-house operators, your MSME clients and make sure their house is in order before the year gathers pace. One timely conversation today prevents a crisis tomorrow.

This month, our Branch hosts a dedicated MSME Celebration because the MSMEs of Tirupur are not just business entities; they are six lakh livelihoods and the force behind ₹44,000 crore in annual knitwear exports. We, as Chartered Accountants, sit at the heart of this ecosystem. Our audit report unlocks a loan. Our signature on a GST refund or RoSCTL claim moves the system. In Tirupur, the CA is not a compliance officer the CA is a growth partner. Let us own that role with quiet dignity and visible commitment.

In the spirit of continuous strengthening of our profession, the Branch is also conducting a Peer Review awareness session this month. Peer Review is not merely a regulatory requirement it is our profession's way of holding itself to the highest standard of quality, independently and honestly. We urge every member in practice to engage with this process openly and use it as an opportunity for professional growth rather than an obligation to be managed. On the CPE front, we are at the midpoint of the calendar year this is the ideal time to review your CPE hours logged so far, attend upcoming programmes, and ensure you are on track to meet your annual requirements under the revised CPE framework.

To our students take a deep breath. May was intense, and you gave it everything you had. The examinations are behind you now, and June is your moment to exhale. Use this breathing space wisely. Rest, reflect, and then reset. If the results bring joy, stay humble and keep climbing. If they bring disappointment, remember that every great CA has a story of perseverance behind the certificate. This profession does not reward the merely brilliant it rewards the persistent. The Tirupur Branch stands with you at every step of that journey, and we encourage you to engage with the Branch's programmes, connect with senior members, and keep the fire alive.

Tirupur never waits for the weather to clear before getting to work. Neither should we. we invite you to show up for your profession with the same passion this city shows for its craft. Attend "நுண்மதி" 2026. Participate in the MSME and Peer Review programmes. Be the trusted voice

that your clients need in a year of significant regulatory change. Each one of us is a thread in the fabric that holds this branch, this city, and this profession together. Let us make June a month to remember.

“This city turned thread into trade and trade into legacy. We, as CAs, turn compliance into confidence and confidence into growth”.

With Warmth & Shared Pride,

CA M VISHNU KUMAR,

Chairman

The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

Tirupur Branch (SIRC)

Forthcoming Programs

| Date | Day & Timing | Program | CPE Hours | Speaker/Guest | Venue |
|--------------------------|-------------------------|---|------------------|-------------------------------|----------------------|
| 03-06-2026 | Wed 10.00am to 5.00pm | CPE Annual Conference | 6 | List as per Invitation | ICAI Bhawan, Tirupur |
| 12-06-2026 | Fri 5.00pm to 8.00pm | CPE Seminar on Peer Review Documentation & AQMM | 3 | CA. Balaji R S, Chennai | ICAI Bhawan, Tirupur |
| 17-06-2026 to 19-06-2026 | 10.00am to 5.00pm | AICA Level 2 Course | 30 | - | ICAI Bhawan, Tirupur |
| 24-06-2026 | Wed 5.00pm to 8.00pm | CPE Seminar on Income Tax New Act 2025 Series - ITR Forms | 3 | CA. Senthilkumar K C, Tirupur | ICAI Bhawan, Tirupur |
| 27-06-2026 | Sat 10.00am to 1.00pm | International MSME Day - ICAI MSME Mahotsav | 3 | CA. Jayaprakash S, Tirupur | ICAI Bhawan, Tirupur |

GST INPUT TAX CREDIT & SUPPLIER DEFAULT WHERE DOES THE BURDEN FALL? A Critical Analysis of Section 16(2)(c) of the CGST Act, 2017 in Light of Recent Judicial Developments



CA. SARAVANAN G

WHY THIS MATTERS RIGHT NOW

For the thousands of knitwear manufacturers, yarn traders, dye-house operators and export units that form the backbone of Tirupur's economy, Input Tax Credit (ITC) is not merely a tax concept it is **working capital**. Any disruption in ITC flow directly squeezes cash cycles, delays payments to workers and strains relationships with banks. One of the most persistent and painful sources of that disruption has been Section 16(2)(c) of the Central Goods and Services Tax Act, 2017, which conditions ITC eligibility on whether the supplier has actually deposited the tax with the Government. In a cluster where supply chains are layered and supplier compliance is not always within the buyer's control, this provision has caused significant hardship to genuine businesses.

Over the past few months, a series of High Court judgments has put this provision under intense judicial scrutiny with strikingly different outcomes. The Supreme Court has also been approached on the constitutional validity and interpretation of Section 16(2)(c) through Special Leave Petitions and the matter continues to evolve at the apex court level. This is the moment for every Tirupur practitioner to understand the legal landscape and advice clients accordingly.

THE LEGAL PROVISION

Section 16(2)(c) of the CGST Act, 2017 provides that a registered person shall be entitled to ITC only if the tax charged in respect of the supply has been "actually paid to the Government, either in cash or through utilisation of input tax credit." Read literally, this means that even if a buyer has paid GST to the supplier in full, the buyer loses the ITC if the supplier fails to remit the collected tax to the Government a failure entirely outside the buyer's knowledge or control.

RECENT JUDICIAL DECISIONS

CASE 1: Tripura High Court

| | |
|-----------|---|
| Case Name | M/s Sahil Enterprises v. Union of India |
| Court | High Court of Tripura (Division Bench) |
| Case No. | WP(C) No. 688 of 2022 |
| Date | January 6, 2026 |

✓ IN FAVOUR OF ASSESSEE

The Tripura High Court, through a **Division Bench**, upheld the constitutional validity of Section 16(2)© but critically **read it down**, holding that it cannot be applied to deny ITC in bona fide transactions. The Court found considerable force in the argument that compelling a buyer to pay tax twice once to the supplier and again to the department amounts to double collection. The provision was confined in its operation only to cases involving mala fide, collusive, or fraudulent transactions.

Key findings: Parliament failed to distinguish between purchasing dealers who acted bona fide and those who did not. A bona fide buyer has no mechanism to verify whether the supplier has deposited tax with the Government. The purchasing dealer cannot be asked to do the impossible to identify in advance a selling dealer who will not deposit the tax. The Court followed the Delhi High Court's landmark ruling in *On Quest Merchandising India Pvt. Ltd. V. Govt. of NCT of Delhi*, as affirmed by the Supreme Court in *Arise India Ltd. and Shanti Kiran India Pvt. Ltd.*

⚡ **Relevance to Tirupur:** Yarn traders and garment manufacturers who have received supplies with proper tax invoices, made payments through banking channels and reflected transactions in their returns can rely on this ruling to contest ITC denial demands where supplier default is the sole ground.

CASE 2: Karnataka High Court

| | |
|-----------|--|
| Case Name | M/s Instakart Services Pvt. Ltd. V. Union of India |
| Court | High Court of Karnataka |
| Case No. | Writ Petition No. 4917 of 2021 (T-RES) |
| Date | February 9, 2026 |

✓ IN FAVOUR OF ASSESSEE

The Karnataka High Court, through Justice S.R. Krishna Kumar, held that a bona fide purchaser cannot be denied ITC merely because the selling dealer failed to deposit tax with the Government. The Court read down **both Section 16(2)(c) of the CGST/KGST Act and Rule 36(4) of the CGST Rules** to allow ITC to bona fide recipients who had complied with all other conditions under Section 16(2), despite any fault or non-payment by suppliers. Notably, the Karnataka HC disposed of the petition by concisely following the Tripura and Gauhati rulings rather than conducting an independent analysis which means its persuasive weight is best read together with the Tripura judgment.

Key findings: The Court expressly followed the Tripura High Court in *Sahil Enterprises* and the Gauhati High Court in *National Plasto Moulding v. State of Assam*, both of which had read down Section 16(2)(c). Uniquely, the Karnataka ruling also reads down Rule 36(4) of the CGST Rules going one step further than the Tripura judgment. The impugned provisions, which cast an impossible burden on recipients to ensure supplier compliance, are to be applied only to non-bona fide, collusive or fraudulent transactions.

⚡ **Relevance to Tirupur:** Export units and domestic suppliers in Tirupur's cluster frequently deal with smaller sub-contractors who may later be tagged as non-genuine taxpayers (NGTP) by the department. This ruling is a powerful shield the department must first establish fraud or collusion before denying ITC, not simply rely on the NGTP tag.

CASE 3: Gujarat High Court (Division Bench):

| | |
|-----------|---|
| Case Name | Maruti Enterprise v. Union of India & Ors. |
| Court | High Court of Gujarat (Division Bench) |
| Case No. | R/Special Civil Application No. 18080 of 2023 (and batch) |
| Date | May 1, 2026 |

✘ IN FAVOUR OF REVENUE

In a significant counter-development, the Gujarat High Court **upheld the constitutional validity of Section 16(2)(c) and declined to read it down**. The Court, comprising Justices A.S. Supehia and Pranav Trivedi, held that ITC is not a vested or fundamental right but a conditional statutory benefit and the condition of actual tax payment to the Government is clear, unambiguous and integral to the GST framework.

Key findings: The Statement of Objects and Reasons of the CGST Bill expressly ties ITC to 'taxes paid', making the condition in Section 16(2)(c) constitutionally valid. The Court distinguished the DVAT Act decisions (on which Tripura and Karnataka relied) on the ground that the CGST Act additionally has Section 41(2), Section 155, and Rule 37A provisions absent in the DVAT Act which together provide a mechanism for reversal and re-availment of ITC once the supplier eventually pays tax, and place the burden of proof on the claimant. The Court specifically criticised the Tripura HC for not adequately considering the interplay of Sections 41 and 53 read with Rule 37A. The unique inter-State GST settlement mechanism under Section 53 was cited to show that reading down Section 16(2)(c) would create cascading fiscal losses across States. The Court also relied on *State of Karnataka v. Ecom Gill Coffee Trading (P.) Ltd.* [2023] 148 taxmann.com 352 (SC), which held that production of invoices and payment by cheque alone does not discharge the burden of proof under a similar VAT provision signaling that bona fide conduct must be established by evidence, not presumed. The Court did, however, call for legislative intervention and a technology-driven real-time verification mechanism to protect genuine purchasers.

⚡ **Relevance to Tirupur:** While Gujarat's jurisdiction does not directly bind Tamil Nadu courts, this ruling signals that the department may continue to press ITC denial orders aggressively and the distinction between DVAT-era precedents and the CGST framework (Sections 41(2), 53 and Rule 37A) is a live legal argument that Revenue will deploy. Practitioners must not assume the Tripura or Karnataka reading automatically protects their client's careful documentation and, where needed, protective appeals remain essential.

HOW THESE THREE CASES ARE INTERLINKED

The Karnataka judgment expressly **follows** the Tripura judgment they are part of the same judicial stream originating from the Delhi High Court's landmark *On Quest Merchandising India* ruling (affirmed by the Supreme Court in *Arise India Ltd.* and *Shanti Kiran India Pvt. Ltd.*). The Gujarat judgment directly conflicts with both, on the ground that the CGST Act has additional provisions (Sections 41(2), 53 and Rule 37A) that were absent in the DVAT Act. The Gujarat HC further relied on the Supreme Court's ruling in *Ecom Gill Coffee Trading (P.) Ltd.* [2023] 352 (SC), which set aside the earlier Karnataka HC ruling in *Tallam Apparels* that the Tripura line of cases had relied upon. This three-way split makes any future Supreme Court ruling on Section 16(2)(c) decisive for the entire country.

| Aspect | Tripura (Sahil Enterprises) | Karnataka (Instakart) | Gujarat (Maruti Enterprise) |
|-------------------------|--------------------------------|--------------------------|--------------------------------|
| Provision challenged | S.16(2)(c) CGST Act | S.16(2)(c) + Rule 36(4) | S.16(2)(c) CGST Act |
| Constitutional validity | Upheld | Upheld | Upheld |
| Read down applied? | Yes | Yes | No |
| Bona fide protection | Yes | Yes | Partly (via S.41 & Rule 37A) |

| | | | |
|--|-----------------------|-----------------------|-------------------------------|
| Followed On Quest / Arise India | Yes | Yes | Distinguished |
| Ecom Gill Coffee cited? | No | No | Yes (SC 2023) key distinction |
| Outcome | In favour of assessee | In favour of assessee | In favour of Revenue |

PRACTICAL GUIDANCE FOR TIRUPUR PRACTITIONERS

- 1. Verify supplier compliance monthly.** Before closing monthly accounts, cross-check GSTR-2B against supplier's GSTR-3B filing status on the GST portal. For large Tirupur exporters dealing with dozens of sub-contractors, this is now a monthly hygiene requirement, not an optional exercise.
- 2. Build a 'bona fide purchaser file' for key suppliers.** Maintain tax invoices, proof of bank payment, delivery challans, stock entries, e-way bills, and GSTR-2A/2B records. In any ITC denial proceeding, this documentation is what converts a client into a 'bona fide purchaser' entitled to judicial protection under the Tripura and Karnataka rulings.
- 3. Understand Rule 37A's grace period.** Under Rule 37A, if a supplier has not filed GSTR-3B by September 30 of the following financial year, the recipient must reverse ITC by November 30. Interest runs only from November 30 onwards not from the date of original availment. Knowing this window is operationally critical for MSMEs managing cash flow.
- 4. Do not pay and close ITC demand orders on Section 16(2)(c) grounds.** Given the split in judicial opinion and the matter being agitated before the Supreme Court through SLP proceedings, consider filing a protective appeal with a stay application. The law is in flux and a wrong payment now may be difficult to recover.
- 5. Advise MSME clients to screen suppliers for GST compliance.** The GST portal flags compliance ratings for registered suppliers. A slightly lower purchase price from an unreliable supplier is a false economy if it results in ITC denial later, with interest and penalties attached. Consider including indemnity clauses in purchase agreements requiring suppliers to compensate for any ITC loss caused by their default the Gujarat HC specifically recommended this approach.
- 6. Track Supreme Court developments closely.** Special Leave Petitions on Section 16(2)(c) are before the Supreme Court and the matter is actively being pursued. Any ruling will be immediately binding across the country. Subscribe to reliable legal update services and brief clients in advance so they are not caught off-guard.

CONCLUSION

Section 16(2)(c) of the CGST Act sits at the intersection of taxpayer rights and revenue protection, and the courts are currently sending different signals. What is clear, however, is that a bona fide, documented, and genuinely transacting buyer is in a far stronger legal position today than two years ago, thanks to the Tripura and Karnataka judgments. Equally clear is that the Gujarat High Court relying on the distinct GST architecture of Sections 41(2), 53, Rule 37A, and the Supreme Court's ruling in *Ecom Gill Coffee Trading* has given the department a coherent counter-argument that will be pressed in litigation and demands across India.

For the MSMEs of Tirupur who operate in a high-volume, multi-tier supply chain, the message from this evolving jurisprudence is simple: **compliance and documentation are your best defense.** The profession's role is to ensure that our clients are never caught unprepared and that when a Supreme Court ruling finally settles this question, they are already on the right side of it.

LATEST UPDATES

Latest Updates – GST

Filing of Annexure-B for Refund Applications involving Accumulated ITC using the offline utility in GST portal (Dated 18th May 2026):

Until now, while filing refund applications under specific categories involving accumulated Input Tax Credit (ITC), taxpayers were uploading Annexure-B in a PDF format, in terms of extant guidelines. In order to further automate the refund filing process and enable system-based verification of invoices and documents, a standardized Annexure-B Offline Utility has now been deployed on the portal. In order to bring uniformity, taxpayers are required to furnish Annexure-B through this prescribed utility going forward.

Taxpayers are advised to carefully note the following instructions while filing refund applications under the below mentioned refund categories where refund is claimed on account of accumulated Input Tax Credit (ITC).

1. Introduction of Annexure-B in Offline Utility for following categories

Annexure-B is required to be furnished through an offline utility for the following refund categories:

- Exports of Goods/Services without payment of tax (accumulated ITC) (excluding electricity)
- Supplies made to SEZ Unit/SEZ Developer without payment of tax
- ITC accumulated due to Inverted Tax Structure [Clause (ii) of first proviso to section 54(3)]
- Export of Electricity without payment of tax (accumulated ITC)

2. Annexure-B Offline Utility

An offline utility in Excel format has been introduced to enable taxpayers to enter invoice-wise details of inward supplies for which refund is claimed. The details in the offline utility are required to be reported HSN/SAC-wise, by segregating invoices into separate line items based on distinct HSN/SAC codes and categories of input supplies (Inputs, Input Services, Capital Goods), wherever applicable.

Further, all other columns in the utility must be filled specifically with respect to the HSN/SAC code and category of input supply reported in that line item, including the corresponding taxable value, tax amount, and whether such ITC is blocked under section 17(5) of the CGST Act or otherwise. A maximum of 10,000 entries can be made in one offline utility file. If there are more than 10,000 entries, the user should use multiple offline utility files to enter the data.

3. Structure of Annexure-B Offline Utility

The utility contains the following two tables:

- Table 1 – Reversal Details
- Table 2 – HSN/SAC-wise Inward Invoice Details for which ITC has been claimed in GSTR-3B

4. Reporting of Invoices with Multiple Categories / HSN-SAC Codes:

In cases where a single invoice includes: Multiple categories of supplies such as Inputs, Input Services, and Capital Goods, and/or Multiple HSN/SAC codes

- Taxpayers are required to split the invoice into separate line items in the offline utility.
- Each line item must represent only one category of input supply mapped to one HSN/SAC code.
- Invoice value and tax amounts must be proportionately distributed across such line items.

A specific note has been added in the Read Me section (Point 6) of the utility for taxpayer guidance. Users are requested to read these instructions clearly before entering the data in the utility to avoid validation errors.

5. Duplicate Document Validation:

(Validation is applied separately for each type of inward supply and each document type):

- Supplier GSTIN
- Invoice Number
- Invoice Date
- Category of Input Supply
- HSN/SAC

For the same invoice, where the category of input supply and HSN/SAC are identical, only one line item should be reported.

Multiple entries under identical parameters will not be accepted.

6. Reporting of ITC Reversals:

Taxpayers are required to correctly report ITC reversals as applicable:

- Reversals made under Rules 38, 42, 43 of the CGST Rules and section 17(5) shall be reported as per the corresponding month's GSTR-3B.
- Other ITC reversals reflected in Table 4(B)(2) of GSTR-3B shall also be reported accordingly.
- In cases where multiple offline utility files are used, reversal amounts shall be entered only in the final utility file, with all previous utility files reflecting reversal amounts as zero. The system recalculates the consolidated Net ITC after upload of all JSON files. Taxpayers are advised to review the consolidated summary carefully prior to submission.

7. Uploading Annexure-B JSON File:

Upon generation of the Annexure-B JSON file, the taxpayer shall upload the same on the RFD-01 screen by clicking on the hyperlink "Click to upload the Statement of invoices (Unutilized ITC)" and proceed further for validation.

8. Post-Upload Validation and Reports:

- Uploaded invoices shall be validated with GSTR-2B.
- Where validation against GSTR-2B is performed, results shall be displayed in the Valid documents sheet, indicating whether the invoices are present in GSTR-2B or not.
- In respect of invoices pertaining to GSTR-2B periods up to October 2024 or earlier, the system will not carry out validation with GSTR-2B data. However, taxpayers will be allowed to enter details of such invoices in the utility and upload on the portal. In such cases, the system will display a generic message indicating that the invoices are not validated, however, these invoices will be part of the validated documents. This is an expected system behavior and shall not be treated as an error. Taxpayers may proceed with filing the refund application in such scenarios.
- Any mismatches or validation failures in invoices pertaining to November 2024 or later period, shall be reflected in an Invalid documents Report.

9. Following details may be noted in respect of the Annexure B offline utility, namely:

- Copy-paste functionality has been enabled for dropdown values in the offline utility. While using this feature, users must ensure that the value that user is copying and pasting must match with the exact dropdown value. Any deviation, including leading or trailing spaces, may result in validation errors. Additionally, users should not paste data into any frozen/protected fields, as this may lead to processing or validation issues.
- Before using the newly downloaded utility, users should ensure that any previous version of the Annexure B Offline Utility is completely closed. Keeping an older version open simultaneously may cause issues with the enhanced copy-paste functionality.
- Users are advised to avoid using unnecessary spaces while entering or copy-pasting data (for example, extra spaces after supplier name or in other fields), as such inconsistencies may result in errors during JSON generation or upload.
- Users are requested to ensure that no changes are made directly to the JSON file after it has been generated. In case any modifications are required, the same should be made in the offline utility, followed by revalidation and generation of a fresh JSON file for upload. Further, the name of the JSON file should not be altered after creation, as this may lead to upload issues.

10. Line-Item Upload Limit in offline utility uploaded with Refund Applications:

Present system functionality allows taxpayers to enter up to 10,000 line items in one offline utility file and upload up to 25 such files, i. e. a total of 2,50,000 line items can be entered in a single refund application. In cases where the number of line items exceeds this limit, taxpayers should upload up to 2,50,000 line items through the offline utility, and the remaining invoices can be submitted as supporting documents after converting them into PDF format. Approaches to support higher-volume data ingestion are being evaluated and will be implemented in upcoming enhancements.

Taxpayers are requested to ensure accurate reporting in the offline utility to facilitate smooth and timely processing of refund applications. A detailed user manual along with screenshots explaining the process will be shared shortly.

DUE DATES CHART FOR THE MONTH OF JUNE 2026

GST Due Dates:

| Due Date | Period | Form No. / Type | Due Date Details |
|------------|---------|-----------------|--|
| 10-06-2026 | May, 26 | GSTR-7 | Summary of Tax Deducted at Source (TDS) and deposited under GST laws for the month of May, 2026 |
| 10-06-2026 | May, 26 | GSTR-8 | Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws for the month of May, 2026 |
| 11-06-2026 | May, 26 | GSTR-1 | Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for the month of May,2026 |
| 13-06-2026 | May, 26 | GSTR-6 | Monthly return for Input Service Distributors (ISD) to provide the details of their inward supplies & distributed Input Tax Credit (ITC) for the month of May'26. |
| 13-06-2026 | May, 26 | GSTR-5 | Summary of outward taxable supplies and tax payable by a non-resident taxable person for the month of May,2026. |
| 20-06-2026 | May, 26 | GSTR-5A | Summary of outward taxable supplies and tax payable by a person supplying OIDAR services for May,2026 |
| 20-06-2026 | May, 26 | GSTR-3B | Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs.5 crore in the last FY or have not chosen the QRMP scheme for the month of May,2026 |
| 25-06-2026 | May, 26 | PMT-06 | Challan for monthly payment of tax by taxpayers who have opted for the QRMP scheme for the month of May, 2026. |
| 13-06-2026 | May, 26 | IFF | Invoice Furnishing Facility (IFF) for the month of May,2026 under the QRMP scheme (optional, for sharing B2B invoice data with buyers for Month 1 of Q1 FY 2026-27). |
| 28-06-2026 | May, 26 | GSTR-11 | Persons who are UIN Holders to declare their inward supplies made during the month in India to claim GST refunds on the GST paid on the said purchases for the month of May,2026 |

Income Tax Due Dates:

| Due Date | Period | Form No. / Type | Due Date Details |
|------------|---------------|--|--|
| 07-06-2026 | May, 26 | TDS Payment | Due date for deposit of Tax deducted at source for the month of May, 2026. |
| 07-06-2026 | May, 26 | TCS Payment | Due date for deposit of Tax collected at source for the month of May, 2026. |
| 15-06-2026 | May, 26 | Form 137 (Earlier: Form 24G) | Due date for furnishing Form 137 (old form 24G) by an office of the Government where TDS/TCS for May 2026 has been paid without the production of a challan (book entry). [15 days from end of May = 15-06-2026] |
| 15-06-2026 | Apr - Jun, 26 | Advance Tax 1st Installment (FY 2026-27) | First installment of Advance Tax for FY 2026-27 (Tax Year 2026-27). Taxpayers must pay 15% of their estimated total tax liability by 15th June 2026. Applicable where estimated tax liability exceeds ₹10,000 for the year. (Ref: Section 403-410, IT Act 2025) |
| 15-06-2026 | Q4 FY25-26 | Form 16 — Annual TDS Certificate (Salary) | Employers must issue Form 16 to salaried employees for FY 2025-26. To be generated through TRACES portal after filing quarterly 24Q return. |
| 15-06-2026 | Q4 FY25-26 | Form 16A Quarterly TDS Certificate (Non-Salary) | Deductors must issue Form 16A to deductees for non-salary TDS deducted in Q4 (Jan-Mar 2026). Applicable to all deductors other than employers. |
| 30-06-2026 | May, 26 | Challan-cum-Statement Form 141 [Earlier: 26QB/26QC/26QD] | Due date for furnishing challan-cum-statement for TDS deducted during May 2026 under provisions relating to: (i) purchase of immovable property, (ii) rent paid by specified individuals/HUFs, (iii) payments by individuals/HUFs to contractors/professionals, and (iv) transfer of virtual digital assets. |

PF & ESIC Due Dates:

| Due Date | Period | Form No. / Type | Due Date Details |
|------------|---------|-----------------|--|
| 15-06-2026 | May, 26 | PF & ESIC | PF deducted from the employees' salary in the month of May, 2026, needs to be paid on or before 15th of June, 2026. ESIC payment to be made on or before 15th of June, 2026. |



CPE SEMNAR ON 15.05.2026 AT ICAI BHAWAN, TIRUPUR



CPE SEMNAR ON 21.05.2026 AT ICAI BHAWAN, TIRUPUR