

Compliance Alert

Key Regulatory Deadlines Due This Week

12–18 Oct 2026



Corporate

Central

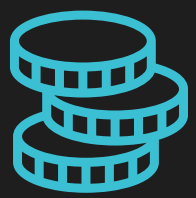
Due Date	Compliance Activity	Applicable to	Act/ rules
7th October, 2026	Electronically submit fortnightly Liquidity Return (LR – Part A: Statement of Structural Liquidity – Domestic Currency / Rupee Operations) via the RBI CIMS Portal to report cash flow mismatches and behavioural maturity profiles.	All Scheduled Commercial Banks (excluding Regional Rural Banks, Small Finance Banks, and Payments Banks)	Reserve Bank of India (Commercial Banks – Supervisory Returns) Directions, 2026
15th October, 2026	Electronically submit monthly return on Central Repository of Information on Large Credits (CRILC) – Main Return via the RBI CIMS Portal to report credit exposure details of borrowers having aggregate fund-based and non-fund-based exposure of ₹5 Crore and above for the period September, 2026 (due within 15 days from the close of the month; 'NIL' return mandatory where no exposure meets threshold).	All Scheduled Commercial Banks (including Small Finance Banks and Local Area Banks)	Reserve Bank of India (Supervisory Returns) Directions, 2026
14th October, 2026	Electronically submit weekly Return on Defaulted Borrowers (RDB) via the RBI supervisory portal to report weekly move-in and move-out default positions of large borrowers ('NIL' return mandatory if no status changes occurred during the reporting week).	All Scheduled Commercial Banks (excluding Regional Rural Banks)	Reserve Bank of India (Commercial Banks – Supervisory Returns) Directions, 2026
15th October, 2026	Electronically submit monthly Return on Equity Investment in Capital Market via the RBI CIMS Portal to report end-of-month aggregate capital market exposure (direct and indirect equity investments, convertible instruments, and underwriting commitments) for the reporting period September, 2026 (due within 15 days from the close of the month).	Specifically designated commercial banks: Axis Bank, Bank of Baroda, Bank of India, Canara Bank, HDFC Bank, ICICI Bank, Indian Overseas Bank, J&K Bank, Punjab National Bank, State Bank of India, and Union Bank of India	Reserve Bank of India (Commercial Banks – Supervisory Returns) Directions, 2026

Due Date	Compliance Activity	Applicable to	Act/ rules
15th October, 2026	Electronically submit fortnightly Liquidity Return (LR) – Part A (Statement of Structural Liquidity – Domestic Currency / Rupee Operations, succeeding the legacy BLR Series) via the RBI CIMS Portal for the fortnight ending 30th September, 2026 (due within 15 days from the close of the reporting period).	All Scheduled Commercial Banks (SCBs) and Small Finance Banks (SFBs)	Reserve Bank of India (Commercial Banks – Supervisory Returns) Directions, 2026
15th October, 2026	Electronically submit monthly Return on Digital Banking Units (DBUs) via the RBI CIMS Portal to report infrastructure deployment, service availability, transaction volumes, and product delivery metrics for the period September, 2026 (due within 15 days from the end of the month).	Scheduled Commercial Banks (SCBs) and Small Finance Banks (SFBs) operating Digital Banking Units (Payments Banks, Local Area Banks, and Regional Rural Banks strictly exempt)	Reserve Bank of India (Commercial Banks – Supervisory Returns) Directions, 2026
16th October, 2026	Electronically submit weekly Daily Liquidity Data Return via the RBI CIMS Portal to report day-wise breakdown of liquidity positions, cash flows, and short-term mismatches for the preceding reporting week (due on or before Friday of the following week).	Public Sector Banks (PSBs), select Private Sector Banks, select Foreign Banks, and Small Finance Banks (SFBs)	Reserve Bank of India (Commercial Banks – Supervisory Returns) Directions, 2026
15th October, 2026	Electronically submit fortnightly Form B (Statement of External Liabilities and Core Assets) via the RBI CIMS Portal to report positions of liabilities and assets within the banking system and others in India (demand and time deposits, borrowings, cash balances, SLR/non-SLR investments, and bank credit) for the reporting fortnight ending 30th September, 2026.	Scheduled Urban Co-operative Banks (Scheduled UCBs) exclusively	Reserve Bank of India (Urban Co-operative Banks – Supervisory Returns) Directions, 2026

Due Date	Compliance Activity	Applicable to	Act/ rules
15th October, 2026	Electronically submit fortnightly Form I (Statement on Compliances with CRR and SLR) via the RBI CIMS Portal to report dynamic compliance margins, Net Demand and Time Liabilities (NDTL), eligible cash reserve balances maintained with RBI, and unencumbered approved securities for SLR compliance for the fortnight ending 30th September, 2026.	Scheduled Urban Co-operative Banks (Scheduled UCBs) exclusively	Reserve Bank of India (Urban Co-operative Banks – Supervisory Returns) Directions, 2026
15th October, 2026	Electronically submit monthly return DNBS04B (Statement of Structural Liquidity & Interest Rate Sensitivity) via the RBI CIMS Portal to report maturity buckets, cumulative cash flow mismatches, and interest rate sensitivity positions for the reporting period September, 2026 (due within 15 days from the end of the month).	Non-Banking Financial Companies in the Upper Layer (NBFC-UL), Middle Layer (NBFC-ML), and specific Base Layer (NBFC-BL) entities meeting the prescribed asset-size thresholds	Reserve Bank of India (Non-Banking Financial Companies – Supervisory Returns) Directions, 2026
15th October, 2026	Electronically submit monthly return DNBS08 (Central Repository of Information on Large Credits – CRILC Main Return) via the RBI CIMS Portal to report credit exposure details (fund-based and non-fund-based) of ₹5 Crore and above to a single borrower for the reporting period September, 2026 (due within 15 days from the close of the month; mandatory 'NIL' submission if no borrower meets the threshold).	NBFC-UL (Upper Layer, except Core Investment Companies – CICs), NBFC-ML (Middle Layer, except CICs) and NBFC-BL (Base Layer) having an asset size of ₹500 Crore and above registered as Investment & Credit Companies (ICCs), Micro-Finance Institutions (MFIs), or Factors	Reserve Bank of India (Non-Banking Financial Companies – Supervisory Returns) Directions, 2026

Due Date	Compliance Activity	Applicable to	Act/ rules
16th October, 2026	Electronically submit weekly return DNBS09 (CRILC Weekly Return on Defaulted Borrowers – RDB) via the RBI CIMS Portal to report weekly move-in and move-out default positions of large borrowers having aggregate exposure of ₹5 Crore and above ('NIL' return mandatory if no default/status changes occurred during the reporting week).	NBFC-UL (Upper Layer), NBFC-ML (Middle Layer, except Core Investment Companies – CICs) and NBFC-BL (Base Layer) registered as Investment & Credit Companies (ICCs), Micro-Finance Institutions (MFIs), or Factors having an asset size of ₹500 Crore and above (standalone or group level)	Reserve Bank of India (Non-Banking Financial Companies – Supervisory Returns) Directions, 2026
15th October, 2026	Electronically submit monthly Return on Digital Banking Units (DBUs) via the RBI CIMS Portal to report infrastructure deployment, service availability, transaction volumes, and digital product delivery metrics for the period September, 2026 (due within 15 days from the close of the month).	Scheduled Commercial Banks (SCBs) and Small Finance Banks (SFBs) operating Digital Banking Units (Payments Banks, Local Area Banks, and Regional Rural Banks strictly exempt)	Reserve Bank of India (Commercial Banks – Supervisory Returns) Directions, 2026
14th October, 2026	Electronically file Form ADT-1 (Notice of Appointment of Auditor) on the MCA21 V3 Portal along with the auditor's written consent, eligibility certificate, and certified true copy of the AGM resolution for appointments/re-appointments made at the AGM held on 30th September, 2026.	All companies (listed, unlisted public, private limited, and OPCs, as applicable) that appointed or re-appointed a statutory auditor at the Annual General Meeting (AGM)	Companies Act, 2013 (Section 139(1)) read with Rule 4(2) of the Companies (Audit and Auditors) Rules, 2014

Due Date	Compliance Activity	Applicable to	Act/ rules
15th October, 2026	Electronically submit quarterly Statement of Indian Depository Receipt (IDR) Holding Pattern via stock exchange filing portals (e.g., NEAPS / NEST) for the quarter ending 30th September, 2026.	All listed entities that have issued and listed Indian Depository Receipts (IDRs) in India	Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
15th October, 2026	Submit Quarterly Cyber Incident Report for the period of 1st July 2026 to 30th September 2026 online via the NSE ENIT portal by opening ENIT, going to ENIT-NEW-TRADE, then Trade, Incident Report, and finally Quarterly Report Submission. Entities registered on both BSE and NSE only need to file this on the NSE portal, and if no cyber security incidents occurred during the quarter, filing a NIL report is still mandatory under SEBI guidelines.	Stock Brokers and Depository Participants (REs) covered under the SEBI cybersecurity governance scope	Securities and Exchange Board of India Act, 1992 (Section 11(1)) read with the SEBI Master Circular on Cyber Security & Cyber Resilience Framework (CSCRF) and relevant Exchange Circulars
15th October, 2026	Electronically submit the half-yearly Return on Artificial Intelligence (AI) and Machine Learning (ML) Applications and Systems via the respective stock exchange portals for the period 1st April 2026 to 30th September 2026, disclosing AI/ML tools, use-cases, and algorithmic risk safeguards.	All active Trading Members using algorithm software (members who have executed at least one trade using an algorithm during the half-year period)	SEBI Circular SEBI/HO/MIRSD/DO S2/CIR/P/2019/10 read with NSE Circular COMP/76679 and BSE Notice 20261001-39



Taxation

Central

Due Date	Compliance Activity	Applicable to	Act/ rules
15th October, 2026	Download from the TRACES portal and furnish Form No. 16B (TDS Certificate) to the seller for tax deducted on purchase of immovable property during the month of August 2026 (where the challan-cum-statement in Form 26QB was due by 30th September, 2026).	Every individual, corporate, or non-corporate buyer/transferee purchasing immovable property (other than agricultural land) where the total consideration or stamp duty value is ₹50 Lakh or above	Income-tax Act, 2025 read with Rule 218 of the Income-tax Rules, 2026
15th October, 2026	Download from the TRACES portal (post validation of challan-cum-statement Form 26QC filed by 30th September, 2026) and furnish Form No. 16C (TDS Certificate) to the resident payee/landlord for tax deducted under Section 194-IB during August 2026.	Individuals and Hindu Undivided Families (HUFs) not liable to tax audit who pay monthly rent exceeding ₹50,000 for residential/commercial property	Income Tax Act, 2025 read with Income Tax Rules, 2026
15th October, 2026	Download from the TRACES portal (post-validation of challan-cum-statement Form 26QD filed by 30th September, 2026) and furnish Form No. 16D (TDS Certificate) to the resident payee/contractor/professional for tax deducted during the month of August 2026.	Individuals and Hindu Undivided Families (HUFs) not subject to business tax audit whose aggregate payments to a single resident contractor, professional, or commission agent exceed ₹50 Lakh in a financial year	Income-tax Act, 2025 read with Rule 218 of the Income-tax Rules, 2026

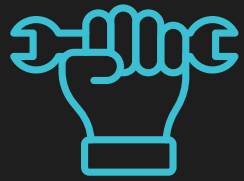
Due Date	Compliance Activity	Applicable to	Act/ rules
15th October, 2026	Electronically submit monthly return in Form No. 137 (Statement by Government offices where TDS/TCS has been paid without production of a challan, replacing legacy Form 24G) via the Income Tax e-Filing Portal or designated TIN-Facilitation channels for the period September, 2026.	Pay and Accounts Officers (PAO), District Treasury Officers (DTO), and Cheque Drawing and Disbursing Officers (CDDO) across Central and State Government departments	Income-tax Act, 2025 read with the Income-tax Rules, 2026
15th October, 2026	Electronically submit quarterly statement of outward foreign remittances in Form No. 147 (succeeding legacy Form 15CC) via the Income Tax e-Filing Portal using an authorized ITDREIN and Digital Signature Certificate (DSC) for the quarter ending 30th September, 2026 (Q2: 1st July to 30th September, 2026).	All RBI-approved Authorized Dealers (AD Category-I Banks) processing cross-border payments and outward remittances to non-residents or foreign companies	Income-tax Act, 2025 read with the Income-tax Rules, 2026
15th October, 2026	Electronically upload quarterly statement/batch report of self-declarations received in Form 15G / Form 15H (Form No. 136) via the Income Tax e-Filing Portal using a valid Digital Signature Certificate (DSC) for Quarter 2 (1st July 2026 to 30th September 2026).	All deductors (primarily banking institutions, co-operative societies, corporate deductors, and post offices) who received declarations from eligible payees/investors for non-deduction of tax at source on interest/other specified income	Income-tax Act, 2025 read with the Income-tax Rules, 2026
15th October, 2026	Electronically furnish monthly statement in Form No. 1 (Monthly Statement for Client Code Modifications, succeeding legacy Form 3BB) via the official Income Tax e-Filing Portal detailing all client code modifications executed during the month of September, 2026.	All recognized stock exchanges operating cash and derivative market segments in India	Income-tax Act, 2025 (Section 66(33)) read with Rule 4 of the Income-tax Rules, 2026

Due Date	Compliance Activity	Applicable to	Act/ rules
13th October, 2026	Electronically furnish details of outward supplies of goods or services in Form GSTR-1 via the official GST Common Portal for the quarter July to September, 2026 (Q2).	Registered persons with aggregate turnover up to ₹5 Crore in the preceding financial year who have opted for the Quarterly Return Monthly Payment (QRMP) Scheme	Central Goods and Services Tax Act, 2017 (Section 37(1)) read with Central Goods and Services Tax Rules, 2017 (Rule 59)
13th October, 2026	Electronically submit monthly return in Form GSTR-5 via the official GST Common Portal to report outward supplies, inward supplies/imports, and discharge applicable tax liability for the tax period September, 2026.	Non-Resident Taxable Persons (NRTPs) making taxable supplies in India on a temporary basis without having a fixed place of business or residence in India	Central Goods and Services Tax Act, 2017 (Section 39(5)) read with Central Goods and Services Tax Rules, 2017 (Rule 63)
13th October, 2026	Electronically submit monthly return in Form GSTR-6 via the official GST Common Portal detailing inward input service invoices received and distribution of Input Tax Credit (ITC) to distinct units/branches for the period September, 2026. (Mandatory even if no ITC was received or distributed—a NIL return is required).	All registered corporate offices, head offices, or designated operational hubs holding an Input Service Distributor (ISD) registration	Central Goods and Services Tax Act, 2017 (Section 39(4) read with Section 20) and Central Goods and Services Tax Rules, 2017 (Rule 65 read with Rule 39)
18th October, 2026	Electronically furnish quarterly statement-cum-challan in Form GST CMP-08 via the official GST Common Portal and discharge self-assessed tax liability on outward supplies (and inward supplies liable to reverse charge) for the quarter July to September, 2026 (Q2). (A NIL statement is mandatory if no taxable transactions occurred).	All registered taxpayers who have opted for the GST Composition Levy under Section 10 (including eligible suppliers of goods with aggregate turnover up to ₹1.5 Crore, or service providers under Notification No. 02/2019-CT(R) up to ₹50 Lakh)	Central Goods and Services Tax Act, 2017 (Section 10 read with Section 39(2)) and Central Goods and Services Tax Rules, 2017 (Rule 62)



GUJRAT

Due Date	Compliance Activity	Applicable to	Act/ rules
15th October, 2026	Remit monthly Professional Tax deducted from employee salaries and electronically submit return in Form 5 via the Gujarat Commercial Tax Electronic Portal for the period September, 2026.	All registered employers holding a Certificate of Registration (PTRC holders) operating within Gujarat municipal or panchayat jurisdictions	Gujarat Panchayats, Municipal Corporations and State Tax on Professions, Trades, Callings and Employments Act, 1976



Labour

Central

Due Date	Compliance Activity	Applicable to	Act/ rules
15th October, 2026	Upload unified Electronic Challan-cum-Return (ECR) and remit statutory provident fund contributions for the wage month of September, 2026 via the EPFO Shram Suvidha / Unified Employer Portal (applying the 50% basic wage structuring rules and statutory wage ceiling of ₹25,000 per month).	All covered establishments employing 20 or more workers	Code on Social Security, 2020 (Chapter III) read with the Code on Social Security (Central) Rules, 2026
15th October, 2026	Electronically upload monthly return (ESI ECR) and remit statutory Employee State Insurance contributions (employee and employer shares) for the wage month of September, 2026 via the ESIC Employer Portal / Shram Suvidha Portal.	Non-seasonal factories and specified establishments employing 10 or more persons with employees earning monthly wages within the statutory wage threshold	Code on Social Security, 2020 (Chapter IV) read with the Code on Social Security (Central) Rules, 2026

WEST BENGAL

Due Date	Compliance Activity	Applicable to	Act/ rules
15th October, 2026	Furnish quarterly return in Form No. 23-A detailing employment statistics, leave records, and working conditions for the quarter 1st July 2026 to 30th September 2026 via the Directorate of Factories portal or regional inspectorate office.	All manufacturing units, industrial plants, and workplaces registered as active factories under Section 2(m)(i) or Section 2(m)(ii) in the State of West Bengal	Factories Act, 1948 read with West Bengal Factories Rules, 1958 (Rule 103)

Uttar Pradesh

Due Date	Compliance Activity	Applicable to	Act/ rules
15th October, 2026	Remit all fines realized from employees and unpaid accumulations along with the statement in Annexure I for the quarter 1st July 2026 to 30th September 2026 via the Uttar Pradesh Labour Department portal or to the Office of the Welfare Commissioner.	All covered factories, commercial establishments, and industrial premises employing the prescribed threshold of workers within Uttar Pradesh	Uttar Pradesh Labour Welfare Fund Act, 1965 read with Uttar Pradesh Labour Welfare Fund Rules, 1972 (Rule 3)