

STATUTORY COMPLIANCE DUE DATES -MAY-2025

**Important Statutory Compliances Due Dates Relating to GST, Income-Tax,
ESI, EPF & ROC, SEBI, Karnataka Professional Tax.**

Due Date	Statutory Compliance	Description
7	Income-Tax Monthly TDS/TCS	Due date for deposit of Tax deducted/collected for the month of April, 2025. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan.
7	Income-Tax Form-27C	Due date of uploading of declarations received in Form 27C from the buyer in the month of April, 2025.
10	GST GSTR-7	Filing of GSTR-7 for the month of April, 2025 by persons who are required to deduct GST TDS.
10	GST GSTR - 8	Filing of GSTR-8 for the month of April, 2025 by E-Commerce Operators (GST TCS).
11	GST GSTR-1	Filing of GSTR-1 for the month of April, 2025 for taxpayers having a Turnover of more than ₹5 Crore in the Previous Financial Year and Taxpayers who opted for monthly GSTR-1 filing.
13	GST GSTR 1/IFF	Uploading of outward supplies by quarterly return filers opting to use the Invoice Furnishing Facility (IFF) under QRMP scheme.
13	GST GSTR-5	Filing of GSTR-5 for the month of April, 2025 by a non-resident taxable person of all outward taxable supplies and tax payable.
13	GST GSTR-6	Filing of GSTR-6 of Input Service Distributors for the month of April 2025.
15	Income-Tax TDS	Due date for issue of TDS Certificate for tax deducted under section 194-IA,194-IB,194M,194S in the month of March, 2025.
15	Income-Tax TCS	Quarterly statement of TCS deposited for the quarter ending March 31, 2025.
15	Income-Tax Form-24G	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of April, 2025 has been paid without the production of a challan.
15	Income-Tax FORM-3BB	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes have been modified after registering in the system for the month of April 2025.
15	SEBI	Due date for annual disclosure by large entities to SEBI is within 45 days from the end of the financial year.

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15	ESI	ESI Payment & Return filing for the month of April, 2025.
15	EPF	EPF Payment & Return filing for the month of April, 2025.
20	Karnataka Professional Tax	Payment of Employees Salary Professional Tax and Return filing for the month of April, 2025.
20	GST GSTR-3B	Due Date for filling GSTR – 3B returns for the month of April, 2025 for the taxpayer with Aggregate turnover exceeding INR 5 crores during previous year.
20	GST GSTR-5A	Filing of GSTR-5A for Non-resident taxpayers OIDAR Service Providers for the month of April, 2025.
25	GST PMT-06	Due Date of payment of GST for a taxpayer with Aggregate turnover up to INR 5 crores during the previous year and who has opted for Quarterly filing of return under QRMP.
30	Income-Tax TDS	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA,194-IB,194M,194S in the month of April, 2025.
30	Income-Tax TCS	Issue of TCS certificates for the 4th Quarter of the Financial Year 2024-25.
30	ROC Form 11	Annual Return of Limited Liability Partnership (LLP) for the FY 2024-25.
30	Income -Tax Form -52A	Due date for furnishing the statement required under Section 285B for the previous year 2024–25.
30	ROC PAS - 06	Reconciliation of Share Capital Audit Report (Half-yearly) for the period 1 st Oct 2024 to 31 st Mar 2025.
30	SEBI	Due date for submitting the Statement of Deviation(s) or Variation(s) under SEBI Regulation 32(1) is within 45 days from the end of each quarter, and within 60 days from the end of the last quarter of the financial year.
30	SEBI	Due date for submission of financial results along with the Limited Review Report/Auditor's Report under SEBI Regulation 33(3)(a) is within 45 days from the end of each quarter and within 60 days from the end of the last quarter of the financial year.
30	SEBI	Due date for submission of the Secretarial Compliance Report under SEBI Regulation 24A is within 60 days from the end of the financial year.
30	SEBI	Due date for submission of financial results along with the Auditor's Report under SEBI Regulation 33(3)(d) is within 60 days from the end of the financial year.
31	Income-Tax TDS	Quarterly statement of TDS deposited for the quarter ending March 31, 2025

Due Date	Statutory Compliance	Description
31	Income-Tax Form-61A	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 2024-25
31	Income-Tax Form-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 2024 by reporting financial institutions
31	Income-Tax PAN	An application for allotment of PAN must be made on or before 31st May of the assessment year if the total income of a person, or any other person for whom they are assessable, exceeds the maximum amount not chargeable to tax and no PAN has been allotted.
31	Income- Tax PAN	Due date for applying for a Permanent Account Number (PAN), in the case of a person, being a resident other than an individual, who enters into financial transactions aggregating to ₹2,50,000 or more in that financial year and has not been allotted a PAN."
31	Income-Tax PAN	Application for allotment of PAN in case of person being managing director, director, partner, trustee, author, founder, karta, chief executive officer, principal officer or office bearer of the person referred to in Rule 114(3)(v) or any person competent to act on behalf of the person referred to in Rule 114(3)(v) and who hasn't allotted any PAN
31	Income -Tax TDS	Due date for filing the return of tax deduction on contributions paid by the trustees of an approved superannuation fund.
31	Income-Tax Form 10BD	Statement of donation in Form 10BD to be furnished by reporting person under section 80G(5)(iii) or section 35(1A) (i) in respect of the financial year 2024-25
31	Income-Tax Form 10BE	Certificate of donation in Form no. 10BE as referred to in section 80G(5)(ix) or section 35(1A) (ii) to the donor specifying the amount of donation received during the financial year 2024-25.
	GST RFD-10	Refund is to be claimed within 18 months from the end of the quarter for which return is to be claimed.

Note: - Due dates mentioned in this Compliance Calendar may be subject to change based on the notifications, if any, will be issued by the department from time to time. Users are requested to refer to the latest circulars & Notifications for the extensions and changes in compliance due dates.

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