

Compliance Alert

Key Regulatory Deadlines Due This Week

19–25 Oct 2026



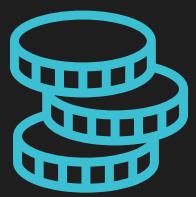
Corporate

Central

Due Date	Compliance Activity	Applicable to	Act/ rules
21st October, 2026	Electronically submit quarterly supervisory return in Form ALM 1 (Statement of Interest Rate Sensitivity) via the RBI Centralised Information Management System (CIMS) portal for the quarter ending 30th September, 2026 (Q2).	Scheduled Primary (Urban) Co-operative Banks (UCBs) exclusively	Reserve Bank of India (Urban Co-operative Banks – Supervisory Returns) Directions, 2026
21st October, 2026	Electronically submit quarterly supervisory return in Form IX (Statement of Assets and Liabilities) via the RBI Centralised Information Management System (CIMS) portal for the quarter ending 30th September, 2026 (Q2).	Scheduled Primary (Urban) Co-operative Banks (UCBs) exclusively	Reserve Bank of India (Urban Co-operative Banks – Supervisory Returns) Directions, 2026
21st October, 2026	Electronically submit quarterly supervisory return in Form II (Statement of Unsecured Loans and Advances to Directors/Firms in which they have Interest) via the RBI Centralised Information Management System (CIMS) portal for the quarter ending 30th September, 2026 (Q2).	Scheduled Primary (Urban) Co-operative Banks (UCBs) operating in India	Reserve Bank of India (Urban Co-operative Banks – Supervisory Returns) Directions, 2026
21st October, 2026	Electronically submit quarterly supervisory return on Interest Rate Sensitivity (Form IRS – Traditional Gap & Duration Gap) via the RBI Centralised Information Management System (CIMS) portal for the quarter ending 30th September, 2026 (Q2).	All Scheduled Commercial Banks (Public, Private, and Foreign Banks operating in India), Payments Banks are specifically exempt.	Master Direction – Reserve Bank of India (Commercial Banks – Supervisory Returns) Directions, 2026

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21st October, 2026	Electronically submit quarterly supervisory return on Asset Quality (Form RAQ) via the RBI Centralised Information Management System (CIMS) portal for the quarter ending 30th September, 2026 (Q2).	All licensed Payments Banks operating in India	Reserve Bank of India (Payments Banks – Supervisory Returns) Directions, 2026
21st October, 2026	Electronically submit quarterly supervisory return on Asset-Liability and Off-Balance Sheet Exposures (Form ALO / Annex III) via the RBI Centralised Information Management System (CIMS) portal for the quarter ending 30th September, 2026 (Q2).	Public Sector Banks, Private Sector Commercial Banks, and Small Finance Banks (specifically those maintaining active overseas operations or prescribed cross-border asset-liability thresholds)	Master Direction – Reserve Bank of India (Commercial Banks / Small Finance Banks – Supervisory Returns) Directions, 2026
Every Wednesday	Furnish the Return on Defaulted Borrowers (RDB) for the preceding week on or before every Wednesday of the following week.	All Banks	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

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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
20th October, 2026	Furnish Fortnightly Liquidity Return (LR) within 7 days from the end of each fortnight of each month.	Every Bank	Reserve Bank of India (Commercial Banks – Supervisory Returns) Directions, 2026
21st October, 2026	Electronically submit to the recognized stock exchange(s) (via NEAPS / BSE Listing Centre) a quarterly statement showing holding of specified securities and shareholding pattern separately for each class of securities, in the format specified by SEBI, for the quarter ending 30th September, 2026 (Q2).	All listed entities that have listed their specified securities (equity shares and convertible securities) on recognized stock exchanges	Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015



Taxation

Central

Due Date	Compliance Activity	Applicable to	Act/ rules
20th October, 2026	Electronically furnish summary return in Form GSTR-3B via the official GST Common Portal and discharge outward tax liabilities (after adjusting eligible Input Tax Credit) for the month of September, 2026. (Mandatory even if there are no business transactions—a NIL return must be filed).	Registered persons having an aggregate annual turnover exceeding ₹5 Crore in the preceding financial year, as well as registered persons with turnover up to ₹5 Crore who have opted for the monthly filing schedule	Central Goods and Services Tax Act, 2017 read with Central Goods and Services Tax Rules, 2017
22nd October, 2026	Electronically furnish quarterly summary return in Form GSTR-3B via the official GST Common Portal and discharge outward tax liabilities (net of eligible Input Tax Credit) for the quarter July to September, 2026 (Q2).	Registered taxpayers with aggregate annual turnover up to ₹5 Crore in the preceding financial year who have opted for the QRMP Scheme, whose principal place of business is located in Category A States/UTs: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Dadra & Nagar Haveli and Daman & Diu, Puducherry, Andaman & Nicobar Islands, and Lakshadweep	Central Goods and Services Tax Act, 2017 read with Central Goods and Services Tax Rules, 2017

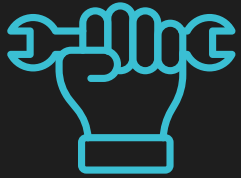
Due Date	Compliance Activity	Applicable to	Act/ rules
24th October, 2026	Electronically furnish quarterly summary return in Form GSTR-3B via the official GST Common Portal and discharge outward tax liabilities (net of eligible Input Tax Credit) for the quarter July to September, 2026 (Q2).	Registered taxpayers with aggregate annual turnover up to ₹5 Crore in the preceding financial year who have opted for the QRMP Scheme, whose principal place of business is located in Category B States/UTs: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu & Kashmir, Ladakh, Chandigarh, and Delhi	Central Goods and Services Tax Act, 2017 read with Central Goods and Services Tax Rules, 2017
20th October, 2026	Electronically furnish monthly return in Form GSTR-5A via the official GST Common Portal detailing outward supplies made to non-taxable online recipients in India and discharge applicable Integrated GST (IGST) liability for the month of September, 2026.	Every registered person providing Online Information and Database Access or Retrieval (OIDAR) services from a location outside India to a non-taxable online recipient (NTOR) / unregistered person located in India	Central Goods and Services Tax Act, 2017 read with Central Goods and Services Tax Rules, 2017
25th October, 2026	Electronically furnish half-yearly statement in Form GST ITC-04 via the official GST Common Portal detailing goods/capital goods dispatched to a job worker, received back from a job worker, or sent from one job worker to another for the period 1st April 2026 to 30th September 2026 (H1).	Registered principals/taxpayers having an aggregate annual turnover exceeding ₹5 Crore in the preceding financial year who send inputs or capital goods for job work	Central Goods and Services Tax Act, 2017 read with Central Goods and Services Tax Rules, 2017



Due Date	Compliance Activity	Applicable to	Act/ rules
25th October, 2026	Electronically furnish half-yearly statement in Form GST ITC-04 via the official GST Common Portal detailing challans for goods and capital goods dispatched to a job worker, received back from a job worker, or sent from one job worker to another for the half-year period 1st April 2026 to 30th September 2026 (H1).	Registered principals/taxpayers having an aggregate annual turnover exceeding ₹5 Crore in the preceding financial year who send inputs or capital goods out for job work	Central Goods and Services Tax Act, 2017 read with Central Goods and Services Tax Rules, 2017

Karnataka

Due Date	Compliance Activity	Applicable to	Act/ rules
20th October, 2026	Remit monthly Professional Tax deducted from employee salaries and electronically submit statement/return in Form 5-A along with challan details via the Karnataka Profession Tax electronic portal (e-Prerana) for the wage month of September, 2026.	All registered employers (holding a Certificate of Registration) employing individuals whose monthly salary or wages fall within the taxable threshold in the State of Karnataka	Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 read with Karnataka Tax on Professions, Trades, Callings and Employments Rules, 1976



Central

Due Date	Compliance Activity	Applicable to	Act/ rules
25th October, 2026	Electronically submit monthly return in Form 7(IF) via the EPFO Employer Portal detailing inspection charges, employee additions/deletions, and benefit administration for establishments granted exemption under the EDLI Scheme for the wage month of September, 2026.	All establishments granted exemption from the Employees' Deposit-Linked Insurance (EDLI) Scheme under Section 143 of the Code on Social Security, 2020 (or legacy Section 17(2A) of the EPF & MP Act, 1952)	Code on Social Security, 2020 (Chapter III) read with the Employees' Deposit-Linked Insurance Scheme, 2026 / Code on Social Security (Central) Rules, 2026
15th October, 2026	Electronically submit monthly return/statement in Form IW-1 via the EPFO Unified Portal detailing additions, deletions, and active status of covered International Workers (IWs) for the wage month of September, 2026.	All covered establishments employing International Workers (foreign passport holders working in India without an exemption under an active Bilateral Social Security Agreement, and Indian employees posted to SSA partner countries without a certificate of coverage)	Code on Social Security, 2020 (Chapter III) read with the Employees' Provident Fund Scheme, 2026 / Special Provisions Relating to International Workers