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 Date: 15th- 21st December, 2025

Compliance Calendar: Key Government Due Dates This Week

Corporate

Central						
Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
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)	-	November, 2025	15th December, 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.	-	November, 2025	15th December, 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.	-	November, 2025	15th December, 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.	-	November, 2025	15th December, 2025

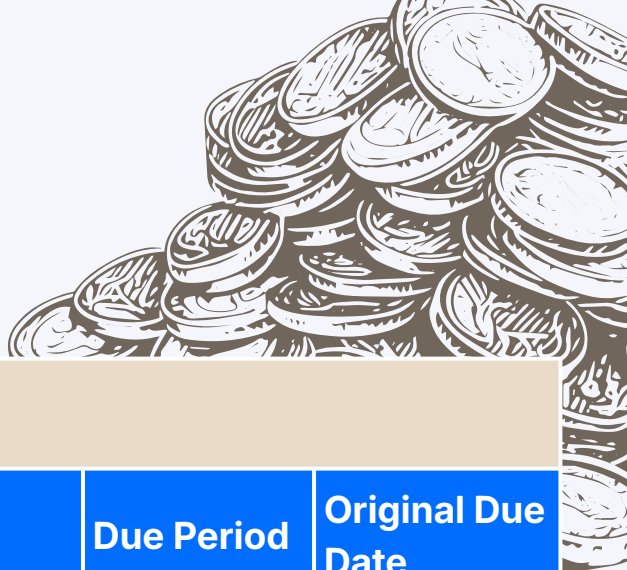
Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024	-	Central Repository of Information on Large Credits (CRILC) – Main	Ensure to furnish monthly return on Central Repository of Information 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.	-	November , 2025	15th December, 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.	-	December , 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.	-	December , 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)	November , 2025	15th December, 2025

Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
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.	-	November , 2025	15th December, 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.	-	November , 2025	15th December, 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.	-	December , 2025	Every Wednesday
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024	-	Form – I (Statement on Compliance s 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	November , 2025	15th December, 2025

Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
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	November, 2025	15th December, 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	November, 2025	15th December, 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)	DNBS 04B	November, 2025	15th December, 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)	DNBS 08	November, 2025	15th December, 2025

Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
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 NBFCICC, NBFC-MFI, NBFC-Factors having asset size of ₹500 crore and above solely or at Group level).	DNBS 09	November , 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.	-	November , 2025	15th December, 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.	-	November , 2025	15th December, 2025

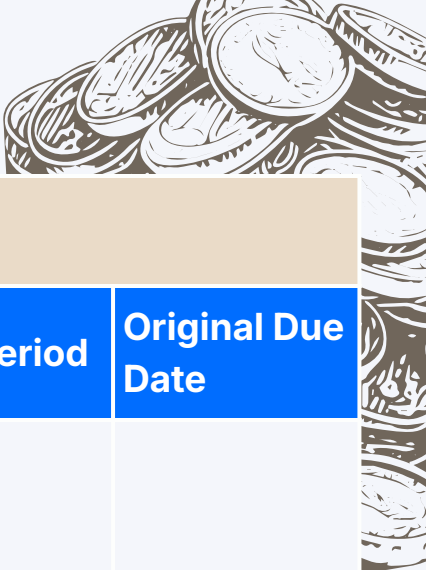
Taxation



Central						
Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
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 November, has been paid without the production of a Challan.	Form 24G	November , 2025	15th December, 2025
Income Tax Act 1961 and Income Tax Rules, 1962	Section 208 & Rule 125	Quarterly Advance tax Instalment Payment on 15th of Each Quarter of the FY 23-24	Due date for 3rd instalment of advance tax for the Assessment Year 2025-26 (FY 24-25)	Challan ITNS 280	October to December , 2025	15th December, 2025
Income Tax Act 1961 and Income Tax Rules, 1962	Section 203(2) & Rule 31(3A)	Issue of TDS Certificate on Purchase of Immovable Property	Every person responsible for deduction of tax under section 194-IA 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	October, 2025	15th December, 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.	Ensure every person responsible for deduction of tax under section 194-IB 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	October, 2025	15th December, 2025

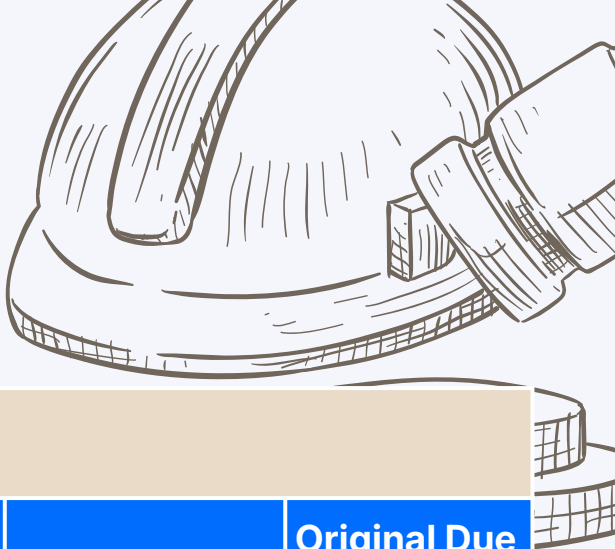


Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
Income Tax Act 1961 and Income Tax Rules, 1962	Section 203(2) & Rule 31(3C)	Issue of TDS Certificate on Payment of certain sums by certain individuals or Hindu undivided family	Every person responsible for deduction of tax under section 194M 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	October, 2025	15th December, 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 November, 2025.	Form 3BB	November, 2025	15th December, 2025
Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Rule 61 (5)	Registered person having aggregate turnover exceeding INR 5 crore or less than 5 Crores and opted to file Monthly Return	Every registered person having aggregate annual turnover exceeding 5 Crore in the previous financial year to file FORM GSTR-3B for the month of November 2025.	FORM GSTR-3B	November, 2025	20th December, 2025
Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Rule 64	Form and manner of submission of return by persons providing online information and database access or retrieval services	Every registered person providing online information and data base access or retrieval services from a place outside India to a person in India other than a registered person shall file return in FORM GSTR-5A on or before the twentieth day of the month succeeding the calendar month or part thereof.	FORM GSTR-5A	November, 2025	20th December, 2025



Gujarat						
Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
The Gujarat State Tax on Professions Traders, Callings and Employments Rules, 1976	Rule 11 (1)	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	November , 2025	15th December, 2025
Sikkim						
Sikkim Tax On Professions, Trades, Callings And Employments Rules, 2006	Rule 13	Payment of tax	Payment on monthly basis in the appropriate Government treasury the amount of tax payable, within fifteen days from the end of every month to which such tax relates unless the Commissioner directs otherwise in this regard.		November , 2025	15th December, 2025
Karnataka						
Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Section 6 A / Rule 11 A	Monthly Return / Challan	To pay the furnish to the assessing authority within twenty days of the expiry of a month of the previous month in Form 5 A with Challan through Form 9 A.	Form 5 A / Online (https://vat.kar.nic.in/e pay/menu.aspx)	November , 2025	20th December, 2025
West Bengal						
West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	Rule 12(1b) (i)	Challan	Ensure to pay appropriate Government Treasury under the appropriate Challan the amount of tax payable according to the accounts.	Online	November , 2025	21st December, 2025

Labour



Central						
Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
Employees Provident Fund (EPFO)	-	Monthly payments & returns (Un-Exempted)	Filing of monthly Electronic-Challan cum Return (ECR) towards PF Contribution	-	November , 2025	15th December, 2025
Employee State Insurance Act, 1948 (ESIC)	-	ECR under ESI	Filing of Electronic-Challan cum Return for Contribution under EPF	-	November , 2025	15th December, 2025

