



The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

TIRUPUR BRANCH (SIRC)

NEWS

ISSUE NO.88

LETTER

May 2026



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

!

OFFICE BEARERS 2026 - 27	
CA. VISHNUKUMAR M	CHAIRMAN
CA. HARI SHANKAR S	VICE-CHAIRMAN
CA. SABARISH S K	SECRETARY
CA. RAGHAVENDAR S	TREASURER
CA. SRI VIGNESH V	SICASA CHAIRMAN
CA. THARUN N	MEMBER
CA. RAJENDRA KUMAR P, CCM	EX-OFFICIO
CA. ARUN A V, RCM	EX-OFFICIO

!

NEWSLETTER COMMITTEE 2026 - 27
CA. SARAVANAKUMAR K P
CA. VISHNU BARATH T
CA. CIBIVIKRAMAN S

!

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

Published By

The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)
Tirupur Branch (SIRC),
ICAI Bhawan,
46, Pethichettipuram First Street,
Rayapuram, Tirupur - 641 601.
Phone: 0421 434 2732
E.Mail: tirupur@icai.org
Website: www.tirupur-icai.org

Contents

S.No	Particulars	Page No
1	Chairman's Message	2
2	Forthcoming Programs	5
3	No Demand under Reverse Charge Mechanism Where Tax Already Discharged by Service Provider Principle of No Double Taxation Upheld	6
4	Latest Updates	10
5	Due Dates Chart for the Month of May 2026	14
6	Photo gallery	16

Dear Torchbearers of the Next Chapter,

Warm and heartfelt greetings to each one of you as we step into the month of May a month that hums with a very particular energy. There is something unmistakably alive about May. Examination halls fill with nervous hope. Office desks pile up with TDS returns and Form 16 checklists. Clients call a little more often. And through all of it, the Chartered Accountant shows up steady, dependable, and indispensable.



Yes, May is one of the busiest months in our professional calendar. But I believe that busy is beautiful when it has purpose and we, as a fraternity, have never been short of purpose.

A HISTORIC MONTH FOR OUR PROFESSION CA EXAMINATIONS, MAY 2026

This May marks a significant shift in how ICAI conducts its Final Examinations. After a brief experiment with three attempts a year in January, May, and September the Council has listened to its stakeholders and made a **decisive course correction: the CA Final will now be conducted only in May and November.** This is a return to the time-tested rhythm that the profession was built on one that prioritises depth of preparation over frequency of attempts. **In a world that often chases speed, ICAI has chosen quality.** And as mentors to the next generation, we should help our students see this not as a reduction in opportunity, but as an invitation to prepare better.

To every CA student appearing in this examination from the ones sitting with dog-eared study material in Tirupur to those in examination centres across the country I want you to know that this entire fraternity stands behind you. We remember what those nights felt like. The sleeplessness, the self-doubt, the quiet determination. You carry the weight of a dream, and that dream is worth every page you have turned.

I urge every member of our branch to reach out to at least one CA student this month. A call, a message, a cup of coffee tell them your story. Tell them it was hard for you too. Tell them it was worth it. These small gestures of mentorship cost nothing but leave an impression that lasts a career.

Our branch will be facilitating student interaction sessions and last-mile guidance programmes. I warmly invite members to volunteer, mentor, and participate. The seeds we sow in our students today will grow into the strengths that define our profession tomorrow.

THE COMPLIANCE SPRINT TDS, FORM 16 & THE NEW TAX YEAR FRAMEWORK

While we cheer for our students, our desks remind us that May is equally a season of intense compliance. The Q4 TDS returns for FY 2025-26 are due, Form 16 preparation is underway, and the Income Tax Return filing season for the new Tax Year has commenced. This is the first major compliance cycle under the new Income Tax Act 2025 framework, which replaces the traditional Assessment Year and Financial Year terminology with the unified concept of 'Tax Year.'

This is not just a linguistic change **it is a structural shift that our clients will rely on us to interpret and navigate.** The GST portals are now more automated and stricter than ever, with automatic suspension of registrations triggered by missed filings. Let us be proactive counsellors, not reactive firefighters.

I encourage all members to audit their own practice compliance calendars this month, set advance reminders for key deadlines, and invest in technology tools that reduce manual effort and human error. A well-organised practice is a resilient practice and our clients deserve nothing less.

TIRUPUR OUR CITY, OUR COMMITMENT

May is also the month when Tirupur's textile and hosiery industry the engine that powers this city and indeed a significant portion of India's export economy enters its pre-monsoon business cycle. Export clearances, inventory reconciliations, and GST refund follow-ups are in full swing for thousands of MSMEs that depend on us for guidance.

Each member of our Tirupur Branch is not just a CA you are a trusted financial partner to the businessmen and women who have built this city's extraordinary reputation on the global textile map. Carry that responsibility with pride. When you advise a client well, you protect a livelihood, support a family, and contribute to our city's story.

Let this May be a month where we go beyond the routine and offer our clients one piece of proactive insight that they weren't expecting. That is the kind of CA that stays in a client's memory not for the forms we file, but for the conversations that change their perspective.

A GENTLE REMINDER CPE HOURS & CONTINUOUS LEARNING

We are approaching the midpoint of the CPE cycle. I gently remind all members to track their CPE hours and take advantage of the programmes our branch is actively organising. In a world where regulations evolve rapidly and technology reshapes every aspect of our work, continuous learning is not optional it is the price of excellence.

From sessions on the new Income Tax Act to workshops on AI-powered audit tools and GST litigation management, we are committed to equipping every member with knowledge that is immediately relevant and practically powerful. Watch for announcements and register early.

As we move through this busy, beautiful month, let us carry one thought with us: what we do as Chartered Accountants is never just about numbers. Behind every return we file is a business someone built with their life's savings. Behind every audit we sign is a family trusting us with their future. Behind every student we mentor is the next generation of this noble profession.

May the month of May bring every one of you good health, a full calendar, a grateful client, and the deep satisfaction of a profession lived with purpose and integrity.

Let's show up for our students, for our clients, for our city, and for each other.

“A Chartered Accountant’s greatest service is not in the numbers they balance, but in the trust they build one client, one community, one commitment at a time.”

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
06-05-2026 To 08-05-2026	Friday to Saturday	CPE Residential Refresher Course at Kodaikanal	12	List as per Invitation	Sterling Kodai Valley Resort, Kodaikanal
14-05-2026 To 16-05-2026	Thursday to Saturday	AICA Level 1 Course	18	-	ICAI Bhawan, Tirupur
15-05-2026	Fri 5.00pm to 8.00pm	CPE Seminar on ITA 2025 - Salary, House Property, Exemptions (Other than NPO), Deductions	3	CA. Raghavendar S, Tirupur	ICAI Bhawan, Tirupur
21-05-2026	Thu 5.00pm to 8.00pm	CPE Seminar on Standards On Auditing For SMPS - Simplified, Practical & Effective	3	CA. Survajith S.Krishnan, Coimbatore	ICAI Bhawan, Tirupur

NO DEMAND UNDER REVERSE CHARGE MECHANISM WHERE TAX ALREADY DISCHARGED BY SERVICE PROVIDER PRINCIPLE OF NO DOUBLE TAXATION UPHELD



CA. SOWMIYA BALASUBRAMANI

The Reverse Charge Mechanism (RCM), both under the erstwhile Service Tax regime and the current GST framework, has been a persistent source of dispute between taxpayers and the revenue authorities. One of the most common practical situations where the service provider has already paid the entire tax on a transaction, but the department still raises a demand on the service recipient under RCM has now been addressed with clarity by the CESTAT, Hyderabad. This decision, pronounced in February 2026, establishes the important principle that no demand under RCM can be sustained where the entire tax liability has already been discharged by the service provider, as doing so would amount to double taxation on the same transaction.

While this judgment arises under the Service Tax regime, the principle of no double taxation enunciated herein is of direct and continuing relevance to practitioners and businesses operating under the GST framework where similar RCM obligations exist particularly for businesses in Tirupur's textile and logistics sector that regularly engage GTA, security, and other RCM-covered services.

Relevant Provisions under Consideration:

Section 68(2) of the Finance Act, 1994 read with **Notification No. 30/2012-ST dated 20.06.2012** These provisions created the Partial Reverse Charge Mechanism under Service Tax, mandating that the service recipient (non-body corporate category) discharge 75% of the service tax liability on specified services such as security services, while the service provider would pay the remaining 25%.

Under the current GST regime, the corresponding provision is Section 9(3) and Section 9(4) of the CGST Act, 2017, which mandates that specified categories of recipients pay tax directly to the Government under RCM. The principle examined in the present case that double taxation cannot be permitted where one party has already discharged the entire liability holds equal force under the GST framework.

Legal Citation:

M/s Arunachala Logistics (P) Ltd. v. Commissioner of Central Tax, Hyderabad

Service Tax Appeal No. 30548 of 2018

Final Order No. A/30129/2026 | Date of Decision: February 27, 2026

CESTAT Hyderabad Regional Bench, Court No. I

Bench: A.K. Jyotishi, Member (Technical) & Angad Prasad, Member (Judicial)

Background of the Case:

M/s Arunachala Logistics (P) Ltd., the appellant, is engaged in providing Clearing and Forwarding Agent Services and Goods Transport Agency (GTA) Services. The Department issued a demand alleging that the appellant had failed to discharge service tax liability under the Reverse Charge Mechanism in relation to security services received from non-body corporate service providers.

The statutory position under Notification No. 30/2012-ST prescribed that where security services are received from a non-body corporate service provider, the service recipient is liable to pay 75% of the service tax under RCM, while the service provider pays the remaining 25% under forward charge.

The appellant's contention was that the service providers had collected and paid 100% of the service tax on the entire consideration under forward charge, and this amount was reimbursed by the appellant to the service providers. Therefore, the entire tax liability having been discharged, there was no loss of revenue to the exchequer, and raising a demand on the appellant under RCM would amount to double taxation.

The Revenue, however, maintained that the statutory obligation under Section 68(2) of the Finance Act, 1994 cast an absolute liability on the service recipient to pay 75% under RCM, and the appellant could not escape this obligation merely on the ground that the service provider had paid the tax. It was also contended that the appellant had not produced conclusive evidence that 100% of the tax had been paid by the service providers.

Issue before the Tribunal:

Whether service tax liability under Reverse Charge Mechanism can be demanded from the service recipient when the service provider has allegedly already discharged the entire service tax liability on the same transaction, and if so, whether such demand would amount to double taxation.

Judgment:

The CESTAT, Hyderabad, after carefully examining the law and the precedents, held as under:

(i) No demand where tax already paid: There is no need to confirm a demand when service tax stands already paid by the service provider and there is no loss of revenue to the exchequer. Once the entire service tax liability has been discharged by the service provider on the transaction, any further demand on the service recipient would amount to double taxation on the same set of services, which is erroneous in law.

ii) Payment by service provider treated as payment on behalf of recipient: Where the service provider has discharged the full tax liability (including the 75% component attributable to the recipient under RCM), such payment is to be treated as payment made on behalf of the service recipient. Accordingly, the demand against the recipient to that extent would not sustain.

(iii) Burden of proof lies on the assessee: However, the above benefit is not automatic. The service recipient must conclusively prove that the entire service tax has been discharged by the service provider either directly or on behalf of the recipient by producing adequate evidence such as the service provider's ST-3 returns, tax invoices, and bank statements evidencing reimbursement. In the present case, the appellant had not conclusively established this to the satisfaction of the Original Authority.

(iv) Extended period and penalty maintainable: Since the appellant was aware of the statutory provisions under RCM and failed to produce evidence of full payment by the service provider, the invocation of the extended period of limitation was upheld. Revenue neutrality under RCM cannot be a ground for non-invocation of the extended period, as affirmed by the Supreme Court in *Star Industries v. Commissioner of Customs (Imports), Raigad* [2015 (324) ELT 656 (SC)]. Penalty under Section 78 was held justified to the extent of the demand ultimately confirmed.

(v) Matter remanded: The matter was remanded to the Original Adjudicating Authority to satisfy itself regarding whether the service providers had paid 100% of the service tax. To the extent it is established that tax was paid by the service provider, the demand against the appellant would not sustain. To the remaining extent, the demand would sustain along with interest.

Key Precedents Relied Upon by the Tribunal:

The Tribunal extensively relied on the following decisions in arriving at its conclusion:

(a) *Mahanandi Coalfields Ltd. v. Commissioner of CGST & CX, Rourkela Commissionerate* [2020 (99) TMI 477 CESTAT Kolkata] Held that there is no need to confirm demand when service tax already paid; no loss of revenue to exchequer.

(b) *Utility Labour Suppliers v. Commissioner of CE, Ahmedabad-II* [2024 (11) TMI 1227 CESTAT Ahmedabad] Held that once service tax on entire value has been discharged, double taxation cannot be demanded from the recipient.

(c) *Navayug Alloys Pvt. Ltd. v. CCE, Vadodara-II* [2009 (13) STR 421 (Tribunal)] Once tax already paid on the services, it was not open to the Department to confirm the same against the appellant in respect of the same services.

(d) Delhi Transport Corporation v. Commissioner of Service Tax [2015 (38) STR 673 (Del)] Under indirect tax, there is no bar in paying service tax by a person other than the one liable to pay the same.

To Conclude:

The CESTAT Hyderabad's decision in Arunachala Logistics is an important reaffirmation of the foundational principle that the same transaction cannot be taxed twice. Where the service provider has already discharged the entire tax liability on a transaction, the Government suffers no loss of revenue, and sustaining a further demand on the service recipient under RCM would be nothing but a windfall for the Treasury at the cost of genuine, law-abiding taxpayers.

At the same time, the Tribunal has issued a word of caution: the benefit of this principle is available only when the assessee can conclusively prove, through documentary evidence, that the entire tax was in fact paid by the service provider. Practitioners must ensure that their clients maintain robust documentation to establish this fact, or risk losing the benefit of this otherwise favourable ruling.

Practical Guidance for Tirupur Members:

This judgment is of immediate relevance to Tirupur's textile, hosiery, and logistics businesses, many of which engage GTA services, security services, and manpower services from unregistered or non-body corporate providers all of which attract RCM obligations under the GST regime. Here is what practitioners must advise their clients:

- 1. Understand the RCM Landscape under GST:** Under the current GST regime, several services attract 100% RCM on the recipient, including GTA services (where recipient is a specified category), legal services from individual advocates, security services from non-body corporates, and services by directors to the company. Ensure full compliance with applicable RCM obligations.
- 2. Collect and Preserve Evidence of Service Provider's Tax Payment:** In every transaction involving RCM, obtain and preserve the service provider's GSTR-3B return, tax invoice, and payment challan. If the service provider has paid the tax, this evidence can be critical in avoiding double demand.
- 3. Do Not Assume Revenue Neutrality Prevents Extended Period:** The Supreme Court has clearly held that revenue neutrality is not a defence against invocation of the extended period of limitation. Therefore, RCM compliance must never be treated casually even if there is no intention to evade. Maintain proper records and file returns diligently.

4. Build the Double Taxation Argument Carefully: If a demand under RCM is received in a situation where the service provider has already paid the tax, respond to the Show Cause Notice with all available evidence service provider's returns, invoices, bank statements evidencing reimbursement, and cite the Arunachala Logistics decision along with the precedents cited therein. The burden of proof, however, lies squarely on the assessee.

5. Review Historical Demands under Service Tax: Many businesses in Tirupur may have received or may receive historical service tax demands under RCM for periods prior to July 2017. This judgment is directly applicable to such demands. A thorough review of service provider payment records for those periods can help mount an effective defence.

6. Apply the Principle to Pending GST Audit and Scrutiny Cases: GST audits and scrutiny proceedings are increasingly targeting RCM compliance gaps. In cases where service providers have discharged the tax (e.g., under forward charge), the Arunachala Logistics principle no demand where there is no loss of revenue can be raised as a defence, with appropriate documentary support

LATEST UPDATES

TDS & TCS RATE CHART FY 2026-27

TDS/TCS Under The New Income Tax Act, 2025

Effective from 1st April 2026, the Income Tax Act, 2025 replaces the Income Tax Act, 1961. All TDS provisions previously under Sections 192–196D are now consolidated under Section 393 of the new Act. TCS provisions previously under Section 206C are now under Section 394.

The section numbers used in TDS challans and returns have changed accordingly. However, the Codes used in TDS returns (Column 1 below) remain the same as before for ease of transition.

The table below contains only key domestic TDS/TCS provisions most relevant to practitioners in Tirupur.

KEY TDS RATES DOMESTIC TRANSACTIONS (FY 2026-27):

Code	Old Section	New Section (IT Act 2025)	Nature of Payment	Rate	Threshold
1023	194C	393(1) [Sl.No. 6(i).D(a)]	Any sum for carrying out work (including supply of labour) in pursuance of a contract if contractor is Individual or HUF	1%	₹30,000 single payment, or ₹1 Lakh in aggregate.
1024	194C	393(1) [Sl.No. 6(i).D(b)]	Any sum for carrying out work (including supply of labour) in pursuance of a contract if contractor is a person other than Individual or HUF	2%	₹30,000 single payment, or ₹1 Lakh in aggregate.

Code	Old Section	New Section (IT Act 2025)	Nature of Payment	Rate	Threshold
1026	194J(a)	393(1) [Sl.No. 6(iii).D(a)]	Fees for technical services (not being professional services); or royalty for cinematographic films; or payee engaged only in operation of call centre	2%	₹50,000
1027	194J(b)	393(1) [Sl.No. 6(iii).D(b)]	Fees for professional services; or any sum referred to in section 26(2)(h)	10%	₹50,000
1028	194J(b)	393(1) [Sl.No. 6(iii).D(b)]	Remuneration, fees or commission to a Director of a company (other than salary)	10%	—
1029	194	393(1) [Sl.No. 7]	Any dividends (including on preference shares) declared resident unit holder	10%	—
1006	194H	393(1) [Sl.No. 1(ii)]	Commission or Brokerage others	2%	₹20,000
1005	194D	393(1) [Sl.No. 1(i)]	Commission or brokerage insurance	Rates in force	₹20,000
1008	194I(a)	393(1) [Sl.No. 2(ii).D(a)]	Rent on machinery, plant or equipment specified person	2%	₹50,000 per month
1009	194I(b)	393(1) [Sl.No. 2(ii).D(b)]	Rent other than on machinery etc. specified person (e.g., rent on building/land)	10%	₹50,000 per month
1011	194IC	393(1) [Sl.No. 3(ii)]	Payment on any consideration (not in kind) under Joint Development Agreement [Sec 67(14)]	10%	—
1012	194LA	393(1) [Sl.No. 3(iii)]	Payment of Compensation or enhanced compensation, consideration or enhanced consideration on account of compulsory Acquisition of Certain Immovable Property (other than agricultural land)	10%	₹5Lakh
1013	194K	393(1) [Sl.No. 4(i)]	Income payable to resident assessee in respect of units of a specified Mutual Fund or units from Administrator of specified undertaking	10%	₹10,000

Code	Old Section	New Section (IT Act 2025)	Nature of Payment	Rate	Threshold
1030	194DA	393(1) [Sl.No. 8(i)]	Any sum under a life insurance policy (including bonus), other than amounts not includible in total income under Schedule II	2%	₹1 Lakh
1031	194Q	393(1) [Sl.No. 8(ii)]	Any sum for purchase of any goods from a resident seller	0.1%	In excess of ₹50 Lakh
1033	194R	393(1) [Sl.No. 8(iv)]	Any benefit or perquisite (whether convertible into money or not) arising from business or profession of any resident	10%	₹20,000
1035	194O	393(1) [Sl.No. 8(v)]	Sale of goods or provision of services by e-commerce participant, facilitated by e-commerce operator through digital platform	0.1%	—
1037	194S	393(1) [Sl.No. 8(vi)]	Any consideration for transfer of Virtual Digital Asset by persons other than Individual or HUF	1%	—
1067	194T	393(3) [Sl.No. 7]	Any sum in the nature of salary, remuneration, commission, bonus or interest paid to a partner of a firm or credited to his account (including capital account)	10%	₹20,000

KEY TCS RATES DOMESTIC TRANSACTIONS (FY 2026-27):

Code	Old Section	New Section (IT Act 2025)	Nature of Payment	Rate	Threshold
1068	206C-A	394(1) [Sl.No. 1]	Sale of alcoholic liquor for human consumption	2%	—
1073	206C-E	394(1) [Sl.No. 4]	Sale of Scrap	2%	—
1074	206C-J	394(1) [Sl.No. 5]	Sale of minerals, being coal or lignite or iron ore	2%	—
1075	206C-L	394(1) [Sl.No. 6.(a)]	Sale consideration exceeding threshold Sale of motor vehicle.	1%	Sale consideration exceeding ₹10 Lakh

Code	Old Section	New Section (IT Act 2025)	Nature of Payment	Rate	Threshold
1086	206C-T	394(1) [Sl.No. 7.D(a)]	Remittance under Liberalised Remittance Scheme (LRS) exceeding threshold for purposes of education or medical treatment	2%	Exceeding ₹10 Lakh (raised from ₹7 lakh to ₹10 lakh by Finance Act 2026)
1087	206C-Q	394(1) [Sl.No. 7.D(b)]	Remittance under Liberalised Remittance Scheme (LRS) exceeding threshold for purposes other than education or medical treatment	20%	Exceeding ₹10 Lakh (raised from ₹7 lakh to ₹10 lakh by Finance Act 2026)
1088	206C-O	394(1) [Sl.No. 8.D(a)]	Sale of overseas tour programme package (including travel, hotel stay, boarding etc.)	2%	—
1090	206C-F	394(1) [Sl.No. 9]	Use of parking lot for purpose of business (excluding mining and quarrying of mineral oil) including petroleum and natural gas	2%	—
1092	206C-H	394(1) [Sl.No. 9]	Use of mine or quarry for purpose of business (excluding mining and quarrying of mineral oil) including petroleum and natural gas	2%	—

SECTION 397(2) | OLD: SECTION 206AA HIGHER TDS IN CASE OF NON-FURNISHING OF PAN:

Every person entitled to receive any amount on which tax is deductible (or tax is collectible) must furnish their valid Permanent Account Number (PAN) to the person responsible for deducting/collecting tax.

In case of failure to furnish PAN, TDS shall be deducted at the HIGHER of the following rates:

- (A) At the rate specified in the relevant provision of the Income Tax Act, 2025; OR
- (B) At the rates in force (as specified by Finance Act); OR
- (C) At 5% where tax is to be deducted under Section 393(1) [Sl.No. 8(ii) or 8(v)]; OR 20% in any other case.

Similarly, for TCS under Section 397(2), tax shall be collected at the HIGHER of: (A) twice the rate specified; or (B) 5%. Maximum TCS in PAN default cases shall not exceed 20%.

DUE DATES CHART FOR THE MONTH OF MAY 2026

GST Due Dates:

Due Date	Period	Form No. / Type	Due Date Details
10-05-2026	Apr 2026	GSTR-7	Summary of Tax Deducted at Source (TDS) and deposited under GST laws for the month of April 2026.
10-05-2026	Apr 2026	GSTR-8	Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws for the month of April 2026.
11-05-2026	Apr 2026	GSTR-1	Summary of outward supplies for taxpayers with turnover exceeding ₹5 crore or not opted for QRMP scheme for the month of April 2026.
13-05-2026	Apr 2026	GSTR-5	Summary of outward taxable supplies and tax payable by a non-resident taxable person for the month of April 2026.
13-05-2026	Apr 2026	GSTR-6	Monthly return for Input Service Distributors (ISD) to provide details of inward supplies and distributed Input Tax Credit (ITC) for April 2026.
13-05-2026	Apr 2026	IFF	Invoice Furnishing Facility (IFF) for the month of April 2026 under the QRMP scheme (optional, for sharing B2B invoice data with buyers for Month 1 of Q1 FY 2026-27).
20-05-2026	Apr 2026	GSTR-3B	Summary of outward supplies, ITC claimed and net tax payable. Applicable for taxpayers with turnover more than ₹5 crore or not opted for QRMP scheme for the month of April 2026.
20-05-2026	Apr 2026	GSTR-5A	Summary of outward taxable supplies and tax payable by a person supplying OIDAR (Online Information and Database Access/Retrieval) services for April 2026.
25-05-2026	Apr 2026	PMT-06	Challan for monthly payment of tax by taxpayers who have opted for the QRMP scheme for the month of April 2026.

Income Tax Due Dates:

Due Date	Period	Form No. / Type	Due Date Details
07-05-2026	Apr 2026	TDS Payment	Due date for deposit of Tax Deducted at Source for April 2026 by non-government deductors. (Under Income Tax Act, 2025 Section 393 applies for deductions on/after 1st April 2026.)
07-05-2026	Apr 2026	TCS Payment	Due date for deposit of Tax Collected at Source for April 2026 by collectors. (Under IT Act 2025 Section 394 applies for collections on/after 1st April 2026.)
15-05-2026	Apr 2026	Form 137 (Earlier: Form 24G)	Due date for furnishing Form Form 137 (old form 24G) by an office of the Government where TDS/TCS for April 2026 has been paid without the production of a challan (book entry).
30-05-2026	Apr 2026	Form 141 (Earlier: 26QB / 26QC / 26QD / 26QE)	Due date for furnishing challan-cum-statement in Form 141 for TDS deducted in April 2026 on: (A) Rent paid by Individual/HUF [Schedule A]; (B) Purchase of Immovable Property [Schedule B]; (C) Payments to Contractors/Professionals by Individual/HUF [Schedule C]; (D) Transfer of Virtual Digital Asset [Schedule D]. Form 141 is PAN-based (TAN not required). Due within 30 days from end of the month of deduction (end of April = 30 Apr; +30 days = 30 May 2026).
31-05-2026	Q4 Jan–Mar 2026	Form 24Q, 26Q, 27Q, 27EQ	CRITICAL: Due date for filing Quarterly TDS/TCS Returns for Q4 of FY 2025-26 (January to March 2026). This includes Form 24Q (salary TDS), Form 26Q (non-salary domestic TDS), Form 27Q (TDS on payments to non-residents), and Form 27EQ (TCS). Late filing attracts ₹200 per day u/s 234E.
31-05-2026	FY 2025-26	Form 61A (SFT)	Due date for filing Statement of Specified Financial Transactions (Form 61A / SFT) for FY 2025-26 by specified reporting entities such as banks, registrars, mutual fund companies, etc.

PF & ESIC Due Dates:

Due Date	Period	Form No. / Type	Due Date Details
15-05-2026	Apr 2026	PF & ESIC	PF deducted from employees' salaries in April 2026 to be paid on or before 15th May 2026. ESIC contributions for April 2026 are also due by 15th May 2026.

PHOTO GALLERY



Career Education Fair on 04th & 05th April 2026 at Vidhya Karthik Marriage Hall, Tirupur



CPE SEMNAR ON 10.04.2026 AT ICAI BHAWAN, TIRUPUR



STUDY CIRCLE MEETING ON 17.04.2026 AT ICAI BHAWAN, TIRUPUR



ONE DAY CPE SEMNAR ON 25.04.2026 AT ICAI BHAWAN, TIRUPUR