

GST COMPLIANCE CALENDAR FY 2026-27

1. Monthly Compliances (Regular Taxpayers)

Particulars	Form	Due Date	Remarks
Outward Supplies Return	GSTR-1	11th of next month	For taxpayers with turnover > ₹5 Cr (monthly filing)
Summary Return with Tax Payment	GSTR-3B	20th of next month	
TDS Return	GSTR-7	10th of next month	For GST TDS deductors
TCS Return	GSTR-8	10th of next month	For E-commerce operators
Input Service Distributor	GSTR-6	13th of next month	ISD return
Non-Resident Taxable Person	GSTR-5	13th of next month	
OIDAR Services	GSTR-5A	20th of next month	Online Information Database Access and Retrieval (OIDAR) services

2. Quarterly Compliances (QRMP Scheme)

Particulars	Form	Due Date
GSTR-1 (Quarterly)	GSTR-1	13th of month following quarter
IFF (Optional)	IFF	13th of next month (for first 2 months of quarter)
PMT-06 (Monthly Payment)	PMT-06	20th of next month (for first 2 months of quarter)
GSTR-3B	GSTR-3B	22nd / 24th of month following quarter #

Quarter-wise Due Dates (FY 2026–27):

Quarter	GSTR-1	GSTR-3B
Apr–Jun 2026	13 July 2026	22/24 July 2026
Jul–Sep 2026	13 Oct 2026	22/24 Oct 2026
Oct–Dec 2026	13 Jan 2027	22/24 Jan 2027
Jan–Mar 2027	13 April 2027	22/24 April 2027

3. Annual Compliance

Particulars	Form	Due Date
Annual Return	GSTR-9 for FY 2025-26	31st December 2026
GST Audit (if notified)	GSTR-9C for FY 2025-26	31st December 2026

4. Composition Scheme

Particulars	Form	Due Date
CMP-08 (Tax Payment)	CMP-08	18th of month following quarter
Annual Return	GSTR-4	30th April 2027

5. Other Important Compliances

Particulars	Form	Due Date
LUT Filing (for Exporters)	RFD-11	Before start of FY (renew yearly)

⚠ Important Cut-off dates during FY 2026–27

- **ITC Availment Deadline:** 30th November 2026 (for FY 2025-26 invoices)
- **Credit Note Declaration:** 30th November 2026 (for FY 2025-26 invoices)

Note:

Specified States for which due date is 22nd: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman and Diu, Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep.

Specified States for which due date is 24th: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu & Kashmir, Ladakh, Chandigarh and Delhi