

Compliance Alert

Key Regulatory Deadlines Due This Week

26 Oct – 1 Nov 2026



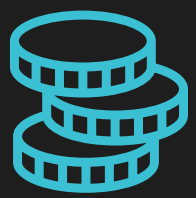
Corporate

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

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30th October, 2026	Electronically file LLP Form 8 (Statement of Account & Solvency) via the MCA V3 Portal detailing the statement of assets and liabilities, statement of income and expenditure, and declaration of solvency, authenticated using the Digital Signature Certificates (DSC) of at least two Designated Partners (and certified by an auditor/practicing professional where prescribed) for FY 2025–26.	All Limited Liability Partnerships (LLPs) registered in India whose financial year ended on 31st March, 2026	Limited Liability Partnership Act, 2008 (Section 34(4)) read with Limited Liability Partnership Rules, 2009 (Rule 24)
30th October, 2026	Electronically file Form MGT-14 with the Registrar of Companies (ROC) via the MCA V3 Portal, enclosing certified true copies of the Board Resolution approving the financial statements and Board's Report for FY 2025–26 along with explanatory statements, authenticated using valid Digital Signature Certificates (DSC).	All Public Limited Companies in India (Private Limited Companies are exempted from filing resolutions passed under Section 179(3) pursuant to MCA Exemption Notification G.S.R. 464(E))	Companies Act, 2013 (Section 117 read with Section 179(3)) and Companies (Management and Administration) Rules, 2014 (Rule 24)
30th October, 2026	Electronically file annual financial statements, consolidated financial statements, Auditor's Report, Board's Report, and required annexures in Form AOC-4 or Form AOC-4 (XBRL) (using eXtensible Business Reporting Language taxonomy) via the MCA V3 Portal, authenticated with valid Digital Signature Certificates (DSC) of authorized director(s) and a certifying practicing professional (CA/CS/CWA) for FY 2025–26.	Form AOC-4: All companies incorporated under the Companies Act, 2013 / 1956. Form AOC-4 (XBRL): Mandatory for (i) all companies listed with any stock exchange in India and their Indian subsidiaries, (ii) all companies with paid-up capital of ₹5 Crore or above, and (iii) all companies with turnover of ₹100 Crore or above (excluding banking, insurance, power companies, and NBFCs).	Companies Act, 2013 (Section 137) read with Companies (Accounts) Rules, 2014 (Rule 12(1)) and Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2015

Due Date	Compliance Activity	Applicable to	Act/ rules
30th October, 2026	Electronically submit the Reconciliation of Share Capital Audit Report issued by a practicing Company Secretary or qualified Chartered Accountant to the recognized stock exchanges (via NEAPS / BSE Listing Centre) for the quarter ending 30th September, 2026 (Q2), reconciling the total admitted capital held with NSDL, CDSL, and in physical form against the total issued and listed capital.	All companies whose securities are listed on recognized stock exchanges in India	Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 (Regulation 76)
31st October, 2026	Electronically submit half-yearly return in Form MSME-1 via the MCA V3 Portal detailing outstanding supplier dues, delay periods, and reasons for delay in payments exceeding 45 days to Micro and Small Enterprises, authenticated using the Digital Signature Certificate (DSC) of an authorized director, manager, CEO, CFO, or Company Secretary for the period 1st April 2026 to 30th September 2026 (H1).	All Specified Companies (Public or Private) that have received goods or services from Micro or Small Enterprises and whose payments to such vendors have remained outstanding for more than 45 days from the date of acceptance or deemed acceptance.	Companies Act, 2013 (Section 405) read with the Specified Companies (Furnishing of information about payment to micro and small enterprise suppliers) Order, 2019 and Section 15 of the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006



Taxation

Central

Due Date	Compliance Activity	Applicable to	Act/ rules
31st October, 2026	Electronically furnish the Tax Audit Report in Form No. 3CA along with the Statement of Particulars in Form No. 3CD via the Income Tax e-Filing Portal, digitally signed by a practicing Chartered Accountant using a valid DSC and generating a unique Document Identification Number (UDIN), followed by corporate verification and acceptance through the assessee's dashboard for Assessment Year 2026-27 (Financial Year 2025-26).	All assessees carrying on business or profession whose accounts are required to be audited under any other law and who are liable to obtain an audit report under Section 44AB, and are simultaneously required to furnish an Accountant's Report in Form 3CEB under Section 92E in respect of international transactions or specified domestic transactions.	Income-tax Act, 1961 (Section 44AB read with Section 92E and Section 139(1), Explanation 2) and Income-tax Rules, 1962 (Rule 6G(1)(a) and Rule 6G(2))
31st October, 2026	Electronically furnish the Accountant's Report in Form No. 3CEB via the Income Tax e-Filing Portal, digitally signed by a practicing Chartered Accountant using a valid DSC and generating a unique Document Identification Number (UDIN), followed by mandatory online verification and acceptance by the assessee through their e-Filing dashboard for Assessment Year 2026-27 (Financial Year 2025-26).	Every person (corporate or non-corporate assessee) who has entered into: (i) an International Transaction with an Associated Enterprise (AE) during the financial year (irrespective of transaction value), or (ii) a Specified Domestic Transaction (SDT) entered into with persons referred to in Section 80A/Section 80IA(8)/(10) or Section 115BAB where the aggregate value exceeds ₹20 Crore.	Income-tax Act, 1961 (Section 92E read with Section 92CA and Section 139(1), Explanation 2(aa)) and Income-tax Rules, 1962 (Rule 10E)

Due Date	Compliance Activity	Applicable to	Act/ rules
31st October, 2026	Electronically submit half-yearly statement in Form No. 98 via the Income Tax e-Filing Portal / Authorized Facilitation Centers using the prescribed File Validation Utility (FVU), reporting details of declarations furnished in Form No. 97 along with verification particulars for the half-year period 1st April 2026 to 30th September 2026 (H1).	All reporting entities (banking companies, cooperative banks, post offices, depository participants, mutual funds, companies issuing debentures/shares, register/sub-registrar authorities, and vehicle dealers) who received declarations in Form No. 97 from individuals executing specified financial transactions without quoting a PAN.	Income-tax Act, 2025 read with the Income-tax Rules, 2026 (Rule 159(2))
31st October, 2026	Electronically submit the quarterly master statement in Form No. 145 (Statement of Non-Deduction of Tax at Source on Interest from Time Deposits) via the institutional reporting channel of the Income Tax e-Filing Portal, authenticated using the Digital Signature Certificate (DSC) of the Principal Officer/Branch for the quarter ending 30th September, 2026 (Q2).	Every banking company, cooperative bank, or public post office responsible for paying interest on time deposits where tax was not deducted at source by virtue of interest payable not exceeding the statutory threshold (₹50,000 generally, or ₹1,00,000 for resident senior citizens).	Income-tax Act, 2025 (Section 406) read with Income-tax Rules, 2026 (Rule 31AC) [succeeding Section 206A / Form 26QA framework]
31st October, 2026	Electronically furnish quarterly statements of Tax Deducted at Source (TDS) via the Income Tax e-Filing Portal / Protean (NSDL) TIN-Facilitation Centers using the prescribed File Validation Utility (FVU), authenticated using valid Digital Signature Certificate (DSC) or Electronic Verification Code (EVC) for the quarter ending 30th September, 2026 (Q2)	All corporate, government, and non-corporate deductors (including firms, LLPs, and individuals/HUFs liable to tax audit) who deducted tax at source on salaries, contractor/sub-contractor fees, professional/technical fees, rent, interest, or non-resident remittances during the period 1st July 2026 to 30th September 2026.	Income-tax Act, 2025 (Section 394 read with Section 397) and Income-tax Rules, 2026 (Rule 31A / Rule 219) [succeeding Section 200(3) of the Income-tax Act, 1961]

Due Date	Compliance Activity	Applicable to	Act/ rules
31st October, 2026	Electronically submit intimation in Form No. 3CEAB via the Income Tax e-Filing Portal, authenticated using the Digital Signature Certificate (DSC) of the authorized signatory of the designated Indian constituent entity, notifying the tax authorities of the single constituent entity designated to file the Master File on behalf of the international group for Previous Year 2025–26 (AY 2026–27).	International Groups having two or more resident constituent entities in India, where: (i) Consolidated group revenue exceeds ₹500 Crore. (ii) Aggregate value of international transactions exceeds ₹50 Crore (or intangible-property transactions exceed ₹10 Crore) during the accounting year, opting to designate a single Indian entity to discharge Master File compliance.	Income-tax Act, 1961 (Section 92D(4)) read with Income-tax Rules, 1962 (Rule 10DA(4))
30th October, 2026	Electronically furnish the Challan-cum-Statement of deduction of tax at source in Form No. 141 and remit the tax deducted through the e-Pay Tax module on the Income Tax e-Filing Portal (incometax.gov.in) for contractual, professional, or brokerage/commission payments executed during the period 1st September 2026 to 30th September 2026.	Any Individual or Hindu Undivided Family (HUF) not liable to audit under tax audit provisions, responsible for paying any sum to a resident contractor, professional, or commission/brokerage agent where the aggregate payment credited or paid during the financial year exceeds ₹50,000,000 (₹50 Lakhs).	Income-tax Act, 2025 (Section 393) read with Income-tax Rules, 2026 (Rule 31A) [succeeding Section 194M and Rule 31A(4C) / Form 26QD framework]
30th October, 2026	Electronically furnish the Challan-cum-Statement of deduction of tax at source in Form No. 141 – Schedule A (succeeding Form 26QC) and remit the tax deducted at source through the e-Pay Tax service on the Income Tax e-Filing Portal (incometax.gov.in) for rent credited/deducted during the period 1st September 2026 to 30th September 2026 (applicable where tenancy was terminated/vacated or where annual deduction was executed in September).	Any Individual or Hindu Undivided Family (HUF) not liable to corporate/business tax audit under Section 44AB, responsible for paying rent exceeding ₹50,000 per month (or part of a month) to a resident landlord, deducting TDS at the statutory rate of 2% on the cumulative rent.	Income-tax Act, 2025 (Section 393) read with Income-tax Rules, 2026 (Rule 31A) [succeeding Section 194-IB and Rule 31A(4B) / Form 26QC framework]

Due Date	Compliance Activity	Applicable to	Act/ rules
30th October, 2026	Electronically furnish the Challan-cum-Statement of deduction of tax at source in Form No. 141 Schedule B (succeeding Form 26QB) and remit the tax deducted at source (at 1% on the higher of total sale consideration or stamp duty value) via the unified e-Pay Tax functionality on the Income Tax e-Filing Portal (incometax.gov.in) for property transfers/installments paid or credited between 1st September 2026 and 30th September 2026, capturing buyer/seller percentage allocations and stamp duty values.	Any transferee/buyer (corporate, individual, HUF, or firm) responsible for paying consideration to a resident transferor/seller for the purchase or transfer of immovable property (other than agricultural land) where the total consideration or stamp duty value equals or exceeds ₹50 Lakhs.	Income-tax Act, 2025 (Section 393(1), Table Sl. No. 3(i)) read with Income-tax Rules, 2026 (Rule 31A) [succeeding Section 194-IA and Rule 31A(4A) / Form 26QB framework]
31st October, 2026	Electronically furnish the Annual Return of Income via the Income Tax e-Filing Portal (incometax.gov.in) using a validated Digital Signature Certificate (DSC) or Electronic Verification Code (EVC as permissible) for Assessment Year 2026-27 (FY 2025-26): i. ITR-5: Partnership Firms, LLPs, AOPs, BOIs subject to mandatory tax audit. ii. ITR-6: Companies (other than companies claiming exemption under Section 11). iii. ITR-7: Persons including entities/trusts required to furnish returns under Section 139(4A), 139(4B), 139(4C), or 139(4D). iv. ITR-3: Individuals and HUFs carrying on a business or profession whose accounts are required to be audited under Section 44AB (Note: ITR-4 Sugam is only for non-audit presumptive taxation and cannot be filed for audit cases).	1. Corporate Assessee: Every company registered under the Companies Act. 2. Audited Non-Corporate Entities: Persons (Individuals, HUFs, Partnership Firms, LLPs, AOPs, BOIs) whose accounts are mandatorily required to be audited under the Income-tax Act (Section 44AB) or any other law. 3. Connected Individuals: (i) A working partner of a firm whose accounts are required to be audited, and (ii) The spouse of such partner if governed by the provisions of Portuguese Civil Code (Section 5A). (Excludes assessee subject to Transfer Pricing reporting under Section 92E, whose ITR deadline is 30th November 2026).	Income-tax Act, 1961 (Section 139(1), Explanation 2(a)) read with Rule 12 of the Income-tax Rules, 1962

Due Date	Compliance Activity	Applicable to	Act/ rules
31st October, 2026	Electronically submit Form No. 67 (Statement of foreign income and foreign tax credit) via the Income Tax e-Filing Portal (incometax.gov.in) before or alongside furnishing the Return of Income (ITR), attaching documentary evidence of foreign taxes withheld/paid (such as tax deduction certificates, foreign tax returns, or official receipts) to claim Foreign Tax Credit (FTC) for Assessment Year 2026–27 (Previous Year 2025–26).	Any resident assessee (corporate or non-corporate) who has derived income from foreign jurisdictions or specified territories outside India and has paid foreign taxes on such income, seeking to claim credit against their Indian income-tax liability under Double Taxation Avoidance Agreements (DTAA) or unilateral relief provisions.	Income-tax Act, 1961 (Section 90 read with Section 90A and Section 91) and Income-tax Rules, 1962 (Rule 128)
31st October, 2026	Electronically obtain and furnish the Accountant's Report in Form No. 3CEJ via the Income Tax e-Filing Portal (incometax.gov.in), digitally signed by a practicing Chartered Accountant using a valid Digital Signature Certificate (DSC) and generating a unique Document Identification Number (UDIN), reporting the determination of the arm's length price of remuneration paid to the eligible fund manager for Assessment Year 2026–27 (Previous Year 2025–26).	Every Eligible Investment Fund that has engaged an eligible fund manager in India to carry out fund management activities on its behalf and paid remuneration in respect of such services, claiming safe harbor/non-business connection status under the offshore fund manager regime (where the assessee's prescribed return filing due date is 31st October)	Section 9A(5) of the Income-tax framework read with Rule 10V(7) / Rule 10V(8) (Income-tax Act, 2025 and Income-tax Rules, 2026)

Tripura

Due Date	Compliance Activity	Applicable to	Act/ rules
30th October, 2026	Electronically deposit professional tax deducted from employees' salaries via the integrated Tripura e-GRAS/e-Treasury portal and furnish the monthly return-cum-challan in Form VII through the Tripura Professional Tax Portal (ptax.tripura.gov.in) for salaries paid/disbursed during the month of September 2026.	Every employer registered under the Act who has employed persons earning gross monthly salaries exceeding the taxable threshold (above ₹7,500 per month) in the State of Tripura and has deducted tax from such employees for September 2026	Tripura Professions, Trades, Callings and Employments Taxation Act, 1997 read with Tripura Professions, Trades, Callings and Employments Taxation Rules, 1998 (Rule 11 & Rule 12)

Maharashtra

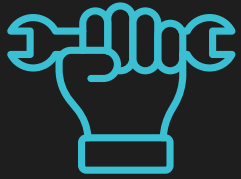
Due Date	Compliance Activity	Applicable to	Act/ rules
30th October, 2026	Electronically remit the professional tax deducted via Form MTR-6 on the MahaGST / GRAS portal and upload the monthly electronic return in Form III-B with digital signature/authorized credentials for salaries disbursed during September 2026.	Every employer registered under the Act (holding a PTRC) whose total professional tax liability in the previous financial year exceeded ₹1,00,000 (or ₹50,000 threshold under administrative guidelines), and all employers in their first year of registration	Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 read with Rule 11(2A) and Rule 11(3)(a) of the Maharashtra State Tax on Professions, Trades, Callings and Employments Rules, 1975 (as amended by the Amendment Rules, 2026)

Assam

Due Date	Compliance Activity	Applicable to	Act/ rules
30th October, 2026	Electronically deposit the professional tax deducted from employees' salaries via the Assam e-GRAS portal using Challan Form VII C and submit the monthly return in Form III through the Commissionerate of Taxes portal (comtax.assam.gov.in) for the payroll period of September 2026.	Every employer registered under the Act (holding a Certificate of Registration in Form I) who employs individuals with gross monthly salaries exceeding the taxable threshold (i.e., earning ₹15,000 or more per month) in the State of Assam and has deducted tax from such employees for September 2026	Assam Professions, Trades, Callings and Employments Taxation Act, 1947 read with Assam Professions, Trades, Callings and Employments Taxation Rules, 1947 (Rule 12 and Rule 26)

Odisha

Due Date	Compliance Activity	Applicable to	Act/ rules
30th October, 2026	Electronically deposit the professional tax deducted from employees' salaries via the integrated Odisha Treasury portal (iIFMS) using Challan Form O.T.C.-6 and submit the monthly return in Form V through the Odisha Commercial Taxes Portal (odishatax.gov.in) with valid credentials for the period 1st September 2026 to 30th September 2026.	Every employer holding a Certificate of Registration under the Act who employs individuals earning taxable gross salary/wages (exceeding ₹13,333 per month / ₹1,60,000 per annum) in the State of Odisha and has deducted tax from such employees during September 2026	Odisha State Tax on Professions, Trades, Callings and Employments Act, 2000 read with Odisha Profession Tax Rules, 2000 (Rule 13)



Labour

Central

Due Date	Compliance Activity	Applicable to	Act/ rules
30th October, 2026	Furnish quarterly return in Form ER-1 (Quarterly Return showing employment status, vacancies occurred/notified/filled, and manpower shortages) to the jurisdictional Local Employment Exchange, via the designated State Employment/Labor Portal (e.g., Mahaswayam, Shram Suvidha, or regional Directorate of Employment portals) or in duplicate hard copy where electronic submission is not fully operational, for Quarter 2 (1st July 2026 to 30th September 2026).	1. Public Sector: All establishments in the public sector regardless of workforce size. 2. Private Sector: All establishments in the private sector ordinarily employing 25 or more persons (or 10 or more persons in states where local state amendments have lowered the threshold).	Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959 (Section 5) read with Employment Exchanges (Compulsory Notification of Vacancies) Rules, 1960 (Rule 6)

Bihar

Due Date	Compliance Activity	Applicable to	Act/ rules
30th October, 2026	Furnish the quarterly return in Form XIX (Statement of Employment, Wages, and Compensation Particulars) to the local Area Inspecting Officer / Office of the Superintendent of Labour, or electronically via the Jharkhand Shramadhan portal, reporting workforce strength, working hours, leave status, and wages disbursed during Quarter 2 (1st July 2026 to 30th September 2026).	Every employer operating a shop or commercial establishment within the State of Jharkhand employing 10 or more persons during the quarter	Bihar Shops and Establishments Act, 1953 (as adopted in Jharkhand) read with Jharkhand Shops and Establishments Rules, 2001 (Rule 43)

Goa

Due Date	Compliance Activity	Applicable to	Act/ rules
30th October, 2026	Furnish the half-yearly return in Form XX (Return to be sent by the Contractor to the Licensing Officer) in duplicate to the jurisdictional Licensing Officer / Office of the Commissioner, Labour & Employment, or electronically via the GoaOnline Services Portal, detailing establishment particulars, licensing parameters, contract duration, daily counts of contract labour employed, and wages/working hours compliance for the half-year ending 30th September, 2026 (H1: April 2026 to September 2026).	Every licensed contractor executing work within the State of Goa who has employed contract labour in any establishment during the half-year period ending 30th September, 2026	Contract Labour (Regulation and Abolition) Act, 1970 read with Goa, Daman and Diu Contract Labour (Regulation and Abolition) Rules, 1972 (Rule 81(1))