

# Compliance Calendar: Key Government Due Dates This Week

Date: 26th May- 1 June, 2025

CORPORATE				
Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Due Date
Companies Act, 2013 & Companies (Prospectus and Allotment of Securities) Rules, 2014	Section 42& Rule 14(3)	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	30th May, 2025
Limited Liability Partnership Act 2008	Section 35	Due Date for annual statement for submitting details of the business of the LLP and its partners for the FY 2023-24	Form 11	30th May, 2025
SEBI (LODR) Regulations, 2015	Regulation 24A(2)	Every listed entity shall submit a annual secretarial compliance report in to stock exchanges, within sixty days from end of each financial year	-	30th May, 2025
SEBI Act 1992	-	Submission of half yearly Internal Audit Report by trading members within 2 months from the end of each half year.	-	31st May, 2025
SEBI Act 1992	-	Submission of Half-Yearly Networth certificate within 2 months from the end of half year by all members others than members with MTF approval.	-	31st May, 2025
SEBI Act 1992	-	Submission of Risk Based Supervision report within 2 months from the end of half year by members.	-	31st May, 2025

Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Due Date
SEBI (LODR) Regulations, 2015	Regulation 33(3)(d)	Ensure to furnish Financial Results along with Auditor's Report within 60 days from the end of financial year.	-	30th May, 2025
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions - 2024	-	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.	-	Every Wednesday
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions - 2024	-	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.	-	Every Wednesday
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions - 2024	-	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.	-	Every Wednesday
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions - 2024	-	Ensure to furnish Return in DNBS09-CRILC Weekly on every Wednesday of the following week(NBFC-UL, NBFC -ML(except NBFCICs), NBFC-BL which are NBFCICC, NBFC-MFI, NBFC-Factors having asset size of ₹500 crore and above solely or at Group level).	DNBS09	Every Wednesday

## TAXATION

Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Due Date
Income Tax Act 1961 and Income Tax Rules, 1962	Rule 114DA	Furnishing of a statement (in Form No. 49C) by non-resident having a liaison office in India for the financial year 2023-24.	Form 49C	30th May, 2025
Income Tax Act 1961 and Income Tax Rules, 1962	Rule 31A (4A)	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, 2025	Form 26QB	30th May, 2025
Income Tax Act 1961 and Income Tax Rules, 1962	Rule 31A (4B)	Due date for furnishing of Challan-cum-statement in respect of tax deducted under Section 194-IB in the month of April, 2025.	Form No.26QC	30th May, 2025
Income Tax Act 1961 and Income Tax Rules, 1962	Rule 31A (4C)	Due date for furnishing of Challan-cum-statement in respect of tax deducted under Section 194M in the month of April, 2025.	Form No.26QD	30th May, 2025
Income Tax Act 1961 and Income Tax Rules, 1962	Rule 30 (b)(i)	Due date for Issue of TCS certificates for the 4th Quarter of the Financial Year 2023-24	-	30th May, 2025
Income Tax Act 1961 and Income Tax Rules, 1962	Section 200(3)	Quarterly statement of TDS deposited for the quarter ending March 31, 2025	Form 24Q; 26Q and 27Q	31st May, 2025
Income Tax Act 1961 and Income Tax Rules, 1962	Section 285BA(1) & Rule 114E	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 2023-24	Form No. 61A	31st May, 2025

Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Due Date
Income Tax Act 1961 and Income Tax Rules, 1962	Section 285BA(1) & Rule 114G(8)	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 2023 by reporting financial institutions.	Form No. 61B	31st May, 2025
Tripura Professions Trades Callings And Employments Taxation Act, 1997	Rule 11(1) & 11(2)	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	30th May, 2025
Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	Rule 12(1) & Rule 26	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	30th May, 2025
Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Rule 11(2A) & 11(3a)	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. 100,000.	Form III-b/ MTR -6 / Online ( <a href="https://www.mahagst.gov.in/en/ptec-otpt-payment">https://www.mahagst.gov.in/en/ptec-otpt-payment</a> )	30th May, 2025
Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	Rule 13	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	31st May, 2025

Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Due Date
Assam Professions, Trades, Callings And Employments Taxation Act, 1947	Rule 12(1) & Rule 26	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	30th May, 2025
Income Tax Act 1961 and Income Tax Rules, 1962	Section 12A	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, 2025)	Form no. 10	31st May, 2025

OTHERS

Act/Rules	Section/ Rule/ Regulation	Compliance Description	Form No.	Due Date
Food Safety and Standards Act 2006	-	Ensure to file annual return by 31st May, 2025	-	31st May, 2025