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 Date: 25th to 31st May, 2026



Compliance Calendar: Key Government Due Dates This Week

Corporate

Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
Central						
SEBI Act 1992	-	Half Yearly Internal Audit Report	Submission of half yearly Internal Audit Report by trading members within 2 months from the end of each half year.	-	October 25 to March 26	31st May, 2026
SEBI Act 1992	-	Half-Yearly Networth certificate Submission	Submission of Half-Yearly Networth certificate within 2 months from the end of half year by all members others than members with MTF approval.	-	October 25 to March 26	31st May, 2026
SEBI Act 1992	-	Risk Based Supervision	Submission of Risk Based Supervision report within 2 months from the end of half year by members.	-	October 25 to March 26	31st May, 2026
SEBI (LODR) Regulations, 2015	Regulation 33(3) (d)	Financial Results along with Auditor's Report	Ensure to furnish Financial Results along with Auditor's Report within 60 days from the end of financial year.	-	FY 2025-2026	30th May, 2026
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 before every Wednesday of the following week by all Scheduled Commercial Banks and Local Area Banks.	-	March, 2026	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.	-	March, 2026	Every Wednesday

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Central						
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 before every Wednesday of the following week by all Public Sector Banks, Select Foreign Banks and Small Finance Banks.	-	March, 2026	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 NBFCICCs, NBFC-MFI, NBFC-Factors having asset size of ₹500 crore and above solely or at Group level).	DNB S09	March, 2026	Every Wednesday
Master Direction – Non-Banking Financial Company – Housing Finance Company (Reserve Bank) Directions, 2021	Paragraph 117	Liquidity Coverage Ratio	Submission of Return on Liquidity Coverage Ratio by HFCs	LCR	-	Every Wednesday
Companies Act, 2013 & Companies (Prospectus and Allotment of Securities) Rules, 2014	Section 42 & Rule 14(3)	Reconciliation of the share capital audit report on the half-year basis	Reconciliation of Share Capital Audit Report to be filed after 60 days from the end of each half-year by unlisted public companies.	PAS -6	October, 2025 to March, 2026	30th May, 2026
Limited Liability Partnership Act 2008	Section 35	LLP Annual Filing	Due Date for annual statement for submitting details of the business of the LLP and its partners for the FY 2025-26	Form 11	Financial Year 2025-26	30th May, 2026
SEBI (LODR) Regulations, 2015	Regulation 24A(2)	Annual Secretarial Compliance report	Every listed entity shall submit a annual secretarial compliance report in to stock exchanges, within sixty days from end of each financial year	-	Financial Year 2025-26	30th May, 2026

Taxation

Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
Central						
Income Tax Act 1961 and Income Tax Rules, 1962	Rule 114DA	Annual Statement by a non-resident having Liaison Office in India	Furnishing of a statement (in Form No. 49C) by non-resident having a liaison office in India for the financial year 2025-26.	Form 49C	FY 2025-2026	30th May, 2026
Income Tax Act 1961 and Income Tax Rules, 1962	Rule 31A (4A)	Furnishing Challan-cum Statement for tax deducted under Section 194-IA	Due date for furnishing of Challan-cum-statement in respect of tax deducted under section 194-IA, in Form No. 26QB electronically within 30 days from the end of the month in which the deduction is made i.e. in the month of April, 2026.	Form 26QB	April, 2026	30th May, 2026
Income Tax Act 1961 and Income Tax Rules, 1962	Rule 31A (4B)	Furnishing Challan-cum Statement for tax deducted under Section 194-IB	Due date for furnishing of Challan-cum-statement in respect of tax deducted under Section 194-IB in the month of April, 2024.	Form No.26 QC	April, 2026	30th May, 2026
Income Tax Act 1961 and Income Tax Rules, 1962	Rule 31A (4C)	Furnishing Challan-cum Statement for tax deducted under Section 194M	Due date for furnishing of Challan-cum-statement in respect of tax deducted under Section 194M in the month of April, 2026.	Form No.26 QD	April, 2026	30th May, 2026
Income Tax Act 1961 and Income Tax Rules, 1962	Rule 30 (b)(i)	Issue of TCS certificates	Due date for Issue of TCS certificates for the 4th Quarter of the Financial Year 2025-26	-	Financial Year 2025-26	30th May, 2026
Income Tax Act 1961 and Income Tax Rules, 1962	Section 200(3)	Quarterly statement of TDS	Quarterly statement of TDS deposited for the quarter ending March 31, 2026	Form 24Q; 26Q and 27Q	January to March, 2026	31st May, 2026

Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
Income Tax Act 1961 and Income Tax Rules, 1962	Section 285BA(1) & Rule 114E	Statement of Specified Financial Transactions (SFT)	Due date for furnishing of statement of financial transaction (in Form No. 61A) as required to be furnished under sub-section (1) of section 285BA of the Act respect for financial year 2025-26	Form No. 61A	Financial Year 2025-26	31st May, 2026
Income Tax Act 1961 and Income Tax Rules, 1962	Section 285BA(1) & Rule 114G(8)	E-filing of annual statement in Form No. 61B	Due date for e-filing of annual statement of reportable accounts as required to be furnished under section 285BA(1)(k) (in Form No. 61B) for calendar year 2025 by reporting financial institutions.	Form No. 61B	January, 2025 to December 2025	31st May, 2026
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 October 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	April, 2025	25th May, 2026
Income Tax Act 1961 and Income Tax Rules, 1962	Section 12A	Statement in Form no. 10	Statement in Form no. 10 to be furnished to accumulate income for future application under section 10(21) or section 11(1) (if the assessee is required to submit return of income on or before July 31, 2026)	Form no. 10	FY 25-26	31st May, 2026

Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
Tripura						
Tripura Professions Trades Callings And Employments Taxation Act, 1997	Rule 11(1) & 11(2)	Monthly Return	To furnish return in Form VII on or before the last day of every month showing therein the salaries and wages paid by him in respect of the month immediately preceding that month and the amount of tax deducted.	Form VII	April, 2026	30th May, 2026
Meghalaya						
Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	Rule 12(1) & Rule 26	Monthly Return & Challan	Furnish a monthly return in Form III on or before the last day of every month and Challan for making payment shall be in Form VII C.	Form III, Form VII C	April, 2026	30th May, 2026
Maharashtra						
Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Rule 11(2A) & 11(3a)	Monthly Return	To pay the return or, as the case may be, revised return in electronic form which shall be in form III-B and payment as per return shall be made by Challan in MTR-6. Monthly return in case of tax Liability is less than Rs. 50,000.	Form III-b/ MTR -6 / Online (https://www.mahagst.gov.in/en/ptec-otpt-payment)	April, 2026	30th May, 2026
Orissa						
Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	Rule 13	Monthly Return / Challan	To furnish a return in form V to the local Assessing Authority accompanied by a copy of the receipted Treasury Challan in Form O.T.C.-6 in in triplicate, duly filled.	Form V / Form O.T.C.-6	April, 2026	30th May, 2026

Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
Assam						
Assam Professions, Trades, Callings And Employments Taxation Act, 1947	Rule 12(1) & Rule 26	Monthly Return & Challan	To furnish return in Form III on or before the last day of every month and Challan for making payment shall be in Form VII C.	Form III, Form VII C	April, 2026	30th May, 2026
West Bengal						
West Bengal State Tax on Professions, Trades, Callings and Employments Act & Rule, 1979	Rule 12 (1a)	Annual Return	Furnish Annual return in Form III to the prescribed Authority. (Tax Payable up to INR 30,000)	Form III	April, 2025 to March, 2026	30th May, 2026

Labour

Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
Kerala						
Employees Provident Fund (EPFO)	-	Monthly payments & returns (Exempted)	Filing of monthly Electronic-Challan cum Return (ECR) towards PF Contribution (Exempted)	-	April, 2026	30th May, 2026

Others

Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
Kerala						
Food Safety and Standards Act 2006	-	Annual Return	Ensure to file annual return by 31st May, 2026.	-	FY 2025-2026	31st May, 2024