

Compliance Alert

Key Regulatory Deadlines Due This Week

17–23 Aug 2026

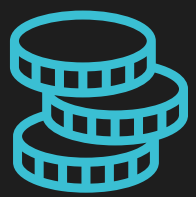


Corporate

Central

Due Date	Compliance Activity	Applicable to	Act/ rules
22nd August, 2026	Furnish the Fortnightly Liquidity Return (LR) for the first and second fortnights of July 2026 within 7 days from the end of each respective fortnight.	Every Scheduled Commercial Bank.	Master Direction – Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024
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.	Master Direction – Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024
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.	Master Direction – Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024
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.	Master Direction – Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024

Due Date	Compliance Activity	Applicable to	Act/ rules
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.	Master Direction – Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024



Taxation

Central

Due Date	Compliance Activity	Applicable to	Act/ rules
20th August, 2026	Furnish Form GSTR-3B for July 2026.	Every registered person having an aggregate annual turnover exceeding ₹5 crore in the preceding financial year.	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017 – Rule 61 (5)
22nd August, 2026	Furnish Form GSTR-3B for July 2026.	Every registered person having an aggregate turnover up to ₹5 crore in the preceding financial year, having opted for monthly filing of GSTR-3B, and registered in Category A States/UTs (not opting for the QRMP Scheme).	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017 –Rule 61 (5)
20th August, 2026	Furnish Form GSTR-5 for July 2026 electronically, containing details of outward supplies and inward supplies, and pay the tax, interest, penalty, fee or any other amount payable under the Act.	Every registered non-resident taxable person.	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017– Section 39 (5) & Rule 63
20th August, 2026	Furnish Form GSTR-5A for July 2026 electronically on or before the twentieth day of the succeeding month.	Every registered person providing online information and database access or retrieval services from a place outside India to a person in India other than a registered person.	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017– Rule 64

Karnataka

Due Date	Compliance Activity	Applicable to	Act/ rules
20th August, 2026	Furnish Form 5A for July 2026 to the assessing authority within 20 days from the expiry of the month and pay the tax through Challan in Form 9A or through the online portal.	Every person liable to furnish Form 5A under the applicable Karnataka professional tax provisions.	Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976– Rule 11 A & Rule 19 A
20th August, 2026	Furnish Form 5A for July 2026 to the assessing authority within 20 days from the expiry of the month and pay the tax through Challan in Form 9A or through the online portal.	Every person liable to furnish Form 5A under the applicable Karnataka professional tax provisions.	Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976– Section 6A

West Bengal

Due Date	Compliance Activity	Applicable to	Act/ rules
21st August, 2026	Remit the monthly tax for July 2026 into the Government Treasury within 21 days from the expiry of the month.	Every employer/person liable to pay tax under the applicable State professional tax law.	West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979