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TDS Payment & Return Due Date Calendar FY 2026-27

Monthly payment deadlines, quarterly return dates, form-wise filing requirements, March exception, interest and late-fee summary, and the Income Tax Act, 2025 transition.

Regular TDS deposit 7th of the month following deduction	March exception 30 April 2027 for March 2027 TDS by non-government deductors
Quarterly returns 31 Jul / 31 Oct 31 Jan / 31 May for Q1-Q4	New forms from 1 Apr 2026 138 / 140 / 144 Form 141 for specified challan-cum-statement cases

This printable calendar is designed for businesses, MSMEs, accountants and tax teams managing TDS during Tax Year 2026-27. For payments or credits occurring on or after 1 April 2026, the Income Tax Act, 2025 and the new form structure apply. The underlying monthly and quarterly timelines are largely retained.

Important: This calendar is a practical reference, not a substitute for the latest CBDT notification, the Income Tax e-Filing portal or professional advice. Verify extensions and transaction-specific rules before payment or filing.

Monthly TDS Payment Due Dates FY 2026-27

For regular non-government deductors, TDS is generally deposited by the 7th of the following month. TDS deducted in March is due by 30 April of the next financial year.

Month of deduction	Payment due date	Quick note
April 2026	7 May 2026	Regular monthly deadline
May 2026	7 June 2026	Regular monthly deadline
June 2026	7 July 2026	Regular monthly deadline
July 2026	7 August 2026	Regular monthly deadline
August 2026	7 September 2026	Regular monthly deadline
September 2026	7 October 2026	Regular monthly deadline
October 2026	7 November 2026	Regular monthly deadline
November 2026	7 December 2026	Regular monthly deadline
December 2026	7 January 2027	Regular monthly deadline
January 2027	7 February 2027	Regular monthly deadline
February 2027	7 March 2027	Regular monthly deadline
March 2027	30 April 2027	March exception for non-government deductors

Special Payment Rules

Scenario	Due date	What to remember
Government deductor - payment without challan	Same day	Deposit or book adjustment is generally made on the day of deduction.
Government deductor - payment with challan	Within 7 days from month-end	For March, the challan-based deadline is generally 7 April.
Form 141 challan-cum-statement cases	Within 30 days from month-end	Applies to specified PAN-based transactions replacing Forms 26QB, 26QC, 26QD and 26QE from 1 April 2026.

March exception: The 30 April deadline applies to regular TDS deposited by non-government deductors for tax deducted in March. It does not replace the separate 30-day rule for Form 141 transactions.

Quarterly TDS Return Filing Dates FY 2026-27

Quarterly statements for Tax Year 2026-27 use the new Income Tax Act, 2025 forms. The standard Q1-Q4 filing cycle remains 31 July, 31 October, 31 January and 31 May.

Quarter	Period covered	Return due date	Applicable new forms
Q1	April-June 2026	31 July 2026	Form 138 / Form 140 / Form 144
Q2	July-September 2026	31 October 2026	Form 138 / Form 140 / Form 144
Q3	October-December 2026	31 January 2027	Form 138 / Form 140 / Form 144
Q4	January-March 2027	31 May 2027	Form 138 / Form 140 / Form 144

Form-Wise Filing Reference

Old form	New form from 1 Apr 2026	Coverage	Deadline pattern
Form 24Q	**Form 138**	Salary TDS return	Quarterly: 31 Jul, 31 Oct, 31 Jan, 31 May
Form 26Q	**Form 140**	Non-salary TDS for resident deductees	Quarterly: 31 Jul, 31 Oct, 31 Jan, 31 May
Form 27Q	**Form 144**	TDS relating to non-resident payments	Quarterly: 31 Jul, 31 Oct, 31 Jan, 31 May
Forms 26QB / 26QC / 26QD / 26QE	**Form 141**	Specified PAN-based challan-cum-statement transactions	Within 30 days from the end of the month of deduction

Transition note: Returns for periods up to 31 March 2026 continue under the old Act and old forms. For example, Q4 of FY 2025-26 is filed using Forms 24Q/26Q/27Q by 31 May 2026. Payments or credits from 1 April 2026 onward follow the new Act forms and section references.

Interest and Late-Filing Fee Summary

Delays in deduction, deposit or return filing can create separate liabilities. Interest is generally calculated for every month or part of a month.

Default	Indicative consequence	Calculation / limit
TDS not deducted or deducted late	Interest at 1% per month or part of a month	From the date tax was deductible to the date it is actually deducted.
TDS deducted but deposited late	Interest at 1.5% per month or part of a month	From the date of deduction to the date of actual deposit.
Quarterly TDS statement filed late	Late filing fee of Rs. 200 per day	Capped at the amount of TDS reportable in the statement.
Other serious or continuing defaults	Additional penalty or prosecution may apply	Depends on the nature, duration and applicable statutory provision.

Income Tax Act, 2025: New Section and Form Note

Item	FY 2026-27 position
Governing law	Where the earlier of credit or payment occurs on or after 1 April 2026, TDS is governed by the Income Tax Act, 2025.
Salary TDS	Mainly mapped to Section 392 under the new Act.
Non-salary TDS	Most categories are consolidated under Section 393 in a simplified table format.
Rates and thresholds	The transition primarily changes section numbering, terminology and forms; rates and thresholds are largely retained.
Form 141	Unified challan-cum-statement replacing Forms 26QB, 26QC, 26QD and 26QE for relevant transactions from 1 April 2026.
Old-period corrections	Corrections for periods governed by the old Act continue to use the old form framework.

Monthly Compliance Checklist

☐ Reconcile payroll, vendor and professional-payment ledgers.
☐ Confirm the correct new Act section/table reference.
☐ Verify PAN/TAN and deductee classification.
☐ Deposit TDS by the applicable monthly deadline.
☐ Match challan details before quarterly return preparation.
☐ File the correct Form 138, 140 or 144 by the quarter deadline.
☐ Preserve challan, CIN, acknowledgement and correction records.

Official Reference Notes

This calendar has been prepared using the Income Tax Department's official transition guidance and taxpayer resources available in June 2026.

Reference	What it supports
CBDT / Income Tax Department - FAQs on Interplay and Transition	Monthly deposit timelines, March exception, quarterly statement due dates, and new Forms 138, 140, 144 and 141.
Income Tax Department - TDS Compliance FAQs	Old Act vs new Act trigger, Section 392/393 transition, rates and thresholds retained, and correction requirements.
Income Tax Department - Tax Deductor guidance	General payment rules, government deductor treatment, quarterly filing pattern and interest consequences.
Income Tax Department - Interest and Fees guidance	Rs. 200 per day late-filing fee for TDS/TCS statements, capped at the statement amount.

Disclaimer

This document is for general information and quick-reference purposes only. Due dates may be extended or modified through CBDT notifications, circulars or portal updates. Transaction-specific rules, lower/nil deduction certificates, government deductor requirements, non-resident payments and special challan-cum-statement cases may require separate review. Always confirm the applicable deadline and form on the official Income Tax e-Filing portal or consult a qualified tax professional before acting.

CTA: Download TDS Payment & Return Due Date Calendar FY 2026-27

Prepared for GimBooks readers and MSME compliance teams.