

STATUTORY COMPLIANCE DUE DATES -OCTOBER-2025		
Important Statutory Compliances Due Dates Relating to GST, Income-Tax, ESI, EPF & ROC, Karnataka Professional Tax, MCA, SEZ, FEMA.		
Due Date	Statutory Compliance	Description
5	SEZ	Due date for furnishing Monthly Performance Report (MPR) by SEZ units and developers for the month of September 2025 to the Development Commissioner.
7	Income-Tax Form -27C	Due date to upload the declaration received from form-27C from buyer in the month of Aug 2025.
7	Income-Tax Monthly TDS/TCS	Due date for deposit of Tax deducted/collected for the month of September, 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	FEMA Form ECB-2	Filing a monthly return (Form ECB-2) detailing all External Commercial Borrowings (ECB) transactions during August 2025. Due within seven working days from the month-end.
10	STPI-Monthly SERF(A)-Filing	Due date for filing STPI – SERF(A) for the month of August 2025 by STPI-registered units, reporting monthly software export performance and operational details to the Software Technology Parks of India (STPI).
10	SEZ	Due date for submission of SEZ – SERF for the month of August 2025 by SEZ units, reporting monthly export and operational performance to the Development Commissioner.
10	GST GSTR-7	Filing of GSTR-7 for the month of September, 2025 by persons who are required to deduct GST TDS.
10	GST GSTR - 8	Filing of GSTR-8 for the month of September, 2025 by E-Commerce Operators (GST TCS).
11	GST GSTR-1	Filing of GSTR-1 for the month of September, 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-5	Filing of GSTR-5 for the month of September, 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 September, 2025.
13	GST GSTR-1 (QRMP)	Filing of GSTR-1 for the Quarter July to September, 2025 for taxpayers who opted for quarterly GSTR-1 filing.
14	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 September, 2025.

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14	MCA ADT – 1	To be filed in less than 15 days from the conclusion of AGM. Every company should intimate the ROC about the appointment of an auditor.
15	Income-Tax 24G	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of September, 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 In September 2025
15	ESI	ESI Payment & Return filing for the month of September, 2025.
15	EPF	EPF Payment & Return filing for the month of September, 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 August, 2025.
15	Income-Tax Form 15G/15H	Upload declarations received from recipients in Form No. 15G/15H during the quarter ending September, 2025
15	Income-Tax Form 15CC	Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending September, 2025
15	Income-Tax Form 15CD	Quarterly statement to be furnished by a unit of an International Financial Services Centre, as referred to in subsection (1A) of section 80LA, in respect of remittances, made for the quarter of Jul to Sep of 2025-26 (Financial Year)
15	Income-Tax Form 49BA	Quarterly statement to be furnished by specified fund or stock broker in respect of a non-resident referred to in rule 114AAB in respect of the quarter ending September 30, 2025
20	Karnataka Professional Tax	Payment of Employees Salary Professional Tax and Return filing for the month of September, 2025.
20	GST GSTR-3B	Due Date for filling GSTR – 3B return for the month of September, 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 September, 2025.
22	GST GSTR -3B (QRMP)	Due Date for filling GSTR – 3B return for the quarter July to September, 2025 for the taxpayer who opted quarterly GSTR-3B filing
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.
29	MCA AOC – 4	Filing of Financial statements - FY 2024-25

Due Date	Statutory Compliance	Description
30	MCA Form 8 LLP	LLP's Statement of account and solvency - FY 2024-25
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 September, 2025.
30	Income-Tax Form 10-IEA	Exercising the option to opt out from the new tax regime.
30	Income-Tax Form 9A	Application in Form 9A for exercising the option available under Explanation to Section 11(1) apply income of previous year in the next year or in future, (CBDT Circular 6/2023- till 139(1) Date of ROI ROI)
30	Income-Tax Form-10	Statement in Form no. 10 to be furnished to accumulate income for future application under section10(21) or section 11(1), (CBDT Circular 6/2023- till 139(1) Date of ROI)
31	Income-Tax Form 10B/10BB	Furnishing of Audit report in Form no. 10B/10BB by a fund or trust or institution or any university or other educational institution or any hospital or other medical institution
31	GST CMP-08	Form GST CMP-08 is to declare the details or summary of self-assessed tax payable by taxpayers who have opted for a composition levy for the quarter April-June 2025.
31	Income-Tax TDS Form 24Q/26Q/27Q	Quarterly statement of TDS deposited for the quarter ending September 30, 2025
31	Declarations	Submission of copies of Form 60 declarations received from 1 Apr 2025 to 30 Sep 2025 to Director/Joint Director.
31	Income-Tax Form 3CEB	Report to be furnished in Form 3CEB in respect of international transaction and specified domestic transaction.
31	Income-Tax ITR	Due date for filing of return of income for the assessment year 2025-26 if the assessee (not having any international or specified domestic transaction) is (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 apply.
31	MCA MSME – 1	Reporting amount outstanding to MSME for more than 45 days (HY)
31	Income-Tax 3CA – 3CB	Due date for filing of audit report under Section 44AB for the assessment year 2025-26 in the case of a corporate-assessee or non-corporate assessee (who is required to submit his/its return of income on October 31, 2025)

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31	STPI	Due date for submission of STPI – SOFTEX(E) forms for the month of August 2025 by STPI-registered units, reporting software export invoices to STPI authorities.
31	SEZ	Due date for submission of SEZ – SOFTEX forms for the month of August 2025 by SEZ units, for reporting details of software exports to the Development Commissioner and STPI/SEZ authorities.
31	International & Transfer Pricing	<ul style="list-style-type: none"> • Intimation in Form No. 3CEAB by designated constituent entity, resident in India, of an international group for accounting year 2024-25 • E-filing of report in Form No. 3CEJ by eligible investment fund regarding arm's length price of remuneration paid to fund manager (if ROI due on 31 Oct 2025).
31	Scientific Research & Deduction Related	<ul style="list-style-type: none"> • Annual audited accounts for each approved programme u/s 35(2AA). • Statement by scientific research association, university, college or company as per Rules 5D, 5E, 5F (if ROI due on 31 Oct 2025). • Submission of audit of accounts to Secretary, Dept. of Scientific & Industrial Research (for weighted deduction u/s 35(2AB), if no international/specified domestic transaction).
31	Quarterly & Declaration Filings	<ul style="list-style-type: none"> • Quarterly return of non-deduction of TDS by banking company on interest on time deposits (Q2: ending Sep 2025). • Submission of copies of Form 60 declarations received from 1 Apr 2025 to 30 Sep 2025 to Director/Joint Director. • Intimation in Form 10BBB by Pension Fund for investments made in India (Q2: ending Sep 2025). • Intimation in Form II by Sovereign Wealth Fund for investments made in India (Q2: ending Sep 2025).
31	Tax Regime & Concessional Options	<ul style="list-style-type: none"> • Exercise option to: <ul style="list-style-type: none"> • Opt out from new tax regime u/s 115BAC (if ROI due on 31 Oct 2025). • Opt in for alternative regimes: <ul style="list-style-type: none"> • u/s 115BAD (Co-operative society) • u/s 115BAE (Co-operative society) • u/s 115BA (Domestic company) • u/s 115BAA (Domestic company) • u/s 115BAB (1) (Domestic company – first ROI due 31 Oct 2025). • Furnishing statement for concessional tax u/s 115BBF on royalty income from patents developed/registered in India (if ROI due on 31 Oct 2025).

Due Date	Statutory Compliance	Description
31	Deductions & Exemptions	<ul style="list-style-type: none"> Furnishing declaration u/s 80GG for rent paid (if ROI due on 31 Oct 2025). Reporting of funds received from eligible persons (directly or via AIF) in FY 2024-25 (if ROI due on 31 Oct 2025). Furnishing certificate u/s 80QQB (author/joint author – royalty income). Furnishing certificate u/s 80RRB (patentee – royalty on patents). Furnishing report of audit along with annexure particulars by Electoral Trust. Annual statement of income exempt u/s 10(4D) (if ROI due on 31 Oct 2025). Annual statement of income taxable at concessional rate u/s 115AD (if ROI due on 31 Oct 2025). Annual statement of exempt income u/s 10(23FF) by specified fund (Category-III AIF).
31	Audit Reports & Certifications (Due 31 Oct 2025 for Nov 30 ROI cases)	<ul style="list-style-type: none"> Audit Report in Form 3AC u/s 33AB (FY 2024-25). Audit Report in Form 3AD u/s 33ABA (FY 2024-25). Audit Report in Form 3AE u/s 35D (4) (FY 2024-25). First year audit report in Form 3AE for deduction claimed u/s 35D (FY 2024-25). Statement of specified expenditure u/s 35D(2)(a). Audit Report in Form 3CE u/s 44DA by non-resident/foreign company (FY 2024-25). Report on computation of capital gains in slump sale (FY 2024-25). Chartered Accountant certificate in Form 10CCF (deductions correctly claimed – FY 2024-25). Report certifying claim for additional employee cost u/s 80JJAA (FY 2024-25). Report u/s 115JB (book profits of company – FY 2024-25). Report u/s 115JC (Adjusted Total Income & AMT for non-company- FY 2024-25). Audit Report u/s 115VW (FY 2024-25). Audit Report by specified fund (offshore banking unit – exemption u/s 10(4D)). CA certificate of annual exempt income of specified fund (Category-III AIF) u/s 10(23FF). Details of attribution of capital gains taxable u/s 45(4) to capital asset remaining with firm/AOP/BOI after reconstitution (if ROI due on 31 Oct 2025).
<p>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.</p>		
<p><i>This Document was Updated on 30-Sep-2025</i></p>		