



GST

Due Dates in February

2026

Due Dates	GSTR Form/Description	Period
10.02.2026	GSTR – 7: Summary of Tax Deducted at Source (TDS) and deposited under GST laws	January 2026
10.02.2026	GSTR – 8: Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws	January 2026
11.02.2026	GSTR – 1: GST Filing of returns by a registered person with aggregate turnover exceeding INR 5 Crores during the preceding financial year or any registered person have opted to file monthly return.	January 2026
13.02.2026	GSTR – 1 IFF: Details of B2B Supply of a registered person with turnover less than INR 5 Crores during the preceding year and who has opted for quarterly filing of return under QRMP.	January 2026
13.02.2026	GSTR – 6: Details of Input Tax Credit (ITC) received and distributed by an Input Service Distributors (ISD).	January 2026

Due Dates	GSTR Form/Description	Period
13.02.2026	GSTR – 5: Summary of outward taxable supplies and tax payable by a non-resident taxable person.	January 2026
20.02.2026	GSTR – 5A: Summary of outward taxable supplies and tax payable by a person supplying OIDAR services.	January 2026
20.02.2026	GSTR – 3B: GST Filing of returns by a registered person with aggregate turnover exceeding INR 5 Crores during the preceding financial year.	January 2026
25.02.2026	PMT – 06: Registered person opted to file return under QRMP Scheme.	January 2026
28.02.2026	GSTR – 11: Statement of inward supplies received by persons having Unique Identification Number (UIN)	January 2026

Notes:

- Taxpayers can **Opt for the Composition Scheme for FY 2026-27** via GST Portal ('Services -> Registration -> Application to Opt for Composition Levy') **from February 4 to March 31, 2026**, by filing Form CMP-02.
- The GST Portal has activated the **functionality to file the Letter of Undertaking (LUT) for the Financial Year 2026-27**. A LUT is essential for exporting goods or services and for making supplies to Special Economic Zones (SEZ) without payment of IGST. It must be renewed annually, and the current LUT for **FY 2025-26 will expire on March 31, 2026**.

THANK YOU !!

Our Address:

A2Z TAXCORP LLP

Tax and Law Practitioners

Flat No. 34B, Ground Floor, Pocket – 1, Mayur Vihar Phase-1, Delhi – 110091 (India)

Tel: +91 11 42427056

Web: www.a2ztaxcorp.com

2C, 2nd Floor, City Trade Centre, A.T. Road, Guwahati - 781001

Email: info@a2ztaxcorp.com

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