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Compliance Alert

Key Regulatory Deadlines Due This Week

14-20 Sep 2026

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Corporate

Central

Due Date	Compliance Activity	Applicable to	Act/ rules
Every Wednesday	**Furnish the Return on Defaulted Borrowers (RDB) for the preceding week on or before every Wednesday of the following week.**	Every Scheduled Commercial Bank and Local Area Bank.	Reserve Bank of India (Commercial Banks-Supervisory Returns) Directions,2026
Every Wednesday	**Furnish the Return on Equity Investment in Capital Market for the preceding week on the DCS portal of RBI.**	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
Every Wednesday	**Furnish the Daily Liquidity Data return for the preceding week on or before every Wednesday of the following week.**	Every Public Sector Bank, select Foreign Bank and Small Finance Bank.	Reserve Bank of India (Commercial Banks-Supervisory Returns) Directions,2026
Every Wednesday	**Furnish Form DNBS09-CRILC Weekly (RDB Return) for the preceding week on every Wednesday of the following week.**	Every NBFC-UL (except CICs), NBFC-ML (except CICs) and NBFC-BL, including Investment and Credit Companies (except NBFCs not availing public funds and not having any customer interface), Micro-Finance Institutions (MFIs), and Factors having an asset size of ₹500 crore and above, at the individual or group level.	Reserve Bank of India (Non-Banking Financial Companies-Supervisory Returns) Directions, 2026

Due Date	Compliance Activity	Applicable to	Act/ rules
14th September, 2026	**Furnish return in Form – B (Statement of External Liabilities and Core Assets) for the period August, 2026 (within 15 days from the last Friday of the month).**	Scheduled Primary (Urban) Co-operative Banks	Reserve Bank of India (Urban Co-operative Banks-Supervisory Returns) Directions, 2026
15th September, 2026	**Furnish Statement on Compliances with CRR and SLR in Form – I for the period August, 2026 (within 15 days from the end of the month).**	Scheduled Primary (Urban) Co-operative Banks	Reserve Bank of India (Urban Co-operative Banks-Supervisory Returns) Directions, 2026
14th September, 2026	**Furnish Statement of Unsecured Loans and Advances to Directors/Firms in which they have Interest in Form – II for the period August, 2026 (within 15 days from the end of the month).**	Scheduled Primary (Urban) Co-operative Banks	Reserve Bank of India (Urban Co-operative Banks-Supervisory Returns) Directions, 2026
14th September, 2026	**Furnish return on Assets & Liabilities as at the close of business on the last Friday of the month in Form – IX for the period August, 2026 (within 15 days from the last Friday of the month).**	Scheduled Primary (Urban) Co-operative Banks	Reserve Bank of India (Urban Co-operative Banks-Supervisory Returns) Directions, 2026
14th September, 2026	**Furnish Statement of Interest Rate Sensitivity in Form ALM – 1 for the period August, 2026 (within 15 days from the last Friday of the month).**	Scheduled Primary (Urban) Co-operative Banks	Reserve Bank of India (Urban Co-operative Banks-Supervisory Returns) Directions, 2026

Due Date	Compliance Activity	Applicable to	Act/ rules
14th September, 2026	**Furnish Monthly Return in Form DNBS04B on Structural Liquidity & Interest Rate Sensitivity (covering ALM, IRS, and liquidity risk exposures) for the period August, 2026 (within 15 days from the end of the month).**	Every NBFC-UL, NBFC-ML [except Standalone Primary Dealers (SPDs)] and NBFC-BL with asset size of ₹100 crore and above (solely or at Group level), excluding NBFCs not availing public funds and having no customer interface, NOFHCs, P2Ps, AAs, and MGCs	Reserve Bank of India (Non-Banking Financial Companies – Supervisory Returns) Directions, 2026
14th September, 2026	**Furnish Monthly Return in Form DNBS08 – CRILC-Main for the period August, 2026 (within 15 days from the end of the month).**	Every NBFC-UL (except CICs), NBFC-ML (except CICs) and NBFC-BL [ICCs (except those not availing public funds and having no customer interface), MFIs, Factors] having asset size of ₹500 crore and above	Reserve Bank of India (Non-Banking Financial Companies – Supervisory Returns) Directions, 2026
15th September, 2026	**Furnish Monthly Return on information related to the Stressed MSME Subordinate Debt Scheme for the period August, 2026 (within 15 days from the end of the month).**	All banks	Reserve Bank of India (Commercial Banks – Supervisory Returns) Directions, 2026
15th September, 2026	**Furnish Monthly Return on information related to the Stressed MSME Subordinate Debt Scheme for the period August, 2026 (within 15 days from the end of the month).**	Banks having Digital Banking Units DBUs	Reserve Bank of India (Commercial Banks – Supervisory Returns) Directions, 2026
15th September, 2026	**Furnish Monthly Return on Asset Liability and Off-Balance Sheet Exposures (ALE) for the period August, 2026 (within 15 days from the end of the month).**	Scheduled Commercial Banks and Small Finance Banks	Reserve Bank of India (Commercial Banks – Supervisory Returns) Directions, 2026

Due Date	Compliance Activity	Applicable to	Act/ rules
15th September, 2026	**Furnish Monthly Liquidity Return (LR) on structural liquidity across all 5 parts (Domestic Currency, Foreign Currency, Combined Indian Operations, Overseas Branch Operations, and Consolidated Bank Operations) for the period August, 2026 (within 15 days from the end of the month).**	All Commercial Banks	Reserve Bank of India (Commercial Banks – Supervisory Returns) Directions, 2026
15th September, 2026	**Furnish Monthly Return on Asset Quality (RAQ) containing asset classification, provisioning for advances and investment portfolio, and sector-wise granular credit break-up for the period August, 2026 (within 15 days from the end of the month).**	All Commercial Banks	Reserve Bank of India (Commercial Banks – Supervisory Returns) Directions, 2026
15th September, 2026	**Furnish Monthly Return on Interest Rate Sensitivity (IRS) – Traditional Gap & Duration Gap analysis (capturing the bank's exposure to interest rate risk) for the period August, 2026 (within 15 days from the end of the month).**	All Commercial Banks	Reserve Bank of India (Commercial Banks – Supervisory Returns) Directions, 2026
15th September, 2026	**Furnish monthly return on Central Repository of Information on Large Credits (CRILC) – Main, capturing credit information of borrowers having aggregate fund-based and non-fund-based exposure of ₹5 crore and above, for the period August, 2026 (within 15 days from the end of the month).**	All Commercial Banks	Reserve Bank of India (Commercial Banks – Supervisory Returns) Directions, 2026
15th September, 2026	**Furnish monthly return on Basel Liquidity Returns (BLR) for the period August, 2026 (within 15 days from the end of the month).**	All Commercial Banks	Reserve Bank of India (Commercial Banks – Supervisory Returns) Directions, 2026

Taxation

Central

Due Date	Compliance Activity	Applicable to	Act/ rules
14th September, 2026	**Issue TDS Certificate in Form No. 132 to the payee for tax deducted on purchase of immovable property for the period July, 2026 (within 15 days from the due date of furnishing Challan-cum-statement in Form No. 141).**	Every person responsible for deducting tax under Section 393(1) on the transfer of certain immovable property	Income Tax Act, 2025 and Income Tax Rules, 2026
14th September, 2026	**Issue TDS Certificate in Form No. 132 to the payee for tax deducted on payment of rent for the period July, 2026 (within 15 days from the due date of furnishing Challan-cum-statement in Form No. 141).**	Every individual or Hindu Undivided Family (HUF) responsible for deducting tax under Section 393(1) (Table Sl. No. 2(i)) on payment of rent	Income Tax Act, 2025 and Income Tax Rules, 2026
14th September, 2026	**Issue TDS Certificate in Form No. 132 to the payee for tax deducted on payment of certain sums for the period July, 2026 (within 15 days from the due date of furnishing Challan-cum-statement in Form No. 141).**	Individuals and Hindu Undivided Families (HUFs) responsible for deducting tax under Section 393(1) (Table Sl. No. 2(ii))	Income Tax Act, 2025 and Income Tax Rules, 2026
15th September, 2026	**Furnish TDS/TCS Book Adjustment Statement in Form No. 137 where tax for the period August, 2026 has been paid without the production of a challan.**	Offices of the Government responsible for deducting or collecting tax at source	Income Tax Act, 2025 and Income Tax Rules, 2026

Due Date	Compliance Activity	Applicable to	Act/ rules
15th September, 2026	**Pay second instalment of Advance Tax (cumulative 45% of total estimated tax liability) for Tax Year 2026–27 via Challan ITNS 280N for the period April to September, 2026.**	All assessees liable to pay advance tax (corporate and non-corporate taxpayers whose estimated tax liability exceeds ₹10,000, excluding eligible senior citizens without business income)	Income Tax Act, 2025 and Income Tax Rules, 2026
20th September, 2026	**File monthly return in Form GSTR-5A online via the GST Common Portal for providing Online Information and Database Access or Retrieval (OIDAR) services for the period August, 2026.**	Persons located outside India providing OIDAR services to non-taxable online recipients in India	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017
20th September, 2026	**Electronically file monthly self-assessed summary return in Form GSTR-3B (covering outward supplies, inward supplies liable to reverse charge, ITC claimed, and discharge of tax liability) online via the GST Common Portal for the period August, 2026.**	Registered normal taxpayers having an aggregate annual turnover exceeding ₹5 Crore in the previous financial year (and taxpayers not opting for the QRMP scheme)	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017

Gujarat

Due Date	Compliance Activity	Applicable to	Act/ rules
15th September, 2026	**Pay Professional Tax and furnish monthly return in Form 5 to the prescribed authority for the period August, 2026 (within 15 days of the expiry of the previous month).**	Every employer registered under the Act	Gujarat Panchayats, Municipal Corporations and State Tax on Professions, Traders, Callings and Employments Act, 1976

Karnataka

Due Date	Compliance Activity	Applicable to	Act/ rules
20th September, 2026	**Submit monthly return in Form 5A and pay deducted Professional Tax (PTRC) online via the Karnataka Professional Tax Portal (ptax.karnataka.gov.in) for the period August, 2026.**	Every employer registered under the Act holding a Certificate of Registration (RC)	Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976

Labour

Central

Due Date	Compliance Activity	Applicable to	Act/ rules
15th September, 2026	**File monthly Electronic Challan-cum-Return (ECR) and remit Provident Fund (PF) contributions for the wage month of August, 2026.**	All covered un-exempted establishments employing 20 or more persons	Employees' Provident Funds and Miscellaneous Provisions Act, 1952 and Employees' Provident Funds Scheme, 1952
15th September, 2026	**File monthly Electronic Challan-cum-Return (ECR) and remit statutory contributions under EPFO for the wage month of August, 2026.**	All covered establishments employing 20 or more persons	Employees' Provident Funds and Miscellaneous Provisions Act, 1952 and Schemes framed thereunder

Kerela

Due Date	Compliance Activity	Applicable to	Act/ rules
15th September, 2026	**Pay monthly welfare fund contribution via the PEEDIKA portal (peedika.kerala.gov.in) to the Kerala Shops and Commercial Establishments Workers Welfare Fund Board for the period August, 2026.**	All employers and covered establishments under the purview of the Kerala Shops and Commercial Establishments Act, 1960	Kerala Shops and Commercial Establishments Workers Welfare Fund Act, 2006