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Compliance Alert

Key Regulatory Deadlines Due This Week

21-27 Sep 2026

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Corporate

Central

Due Date	Compliance Activity	Applicable to	Act/ rules
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
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

Due Date	Compliance Activity	Applicable to	Act/ rules
27th September, 2026	**Electronically file annual financial statements (including Balance Sheet, Profit & Loss Account, Auditor's Report, and Cash Flow Statement, where applicable) in Form AOC-4 via the MCA21 portal within 180 days of the closure of the financial year for FY 2025–26.**	One Person Companies (OPCs)	Companies Act, 2013 read with Companies (Accounts) Rules, 2014

Taxation

Central

Due Date	Compliance Activity	Applicable to	Act/ rules
20th September, 2026	**Electronically file monthly summary return in Form GSTR-3B and discharge tax liability for the tax period August, 2026.**	Registered persons having an aggregate annual turnover exceeding ₹5 Crore in the previous financial year (FY 2025–26)	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017
20th September, 2026	**Electronically file monthly summary return in Form GSTR-3B and discharge tax liability for the tax period August, 2026.**	Registered taxpayers in Category A States/UTs (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) with aggregate annual turnover up to ₹5 Crore in the previous financial year who have opted for monthly filing (non-QRMP)	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017
20th September, 2026	**Electronically file monthly summary return in Form GSTR-3B and discharge tax liability for the tax period August, 2026.**	Registered taxpayers 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 and Kashmir, Ladakh, Chandigarh, Delhi) with aggregate annual turnover up to ₹5 Crore in the previous financial year who have opted for monthly filing (non-QRMP)	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017

Due Date	Compliance Activity	Applicable to	Act/ rules
20th September, 2026	**Electronically submit monthly return in Form GSTR-5A and pay integrated tax on services provided for the tax period August, 2026.**	Persons supplying Online Information and Database Access or Retrieval (OIDAR) services from a place outside India to non-taxable online recipients in India	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017
25th September, 2026	**Deposit monthly tax liability for Month 2 (August, 2026) of the July–September quarter using Challan Form GST PMT-06 via Fixed Sum Method (35% Challan) or Self-Assessment Method.**	Registered persons across all States and Union Territories (Category A and Category B) with aggregate annual turnover up to ₹5 Crore in the preceding financial year who have opted for the Quarterly Return Monthly Payment (QRMP) Scheme	Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017

Karnataka

Due Date	Compliance Activity	Applicable to	Act/ rules
20th September, 2026	**Submit monthly return-cum-challan in Form 5A and remit Professional Tax (PTRC) deducted from employee salaries/wages online via the Karnataka Commercial Taxes Portal for the period August, 2026.**	Registered employers holding a Certificate of Registration (RC) under the Act	Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976

Labour

Central

Due Date	Compliance Activity	Applicable to	Act/ rules
25th September, 2026	**Electronically submit monthly return-cum-data statement in Form 7(IF) along with proof of maintaining IRDAI-approved private group life insurance coverage in lieu of statutory EDLI contributions via the official EPFO Employer Portal.**	Employers and establishments maintaining approved private group insurance arrangements exempted from the statutory EDLI fund	Code on Social Security, 2020 read with the Employees' Deposit-Linked Insurance Scheme, 2026