

Compliance Calendar: Key Government Due Dates This Week

Date: 15th September to 21st September, 2025

TAXATION						
Central						
Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	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 August, 2025 has been paid without the production of a Challan	Form 24G	August, 2025	15th September, 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 2024-25	Due date for 2nd instalment of advance tax for the assessment year 2025-25 (FY 24-25)	Challan ITNS 280	July to September , 2025	15th September, 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 August, 2025.	Form 3BB	August, 2025	15th September, 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 to File GSTR-3B	Every registered person having aggregate annual turnover exceeding 5 Crore in the previous financial year to file FORM GSTR-3B for the month of August, 2025.	FORM GSTR-3B	August, 2025	20th September, 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 20th 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	August, 2025	20th September, 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	August, 2025	20th September, 2025
Employees Provident Fund (EPFO)	-	Monthly payments & returns (Un-Exempted)	Filing of monthly Electronic-Challan cum Return (ECR) towards PF Contribution- Un Exempted.	-	August, 2025	15th September, 2025
Employee State Insurance Act, 1948 (ESIC)	-	ECR under ESI	Filing of Electronic-Challan cum Return for Contribution under EPF.	-	August, 2025	15th September, 2025
LABOUR						
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	August, 2025	15th September, 2025
Gujarat						
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	August, 2025	15th September, 2025
The Gujarat Panchayats, Municipal Corporations And State Tax On Professions, Traders, Callings And Employments Act, 1976 -	Section 6/Rule 11	Return	Ensure to pay enrollment tax.	-	August, 2025	15th September, 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	August, 2025	15th September , 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 5A with Challan through Form 9A.	Form 5 A / Online (https://vat.kar.nic.in/epay/menu.aspx)	August, 2025	20th September , 2025
Tamil Nadu						
The Tamil Nadu Municipal Laws (Second Amendment) Act, 1998 -	Amendments & Addition of New Chapter-	Return	Ensure to furnish Half Yearly Remittance Of Professional Tax By Employer For Employee (Salaried)	FORM 1	Half yearly	15th September , 2025
Central						
Employees Provident Fund (EPFO)	Para 36	Monthly Returns for International Workers	Filing of monthly returns in Form IW-1 for International workers.	Form IW-1	August, 2025	15th September , 2025

CORPORATE						
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)	-	August, 2025	15th September, 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.	-	August, 2025	15th September, 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.	-	August, 2025	15th September, 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.	-	August, 2025	15th September, 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.	-	August, 2025	15th September, 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.	-	August, 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.	-	August, 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)	August, 2025	15th September, 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.	-	August, 2025	15th September, 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.	-	August, 2025	15th September, 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.	-	August, 2025	Every Wednesday
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 NBFCICCs), NBFC-BL which are NBFCICC, NBFC-MFI, NBFC-Factors having asset size of ₹500 crore and above solely or at Group level).	DNBS09	August, 2025	Every Wednesday