manucomply

www.manucomply.com

Compliance Alert

Key Regulatory Deadlines Due This Week

27 July – 2 Aug 2026

Product by manupatra

Corporate

Central

Due Date	Compliance Activity	Applicable to	Act/ rules
Every Wednesday	**File Return on Defaulted Borrowers (RDB) for previous week.**	Every Scheduled Commercial Banks and Local Area Banks	Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024
Every Wednesday	**Equity Investment in Capital Market for previous week.**	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	Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024
Every Wednesday	**Provide Daily Liquidity Data for previous week.**	Every Public Sector Banks, Select Foreign Banks and Small Finance Banks	Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024
Every Wednesday	**File DNBS09-CRILC Weekly– RDB return for previous 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	Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2024
30th July, 2026	**Submit audit report containing details of changes in share capital on a quarterly basis to the Stock Exchange in Form XIX, for the Period of April to June, 2026**	Applicable to issuers whose securities are listed/admitted and whose issued/listed/dematerialised capital is required to be reconciled.	SEBI (Depositories & Participants) Regulation, 2018 - Regulation 76

manucomply

Taxation

Central

Due Date	Compliance Activity	Applicable to	Act/ rules
30th July, 2026	**Due date for furnishing of quarterly TCS certificate in respect of tax collected by any person within 30 days from the end of the quarter, in Form 27D for the period of April to June, 2026.**	Applicable to every person/collector who is required to collect tax at source (TCS)	Income Tax Act 1961 and Income Tax Rules, 1962 - Section 206C(5) & Rule 37D
30th July, 2026	**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 June, 2026.**	Applicable to a buyer/transferee purchasing immovable property, other than specified agricultural land, from a resident seller where the transaction crosses the prescribed property-value/stamp-duty-value threshold	Income Tax Act 1961 and Income Tax Rules, 1962 - Rule 31A (4A)
30th July, 2026	**Due date for furnishing of Challan-cum-statement in respect of tax deducted under Section 194-IB in the month of June, 2026.**	Applicable to an Individual or HUF not otherwise covered by the regular TDS-on-rent provisions, who pays rent to a resident exceeding the prescribed threshold, historically ₹50,000 per month or part of a month.	Income Tax Act 1961 and Income Tax Rules, 1962 - Rule 31A (4B)

Central

Due Date	Compliance Activity	Applicable to	Act/ rules
30th July, 2026	**Due date for furnishing of Challan-cum-statement in respect of tax deducted under Section 194M in the month of June, 2026, in Form No.26QD.**	Applicable to an Individual or HUF not otherwise required to deduct TDS under the regular contractor, commission/brokerage or professional-fee provisions, where specified payments to a resident exceed the prescribed annual threshold.	Income Tax Act 1961 and Income Tax Rules, 1962 - Rule 31A (4C)
31st July, 2026	**Due date for submission of quarterly statement of TDS/ TDS Return deposited for the quarter ending June 30, 2026, in Form 26Q and 27Q.**	Applicable to persons responsible for deducting TDS and required to furnish quarterly TDS statements.	Income Tax Act 1961 and Income Tax Rules, 1962 - Section 200(3)
31st July, 2026	**Return of income for the assessment year 2024-25 for all assessee other than (a) corporate-assessee or (b) non-corporate assessee (whose books of account are required to be audited) or (c) partner of a firm whose accounts are required to be audited or the spouse of such partner if the provisions of Section 5A applies or (d) an assessee who is required to furnish a report under Section 92E.**	Applicable to an assessee required to furnish an income-tax return under Section 139(1) and falling in the non-audit/non-transfer-pricing category	Income Tax Act 1961 and Income Tax Rules, 1962 - Section 139(1)

Central

Due Date	Compliance Activity	Applicable to	Act/ rules
31st July, 2026	**Application in Form 9A for exercising the option available under Explanation to Section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on or before 31st July, 2026).**	Applicable to a charitable or religious trust/institution claiming exemption under Section 11 that wishes to exercise the option for deemed application of income where at least 85% of its income could not be applied during the relevant year because the income was not received or for another permitted reason.	Income Tax Act 1961 and Income Tax Rules, 1962 – Section 11 & Rule 17(1)
31st July, 2026	**Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending June 30, 2026.**	Applicable to specified banking companies, co-operative societies and specified public companies making qualifying interest payments to residents without deduction of TDS and required to furnish the prescribed statement	Income Tax Act 1961 and Income Tax Rules, 1962 – Section 194 (3)

Tripura

Due Date	Compliance Activity	Applicable to	Act/ rules
30th July, 2026	**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, for the month of June, 2026.**	Applicable to an employer in Tripura who is registered/liable under the Professional Tax Act and is responsible for deducting professional tax from the salary or wages of employees liable to professional tax.	Tripura Professions Trades Callings And Employments Taxation Act, 1997 – Rule 11(1) & 11(2)

Meghalaya

Due Date	Compliance Activity	Applicable to	Act/ rules
30th July, 2026	**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, for the month of June, 2026.**	Applicable to registered employers in Meghalaya paying salary/wages to employees who fall within the taxable professional-tax slabs and from whose remuneration the employer is required to deduct professional tax.	Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947 – Rule 12(1) & Rule 26

Maharashtra

Due Date	Compliance Activity	Applicable to	Act/ rules
30th July, 2026	**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, for the month of June, 2026.**	Applicable to employers holding/required to hold a Profession Tax Registration Certificate (PTRC) and liable to deduct professional tax from employees.	Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975 – Rule 11(2A) & 11(3a)

Orissa

Due Date	Compliance Activity	Applicable to	Act/ rules
30th July, 2026	**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, for the month of June, 2026.**	Applicable to employers registered under the Odisha Professional Tax law who pay salary/wages to employees liable to professional tax and are responsible for deducting and remitting such tax.	Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000 - Rule 13

Assam

Due Date	Compliance Activity	Applicable to	Act/ rules
30th July, 2026	**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, for the month of June, 2026.**	Applicable to employers registered under the Assam Professional Tax law who pay salary/wages to persons liable to professional tax and are responsible for deducting the tax from such remuneration.	Assam Professions, Trades, Callings And Employments Taxation Act, 1947 – Rule 12(1) & Rule 26

West Bengal

Due Date	Compliance Activity	Applicable to	Act/ rules
30th July, 2026	**Furnish return in Form III to the prescribed Authority in Form III, for the period of April to June, 2026.**	Applicable to an employer registered under the West Bengal Professional Tax law and liable to deduct and pay professional tax in respect of employees.	West Bengal State Tax on Professions, Trades, Callings and Employments Act & Rule, 1979 – Rule 12 (1a)

Sikkim

Due Date	Compliance Activity	Applicable to	Act/ rules
30th July, 2026	**Ensure to File Quarterly return to the Chief Inspector in Form 5, for the period of April to June, 2026.**	Applicable to employers registered/liable under the Sikkim Professional Tax legislation who employ persons falling within the professional-tax liability and are required to deduct and remit such tax.	Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006 – Rule 12

Labour

Jharkhand

Due Date	Compliance Activity	Applicable to	Act/ rules
30th July 2026	**Filing of quarterly Return to the Chief Inspector in Form XIX, for the Period of April to June, 2026**	Applicable to every shop/commercial establishment or other establishment covered by the Act in Jharkhand that employs 10 or more persons.	Bihar Shops and Establishments Act, 1953 (Applicable to Jharkhand) – Rule 43

Tamil Nadu

Due Date	Compliance Activity	Applicable to	Act/ rules
31st July 2026	**Furnish to the Assistant Inspector of Labour at the end of each half year, a certificate of maintenance or exhibition of registers, records and notices I (in duplicate), for the period of January to June, 2026.**	The Paymaster of every Information Technology Software Establishment and Information Technology Software Enabled Service	Payment of Gratuity Act, 1972/ Tamil Nadu Payment of Gratuity Rules – Rule 21
31st July 2026	**Furnish to the Assistant Inspector of Labour at the end of each half year, a certificate of maintenance or exhibition of registers, records and notices I (in duplicate), for the period of January to June, 2026.**	The Paymaster of every Information Technology Software Establishment and Information Technology Software Enabled Service	Maternity Benefit Act, 1961/ Tamil Nadu Maternity benefit Rules – Rule 3(4)

Due Date	Compliance Activity	Applicable to	Act/ rules
31st July 2026	**Furnish to the Assistant Inspector of Labour at the end of each half year, a certificate of maintenance or exhibition of registers, records and notices I (in duplicate), for the period of January to June, 2026.**	Paymaster of every Information Technology Software Establishment and Information Technology Software Enabled Service	Tamil Nadu Shops And Establishments Act,1947 – Rule 6 B
31st July 2026	**Ensure to File Half Yearly return to the Chief Inspector in Form 21, for the period of January to June, 2026.**	Applicable to the occupier/manager of a factory in Tamil Nadu falling within the applicable factory/OSH framework and required to furnish the prescribed statutory factory return.	Factories Act, 1948/ Tamil Nadu Factories Rules – Rule 100
31st July 2026	**Furnish to the Assistant Inspector of Labour at the end of each half year, a certificate of maintenance or exhibition of registers, records and notices I (in duplicate), for the period of January to June, 2026.**	The Paymaster of every Information Technology Software Establishment and Information Technology Software Enabled Service	Minimum Wages Act, 1948/ TN Minimum Wages Rules – Rule 28 B
30th July 2026	**Furnish to the Assistant Inspector of Labour at the end of each half year, a certificate of maintenance or exhibition of registers, records and notices I (in duplicate) in Form VIII, for the period of January to June, 2026.**	Applicable specifically to Information Technology Software Establishments and Information Technology Software Enabled Service establishments	Payment of Wages Act, 1936/ TN Payment of Wages Rules –Rule 6B

Kerala

Due Date	Compliance Activity	Applicable to	Act/ rules
31st July 2026	**Filing of half yearly return to the Chief Inspector in Form 22, , for the period of January to June, 2026.**	Applicable to the manager of every factory in Kerala falling within the applicable factory/OSH regulatory framework.	Factories Act, 1948/ Kerala Factories Rules – Rule 127

Puducherry

Due Date	Compliance Activity	Applicable to	Act/ rules
31st July 2026	**Ensure to File Half Yearly return to the Chief Inspector in Form 20, for the period of January to June, 2026**	Applicable to the manager/ occupier of every factory in Puducherry falling within the applicable factory/OSH regulatory framework.	Factories Act, 1948/ Puducherry Factories Rules – Rule 110

Bihar

Due Date	Compliance Activity	Applicable to	Act/ rules
30th July, 2026	**"To furnish return in Form III shall be filed with the Labour officer in Form III, for the period of April to June, 2026."**	Applicable to employers of employees in employments to which the applicable minimum-wage provisions extend in Bihar and who are required to maintain/report particulars relating to wages, fines and deductions	Bihar Minimum Wages Rules 1948 – Rule 21 (4)
30th July 2026	**Filing of quarterly Return to the Chief Inspector in Form XIX, for the Period of April to June, 2026**	Applicable to every shop/commercial establishment or other establishment covered by the Act in Jharkhand that employs 10 or more persons.	Bihar Shops and Establishments Act, 1953 – Rule 43

Haryana

Due Date	Compliance Activity	Applicable to	Act/ rules
1st August 2026	**Furnish statement giving particulars of the amounts so paid shall be submitted by Employer along with such payment to the Welfare Commissione, for the period of April to June 2026.**	Applicable to an employer covered by the Haryana-adapted Labour Welfare Fund law where the employer has realised fines from employees and/or holds unpaid accumulations during the relevant quarter.	Punjab (Haryana) Labour Welfare Fund Act,1965 - Section 3(3) and 27 (2) (a), Rule 3

Chandigarh

Due Date	Compliance Activity	Applicable to	Act/ rules
1st August 2026	**Furnish statement giving particulars of the amounts so paid shall be submitted by Employer along with such payment to the Welfare Commissioner, for the period of April to June 2026.**	Applicable to an employer covered by the Labour Welfare Fund legislation as extended/ adapted to Chandigarh who has realised fines and/or has unpaid accumulations for the relevant quarter.	Punjab (Chandigargh) Labour Welfare Fund Act,1965 - Section 3(3) and 27 (2) (a), Rule 3

Punjab

Due Date	Compliance Activity	Applicable to	Act/ rules
1st August 2026	**Furnish statement giving particulars of the amounts so paid shall be submitted by Employer along with such payment to the Welfare Commissioner, for the period of April to June 2026.**	Applicable to employers covered by the Punjab Labour Welfare Fund Act who have realised employee fines and/or hold unpaid accumulations during the relevant quarter.	Punjab Labour Welfare Fund Act,1965 - Section 3(3) and 27 (2) (a), Rule 3