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Monthly Newsletter Series

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Biryani audit in Hyderabad blows lid off Rs 70,000 crore tax evasion racket

A routine inspection of biryani restaurants in Hyderabad has unexpectedly exposed what officials now describe as one of the largest suspected tax evasion rackets in the country, with concealed sales estimated at nearly Rs 70,000 crore. What began as a local compliance check has expanded into a nationwide investigation spanning thousands of eateries and multiple states.

The probe was initiated after officers of the Income Tax Department noticed inconsistencies in the reported revenues of several popular biryani outlets in Hyderabad. Initial surveys revealed significant gaps between actual customer footfall and the turnover declared in tax filings. These discrepancies prompted a deeper forensic examination of billing practices used by the restaurants, reports said.

Investigators soon identified a commonly used restaurant billing software as a key link. The platform, which services over one and a half lakh restaurants across India, was found to allow post-transaction manipulation of billing data. Tax officials accessed backend records and began analysing nearly 60 terabytes of data covering six financial years. The exercise revealed a systematic pattern of deleting or altering bills after payments were received, effectively erasing large volumes of sales from official records before tax returns were filed.

<https://www.newindianexpress.com>

CIC advises Income Tax Dept : Institutionalize taxpayer-friendly grievance redressal

The Central Information Commission (CIC) has advised the Income Tax Department to "institutionalise a taxpayer-friendly mechanism", flagging that taxpayers are often made to run from "pillar to post" while seeking resolution of their grievances.

The observation came in an order passed by Information Commissioner Vinod Kumar Tiwari while disposing of a complaint related to 'discrepancies' in TDS credited to the applicant over several assessment years.

The commission noted that in several such cases, taxpayers are repeatedly forced to pursue authorities to reconcile discrepancies.

<https://economictimes.indiatimes.com>

Income Tax Rules 2026: Govt rennumbers key forms, Tax Audit now Form 26, PAN, TDS, ITR forms changed

The Income Tax Department has introduced a major overhaul in form numbering under the Income Tax Rules 2026, replacing several commonly used forms that were earlier prescribed under the Income Tax Act 1961 and IT Rules 1962. The changes affect tax audit reports, PAN applications, TDS returns, charitable trust filings, foreign remittances, and appellate forms, among others.

According to the updated list of frequently used forms, nearly 30 commonly used forms have been assigned new numbers, requiring taxpayers, chartered accountants, companies and trusts to use the revised formats going forward.

One of the most significant changes is in Tax Audit reporting, where the earlier Forms 3CA and 3CB have now been replaced by Form 26. The new form reportedly contains 55 segment-wise clauses, indicating a more detailed reporting structure.

<https://www.businesstoday.in>

I-T Department speeds up refund processing amid multiple taxpayer complaints: Report

After weeks of delays that triggered widespread taxpayer complaints, income tax refund processing has gathered pace. According to a Moneycontrol report, professionals have indicated a sharp rise in payouts over the past 24 hours, particularly in high-value cases.

The development comes after concerns over slow processing timelines. Minister of State for Finance Pankaj Chaudhary told the Parliament recently that around 8.8 crore income tax returns had been filed up to February 4, with nearly 24.64 lakh returns pending processing for more than three months.

<https://www.financialexpress.com>

Paying rent to a relative? Draft I-T rules mandate relationship disclosure

If you are paying rent to your spouse, parents or any other family member to claim house rent allowance (HRA) under the old tax regime, you may have to soon disclose your relationship with your landlord under the changes proposed to new tax laws to verify the legitimacy of the claim.

The draft income-tax rules, 2026 requires salaried individuals to disclose their “relationship with the landlord” in Form 124, where the aggregate rent paid during the tax year exceeds Rs 1 lakh.

Tax experts clarify that draft rule does not bar tenants from paying rent to family members. Salaried individuals can continue to claim HRA for rent paid to parents, spouses or other relatives, provided the arrangement is genuine.

<https://www.moneycontrol.com>

Personal use of company credit cards may attract tax under proposed I-T rules 2026

As per the proposed Income Tax Draft Rules, 2026, credit card usage may come under stricter income tax scrutiny from April 1, 2026. Expenses made on employer-provided credit cards might be considered taxable perquisites unless the cardholder shows that the expenses are made for official purposes along with the required documentation.

These changes are expected to bring greater transparency to credit card usage, rather than leading to any immediate change in how credit cards function or benefit consumers.

The proposed treatment of employer-paid credit card expenses as taxable perquisites is particularly relevant for mid and senior-level employees. If a company pays the annual fee of a personal card, or absorbs personal spending, the value could be added to taxable salary unless structured properly. Many employees overlook this because the benefit is indirect

<https://www.financialexpress.com>

Advisory on Payment of Pre-Deposit While Filing an Appeal Before the First Appellate Authority

The GST Network (GSTN) has issued an advisory regarding the treatment of payments made through **Form GST DRC-03** while filing an appeal against a demand order.

Issue Faced by Taxpayers

In several cases, taxpayers voluntarily deposit certain amounts during the investigation stage through **Form GST DRC-03**. However, while filing an appeal against the demand order issued subsequently (for example, **Form GST DRC-07**), the GST portal may still prompt taxpayers to pay the **mandatory pre-deposit**, even if they have already paid an amount exceeding the required limit.

Reason for the Issue

When a demand order is issued, a **Demand ID** is generated in **Part II of the Electronic Liability Register** on the GST portal.

- Payments made using the “**Payment Towards Demand**” functionality are automatically adjusted against the corresponding Demand ID.
- However, payments made through **Form GST DRC-03** are not automatically linked to any Demand ID and therefore do not appear as adjusted in the Electronic Liability Register.

System Validation at the Time of Filing Appeal

While filing an appeal, the GST system automatically calculates the required payment, which includes:

- **Admitted tax liability**, and
- **Mandatory pre-deposit**

The portal then verifies whether any payment has already been made against the relevant Demand ID in the Electronic Liability Register:

- If the amount already paid **equals or exceeds** the required amount, the portal allows the appeal to be filed **without requiring additional payment**.
- If the amount paid is **less than the required amount**, the portal will require payment of the **balance amount** before allowing the appeal to be filed.

Treatment of Payments Made Through Form GST DRC-03

Since payments made through **Form GST DRC-03** are not automatically linked to a Demand ID, the GST system does not consider such payments while calculating the pre-deposit requirement.

To ensure that such payments are recognised, taxpayers must **link the payment with the relevant demand order by filing Form GST DRC-03A** on the GST portal.

Filing **Form GST DRC-03A** enables the mapping of the payment made through DRC-03 with the corresponding Demand ID, after which the entry will be reflected in the **Electronic Liability Register**.

Practical Impact

Once the payment made through **DRC-03** is linked through **DRC-03A**, the GST system will recognise the payment at the time of filing the appeal and will **not require the taxpayer to make an additional pre-deposit**, provided the deposited amount already satisfies the statutory requirement.

Advisory to Taxpayers

Taxpayers who have made voluntary payments through **Form GST DRC-03** during investigation are advised to **file Form GST DRC-03A to link such payments with the relevant Demand ID before filing an appeal**, wherever applicable.

For guidance on linking a Demand ID with **Form GST DRC-03 through Form GST DRC-03A**, taxpayers may refer to the user manual available on the **GST portal**.

Facility Enabled for Withdrawal from Rule 14A – GST Registration

The GST Network (GSTN) has introduced a new online facility enabling eligible taxpayers to **withdraw from the option exercised under Rule 14A of the CGST Rules** by filing **Form GST REG-32** on the GST portal.

1. Eligibility

Active taxpayers who are currently registered under

Rule 14A may apply to opt out from the said provision in accordance with applicable GST rules.

2. Procedure to Apply on the GST Portal

After logging into the GST portal, navigate to:

Services → **Registration** → **Application for Withdrawal from Rule 14A**

- The option will be available only to taxpayers who are **active and registered under Rule 14A**.
- The field “**Option for registration under Rule 14A**” will appear as “**No**” by default.
- Taxpayers must provide the **reason for withdrawal** from Rule 14A.
- Thereafter, proceed to the **Aadhaar Authentication** tab for authentication of the **Primary Authorised Signatory** and **one Promoter/Partner**.

3. Key Pre-conditions

Form **GST REG-32** can be filed only after the following return filing conditions are satisfied:

- **Minimum three months' returns** must be filed if the application is submitted **before 1 April 2026**.
- **Minimum one tax period return** must be filed if the application is submitted **on or after 1 April 2026**.
- Additionally, **all returns due from the effective date of registration until the date of filing Form GST REG-32 must be furnished**.

4. Aadhaar Authentication

Based on system analysis, taxpayers may be required to complete either:

- **OTP-based Aadhaar authentication, or**
- **Biometric-based Aadhaar authentication**

Authentication is mandatory for:

- **Primary Authorised Signatory, and**
- **At least one Promoter/Partner (where applicable).**

The Application Reference Number (ARN) will be generated only after successful authentication.

5. Important Timelines

- The **draft application must be submitted within 15 days** of its creation.
- **Aadhaar or biometric authentication must be completed within 15 days** of submission.

- If authentication is not completed within the prescribed timeline, ARN will not be generated.

6. Restrictions During Processing

While the application in **Form GST REG-32** is pending, the taxpayer will **not be permitted to file:**

- Core amendment applications
- Non-core amendment applications
- Self-cancellation applications

7. Post Approval of Withdrawal

Once the proper officer issues an order allowing withdrawal in **Form GST REG-33**, the taxpayer will be permitted to **furnish details of outward supplies made to registered persons exceeding ₹2.5 lakh of output tax liability, effective from the first day of the month succeeding the month in which the order is issued.**

RBI Unveils a Liberalised, Market-Aligned ECB Regime — A Structural Reset of India's Cross-Border Borrowing Framework

In a significant recalibration of India's external borrowing architecture, the Reserve Bank of India (RBI) has amended the Foreign Exchange Management (Borrowing and Lending) Regulations, 2018 and revised the Master Directions on External Commercial Borrowings (ECB), Trade Credits and Structured Obligations, effective 16 February 2026.

The Revised ECB Framework represents one of the most substantive liberalisations in recent years, aimed at simplifying compliance, enhancing flexibility, and aligning borrowing conditions with market realities while strengthening

Key Structural Reforms

Standardised Minimum Average Maturity Period (MAMP)

The RBI has standardised the Minimum Average Maturity Period (MAMP) at three years, replacing the earlier fragmented tenure-based structure (3–10 years depending on end-use).

Additionally:

- Manufacturing entities may raise ECBs with MAMP between 1–3 years, subject to an outstanding cap of USD 150 million.
- Call/put options cannot be exercised before completion of MAMP.
- Prepayment before MAMP is permitted under specified corporate restructuring scenarios.

This shift introduces clarity and uniformity while supporting sector-specific financing flexibility.

Enhanced Borrowing Limits

Borrowers may now raise ECB up to the higher of USD 1 billion outstanding, or 300% of net worth (standalone). Entities regulated by financial sector regulators are exempt from this cap. This materially expands funding headroom for well-capitalised corporates.

Removal of All-In-Cost Ceiling

The earlier interest rate ceiling has been removed. The cost of borrowing must now align with prevailing market conditions, and related-party ECBs must

satisfy the arm's length principle. This marks a decisive move toward a principle-based, market-aligned regime, enhancing pricing flexibility amid global rate volatility.

Liberalisation of End-Use Provisions

While retaining restrictions on speculative real estate, chit funds, and certain sensitive sectors, the RBI has introduced targeted relaxations:

- Construction-development projects are permitted subject to trunk infrastructure completion.
- Industrial parks must meet defined allocable area and unit thresholds.
- Strategic corporate actions (mergers, demergers, acquisition of control, IBC resolution, etc.) are now explicitly permitted uses.

This significantly broadens permissible deployment of ECB proceeds for corporate restructuring and value-creation transactions.

Expanded Eligibility

- Limited Liability Partnerships (LLPs) are now recognised as eligible borrowers.
- Borrowers undergoing restructuring or insolvency resolution may raise ECBs if permitted under the approved plan.
- Entities with pending investigations may still raise ECBs subject to disclosure requirements.

Operational and Reporting Overhaul

The framework strengthens compliance while reducing routine burden:

- Event-based reporting replaces monthly filing of Form ECB-2.
- Loan Registration Number (LRN) remains mandatory prior to drawdown.
- Proceeds parking norms clarified for INR and FCY usage, including temporary fixed deposit flexibility up to one year.
- A new framework for identifying and reporting “untraceable borrowers” enhances regulatory oversight.

Strategic Implications

The revised ECB regime signals a clear policy direction:

- Shift from prescriptive ceilings to risk-based, principle-driven supervision
- Greater trust in market pricing and arm's length discipline

- Support for restructuring, M&A, and strategic capital allocation
- Enhanced alignment with global borrowing practices

For corporates, this translates into improved access to offshore capital, increased refinancing flexibility, more efficient capital structuring options, and reduced regulatory friction. However, with flexibility comes heightened responsibility. Borrowers must ensure robust documentation, arm's length pricing validation, careful compliance with revised end-use parameters, and timely and accurate reporting.

The 2026 ECB amendments represent a structural reset of India's cross-border borrowing regime. By combining liberalisation with disciplined oversight, the RBI has created a more predictable and market-responsive framework that strengthens India's position as an attractive capital destination.

(Notification No. FEMA 3(R)(5)/2026-RB dated February 09, 2026)

Delhi ITAT Denies India–Singapore Treaty Relief to “Shell” Entity — TRC Not Conclusive

In a significant ruling reinforcing the importance of commercial substance in cross-border investment structures, the Delhi Bench of the Income-tax Appellate Tribunal (ITAT) in the matter of Hareon Solar Singapore Pvt. Ltd. has denied capital gains exemption under the India–Singapore tax treaty, holding that the Singapore entity was a shell or conduit company under the Treaty's Limitation of Benefits (LOB) clause.

The Tribunal emphasised that mere possession of a Tax Residency Certificate (TRC) is not sufficient to claim treaty protection, where facts demonstrate absence of economic substance.

Background

The taxpayer, incorporated in Singapore, was a wholly owned subsidiary of a Hong Kong entity, with its ultimate parent in China. In 2015, it invested in equity shares and compulsorily convertible debentures (CCDs) of an Indian company. During FY 2019–20, it transferred these investments and claimed capital gains exemption under Articles 13(4A) and 13(5) of the India–Singapore treaty (grandfathering for pre–1 April 2017 investments). The Revenue invoked Article 24A (LOB clause), alleging that the Singapore entity lacked real business operations and was interposed solely to obtain treaty benefits.

Tribunal's Key Findings

1. TRC is not determinative

The Tribunal held that a TRC is only prima facie evidence of residence and does not prevent the Revenue from examining control, management, and economic substance.

2. Expenditure test alone is insufficient

Although the taxpayer's annual expenditure exceeded the SGD 200,000 threshold prescribed under the LOB clause, the Tribunal looked beyond the numerical test and evaluated actual business operations and substance.

3. Lack of commercial substance

Key factors leading to denial of treaty benefit included:

- No employees in Singapore;
- No independent office (used consultant's premises as required);
- Minimal operational expenses beyond legal and professional fees;
- Directors and key signatories located outside Singapore;
- No evidence of physical presence of directors at board meetings;
- Funding dependency on parent entity.

The Tribunal concluded that there was no commercial rationale for routing the investment through Singapore, particularly since the ultimate parent could have invested directly into India.

4. LOB clause applied

The Tribunal invoked Article 24A and held the taxpayer to be a shell/conduit company, thereby denying grandfathering protection under Article 13.

Notably, the Tribunal referenced the Supreme Court's ruling in *Tiger Global* (January 2026), signalling a broader judicial trend toward substance-over-form scrutiny in treaty claims.

This ruling underscores a clear message for foreign investors that Treaty eligibility requires demonstrable commercial substance and not merely incorporation, TRC, or meeting a numerical expenditure threshold.

Intermediate holding structures, especially in favourable treaty jurisdictions, must now withstand rigorous examination of Effective management location, Operational presence, Commercial purpose, and Economic substance.

With increasing judicial emphasis on anti-avoidance principles and LOB enforcement, investors should proactively review legacy structures to ensure continued treaty eligibility.

(Hareon Solar Singapore Pvt. Ltd. v. DCIT (ITA No. 2226/Del/2024))

Gist of notifications during the month February, 2026

1. Appointment of various Registrar of Companies (ROC's) as Adjudicating Officers under Companies Act, 2013:

Appointment of various Registrar of Companies (ROC'S) as Adjudicating Officers under Section 454 of the Companies Act, 2013 and rules made thereunder. The notification specifies detailed territorial jurisdictions for each Registrar across States and Union Territories. Appeals against their orders shall lie before the concerned Regional Director having jurisdiction. The notification will come into force from 16th February 2026. (Notification dated 10th February 2026). The notification was effective from 16th February 2026.

Link: <https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=NjMwMjcxMDA4&docCategory=Notifications&type=open>

2. Appointment of various Registrar of Companies (RoCs) as Adjudicating Officers under Limited Liability Partnership Act, 2008:

Appointed Registrar of Companies (RoCs) as Adjudicating Officers under Section 76A of the Limited Liability Partnership Act, 2008. The notification specifies detailed territorial jurisdictions for each Registrar across States and Union Territories. Appeals against their orders shall lie before the concerned Regional Director having jurisdiction. The notification was effective from 16 February 2026.

Link: <https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=NjMwMjcxNDgy&docCategory=Notifications&type=open>

3. The amendment to Section 153 and 154 of the Companies Act, 2023 were made. The section deals with application for Director Identification number (DIN) and allotment of DIN. By present modification, references to the "office of Regional Director at Noida" have been replaced with "Regional Director, Northern Region Directorate I, Headquarter at New Delhi." The notification was effective from 16th February 2026.

Link: <https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=NjMwMjcwOTYw&docCategory=Notifications&type=open>

4. Establishment of new Regional Directors (RDs) under the Companies Act, 2013:

The Ministry of Corporate Affairs (MCA) vide notification dated 10th February, 2026 revised and extended the list of Regional Directors (RDs) under the Companies Act, 2013 and accordingly by different notifications, the amendments were made in different Sections of Companies Act, 2013 namely, Section 2 Clause 41 (changes in financial year), Section 14 (Articles of Association), Section 8 (Non-Profit organization), Section 66 (Reduction of capital), Section 94 (Place to keep Register, Annual Return maintained), Section 208 (Report on Inspection made) to incorporate new offices of Regional Directors (RDs) by substituting previous list.

Previous Regional Directors (RD) list	Updated list of Regional Directors (Rds)
1. Mumbai 2. Kolkata 3. Chennai 4. New Delhi 5. Ahmedabad 6. Hyderabad 7. Shillong	1. Ahmedabad 2. Bangalore 3. Chandigarh 4. Chennai 5. Guwahati 6. Hyderabad 7. Kolkata 8. Mumbai 9. Navi Mumbai 10. New Delhi

Link:

<https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=NjMwMjcwNDAx&docCategory=Notifications&type=open>

<https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=NjMwMjcwOTA0&docCategory=Notifications&type=open>

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<https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=NjMwMjcwOTcx&docCategory=Notifications&type=open>

5. Establishment of new Regional Directors (RDs) under the Limited Liability Partnerships Act, 2008:

The Ministry of Corporate Affairs (MCA) vide notification dated 10th February, 2026 revised and extended the list of **Regional Directors (RDs)** under the Limited Liability Partnerships Act, 2008 and rules made thereunder.

Previous Regional Directors (RD) list	Updated list of Regional Directors (RDs)
<ol style="list-style-type: none">1. Mumbai2. Kolkata3. Chennai4. New Delhi5. Ahmedabad6. Hyderabad7. Guwahati	<ol style="list-style-type: none">1. Ahmedabad2. Bangalore3. Chandigarh4. Chennai5. Guwahati6. Hyderabad7. Kolkata8. Mumbai9. Navi Mumbai10. New Delhi

Link:

<https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=NjMwMjcxcNDQy&docCategory=Notifications&type=open>

6. Companies Compliance Facilitation Scheme, 2026 (CCFS-2026)

The Ministry of Corporate Affairs, vide General Circular No. 01/2026 dated 24th February, 2026, has introduced the Companies Compliance Facilitation Scheme, 2026 (CCFS-2026) to provide a one-time opportunity for companies to regularize their pending annual filings.

Duration of Scheme:

From 15th April 2026 to 15th July, 2026.

Options available under the Scheme:

1. File pending Annual Returns & Financial Statements and keep the Company Active- On payment of **Normal Fees + 10% of the additional fees as prescribed under the rules**
2. Obtain "Dormant Company" status via **e-form MSC-1** on payment of **50% of Normal Fees**. It will enable inactive companies to remain on the register of the Companies with minimal compliance requirements.
3. To get Company Strike off by filing an application in e-form STK-2 upon payment of 25% of the filing fees. (i.e.

instead of Rs. 10,000)

Forms covered:

Sr. No.	Under the Companies Act, 2013	Under the Companies Act, 1956
1	MGT-7 and MGT-7A (Annual Returns)	Form 20B (Annual Return) and Form 21A (Annual Return by Non-Profit Organisation)
2	AOC-4, AOC-4 CFS, AOC-4 NBFC (Ind AS), AOC-4 CFS NBFC (Ind AS) and AOC-4 (XBRL) (Financial Statements)	Form 23AC, Form 23ACA, Form 23AC-XBRL, Form 23ACA-XBRL (Financial Statement)
3	ADT-1 (Auditor Appointment)	Form 66 (Compliance Certificate)
4	FC-3 and FC-4 (Forms to be filed by Foreign Company which has a place of business in India)	Form 23B (Auditor Appointment)

Applicability of the Scheme

All companies are permitted to file relevant e-forms that were due for filing on any date, in accordance with the provisions of this Scheme, except:

- Companies against which action for final notice of striking off under Section 248 of the Act (previously Section 560 of the Companies Act, 1956) has already been initiated by the Registrar;
- Companies which have already filed an application for striking off their name from the Register of Companies;
- Companies which have filed an application for obtaining Dormant Status under Section 455 prior to the commencement of this Scheme;
- Companies dissolved pursuant to a scheme of amalgamation under the Act;
- Vanishing companies.

Link:

<https://www.mca.gov.in/bin/dms/getdocument?mds=ZojVoJLpnPM35BP6QFpABA%253D%253D&type=open>

Compliance Calendar

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HSCo

Due dates for the Month of Apr, 2026#

Regulation	Due Date	Compliance	Description
Companies Act, 2013	30-Apr-26	MSME - 1	Due date for filing of Form MSME I for the period Oct-25 to Mar-26 by a Company.
Income Tax Act, 1961	7-Apr-26	TCS	Due date for deposit of Tax collected at source (TCS) by an assessee for the month of March, 2026
	14-Apr-26	TDS	Due date for issue of TDS Certificate for tax deducted under section 194-IA/194-IB/194-IM in the month of February 2026
	30-Apr-26	TDS	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA/194IB/194IM in the month of March, 2026
	30-Apr-26	TDS	Due date for deposit of Tax deducted for the month of March, 2026
	30-Apr-26	Form 61	Due date for e-filing of a declaration in Form No. 61 containing particulars of Form No. 60 received during the period October 1, 2025 to March 31, 2026
	30-Apr-26	TDS	Due date for uploading declarations received from recipients in Form. 15G/15H during the quarter ending March, 2026
Goods and Service Tax (GST)	10-Apr-26	GSTR 7	Summary of Tax Deducted at Source (TDS) and deposited for the month of March 2026
	10-Apr-26	GSTR 8	Summary of Tax Collected at Source (TCS) and deposited by E-Commerce Operator for the month of March 2026
	11-Apr-26	GSTR -1	Return of outward supplies of taxable goods and/or services for the Month of March 2026 (for Assesses having turnover exceeding 5 Cr.)
	13-Apr-26	GSTR 6	Return for Input Service Distributors for the month of March 2026
	13-Apr-26	GSTR -1	Return of outward supplies of taxable goods and/or services for the Quarter January to March 2026 under QRMP Scheme
	20-Apr-26	GSTR-3B	Simple Monthly GSTR return for the Month of March 2026
	22-Apr-26	GSTR-3B	Quarterly GSTR return for the Quarter ended March 2026
PT Act 1975 (Employee)	30-Apr-26	PT Employees	PT Payment for the month of March, 2026
Employees' Provident Funds & Miscellaneous Provisions Act, 1952	15-Apr-26	PF Payment	PF Payment for the month of March, 2026
Employees' State Insurance Act, 1948 - (ESIC)	15-Apr-26	ESIC Payment	ESIC Payment for the month of March, 2026

The above due date calender contains compliances generally applicable to taxpayers and this calender has been compiled by HSCo on basis of data available on various portals and other sources. One should always check applicable compliances based on their business needs and should also check updated due dates, if any, on the government portal before making the compliance.

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