

Compliance Calendar: Key Government Due Dates This Week

Date: 18th August - 24th August, 2025

TAXATION						
Central						
Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Due Date
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 July, 2025.	FORM GSTR-3B	July, 2025	20th August, 2025
Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Rule 61 (5)	Registered person having aggregate turnover up to INR 5 crore to File GSTR-3B and opted for monthly filing of return	Due Date for filling GSTR-3B return for the month of July, 2025 for the taxpayer with Aggregate turnover upto INR 5 crores during previous year and who has opted for monthly filing of GSTR-3B. (For Category A (Not Opting for QRMP Scheme): Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep)	FORM GSTR-3B	July, 2025	22nd August, 2025
Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Rule 61 (5)	Registered person having aggregate turnover up to INR 5 crore to File GSTR-3B and opted for monthly filing of return	Due Date for filling GSTR-3B return for the month of July, 2025 for the taxpayer with Aggregate turnover upto INR 5 crores during previous year and who has opted for monthly filing of GSTR-3B (For Category B (Not Opting for QRMP Scheme): Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi)	FORM GSTR-3B	July, 2025	24th August, 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	July, 2025	20th August, 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	July, 2025	20th August, 2025
Karnataka						
Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Rule 11 A & Rule 19 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 9 A / Form 5 A / Online (https://vat.kar.nic.in/epay/menu.aspx)	July, 2025	20th August, 2025
Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Section 6A	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 9 A / Form 5 A / Online (https://vat.kar.nic.in/epay/menu.aspx)	July, 2025	20th August, 2025
West Bengal						
West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	Rule 12	Monthly Remittance	Payment of monthly tax in the Government Treasury for the first 11 months of the year within twenty-one days from the expiry of each month.	-	July, 2025	21st August, 2025
CORPORATE						
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024	-	Furnish Fortnightly Liquidity Return (LR)	Furnish a fortnightly liquidity return within 7 days from the end of each fortnight of each month by Scheduled Commercial Banks.	-	July, 2025	22nd August, 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.	-	July, 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.	-	July, 2025	Every Wednesday
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.	-	July, 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 NBFCICs), NBFC-BL which are NBFCICC, NBFC-MFI, NBFC-Factors having asset size of ₹500 crore and above solely or at Group level).	DNBS09	July, 2025	Every Wednesday

