

<b>STATUTORY COMPLIANCE DUE DATES – SEPTEMBER - 2025</b>		
<b>Important Statutory Compliances Due Dates Relating to GST, Income-Tax, ESI, EPF &amp; ROC, Karnataka Professional Tax, MCA, SEZ, FEMA.</b>		
<b>Due Date</b>	<b>Statutory Compliance</b>	<b>Description</b>
5	SEZ	Due date for furnishing Monthly Performance Report (MPR) by SEZ units and developers for the month of August 2025 to the Development Commissioner.
7	Income-Tax Monthly TDS/TCS	Due date for deposit of Tax deducted/collected for the month of August, 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 to upload the declaration received from form-27C from buyer in the month of Aug 2025.
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 August, 2025 by persons who are required to deduct GST TDS.
10	GST GSTR - 8	Filing of GSTR-8 for the month of August, 2025 by E-Commerce Operators (GST TCS).
11	GST GSTR-1	Filing of GSTR-1 for the month of August, 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 August, 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 Distributers for the month of August, 2025.
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 August, 2025.

Due Date	Statutory Compliance	Description
15	Income-Tax 24G	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of August, 2025 has been paid without the production of a challan.
15	Income-Tax Advance Tax	Second installment of advance tax for the assessment year 2026-27.
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 August 2025.
15	Income Tax Returns	The due date for filing the Return of Income for the Assessment Year 2025-26 for all assessee's other than: (a) a corporate assessee, or non-corporate assessee whose books of account are required to be audited, or (b) a partner of a firm whose accounts are required to be audited (including the spouse of such partner if the provisions of section 5A apply), or (c) an assessee who is required to furnish a report under section 92E.
15	Income-Tax Returns	Pursuant to the extension of the return filing due date, the corresponding compliances stand extended as outlined below: (a) Statement by approved scientific research entities as per Rules 5D, 5E, and 5F (b) Statement for concessional tax option under Section 115BBF (royalty on patents) (c) Declaration for rent deduction under Section 80G (d) Reporting of funds received from eligible persons (incl. via AIF) for FY 2024-25 (e) Furnishing of particulars for claiming relief under section 89 (f) Statement for relief claim under Section 89A (retirement benefits from notified country) (g) Details of capital gain attribution under Section 45(4) on reconstitution (h) CA report on arm's length price of fund manager remuneration for FY 2024-25 (i) Certificate for deduction under Section 80QQB (author's royalty income).
15	Income-Tax Opt-out regime	Exercising the option to opt out from the new tax regime under section 115BAC and 115BAD and 115BAE.

Due Date	Statutory Compliance	Description
15	ESI	ESI Payment & Return filing for the month of August, 2025.
15	EPF	EPF Payment & Return filing for the month of August, 2025.
20	Karnataka Professional Tax	Payment of Employees Salary Professional Tax and Return filing for the month of August, 2025.
20	GST GSTR- 3B	Due Date for filling GSTR – 3B returns for the month of August, 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 August, 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.
27	MCA - OPC	Due date for filing Form AOC-4 by a One Person Company (OPC) for the assessment year 2025-26 is 180 days from the end of the financial year.
27	SEZ - APR	Due date for submission of SEZ – APR for the FY 2024-25 by SEZ units.
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 August, 2025.
30	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) - Tentative*
30	MCA DIR-3 KYC	Due date for submission of DIR-3 KYC for all Directors/Designated Partners holding DIN/DPIN as on 31.03.2025
30	MCA FC-3	Annual accounts along with the list of all principal places of business in India established by a foreign company must be filed within nine months from the close of the financial year
30	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.
30	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.

Due Date	Statutory Compliance	Description
30	Income-Tax Form-9A	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 November 30, 2025)
30	Income-Tax 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
30	MCA – AGM	Due date for holding the Annual General Meeting (AGM) is within six months from the end of the financial year.
30	FEMA	Due date for filing Form FLAIR Return based on audited financials for FY 2024-25
30	Income-Tax Form-10	Due date for submission of Form 10 to accumulate income for future application under Section 10(21) or Section 11(1), if the income tax return is due by November 30, 2025.
30	Income-Tax Section – 33AB & 33ABA	Furnishing audit report in Form 3AC & 3AD by assessee claiming deduction under section 33AB & 33ABA for the previous year 2024-25 (if the assessee is required to submit return of income on October 31, 2025)
30	Income-Tax Section - 35D(4) & 35E(6)	Furnishing of report of audit of the accounts of an assessee, other than a company or a co-operative society, in Form No. 3AE under section 35D(4) & 35E(6) for the previous year 2024-25 (if the assessee is required to submit return of income on October 31, 2025)
30	Income-Tax Section- 35D(2)(a)	Furnishing of statement containing the particulars of expenditures specified under Section 35D(2)(a) (if the assessee is required to submit return of income by October 31, 2025)
30	Income-Tax Form-3CE	Furnishing of audit report in Form 3CE under section 44DA by non-resident and foreign company for the previous year 2024-25 (if the assessee is required to submit return of income on October 31, 2025)
30	Income-Tax Slump Sale	Furnishing of audit report relating to computation of capital gains in case of slump sale (if the assessee is required to submit return of income on October 31, 2025)
30	Income-Tax Form-10CCF	Furnishing of report in Form No. 10CCF certifying that the amount of deduction under section 80LA has been correctly claimed during the previous year 2024-25 (if the assessee is required to submit return of income on October 31, 2025)

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30	Income-Tax Section 80JJAA	Furnishing report certifying the claim for additional employee cost under section 80JJAA during the previous year 2024-25 (if the assessee is required to submit return of income on October 31, 2025)
30	Income-Tax Section 115JB	Furnishing report under section 115JB for computing the book profits of the company during the previous year 2024-25 (if the assessee is required to submit return of income on October 31, 2025)
30	Income-Tax Section 115JC	Furnishing report under section 115JC for computing Adjusted Total Income and Alternate Minimum Tax of the person other than company during the previous year 2024-25 (if the assessee is required to submit return of income on October 31, 2025)
30	Income-Tax Section 115VW	Furnishing of Audit Report under clause (ii) of section 115VW for the previous year 2024-25
30	Income-Tax Offshore banking unit	Furnishing of audit report by the specified fund, being the investment division of an offshore banking unit, for the purpose of exemption under section 10(4D) (if assessee is required to submit return of income by October 31, 2025)
30	Income-Tax Specified fund & AIF - III	Furnishing of certificate issued by Chartered Accountant certifying annual statement of exempt income of specified fund, being a category-III AIF, under section 10(23FF)
30	FEMA	Due date for filing the Annual Activity Certificate (AAC) with audited financials as of March 31 is generally within six months from the audited balance sheet date or as prescribed by the RBI.
<p><b>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 &amp; Notifications for the extensions and changes in compliance due dates.</b></p>		
<p><i>This Document was Updated on 31-Aug-2025</i></p>		