



GST Compliance Calendar

Financial Year 2026-27 — April 2026 to March 2027

Shahi & Co., Chartered Accountants
2026-27 (AY 2027-28)
CGST Act, 2017; CGST Rules, 2017

Prepared by:
Applicable FY:
Statutory basis:

This calendar sets out statutory due dates for all GST returns, statements and tax challans for FY 2026-27, covering GSTR-1, GSTR-3B, GSTR-5, GSTR-6, GSTR-7, GSTR-8, CMP-08, PMT-06, GSTR-9 and GSTR-9C for regular taxpayers, QRMP filers, composition dealers and e-commerce operators.

Forms and Returns — Quick Reference

Form	Full Name	Applicable To	Frequency
GSTR-1	Outward Supply Statement	All regular taxpayers	Monthly / Quarterly (QRMP)
GSTR-1 IFF	Invoice Furnishing Facility	QRMP quarterly filers	Quarterly (months 1 & 2 of quarter)
GSTR-3B	Summary Return & Tax Payment	All regular taxpayers	Monthly / Quarterly (QRMP)
CMP-08	Composition Tax Statement	Composition scheme dealers	Quarterly
PMT-06	Monthly Tax Challan	QRMP scheme filers	Monthly
GSTR-7	TDS Return under GST	Govt. deductors; notified persons	Monthly
GSTR-8	TCS Return — E-Commerce	E-commerce operators (Section 52)	Monthly
GSTR-5	Non-Resident Taxpayer Return	Non-resident taxable persons	Monthly
GSTR-6	Input Service Distributor Return	Input Service Distributors (ISD)	Monthly
GSTR-9	Annual Return	All regular taxpayers	Annual — by 31 December
GSTR-9C	Reconciliation Statement	Turnover above Rs.5 Crore	Annual — by 31 December

Late Fee Reference — Sections 47 and 50, CGST Act 2017

Return / Statement	Late Fee per Day	Maximum Cap	Interest on Tax
Regular returns — with tax	Rs.50 (Rs.25 CGST + Rs.25 SGST)	Rs.10,000 per return	18% per annum (Section 50)
NIL returns — no tax payable	Rs.20 (Rs.10 CGST + Rs.10 SGST)	Rs.500 per return	Not applicable
CMP-08 — composition dealers	Rs.50 per day	Rs.2,000	18% per annum
GSTR-9 / GSTR-9C — annual	Rs.200 per day	0.5% of turnover	Not applicable



APRIL 2026

Note: Q4 (Jan-Mar 2026) quarterly filings also due.

Due Date	Form	Period / Quarter	Taxpayer Category	Late Fee / Penalty
11 Apr	GSTR-1	March 2026	Regular taxpayers — monthly filers	Rs.50/day; max Rs.10,000
13 Apr	GSTR-1 IFF	Jan-Mar 2026 (Q4)	QRMP scheme — quarterly filers	Rs.50/day; max Rs.10,000
18 Apr	CMP-08	Jan-Mar 2026 (Q4)	Composition dealers	Rs.50/day; max Rs.2,000
20 Apr	GSTR-3B	March 2026	Monthly filers — turnover above Rs.5 Cr	Rs.50/day + 18% p.a.
20 Apr	PMT-06	March 2026	QRMP filers — challan (quarter-end)	18% p.a. on shortfall
22 Apr	GSTR-3B	March 2026	Turnover up to Rs.5 Cr — Category 1 States	Rs.20/day (NIL); Rs.50/day others
24 Apr	GSTR-3B	March 2026	Turnover up to Rs.5 Cr — Category 2 States	Rs.20/day (NIL); Rs.50/day others
28 Apr	GSTR-7	March 2026	Govt. bodies and notified TDS deductors	Rs.50/day; max Rs.2,000
28 Apr	GSTR-8	March 2026	E-commerce operators — TCS (Section 52)	Rs.50/day; max Rs.10,000
30 Apr	GSTR-5	March 2026	Non-resident taxable persons	Rs.50/day; max Rs.10,000
30 Apr	GSTR-6	March 2026	Input Service Distributors (ISD)	Rs.50/day; max Rs.10,000

MAY 2026

Due Date	Form	Period / Quarter	Taxpayer Category	Late Fee / Penalty
11 May	GSTR-1	April 2026	Regular taxpayers — monthly filers	Rs.50/day; max Rs.10,000
20 May	GSTR-3B	April 2026	Monthly filers — turnover above Rs.5 Cr	Rs.50/day + 18% p.a.
22 May	GSTR-3B	April 2026	Turnover up to Rs.5 Cr — Category 1 States	Rs.20/day (NIL); Rs.50/day others
24 May	GSTR-3B	April 2026	Turnover up to Rs.5 Cr — Category 2 States	Rs.20/day (NIL); Rs.50/day others
25 May	PMT-06	April 2026	QRMP filers — monthly tax challan	18% p.a. on shortfall
28 May	GSTR-7	April 2026	Govt. bodies and notified TDS deductors	Rs.50/day; max Rs.2,000
28 May	GSTR-8	April 2026	E-commerce operators — TCS (Section 52)	Rs.50/day; max Rs.10,000
31 May	GSTR-5	April 2026	Non-resident taxable persons	Rs.50/day; max Rs.10,000
31 May	GSTR-6	April 2026	Input Service Distributors (ISD)	Rs.50/day; max Rs.10,000

JUNE 2026

Due Date	Form	Period / Quarter	Taxpayer Category	Late Fee / Penalty
11 Jun	GSTR-1	May 2026	Regular taxpayers — monthly filers	Rs.50/day; max Rs.10,000
20 Jun	GSTR-3B	May 2026	Monthly filers — turnover above Rs.5 Cr	Rs.50/day + 18% p.a.
22 Jun	GSTR-3B	May 2026	Turnover up to Rs.5 Cr — Category 1 States	Rs.20/day (NIL); Rs.50/day others
24 Jun	GSTR-3B	May 2026	Turnover up to Rs.5 Cr — Category 2 States	Rs.20/day (NIL); Rs.50/day others
25 Jun	PMT-06	May 2026	QRMP filers — monthly tax challan	18% p.a. on shortfall
28 Jun	GSTR-7	May 2026	Govt. bodies and notified TDS deductors	Rs.50/day; max Rs.2,000
28 Jun	GSTR-8	May 2026	E-commerce operators — TCS (Section 52)	Rs.50/day; max Rs.10,000
30 Jun	GSTR-5	May 2026	Non-resident taxable persons	Rs.50/day; max Rs.10,000
30 Jun	GSTR-6	May 2026	Input Service Distributors (ISD)	Rs.50/day; max Rs.10,000



JULY 2026

Note: Q1 (Apr-Jun 2026) quarterly filings also due.

Due Date	Form	Period / Quarter	Taxpayer Category	Late Fee / Penalty
11 Jul	GSTR-1	June 2026	Regular taxpayers — monthly filers	Rs.50/day; max Rs.10,000
13 Jul	GSTR-1 IFF	Apr-Jun 2026 (Q1)	QRMP scheme — quarterly filers	Rs.50/day; max Rs.10,000
18 Jul	CMP-08	Apr-Jun 2026 (Q1)	Composition dealers	Rs.50/day; max Rs.2,000
20 Jul	GSTR-3B	June 2026	Monthly filers — turnover above Rs.5 Cr	Rs.50/day + 18% p.a.
20 Jul	PMT-06	June 2026	QRMP filers — challan (quarter-end)	18% p.a. on shortfall
22 Jul	GSTR-3B	June 2026	Turnover up to Rs.5 Cr — Category 1 States	Rs.20/day (NIL); Rs.50/day others
24 Jul	GSTR-3B	June 2026	Turnover up to Rs.5 Cr — Category 2 States	Rs.20/day (NIL); Rs.50/day others
28 Jul	GSTR-7	June 2026	Govt. bodies and notified TDS deductors	Rs.50/day; max Rs.2,000
28 Jul	GSTR-8	June 2026	E-commerce operators — TCS (Section 52)	Rs.50/day; max Rs.10,000
31 Jul	GSTR-5	June 2026	Non-resident taxable persons	Rs.50/day; max Rs.10,000
31 Jul	GSTR-6	June 2026	Input Service Distributors (ISD)	Rs.50/day; max Rs.10,000

AUGUST 2026

Due Date	Form	Period / Quarter	Taxpayer Category	Late Fee / Penalty
11 Aug	GSTR-1	July 2026	Regular taxpayers — monthly filers	Rs.50/day; max Rs.10,000
20 Aug	GSTR-3B	July 2026	Monthly filers — turnover above Rs.5 Cr	Rs.50/day + 18% p.a.
22 Aug	GSTR-3B	July 2026	Turnover up to Rs.5 Cr — Category 1 States	Rs.20/day (NIL); Rs.50/day others
24 Aug	GSTR-3B	July 2026	Turnover up to Rs.5 Cr — Category 2 States	Rs.20/day (NIL); Rs.50/day others
25 Aug	PMT-06	July 2026	QRMP filers — monthly tax challan	18% p.a. on shortfall
28 Aug	GSTR-7	July 2026	Govt. bodies and notified TDS deductors	Rs.50/day; max Rs.2,000
28 Aug	GSTR-8	July 2026	E-commerce operators — TCS (Section 52)	Rs.50/day; max Rs.10,000
31 Aug	GSTR-5	July 2026	Non-resident taxable persons	Rs.50/day; max Rs.10,000
31 Aug	GSTR-6	July 2026	Input Service Distributors (ISD)	Rs.50/day; max Rs.10,000

SEPTEMBER 2026

Due Date	Form	Period / Quarter	Taxpayer Category	Late Fee / Penalty
11 Sep	GSTR-1	August 2026	Regular taxpayers — monthly filers	Rs.50/day; max Rs.10,000
20 Sep	GSTR-3B	August 2026	Monthly filers — turnover above Rs.5 Cr	Rs.50/day + 18% p.a.
22 Sep	GSTR-3B	August 2026	Turnover up to Rs.5 Cr — Category 1 States	Rs.20/day (NIL); Rs.50/day others
24 Sep	GSTR-3B	August 2026	Turnover up to Rs.5 Cr — Category 2 States	Rs.20/day (NIL); Rs.50/day others
25 Sep	PMT-06	August 2026	QRMP filers — monthly tax challan	18% p.a. on shortfall
28 Sep	GSTR-7	August 2026	Govt. bodies and notified TDS deductors	Rs.50/day; max Rs.2,000
28 Sep	GSTR-8	August 2026	E-commerce operators — TCS (Section 52)	Rs.50/day; max Rs.10,000
30 Sep	GSTR-5	August 2026	Non-resident taxable persons	Rs.50/day; max Rs.10,000
30 Sep	GSTR-6	August 2026	Input Service Distributors (ISD)	Rs.50/day; max Rs.10,000



OCTOBER 2026

Note: Q2 (Jul-Sep 2026) quarterly filings also due.

Due Date	Form	Period / Quarter	Taxpayer Category	Late Fee / Penalty
11 Oct	GSTR-1	September 2026	Regular taxpayers — monthly filers	Rs.50/day; max Rs.10,000
13 Oct	GSTR-1 IFF	Jul-Sep 2026 (Q2)	QRMP scheme — quarterly filers	Rs.50/day; max Rs.10,000
18 Oct	CMP-08	Jul-Sep 2026 (Q2)	Composition dealers	Rs.50/day; max Rs.2,000
20 Oct	GSTR-3B	September 2026	Monthly filers — turnover above Rs.5 Cr	Rs.50/day + 18% p.a.
20 Oct	PMT-06	September 2026	QRMP filers — challan (quarter-end)	18% p.a. on shortfall
22 Oct	GSTR-3B	September 2026	Turnover up to Rs.5 Cr — Category 1 States	Rs.20/day (NIL); Rs.50/day others
24 Oct	GSTR-3B	September 2026	Turnover up to Rs.5 Cr — Category 2 States	Rs.20/day (NIL); Rs.50/day others
28 Oct	GSTR-7	September 2026	Govt. bodies and notified TDS deductors	Rs.50/day; max Rs.2,000
28 Oct	GSTR-8	September 2026	E-commerce operators — TCS (Section 52)	Rs.50/day; max Rs.10,000
31 Oct	GSTR-5	September 2026	Non-resident taxable persons	Rs.50/day; max Rs.10,000
31 Oct	GSTR-6	September 2026	Input Service Distributors (ISD)	Rs.50/day; max Rs.10,000

NOVEMBER 2026

Due Date	Form	Period / Quarter	Taxpayer Category	Late Fee / Penalty
11 Nov	GSTR-1	October 2026	Regular taxpayers — monthly filers	Rs.50/day; max Rs.10,000
20 Nov	GSTR-3B	October 2026	Monthly filers — turnover above Rs.5 Cr	Rs.50/day + 18% p.a.
22 Nov	GSTR-3B	October 2026	Turnover up to Rs.5 Cr — Category 1 States	Rs.20/day (NIL); Rs.50/day others
24 Nov	GSTR-3B	October 2026	Turnover up to Rs.5 Cr — Category 2 States	Rs.20/day (NIL); Rs.50/day others
25 Nov	PMT-06	October 2026	QRMP filers — monthly tax challan	18% p.a. on shortfall
28 Nov	GSTR-7	October 2026	Govt. bodies and notified TDS deductors	Rs.50/day; max Rs.2,000
28 Nov	GSTR-8	October 2026	E-commerce operators — TCS (Section 52)	Rs.50/day; max Rs.10,000
30 Nov	GSTR-5	October 2026	Non-resident taxable persons	Rs.50/day; max Rs.10,000
30 Nov	GSTR-6	October 2026	Input Service Distributors (ISD)	Rs.50/day; max Rs.10,000



DECEMBER 2026

Note: Annual returns for FY 2025-26 (GSTR-9 and GSTR-9C) also due by 31 December 2026.

Due Date	Form	Period / Quarter	Taxpayer Category	Late Fee / Penalty
11 Dec	GSTR-1	November 2026	Regular taxpayers — monthly filers	Rs.50/day; max Rs.10,000
20 Dec	GSTR-3B	November 2026	Monthly filers — turnover above Rs.5 Cr	Rs.50/day + 18% p.a.
22 Dec	GSTR-3B	November 2026	Turnover up to Rs.5 Cr — Category 1 States	Rs.20/day (NIL); Rs.50/day others
24 Dec	GSTR-3B	November 2026	Turnover up to Rs.5 Cr — Category 2 States	Rs.20/day (NIL); Rs.50/day others
25 Dec	PMT-06	November 2026	QRMP filers — monthly tax challan	18% p.a. on shortfall
28 Dec	GSTR-7	November 2026	Govt. bodies and notified TDS deductors	Rs.50/day; max Rs.2,000
28 Dec	GSTR-8	November 2026	E-commerce operators — TCS (Section 52)	Rs.50/day; max Rs.10,000
31 Dec	GSTR-5	November 2026	Non-resident taxable persons	Rs.50/day; max Rs.10,000
31 Dec	GSTR-6	November 2026	Input Service Distributors (ISD)	Rs.50/day; max Rs.10,000
31 Dec	GSTR-9	FY 2025-26	All regular registered taxpayers	Rs.200/day; max 0.5% turnover
31 Dec	GSTR-9C	FY 2025-26	Taxpayers with turnover above Rs.5 Crore	Rs.200/day; max 0.5% turnover

JANUARY 2027

Note: Q3 (Oct-Dec 2026) quarterly filings also due.

Due Date	Form	Period / Quarter	Taxpayer Category	Late Fee / Penalty
11 Jan	GSTR-1	December 2026	Regular taxpayers — monthly filers	Rs.50/day; max Rs.10,000
13 Jan	GSTR-1 IFF	Oct-Dec 2026 (Q3)	QRMP scheme — quarterly filers	Rs.50/day; max Rs.10,000
18 Jan	CMP-08	Oct-Dec 2026 (Q3)	Composition dealers	Rs.50/day; max Rs.2,000
20 Jan	GSTR-3B	December 2026	Monthly filers — turnover above Rs.5 Cr	Rs.50/day + 18% p.a.
20 Jan	PMT-06	December 2026	QRMP filers — challan (quarter-end)	18% p.a. on shortfall
22 Jan	GSTR-3B	December 2026	Turnover up to Rs.5 Cr — Category 1 States	Rs.20/day (NIL); Rs.50/day others
24 Jan	GSTR-3B	December 2026	Turnover up to Rs.5 Cr — Category 2 States	Rs.20/day (NIL); Rs.50/day others
28 Jan	GSTR-7	December 2026	Govt. bodies and notified TDS deductors	Rs.50/day; max Rs.2,000
28 Jan	GSTR-8	December 2026	E-commerce operators — TCS (Section 52)	Rs.50/day; max Rs.10,000
31 Jan	GSTR-5	December 2026	Non-resident taxable persons	Rs.50/day; max Rs.10,000
31 Jan	GSTR-6	December 2026	Input Service Distributors (ISD)	Rs.50/day; max Rs.10,000



FEBRUARY 2027

Due Date	Form	Period / Quarter	Taxpayer Category	Late Fee / Penalty
11 Feb	GSTR-1	January 2027	Regular taxpayers — monthly filers	Rs.50/day; max Rs.10,000
20 Feb	GSTR-3B	January 2027	Monthly filers — turnover above Rs.5 Cr	Rs.50/day + 18% p.a.
22 Feb	GSTR-3B	January 2027	Turnover up to Rs.5 Cr — Category 1 States	Rs.20/day (NIL); Rs.50/day others
24 Feb	GSTR-3B	January 2027	Turnover up to Rs.5 Cr — Category 2 States	Rs.20/day (NIL); Rs.50/day others
25 Feb	PMT-06	January 2027	QRMP filers — monthly tax challan	18% p.a. on shortfall
28 Feb	GSTR-7	January 2027	Govt. bodies and notified TDS deductors	Rs.50/day; max Rs.2,000
28 Feb	GSTR-8	January 2027	E-commerce operators — TCS (Section 52)	Rs.50/day; max Rs.10,000
28 Feb	GSTR-5	January 2027	Non-resident taxable persons	Rs.50/day; max Rs.10,000
28 Feb	GSTR-6	January 2027	Input Service Distributors (ISD)	Rs.50/day; max Rs.10,000

MARCH 2027

Note: Q4 GSTR-1 IFF due by 13 Mar; CMP-08 for Q4 due by 18 April 2027.

Due Date	Form	Period / Quarter	Taxpayer Category	Late Fee / Penalty
11 Mar	GSTR-1	February 2027	Regular taxpayers — monthly filers	Rs.50/day; max Rs.10,000
13 Mar	GSTR-1 IFF	Jan-Mar 2027 (Q4)	QRMP scheme — quarterly filers	Rs.50/day; max Rs.10,000
20 Mar	GSTR-3B	February 2027	Monthly filers — turnover above Rs.5 Cr	Rs.50/day + 18% p.a.
22 Mar	GSTR-3B	February 2027	Turnover up to Rs.5 Cr — Category 1 States	Rs.20/day (NIL); Rs.50/day others
24 Mar	GSTR-3B	February 2027	Turnover up to Rs.5 Cr — Category 2 States	Rs.20/day (NIL); Rs.50/day others
25 Mar	PMT-06	February 2027	QRMP filers — monthly tax challan	18% p.a. on shortfall
28 Mar	GSTR-7	February 2027	Govt. bodies and notified TDS deductors	Rs.50/day; max Rs.2,000
28 Mar	GSTR-8	February 2027	E-commerce operators — TCS (Section 52)	Rs.50/day; max Rs.10,000
31 Mar	GSTR-5	February 2027	Non-resident taxable persons	Rs.50/day; max Rs.10,000
31 Mar	GSTR-6	February 2027	Input Service Distributors (ISD)	Rs.50/day; max Rs.10,000



Important Notes on GST Compliance — FY 2026-27

1. GSTR-1 Must Be Filed Before GSTR-3B

Outward supply details in GSTR-1 are auto-populated into recipients' GSTR-2B, which forms the basis for ITC claims. Delay in filing GSTR-1 adversely affects buyers' ITC entitlement.

2. ITC Reconciliation with GSTR-2B — Rule 36(4), CGST Rules

ITC may be availed only to the extent reflected in GSTR-2B. Taxpayers must reconcile their purchase register with GSTR-2B before filing GSTR-3B to avoid excess claims and demand notices.

3. E-Invoicing — Rule 48(4) of CGST Rules, 2017

Mandatory for registered persons with aggregate turnover exceeding Rs.5 Crore in any preceding FY. Invoices not reported to the IRP are not valid for ITC purposes.

4. QRMP Scheme — Quarterly Return, Monthly Payment

QRMP filers deposit tax monthly via PMT-06. In quarter-end months the challan is due by 20th; in other months by 25th. GSTR-1 and GSTR-3B are filed quarterly.

5. Composition Scheme — CMP-08 and GSTR-4

Composition dealers file CMP-08 quarterly and GSTR-4 annually by 30 April. Composition dealers cannot collect GST from customers on their invoices.

6. Annual Return — GSTR-9 and GSTR-9C for FY 2025-26

GSTR-9 for FY 2025-26 is due by 31 December 2026. Optional for turnover up to Rs.2 Crore. GSTR-9C is required where turnover exceeds Rs.5 Crore and must be certified by a CA or CMA.

7. Blocked ITC — Section 17(5), CGST Act 2017

ITC is not available on motor vehicles (except specified purposes), food and beverages, beauty treatment, club memberships, works contract for immovable property, and personal use items.

8. State Categories for GSTR-3B (Turnover up to Rs.5 Crore)

Category 1 states (due 22nd): Gujarat, Maharashtra, Karnataka, Tamil Nadu, Telangana, Andhra Pradesh, Kerala, Goa and UTs. Category 2 states (due 24th): All remaining states and UTs including Delhi, UP, Rajasthan, Punjab, Haryana and others.

9. Due Dates Subject to Change

Due dates are based on the CGST Act, 2017 and CBIC notifications as at the date of preparation. They may be extended by subsequent notifications. Verify applicable dates at www.gst.gov.in before filing.

DISCLAIMER: This calendar is prepared by Shahi & Co., Chartered Accountants for general informational purposes only. It does not constitute professional tax advice. GST law is subject to frequent amendments by CBIC and the GST Council. Taxpayers are advised to verify applicable provisions and due dates on the official GST portal (www.gst.gov.in) and consult a qualified Chartered Accountant for guidance specific to their situation.