

Compliance Calendar: Key Government Due Dates This Week

Date: 21 July - 27 July, 2025

TAXATION						
Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	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 up to INR 5 crore to File GSTR-3B and opted for quarterly filing of return	Due Date for filling GSTR-3B return for the quarter April to June, 2025 for the taxpayer with Aggregate turnover up to INR 5 Crores during previous year and who has opted for quarterly filing of GSTR-3B. (For Category A (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	April to June, 2025	22nd July, 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 quarterly filing of return	Due Date for filling GSTR-3B return for the quarter April to June, 2025 for the taxpayer with Aggregate turnover up to INR 5 Crores during previous year and who has opted for quarterly filing of GSTR-3B. (For Category B (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	April to June, 2025	24th July, 2025
Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Rule 45 (3)	Submission of Quarterly Return Related With Job Work in FORM GST ITC-04	Principal employer shall submit the details of Challan in respect of goods dispatched to a job worker or received from a job worker during a quarter shall be included in FORM GST ITC-04 furnished on or before 25th of the month preceding such quarter.	FORM GST ITC-04	April to June, 2025	25th July, 2025

CORPORATE

Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Form	Due Period	Due Date
SEBI (LODR) Regulations, 2015	Regulation 13(3)	Statement Containing Details of Investors Complaints	Ensure listed entities file a statement containing the number of investor complaints pending, received, disposed off and those remaining unresolved at the end of the quarter, with the Stock Exchange within 21 days from the end of each quarter.	-	April to June, 2025	21st July, 2025
SEBI (LODR) Regulations, 2015	Regulation 27(2)	Corporate Governance Report	Ensure the listed entity submit a quarterly compliance report on corporate governance in the format as specified by the Board from time to time to the recognised stock exchange(s) within 21 days from the end of each quarter.	-	April to June, 2025	21st July, 2025
SEBI (LODR) Regulations, 2015	Regulation 31(1)(b)	Statement Showing Holding of Securities & Shareholding Pattern	Ensure listed entities file a statement showing holding of securities and shareholding pattern separately for each class of securities on a quarterly basis, within 21 days from the end of each quarter, to the Stock Exchange.	-	April to June, 2025	21st July, 2025
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.	-	June, 2025	22nd July, 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.	-	June, 2025	Every Wedn esday
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.	-	June, 2025	Every Wedn esday

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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.	-	June, 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).	DNBS 09	June, 2025	Every Wednesday
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024		Return on Asset Quality	Ensure to furnish return on asset quality by all Scheduled commercial banks and Local Area Banks within 21 days from the end of each quarter.	-	June, 2025	21st July, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024		Return on Operating Results (ROR)	Ensure to furnish Return on Operating Results by all Scheduled Commercial Banks, Payment Banks and Local Area Banks within 21 days from the end of each quarter.	-	June, 2025	21st July, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024		Risk Based Supervision Return	Ensure to furnish Risk Based Supervision Return by all Scheduled Commercial Banks and Local Area Banks within 21 days from the end of each quarter.	-	June, 2025	21st July, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024		Return on Capital Adequacy - Basel-I (RCA-1)	Ensure to furnish Capital Adequacy - Basel-I Return by all Small Finance banks, Payment banks and Local Area Banks within 21 days from the end of each quarter.	-	June, 2025	21st July, 2025

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Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024		Return on Capital Adequacy-III (RCA - III)	Ensure to furnish Capital Adequacy - III Return by all Scheduled Commercial Banks within 21 days from the end of each quarter.	-	June, 2025	21st July, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024		Return on Large Credits (RLC)	Ensure to furnish Return on Large Credits by all Scheduled Commercial Banks and Local Area Banks within 21 days from the end of each quarter.	-	June, 2025	21st July, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024		Return on Defaulted Borrowers (RDB)	Ensure to furnish Return on Defaulted Borrowers by all Scheduled Commercial Banks and Local Area Banks within 21 days from the end of each quarter.	-	June, 2025	21st July, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024		Return on Ownership and Control (ROC)	Ensure to furnish Return on Ownership and Control by all Scheduled Commercial Banks, Small Finance banks and Payments Banks within 21 days from the end of each half year.	-	June, 2025	21st July, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024		Return on Subsidiaries/ JV/ Associates (RoS)	Ensure to furnish Return on Subsidiaries/ JV/ Associates (RoS) by all Scheduled Commercial Banks within 21 days from the end of each half year.	-	June, 2025	21st July, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024		Consolidated Prudential Return (CPR)	Ensure to furnish Consolidated Prudential Return by all Scheduled Commercial Banks within 21 days from the end of each half year.	-	June, 2025	21st July, 2025

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Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024		Return on Complaints (RoComp)	Ensure to furnish Return on Complaints by all Small Finance Banks, Payment Banks within 21 days from the end of each quarter.	-	June, 2025	21st July, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024		Return on Investment Portfolio (RIP)	Ensure to furnish Return on Investment Portfolio by all Payment Banks within 21 days from the end of each quarter.	-	June, 2025	21st July, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024		Half-Yearly Review of Investment Portfolio	Ensure to furnish Half-Yearly Review of Investment Portfolio by all Scheduled Commercial Banks, Payments Bank, Local Area Banks and Small Finance banks within 21 days from the end of each half year.	-	June, 2025	21st July, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024		DNBS01- Important Financial Parameters	Ensure to furnish Return on Important Financial Parameters in DNBS01 within 21 days from the end of each quarter by NBFC(Upper and Middle layer)	DNBS 01	June, 2025	21st July, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024		DNBS02 - Important Financial Parameters (NBFCs – BL)	Ensure to furnish Return on Important Financial Parameters in DNBS02 within 21 days from the end of each quarter by NBFC(Base layer)	DNBS 02	June, 2025	21st July, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024		DNBS03- Important Prudential Parameters	Ensure to furnish Return on Important Financial Parameters in DNBS03 within 21 days from the end of each quarter by NBFC(Upper and Middle layer)	DNBS 03	June, 2025	21st July, 2025

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Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024		DNBS04B- Structural Liquidity & Interest Rate Sensitivity – Monthly	Ensure to furnish Return on Important Financial Parameters in DNBS04B within 21 days from the end of each quarter by NBFC(Upper and Middle layer)	DNBS 04B	June, 2025	21st July, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024		DNBS07 - ARCs Important Financial Parameters	Ensure to furnish Return on Important Financial Parameters in DNBS07 within 21 days from the end of each quarter by ARCs	DNBS 07	June, 2025	21st July, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024		DNBS11-CICs - Important Financial Parameters	Ensure to furnish Return on Important Financial Parameters in DNBS11 within 21 days from the end of each quarter by NBFC-CICs	DNBS 11	June, 2025	21st July, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024		DNBS12-CICs - Important Prudential Parameters	Ensure to furnish Return on Important Financial Parameters in DNBS12 within 21 days from the end of each quarter by NBFC-CICs	DNBS 12	June, 2025	21st July, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024		DNBS13 - Overseas Investment Details	Ensure to furnish Return on Important Financial Parameters in DNBS13 within 21 days from the end of each quarter by NBFCs	DNBS 13	June, 2025	21st July, 2025

LABOUR

Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Form	Due Period	Due Date
Employees Provident Fund (EPFO)	-	Monthly payments & returns (Exempted)	Filing of monthly Electronic-Challan cum Return (ECR) towards PF Contribution	-	June, 2025	25th July, 2025