Income Tax Return

Filing Due Dates – What's different this year

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The ITR filing calendar for AY 2026-27 carries two substantive changes from last year.

Staggered deadlines.

Non-Audit Business Filers Get an Extra Month

The ITR filing calendar for AY 2026-27 is different from last year. Until AY 2025-26 the 31 July deadline applied uniformly to all non-audit taxpayers – salaried individuals and business/professionals alike. However, from AY 2026-27, this uniformity is broken. Business and professional taxpayers not liable for tax audit, including proprietors, freelancers, consultants and presumptive taxation filers now have a separate deadline of 31 August 2026 – one month later than salaried filers. This structural separation is new and is intended to ease compliance pressure on small businesses and professionals.

Revised Return Window Extended to 31 March 2027

For AY 2025-26 and prior years, the last date to revise the tax return was 31 December of the assessment year. For AY 2026-27 this window has been extended to 31 March 2027. However, the revisions filed between 1 January 2027 and 31 March 2027 will attract a late fee of Rs. 5,000 for incomes above Rs 5 lacs and Rs. 1,000 for incomes up to Rs. 5 lacs. The extension broadens the correction window, but timely original filing remains best practice.

Category wise deadlines: ITRs for AY 2026-27

Category of taxpayer	*Due Date*
Salaried individuals, pensioners and individuals with income from house property, capital gains and other sources	31 July
Business & Professional Taxpayers (No Audit)	31 August
Partners of firm/LLP (Firm not liable to Audit)	31 August
Tax Audit cases	31 October
Partners of firm/LLP (Firm liable to Audit)	31 October
Transfer pricing cases	30 November

Rules to remember

Belated Return[1]	Can be filed up to 31 December 2026 with late filing fee of Rs.5000/1000
Revised Return [1] [2]	Last date to revise a return filed in time is 31 March 2027
Old Tax Regime	Cannot opt for old tax regime if ITR is filed after the due date
Form 67 (if claiming foreign tax credit)	Must be filed on or before the respective due date

[1] In case you miss filing the ITR within the due dates specified above, you may file belated or revised return with applicable late fee.

[2] In case of any omission or wrong statement in return the same can be rectified by filing a revised return.

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