

<b>STATUTORY COMPLIANCE DUE DATES -DECEMBER-2025</b>		
<b>Important Statutory Compliances Due Dates Relating to GST, Income-Tax, ESI, EPF &amp; ROC, Karnataka Professional Tax, FEMA, MCA, &amp; SEZ.</b>		
Due Date	Statutory Compliance	Description
5	SEZ	Due date for furnishing Monthly Performance Report (MPR) by SEZ units and developers for the month of November 2025 to the Development Commissioner.
7	Income-Tax Monthly TDS/TCS	Due date for deposit of Tax deducted/collected for the month of November, 2025.
7	FEMA Form ECB-2	Filing a monthly return (Form ECB-2) detailing all External Commercial Borrowings (ECB) transactions during November 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 November 2025 by STPI-registered units, reporting monthly software export performance and operational details to the Software Technology Parks of India (STPI).
10	GST GSTR-7	Filing of GSTR-7 for the month of November, 2025 by persons who are required to deduct GST TDS.
10	GST GSTR - 8	Filing of GSTR-8 for the month of November, 2025 by E-Commerce Operators (GST TCS).
10	SEZ	Due date for submission of SEZ – SERF for the month of November 2025 by SEZ units, reporting monthly export and operational performance to the Development Commissioner.
10	Income-Tax Return Filing	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 Note: The due date of furnishing of Return of Income has been extended from 31 <sup>st</sup> October, 2025 to 10 <sup>th</sup> December, 2025, vide Circular no. 15/2025, dated 29-10-2025.
11	GST GSTR-1	Filing of GSTR-1 for the month of November, 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 November, 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 November, 2025.

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CHARTERED ACCOUNTANTS

Due Date	Statutory Compliance	Description
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 October, 2025.
15	Income-Tax 24G	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of November, 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 November 2025
15	Income- Tax Advance Tax	Third installment of advance tax for the assessment year 2026-27
15	ESI	ESI Payment & Return filing for the month of November, 2025.
15	EPF	EPF Payment & Return filing for the month of November, 2025.
20	Karnataka Professional Tax	Payment of Employees Salary Professional Tax and Return filing for the month of November, 2025.
20	GST GSTR-3B	Due Date for filling GSTR – 3B return for the month of November, 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 November, 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.
28	GST GSTR-11	Filing of GSTR-11 by persons having Unique Identification Number (UIN) of statement of inward supplies for claiming a GST refund.
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 November, 2025.
30	Income-Tax 3BC	Due date for furnishing statement by a recognized association in respect of transactions in which client codes been modified after registering in the system for the month of November, 2025
30	Income -Tax Form 3CEAD	Report in Form No. 3CEAD for a reporting accounting year (assuming reporting accounting year is January 1, 2024 to December 31, 2024) by a constituent entity, resident in India, in respect of the international group of which it is a constituent if the parent entity is not obliged to file report under Section 286(2) or the parent entity is resident of a country with which India does not have an agreement for exchange of the report etc.

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Due Date	Statutory Compliance	Description
31	Income -Tax Belated/revised return	Last date for Filing of belated return u/s (139(4) or revised return u/s 139(5) of the Income tax Act, 1961 for the assessment year 2024-25 for all Assessee's (provided assessment has not been completed before December 31, 2025)
31	GST GSTR-9 & 9C	Due date for GST Annual Return Filin for the FY2024- 25
31	FEMA	Annual Performance Report (APR) - having made Overseas Direct investment in JV\WOS for F.Y. 2024-25
31	ROC- Annual Return and Financial Statements	Extended due date for Companies to file financial statements (Form AOC-4 series) and annual returns (Form MGT-7/MGT-7A) for FY 2024-25 without payment of additional fees as per General Circular No. 06/2025 dated 17th October, 2025 of the Ministry of Corporate Affairs (MCA)
31	GST RFD-10	Refund is to be claimed within 18 months from the end of the quarter for which return is to be claimed.
<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>		
<i>This Document was Updated on 30-Nov-2025</i>		