

Compliance Calendar: Key Government Due Dates This Week

Date: 13th October to 19th October, 2025

TAXATION						
Central						
Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Due Date
Income Tax Act 1961 and Income Tax Rules, 1962	Section 203(2) & Rule 31(3A)	Issue of TDS Certificate on Purchase of Immovable Property	Due date for issue of TDS Certificate by every person responsible for deduction of tax under section 194-IA for the month of August, 2025. Such person shall furnish the certificate of deduction of tax at source in Form No. 16B to the payee within 15 days from the due date (which is 30 days from the end of month in which deduction is made) for furnishing the Challan-cum-statement in Form No. 26QB under Rule 31A.	Form 16B	August, 2025	15th October, 2025
Income Tax Act 1961 and Income Tax Rules, 1962	Section 203(2) & Rule 31(3B)	Issue of TDS Certificate on Payment of rent by certain individuals or Hindu undivided family.	Due date for issue of TDS Certificate by every person responsible for deduction of tax under section 194-IB for the month of August, 2025. Such person shall furnish the certificate of deduction of tax at source in Form No. 16C to the payee within 15 days from the due date (which is 30 days from the end of month in which deduction is made) for furnishing the Challan-cum-statement in Form No.26QC under rule 31A.	Form 16C	August, 2025	15th October, 2025
Income Tax Act 1961 and Income Tax Rules, 1962	Section 203(2) & Rule 31(3C)	Issue of TDS Certificate on Payment of certain sums by certain individuals or Hindu undivided family	Due date for issue of TDS Certificate by every person responsible for deduction of tax under section 194M for the month of August, 2025. Such person shall furnish the certificate of deduction of tax at source in Form No. 16D to the payee within fifteen days from the due date (which is 30 days from the end of month in which deduction is made) for furnishing the Challan-cum-statement in Form No.26QD under rule 31A.	Form 16D	August, 2025	15th October, 2025

Income Tax Act 1961 and Income Tax Rules, 1962	Section 30 & Rule 37CA	TDS/TCS Book Adjustment Statement	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of September, 2025 has been paid without the production of a Challan.	Form 24G	September, 2025	15th October, 2025
Income Tax Act 1961 and Income Tax Rules, 1962	Section 195(6) & Rule 37BB	Furnishing Statement of foreign remittances in Form 15CC	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending September, 2025.	Form No. 15CC	July to September, 2025	15th October, 2025
Income Tax Act 1961 and Income Tax Rules, 1962	Section 206C, 206CC, 206CCA & Rule 31AA	Quarterly deposit of TCS statement for the quarter ending 30th September, 2025	Quarterly statement of TCS deposited for the quarter ending September 30, 2025.	Form No. 27EQ	July to September, 2025	15th October, 2025
Income Tax Act 1961 and Income Tax Rules, 1962	Section 197A(1), 197A(1A) & Rule 29C	Self-declaration form by person claiming receipt of certain incomes without deduction of tax	Upload declarations received from recipients in Form No. 15G/15H during the quarter ending September, 2025.	Form. 15G/15H	July to September, 2025	15th October, 2025
Income Tax Act 1961 and Income Tax Rules, 1962	Rule 6DDA	Monthly Statement Furnished by a Stock Exchange for Transactions Involving Client Codes Modification	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of September, 2025.	Form 3BB	September, 2025	15th October, 2025
Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Section 37 (1) & Rule 59 (1 & 2)	Filing of GSTR-1 by taxpayers having an aggregate turnover of less than 5 Crores and opted to file quarterly Return under QRMP	Registered person, with aggregate turnover of less than INR 5 Crores during preceeding year and who has opted for quarterly filing of return under QRMP.	FORM GSTR-1	July to September, 2025	13th October, 2025
Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Section 39 (5) & Rules 63	Submission Of Monthly Return By Non-Resident Taxable Person in Form GSTR-5	Every registered non-resident taxable person shall furnish return in FORM GSTR-5 electronically with 13th day of calendar month including therein the details of outward supplies and inward supplies and shall pay the tax, interest, penalty, fees or any other amount payable under the Act.	FORM GSTR-5	September, 2025	13th October, 2025

Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Section 39 (4) & Rule 65	Submit Monthly Returns By Input Service Distributor in Form GSTR-6	Every input service distributor shall furnish every month within 13 days after end of such month electronically the return in FORM GSTR-6, containing the details of tax invoices on which credit has been received and issued through common portal.	FORM GSTR-6	September, 2025	13th October, 2025
Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Rule 62	Quarterly Challan-cum-statement to be furnished by composition dealers.	Due date of filing of GST CMP-08 for dealers opted for composition scheme wherein quarterly Challan-cum-statement to be furnished by composition dealers.	GST CMP-08	July to September, 2025	18th October, 2025

LABOUR						
Central						
Employees Provident Fund (EPFO)	-	Monthly payments & returns (Un-Exempted)	Filing of monthly Electronic-Challan cum Return (ECR) towards PF Contribution- Un Exempted	-	September, 2025	15th October, 2025
Employee State Insurance Act, 1948 (ESIC)	-	ECR under ESI	Filing of Electronic-Challan cum Return for Contribution under EPF	-	September, 2025	15th October, 2025
Kerala						
The Kerala Shops And Commercial Establishments Workers Welfare Fund Act,2006	Rule 31(2)	Monthly Contribution	Ensure to pay monthly contribution in Form 6 to the District executive Officer.	Form 6	September, 2025	15th October, 2025
Madhya Pradesh						
Madhya Pradesh Vritti Kar Adhiniyam, 1995 (PT)	Rule 11	Monthly Return	Furnish a Monthly return by treasury Challan as per rule to the prescribed Authority .	NA	September, 2025	15th October, 2025
The Madhya Pradesh Shram Kalyan Nidhi Adhiniyam, 1982 (LWF)	Rule 3(2)	Quarterly	Ensure to Pay Unpaid Accumulation & Fine	Statement	July to September 2025	15th October, 2025

West Bengal						
West Bengal Labour Welfare Fund Act, 1974	Rule 4	Quarterly	Ensure to Pay Unpaid Accumulation & Fine	Statement	July to September 2025	15th October, 2025
West Bengal Factories Act	Rule 103	Quarterly Return	Furnish Quarterly returns to the Inspector or other officer appointed by the State Government in Form No. 23-A	Form No. 23-A	July to September 2025	15th October, 2025
Gujarat						
Gujarat Labour Welfare Fund Act, 1953	Rule 3	Quarterly	Ensure to Pay Unpaid Accumulation & Fine	Statement	July to September 2025	15th October, 2025
Gujarat Panchayat, Municipal Corporations And State Tax on Professions, Traders, Callings and Employments Act, 1976	Rule 11	Monthly Return	To pay the return to the prescribed authority within fifteen days of the expiry of a previous month, a return in Form 5.	Form 5	September, 2025	15th October, 2025
Orissa						
Odisha Labour Welfare Fund Act, 1996	Rule 5	Quarterly	Ensure to Pay Unpaid Accumulation & Fine	Statement	July to September 2025	15th October, 2025
Sikkim						
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Rule 13	Monthly Return	Furnish a Monthly return by treasury Challan as per rule to the prescribed Authority .	NA	July to September 2025	15th October, 2025
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Rule 13	Monthly Return	Furnish a Monthly return by treasury Challan as per rule to the prescribed Authority .	NA	September, 2025	15th October, 2025
Maharashtra						
Bombay Labour Welfare Fund Act, 1953 (Delhi)	Rule 3	Quarterly	Ensure to Pay Unpaid Accumulation & Fine	Statement	July to September 2025	15th October, 2025
Maharashtra Labour Welfare Fund Act, 1953	Rule 3	Quarterly	Ensure to Pay Unpaid Accumulation & Fine	Statement	July to September 2025	15th October, 2025
Chhattisgarh						
Chhattisgarh Shram Kalyan Nidhi Adhiniyam, 1982 (LWF)	Rule 3(2)	Quarterly	Ensure to Pay Unpaid Accumulation & Fine	Statement	July to September 2025	15th October, 2025

Tamil Nadu						
Tamil Nadu Labour Welfare Fund Act, 1972	Rule 3(3)	Quarterly	Ensure to Pay Unpaid Accumulation & Fine	Statement	July to September 2025	15th October, 2025
Karnataka						
Karnataka Labour Welfare Fund Act, 1965	Rule 3(2)	Quarterly	Ensure to Pay Unpaid Accumulation & Fine	Statement	July to September 2025	15th October, 2025
Telanagana						
Telangana Labour Welfare Fund Act, 1987	Rule 5	Quarterly	Furnish fines realised from the employees and unpaid accumulations to the Welfare Commissioner .	Statement	July to September 2025	15th October, 2025
Goa						
Goa Labour Welfare Fund Act, 1986	Rule 3	Quarterly	Furnish fines realised from the employees and unpaid accumulations to the Welfare Commissioner .	Statement	September, 2025	15th October, 2025
Andhra Pradesh						
Andhra Pradesh Labour Welfare Fund Act, 1987	Rule 5	Unpaid Accumulation & Fine	Furnish fines realised from the employees and unpaid accumulations to the Welfare Commissioner .	NA	September, 2025	15th October, 2025
Uttar Pradesh						
UTTAR PRADESH LABOUR WELFARE FUND ACT, 1965	-	Payment of fines and unpaid accumulations	Ensure to pay to the Board, all fines realised from the employees and all repaid accumulations during the quarter ending 31st March, 30th June, 30th September and 31st December within fifteen days from the close of each quarter, accompanied by a statement giving full particulars of the amounts paid in Annexure I.	-	July-September, 2025	15th October, 2025

CORPORATE						
SEBI (LODR) Regulations, 2015	Regulation 69	Indian Depository Receipt Holding Pattern	Ensure listed entities file detailed shareholding pattern for an Indian Depository Receipt, on a quarterly basis within 15 days of end of the quarter, to the Stock Exchange.	-	July to September, 2025	15th October, 2025
Securities and Exchange Board of India Act, 1992	-	Quarterly Report on Cyber Attacks and Threats by Members	Submit quarterly report on the cyber-attacks & threats to NSE within 15 days after the end of the respective quarter.	-	July to September, 2025	15th October, 2025
SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015	-	Report on Artificial Intelligence (AI) and Machine Learning (ML) applications	Submit quarterly report on Artificial Intelligence (AI) and Machine Learning (ML) applications and systems offered and used by Stock Brokers for the Quarter ending July to September, 2025.	-	July to September, 2025	15th October 2025
Master Direction – Reserve Bank of India (Filing of Supervisory Returns) Directions - 2024	Annex III	Return on Asset Liability and Off-Balance Sheet Exposures (ALE)	Ensure to furnish Return on Asset Liability and Off-Balance Sheet Exposures (ALE) within 15 days from the end of each month (Scheduled Commercial banks and Small Finance Banks)	-	September, 2025	15th October, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024	-	Furnish Monthly Liquidity Return (LR)	Furnish a monthly liquidity return within 15 days from the end of each month by Scheduled Commercial Banks, small Finance Banks and Payments Banks.	-	September, 2025	15th October, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024	-	Monthly Return on Asset Quality	Ensure to furnish Monthly Return on Asset Quality within 15 days of the end of each month by all payment banks.	-	September, 2025	15th October, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024	-	Return on Interest Rate Sensitivity- (IRS)- Traditional Gap & Duration Gap	Ensure to furnish Return on Interest Rate Sensitivity- (IRS)- Traditional Gap & Duration Gap within 15 days from the end of each month by Scheduled Commercial Banks, small Finance Banks and Payments Banks.	-	September, 2025	15th October, 2025

Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024	-	Central Repository of Information on Large Credits (CRILC) – Main	Ensure to furnish monthly return on Central Repository of Information on Large Credits (CRILC) – Main by all Scheduled Commercial Banks, Small Finance Banks and Local Area Banks within 15 days from the end of each month.	-	September, 2025	15th October, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024	-	Return on Defaulted Borrowers (RDB)	Ensure to furnish a monthly return on Defaulted Borrowers (RDB) on a weekly basis on or before every Wednesday of the following week by all Scheduled Commercial Banks and Local Area Banks.	-	September, 2025	Every Wednesday
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024	-	Equity Investment in Capital Market	Ensure to furnish Return on Equity Investment in Capital Market. To be filed by 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, Union Bank of India on DCS portal of RBI.	-	September, 2025	Every Wednesday
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024	-	Basel Liquidity Returns (BLR)	Ensure to furnish return on Basel Liquidity Returns (BLR) by Scheduled Commercial Banks and Small Finance Banks within 15 days from the end of each month.	Monthly (Sheets BLR 1, 2,4,5, and 6)	September, 2025	15th October, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024	-	Monthly Return on information related to Stressed MSME Subordinate Debt Scheme	Ensure to furnish monthly return on information related to Stressed MSME Subordinate Debt Scheme by all Scheduled Commercial Banks and Small Finance Banks within 15 days from the end of each month.	-	September, 2025	15th October, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024	-	Return on Digital Banking Units (DBUs)	Ensure to furnish monthly return on Digital Banking Units within 15 days from the end of each month by all Scheduled Commercial Banks, Small Finance banks, Patment Banks, Local Area Banks having Digital Banking Units.	-	September, 2025	15th October, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024	-	Daily Liquidity Data	Ensure to furnish a monthly return on Daily Liquidity Data on a weekly basis on or before every Wednesday of the following week by all Public Sector Banks, Select Foreign Banks and Small Finance Banks.	-	September, 2025	Every Wednesday

Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024	-	Form – B (Statement of External Liabilities and Core Assets)	Ensure to furnish return in Form – B(Statement of External Liabilities and Core Assets) within 15 days from the last Friday of each month (Scheduled Urban Cooperative Banks)	Form – B	September, 2025	14th October, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024	-	Form – I (Statement on Compliances with CRR and SLR)	Ensure to furnish Statement on Compliances with CRR and SLR in Form- I within 15 days from the end of each month(Scheduled Urban Cooperative Banks)	Form - I	September, 2025	14th October, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024	-	Form – II (Statement of Unsecured Loans and Advances to Directors/ Firms in which they have Interest)	Ensure to furnish Statement of Unsecured Loans and Advances to Directors/ Firms in which they have Interest in Form -II within 15 days from the end of each month(Scheduled Urban Cooperative Banks)	Form - II	September, 2025	14th October, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024	-	Form – IX (Asset & Liabilities as at the close of business on last Friday of the Month)	Ensure to furnish Asset & Liabilities as at the close of business on last Friday of the month in Form IX within 15 days from the last Friday of each month(Scheduled Urban Cooperative Banks).	Form IX	September, 2025	14th October, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024	-	ALM 1 (Statement of Interest Rate Sensitivity (IRS))	Ensure to furnish Statement of Interest Rate Sensitivity in ALM 1 within 15 days from the last Friday of the month(Scheduled Urban Cooperative Banks.	ALM 1	September, 2025	14th October, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024	-	DNBS04B- Structural Liquidity & Interest Rate Sensitivity – Monthly	Ensure to furnish Return in DNBS04B on Structural Liquidity & Interest Rate Sensitivity within 15 days fom the end of each month(NBFC-UL, ML, BL)	DNBS04 B	September, 2025	14th October, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024	-	DNBS08 – CRILC-Main	Ensure to furnish Return in DNBS08 – CRILC-Main within 15 days fom the end of each month(NBFC-UL, ML, BL)	DNBS08	September, 2025	14th October, 2025

Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024	-	DNBS09-CRILC Weekly – RDB return	Ensure to furnish Return in DNBS09-CRILC Weekly on every Wednesday of the following week(NBFC-UL, NBFC-ML(except NBFCCICs), NBFC-BL which are NBFCCICC, NBFC-MFI, NBFC-Factors having asset size of ₹500 crore and above solely or at Group level).	DNBS 09	September, 2025	Every Wednesday
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024	-	Monthly Return on information related to Stressed MSME Subordinate Debt Scheme	Ensure to furnish Monthly Return on information related to Stressed MSME Subordinate Debt Scheme by all Scheduled Commercial Banks and Small Finance banks within 15 days from the end of each month.	-	September, 2025	14th October, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024	-	Return on Digital Banking Units (DBUs)	Ensure to furnish Return on Digital Banking Units by all Scheduled Commercial Banks, Payments Bank, Local Area Banks and Small Finance banks with digital units within 15 days from the end of each month.	-	September, 2025	14th October, 2025
Companies Act, 2013 & Companies (Audit & Auditors) Rules, 2014	Section 139(1) & Rule 4(2)	Intimation of Appointment of Auditor	Every company should intimate the ROC about the appointment of an auditor, in Form ADT-1 within 15 days from the date of conclusion of the AGM.	ADT-1	FY 2023-24	14th October, 2025 (Considering the AGM held on 30th September, 2025)