

Compliance Calendar: Key Government Due Dates This Week

Date: 22nd September to 28th September, 2025

Central						
TAXATION						
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 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 August, 2025 for the taxpayer with Aggregate turnover up to 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	August, 2025	22nd September, 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 August, 2025 for the taxpayer with Aggregate turnover up to 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	August, 2025	24th September, 2025
Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Rule 87(2)	GST Challan Payment under QRMP (For all States of Category A and B)	Due date of GST payment for the month of August, 2025 by registered person having aggregate turnover of less than INR 5 Crores and who has opted for quarterly filing of return under QRMP.	GST PMT-06	August, 2025	25th September, 2025

LABOUR						
Employees Provident Fund (EPFO)	-	Monthly payments & returns (Exempted)	Monthly Returns For Exempted Employer Under EDLI Scheme.	FORM 7(IF)	August, 2025	25th September, 2025
CORPORATE						
Companies Act, 2013 & Companies (Accounts) Rules, 2014	Section 137 & Rule 12(1)	Filing of Annual Financials by OPC	Every One person company (OPC) to file copy of the financial statements within one hundred eighty days from the closure of the financial year.	AOC-4, AOC-4 CFS (if any)	FY 2024-25 (within 180 days of closure of FY)	27th September, 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.	-	August, 2025	22nd September, 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.	-	August, 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.	-	August, 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.	-	August, 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 NBFCCICs), NBFC-BL which are NBFCICC, NBFC-MFI, NBFC-Factors having asset size of ₹500 crore and above solely or at Group level).	DNBS09	August, 2025	Every Wednesday
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