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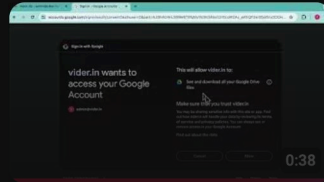
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INDIRECT TAX



Goods and Services Tax

Government of India, States and Union Territories

DIRECT TAX



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STATUTORY COMPLIANCE



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Indirect Tax Updates for the Month of September 2025

News & Updates

GST News & Updates

GST Council [Recommendation](#) of the 56th GST Council Meeting held on September 03rd 2025.

Circular

GST Circular

CBIC vide [Circular No.251/08/2025](#) dated September 12th 2025 issued clarification on various doubts related to treatment of secondary or post-sale discounts under GST.

Circular

GST Notification

CBIC vide [Notification No.02/2025 – Compensation Cess \(Rate\)](#) dated September 17th 2025 amended Notification No.1/2017-Compensation Cess (Rate) to prescribe a Nil rate of cess on various goods, including aerated waters, lemonade, caffeinated and carbonated beverages, coal, lignite, peat, passenger vehicles (seating capacity ≤ 13 persons), certain motor vehicles, etc., This major amendment w.e.f September 22nd 2025 effectively removes Cess liability on these specified items.

Circular

GST Notification

CBIC vide [Notification No.09/2025 – Central Tax \(Rate\)](#) dated September 17th 2025 released a new GST Rate Notification prescribing Revised Rates for Goods, effective from September 22nd 2025. This supersedes Notification No.01/2017-Central Tax (Rate). Similar notifications have been passed under the IGST Act, 2017 and the UTGST Act, 2017.

Corrigendum to Notification

GST Corrigendum to Notification

CBIC issued [Corrigendum](#) dated September 18th 2025 to Notification No.09/2025 – Central Tax (Rate). Similar corrigendum notifications have been passed under the IGST Act, 2017 and the UTGST Act, 2017.

News & Updates

GST Notification

CBIC vide [Notification No.10/2025 – Central Tax \(Rate\)](#) dated September 17th 2025 issued a Revised GST Exemption Notification, effective from September 22nd 2025, covering items such as Curd, Lassi, Buttermilk (excluding pre-packaged and labelled variants), Fruits and Nuts, Specified Medicines, Indigenous Handmade Musical Instruments, etc., This notification supersedes Notification No.02/2017-Central Tax (Rate). Similar notifications have been passed under the IGST Act, 2017 and the UTGST Act, 2017.

Corrigendum to Notification

GST Corrigendum to Notification

CBIC issued [Corrigendum](#) dated September 18th 2025 to Notification No.10/2025 – Central Tax (Rate). Similar corrigendum notifications have been passed under the IGST Act, 2017 and the UTGST Act, 2017.

News & Updates

GST Notification

CBIC vide [Notification No.12/2025 – Central Tax \(Rate\)](#) dated September 17th 2025 seeks to amend Notification No.08/2018 - Central Tax (Rate). Similar notifications have been passed under the IGST Act, 2017 and the UTGST Act, 2017.

*News & Updates***GST Notification**

CBIC vide [Notification No.13/2025 – Central Tax \(Rate\)](#) dated September 17th 2025 amended Notification No.21/2018-Central Tax (Rate), which grants GST exemptions on specified handicraft goods. The amendment replaces the entire Table and its entries in the original notification, effective from September 22nd 2025. Similar notifications have been passed under the IGST Act, 2017 and the UTGST Act, 2017.

*News & Updates***GST Notification**

CBIC vide [Notification No.13/2025 – Central Tax](#) dated September 17th 2025 issued the Central Goods and Services Tax (Third Amendment) Rules, 2025. While most provisions come into effect from September 22nd 2025, select clauses are applicable from April 1st & October 1st 2025.

*News & Updates***GST Notification**

CBIC vide [Notification No.14/2025 – Central Tax \(Rate\)](#) dated September 17th 2025 notified a GST rate of 12% w.e.f September 22nd 2025, on select construction materials listed in the Schedule, including fly ash bricks and building bricks, in line with the recommendations of the GST Council. Similar notifications have been passed under the IGST Act, 2017 and the UTGST Act, 2017.

*News & Updates***GST Notification**

CBIC vide [Notification No.14/2025 – Central Tax](#) dated September 17th 2025 notified that, effective October 1st 2025, provisional refunds will not be granted to taxpayers who have either failed to complete Aadhaar authentication u/r 10B of the CGST Rules, 2017, or are engaged in the supply of specified goods - including Areca Nuts, Pan Masala, Tobacco and its Substitutes, and Essential Oils.

*News & Updates***GST Notification**

CBIC vide [Notification No.15/2025 – Central Tax \(Rate\)](#) dated September 17th 2025 amended Notification No.11/2017-Central Tax (Rate), introducing significant changes w.e.f September 22nd 2025, in the GST rate structure for Construction Services, Hotel Accommodation, Transportation Services, etc., Similar notifications have been passed under the IGST Act, 2017 and the UTGST Act, 2017.

*News & Updates***GST Notification**

CBIC vide [Notification No.16/2025 – Central Tax \(Rate\)](#) dated September 17th 2025 amended Notification No.12/2017-Central Tax (Rate), to extend GST exemption w.e.f September 22nd 2025, to life and health insurance services provided by insurers to individual policyholders (non-group), as well as to the reinsurance of such insurance services. Similar notifications have been passed under the IGST Act, 2017 and the UTGST Act, 2017.

News & Updates

GST Notification

CBIC vide [Notification No.16/2025 – Central Tax](#) dated September 17th2025 notified, with effective from October 1st 2025, select provisions of the Finance Act, 2025 - Specifically Sections 121(ii) and (iii), 122 to 124, and 126 to 134 - will come into force. These provisions introduce amendments to key areas, including statutory definitions, time of supply, input tax credit on plant and machinery, return filing processes, and appellate procedures etc.,

News & Updates

GST Notification

CBIC vide [Notification No.17/2025 – Central Tax \(Rate\)](#) dated September 17th 2025 amended Notification No.17/2017- Central Tax (Rate) to clarify that GST on local delivery services shall be payable by the e-commerce operator, except in cases where the service provider is mandatorily required to register u/s 22(1) of the CGST Act, 2017 w.e.f September 22nd 2025. Similar notifications have been passed under the IGST Act, 2017 and the UTGST Act, 2017.

Circular

GST Circular

CBIC vide [Circular No.252/09/2025](#) dated September 23rd 2025 clarified that communications generated via the public option in e-Office will treat the system-generated Issue Number as the Document Identification Number (DIN), thereby eliminating the need for a separate DIN. An online utility has also been introduced to enable taxpayers to verify these Issue Numbers.

News & Updates

GST News & Updates

GSTN [advisory](#) on New Changes in Invoice Management System (IMS).

News & Updates

GST News & Updates

GSTN [advisory](#) to file pending returns before expiry of 3 years.

News & Updates

GST News & Updates

GSTN [advisory](#) on Invoice-wise Reporting Functionality in Form GSTR-7.

Indirect Tax Compliance Calendar for the Month of October 2025

Form	Date	Day	Description
GSTR-7	10-10-2025	Friday	Due Date for Filing Monthly Return of Tax Deducted at Source (TDS) u/s 51 of The Central Goods & Services Tax Act, 2017 and Deposit of TDS by Specified Class of Persons for September 2025.

Form	Date	Day	Description
GSTR-8	10-10-2025	Friday	Due Date for Filing Monthly Return of Tax Collected at Source (TCS) u/s 52 of The Central Goods & Services Tax Act, 2017 and Deposit of TCS by e-Commerce Operator for September 2025.
GSTR-1 (Monthly)	11-10-2025	Saturday	Due Date for Filing Details of Outward Supplies of Goods or Services for September 2025 where, - Regular Taxpayers whose Turnover exceeds ₹5 Crores in the Previous Financial Year or any quarter in the Current Financial Year. - Regular Taxpayer whose Turnover does not exceed ₹5 Crores & who has NOT OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme)
GSTR-1 (QRMP)	13-10-2025	Monday	Due Date for Furnishing Details of Outward Supplies of Goods or Services for the 2nd Quarter i.e., July - September 2025 by, - Regular Taxpayer whose Turnover does not exceed ₹5 Crores & has OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme) Note: - Filing GSTR-1 (IFF) (Invoice Furnishing Details) by a Taxpayer opting QRMP Scheme for M1 (July 2025) and M2 (August 2025) of a Quarter is an *OPTIONAL ACTIVITY. However, filing Form GSTR-1 for M3 (September 2025) of the Quarter is mandatory. - If the Taxpayer has opted for the Invoice Furnishing Facility (IFF) and uploaded B2B Invoices for M1 (July 2025) and M2 (August 2025), then uploading B2B Invoices for M3 (September 2025) & B2C Invoices for the entire quarter in the GSTR-1 Return is sufficient. Otherwise, the Taxpayer has to upload all the B2B and B2C Invoices & Amendments for July to September 2025 in Quarterly GSTR-1.
GSTR-5	13-10-2025	Monday	Due Date for Filing Monthly Return by Non-Resident Taxable Person for September 2025.
GSTR-6	13-10-2025	Monday	Due Date for Filing Monthly Return by Input Service Distributor (ISD) for September 2025.

Form	Date	Day	Description
GSTR-2B	14-10-2025	Tuesday	Auto-drafted ITC (Input Tax Credit) Statement generated based on acceptance given by the Receipient through IMS Dashboard on the Information furnished by the Suppliers in their respective GST Returns for September 2025 i.e., • All the B2B Information/Documents Filed by Suppliers in their IFF (Invoice Furnishing Facility) or Monthly/Quarterly GSTR-1 • GSTR-5 Filed by NRTP (Non-Resident Tax Payer) • GSTR-6 Filed by ISD (Input Service Distributor) & • Information of IGST paid on import of goods filed in ICEGATE
			GSTR-2B (Quarterly): Auto-drafted ITC (Input Tax Credit) Statement generated based on acceptance given by the Receipient through IMS Dashboard on the Information furnished by the Suppliers in their respective GST Returns for the 2nd Quarter July to September 2025 i.e., • All the B2B Information/Documents Filed by Suppliers in their IFF (Invoice Furnishing Facility) or Monthly/Quarterly GSTR-1 • GSTR-5 Filed by NRTP (Non-Resident Tax Payer) • GSTR-6 Filed by ISD (Input Service Distributor) & • Information of IGST paid on import of goods filed in ICEGATE
GST CMP-08	18-10-2025	Saturday	Due Date for Filing Quarterly Statement for Payment of Self-Assessed Tax for the 2nd Quarter i.e., July - September 2025 by the Regular Taxpayer who has opted for the Composition Scheme for the FY 2025-26.
GSTR-3B	20-10-2025	October	Due Date for Filing Monthly Return for September 2025 where, • Regular Taxpayer whose Turnover exceeds ₹5 Crores in the Previous Financial Year or any quarter in the Current Financial Year. • Regular Taxpayer whose Turnover does not exceed ₹5 Crores & who has NOT OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme).
GSTR-5A	20-10-2025	Monday	Due Date for Filing Monthly Return by OIDAR Service Provider (Online Information & Database Access or Retrieval Services) where a person located outside India made a supply to a Non-Taxable Person (Consumer) in India for September 2025.

Form	Date	Day	Description
GSTR-3B (QRMP)	22-10-2025	Wednesday	Due Date for Filing Quarterly Return for the 2nd Quarter i.e., July - September 2025 in case of Regular taxpayers registered in certain Categories of States/Union Territories* whose, • Turnover does not exceed ₹5 Crores & • Has OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme) Note: *Category of States/Union Territories: Andhra Pradesh, Andaman and Nicobar Islands, Chhattisgarh, Daman and Diu, Dadra and Nagar Haveli, Goa, Gujarat, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Puducherry, Tamil Nadu, Telangana.
GSTR-3B (QRMP)	24-10-2025	Friday	Due Date for Filing Quarterly Return for the 2nd Quarter i.e., July - September 2025 in case of Regular taxpayers registered in certain Categories of States/Union Territories** whose, • Turnover does not exceed ₹5 Crores & • Has OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme) Note: **Category of States/Union Territories: Arunachal Pradesh, Assam, Bihar, Chandigarh, Delhi, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Ladakh, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Punjab, Rajasthan, Sikkim, Tripura, Uttarakhand, Uttar Pradesh, West Bengal.
GST ITC-04 (Half-Yearly)	25-10-2025	Saturday	Due Date for Furnishing Half-Yearly Statement of Inputs/ Capital Goods, 1. Sent to Job Work & Received Back (or) 2. Sent to Job Work & Supplied Directly from Place of Business of Job Worker to Customers for the period of 1st Half Year of FY 2025-26 i.e., April - September 2025 were, the Aggregate Annual Turnover of the Regular Tax Payer in the Previous Financial Year is more than ₹5 Crores.
GSTR-11	28-10-2025	Tuesday	Due Date for Filing Monthly Statement of Inward Supplies by UIN Holder (Unique Identification Number Holders) in order to avail GST Refund for the Inward Supplies received by them for September 2025.

Direct Tax Updates for the Month of September 2025

Notification

Income Tax Notification

CBDT vide [Notification No.141/2025](#) dated September 01st 2025 amended Rule 2DCA of the Income Tax Rules, 1962 to align with the Finance Act, 2025, which extended the outer date for Eligible Investments u/s 10(23FE) from March 31st 2025 to March 31st 2030. The Revised rule now reflects updated norms for computing minimum investment and exempt income in accordance with the amended timeline.

Circular

Income Tax Circular

CBDT vide [Circular No.11/2025](#) dated September 02nd 2025 amended guidelines u/s 10(23FE) of the Income Tax Act, 1961 extending the deadline for Eligible Investments from March 31st 2025 to March 31st 2030. This change allows Sovereign Wealth Funds, Pension Funds, and ADIA Subsidiaries more time to invest in qualifying infrastructure entities and claim tax exemptions on income earned from such Investments.

Notification

Income Tax Notification

CBDT vide [Notification No.142/2025](#) dated September 02nd 2025 notified Lucknow Development Authority, an authority constituted under the Uttar Pradesh Urban Planning and Development Act, 1973 (President Act 11 of 1973) for the purposes of Section 10(46A).

Notification

Income Tax Notification

CBDT vide [Notification No.143/2025](#) dated September 02nd 2025 notifies tax exemption u/s 10(46) for specified incomes of The Commissioners for the Rabindra Setu, Kolkata, a body established under the Howrah Bridge (Amendment) Act, 1965 (West Bengal Act XII of 1965).

Notification

Income Tax Notification

CBDT vide [Notification No.144/2025](#) dated September 02nd 2025 notifies tax exemption u/s 10(46) for specified incomes of Maharashtra State Pharmacy Council, a body constituted by the Government of Maharashtra.

Notification

Income Tax Notification

CBDT vide [Notification No.145/2025](#) dated September 02nd 2025 notifies tax exemption u/s 10(46) for specified incomes of Central Board of Secondary Education, Delhi, a board constituted by the Central Government.

Circular

Income Tax Circular

CBDT vide [Circular No.12/2025](#) dated September 15th 2025 further extended the due date for filing of ITR for AY 2025-26 (FY 2024-25) for other than Audit Assessee from September 15th to September 16th 2025.

Notification

Income Tax Notification

CBDT vide [Notification No.146/2025](#) dated September 15th 2025 notified Ghaziabad Development Authority, an authority constituted under the Uttar Pradesh Urban Planning and Development Act, 1973 (President Act No.11 of 1973) for the purposes of Section 10(46A).

Notification

Income Tax Notification

CBDT vide [Notification No.147/2025](#) dated September 15th 2025 notified Tamil Nadu Electricity Regulatory Commission, a commission constituted under The Electricity Act, 2003 (No. 36 of 2003) for the purposes of Section 10(46A).

Circular .

Income Tax Circular

CBDT vide [Circular No.13/2025](#) dated September 19th 2025 has observed that the rebate u/s 87A was erroneously granted on incomes subject to special tax rates. Consequently, rectifications are required to withdraw such rebates, which will result in tax demands being raised. In exercise of powers u/s 119, it has been directed that interest u/s 220(2) shall be waived, provided the resulting demand is paid on or before December 31st 2025.

Notification

Income Tax Notification

CBDT vide [Notification No.148/2025](#) dated September 22nd 2025 notifies tax exemption u/s 10(46) for specified incomes of Real Estate Regulatory Authority Rajasthan, an Authority constituted by the Rajasthan State Government.

Notification

Income Tax Notification

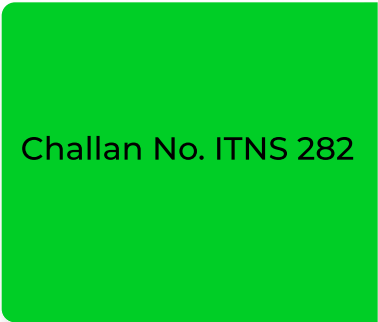
CBDT vide [Notification No.149/2025](#) dated September 22nd 2025 notifies tax exemption u/s 10(46) for specified incomes of High Court Legal Services Committee, an Authority constituted by the State Authority, Union Territory, Chandigarh in consultation with the Chief Justice of the High Court of Punjab and Haryana under the Legal Services Authority Act, 1987.

Notification

Income Tax Notification

CBDT vide [Circular No.14/2025](#) dated September 25th 2025 has extended timelines for filing of various reports of Audit for AY 2025-26 (FY 2024-25) by Auditable Assessee from September 30th to October 30th, 2025.

Direct Tax Compliance Calendar for the Month of Octobere 2025

Form	Date	Day	Description
 Challan No. ITNS 282	07.10.2025	Tuesday	Due Date for Deposit of Commodities Transaction Tax (CTT) collected for September 2025. - Challan No. ITNS 282 - Link for e-Payment of Commodities Transaction Tax
 Challan No. ITNS 285	07.10.2025	Tuesday	Due Date for Deposit of Equalisation Levy by the Deductor of Specified Services Received or Receivable during September 2025. Deposit of Equalisation Levy (Challan No. ITNS 285): Due Date for Quarterly Deposit of Equalisation Levy by the Non-Resident e-Commerce Operator providing e-Commerce Supply or Services made/provided/facilitated during the 2nd Quarter i.e., July to September 2025. - Challan No. ITNS 285 - Link for e-Payment of Equalisation Levy

Form	Date	Day	Description
Challan No. ITNS 282	07.10.2025	Tuesday	Due Date for Deposit of Securities Transaction Tax (STT) collected for September 2025. - Challan No. ITNS 282 - Link for e-Payment of Securities Transaction Tax
Challan No. ITNS 281	07.10.2025	Tuesday	Due date for Deposit of Tax Deducted/Collected at Source (TDS/TCS) for September 2025. However, all sums deducted 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 the production of an Income-tax Challan. Quarterly Deposit of TDS (Challan No. ITNS 281): Due Date for Deposit of Tax Deducted at Source (TDS) for the 2nd Quarter i.e., July to September 2025 when the Assessing Officer has permitted Quarterly Deposit of Tax Deducted at Source (TDS) u/s 192, 194A, 194D or 194H of the Income Tax Act, 1961. - Link for Challan No. ITNS 281 - Link for e-Payment of TDS/TCS Challan
Form 27C	07.10.2025	Tuesday	Due Date for e-Filing Declarations received during the month of September 2025 by a Seller, which are made by a Buyer for obtaining Goods without Collection of Tax (TCS) u/s 206C(1A) of the Income Tax Act, 1961 [Rule 37C of the Income Tax Rules, 1962].
Form 15CC	15.10.2025	Wednesday	Due Date for Furnishing Quarterly Statement u/r 37BB(7) of the Income Tax Rules, 1962 in respect of Foreign Remittances [To be furnished by Authorized Dealer to the Principal Director General of Income-tax (Systems)] for the 2nd Quarter of FY 2025-26 i.e., July to September 2025.
Form 15CD	15.10.2025	Wednesday	Due Date for Furnishing Quarterly Statement by a unit of an International Financial Services Centre (IFSC), as referred to in sub-section (1A) of Section 80LA of the Income Tax Act, 1961 [Rule 37BB of Income Tax Rules, 1962], in respect of remittances made for the 2nd Quarter of FY 2025-26 i.e., July to September 2025.

Form	Date	Day	Description
Form 15G/15H	15.10.2025	Wednesday	Due Date for Uploading Declarations received during the 2nd Quarter of the FY 2025-26 i.e., July to September 2025 from an Individual or a Person (Not being a Company/ Firm) for claiming certain Incomes* without Deduction of Tax at Source (TDS) u/s 197A(1) & 197A(1A) of the Income Tax Act, 1961 [Rule 29C of Income Tax Rules, 1962]. Form 15H: Due Date for Uploading Declarations received during the 2nd Quarter of the FY 2025-26 i.e., July to September 2025 from an Individual who is of the age of 60 years or more claiming certain Incomes* without Deduction of Tax at Source (TDS) u/s 197A(1C) of the Income Tax Act, 1961 [Rule 29C of Income Tax Rules, 1962]. Note: *Certain Incomes: Section 192A, 193, 194, 194A, 194D, 194DA, 194EE, 194-I, 194K of the Income Tax Act, 1961.
Form 16B	15.10.2025	Wednesday	Due Date for Issue of TDS Certificate u/s 203 of the Income Tax Act, 1961 [Rule 31(3A) of Income Tax Rules, 1962] for Tax Deducted u/s 194-IA of the Income Tax Act, 1961 in August 2025.
Form 16C	15.10.2025	Wednesday	Due Date for Issue of TDS Certificate u/s 203 of the Income Tax Act, 1961 [Rule 31(3B) of Income Tax Rules, 1962] for Tax Deducted u/s 194-IB of the Income Tax Act, 1961 in August 2025.
Form 16D	15.10.2025	Wednesday	Due Date for Issue of TDS Certificate u/s 203 of the Income Tax Act, 1961 [Rule 31(3C) of Income Tax Rules, 1962] for Tax Deducted u/s 194M of the Income Tax Act, 1961 in August 2025.
Form 16E	15.10.2025	Wednesday	Due Date for Issue of TDS Certificate u/s 203 of the Income Tax Act, 1961 [Rule 31(3D) of Income Tax Rules, 1962] for Tax Deducted u/s 194S of the Income Tax Act, 1961 in August 2025. *Section 194S of the Income Tax Act, 1961: Payment on transfer of Virtual Digital Asset (VDA).

Form	Date	Day	Description
Form 27EQ	15.10.2025	Wednesday	Due Date for Furnishing Quarterly Statement of Tax Collection at Source (TCS) u/s 206C (206CC, 206CCA) of the Income Tax Act, 1961 [Rule 31AA of Income Tax Rules, 1962] for the 2nd Quarter of FY 2025-26 i.e., July to September 2025.
Form 3BB	15.10.2025	Wednesday	Due Date for Furnishing Monthly Statement to the Director General of Income Tax (Intelligence), New Delhi by a Stock Exchange under clause (d) of proviso to clause (5) of Section 43 of the Income Tax Act, 1961 [Rule 6DDA(v) of the Income Tax Rules, 1962] in respect of Transactions in which Client Codes have been modified after registering in the system for September 2025.
Form 3BC	15.10.2025	Wednesday	Due Date for Furnishing Monthly Statement to the Director General of Income Tax (Intelligence & Criminal Investigation), New Delhi by a Recognised Association under clause (e) of proviso to clause (5) of Section 43 of the Income Tax Act, 1961 [Rule 6DDC(v) of the Income Tax Rules, 1962] in respect of Transactions in which Client Codes have been modified after registering in the system for September 2025.
Form 49BA	15.10.2025	Wednesday	Due Date for Furnishing Quarterly Statement to the Principal Director General of Income Tax (Systems) or the Director General of Income Tax (Systems) by Specified Fund/Stock Broker in respect of a Non-Resident referred to in Rule 114AAB of Income Tax Rules, 1962 for the 2nd Quarter of FY 2025-26 i.e., July to September 2025.
Form 26QB	30.10.2025	Thursday	Due Date for Furnishing of Challan-cum-Statement in respect of Tax Deducted at Source (TDS) u/s 194-IA of the Income Tax Act, 1961 [Rule 30 & 31A of the Income Tax Rules, 1962] in September 2025. *Section 194-IA of the Income Tax Act, 1961: Payment on Transfer of Certain Immovable Property other than Agricultural Land.
Form 26QC	30.10.2025	Thursday	Due Date for Furnishing of Challan-cum-Statement in respect of Tax Deducted at Source (TDS) u/s 194-IB of the Income Tax Act, 1961 [Rule 30(2B), (6B) & 31A(4B) of the Income Tax Rules, 1962] in September 2025. *Section 194-IB of the Income Tax Act, 1961: Payment of Rent by certain Individuals or Hindu Undivided Family.

Form	Date	Day	Description
Form 26QD	30.10.2025	Thursday	Due Date for Furnishing of Challan-cum-Statement in respect of Tax Deducted at Source (TDS) u/s 194M of the Income Tax Act, 1961 [Rule 30(2C), (6C) & 31A(4C) of the Income Tax Rules, 1962] in September 2025. *Section 194M of the Income Tax Act, 1961: Payment of certain sums by certain Individuals or a Hindu Undivided Family.
Form 26QE	30.10.2025	Thursday	Due Date for Furnishing of Challan-cum-Statement in respect of Tax Deducted at Source (TDS) by Specified Persons u/s 194S of the Income Tax Act, 1961 [Rule 30(2D) & (6D) and 31A(4) & (4D) of the Income Tax Rules, 1962] in September 2025. *Section 194S of the Income Tax Act, 1961: Payment on transfer of Virtual Digital Asset (VDA).
Form 27D	30.10.2025	Thursday	Due Date for Issue of Quarterly Certificate u/s 206C of the Income Tax Act, 1961 [Rule 37D of the Income Tax Rule, 1962] in respect of Tax Collected at Source (TCS) for the 2nd Quarter of FY 2025-26 i.e., July to September 2025.
SWF	31.10.2025	Friday	Due Date for furnishing the Audit Report, which is to be filed by the Sovereign Wealth Fund (SWF) claiming Exemption under clause (23FE) of Section 10 of the Income Tax Act, 1961. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2025 for the FY 2024-25.
Challan No. ITNS 280	31.10.2025	Friday	Due Date for Deposit of Self Assessment Tax before filing Return of Income for the FY 2024-25. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25. - Link for Challan No. ITNS 280 - Link for e-Payment of Self-Assessment Tax

Form	Date	Day	Description
Form 10-EE	31.10.2025	Friday	Due Date for exercising option by Specified Person for Taxation of Income from Retirement Benefit Account maintained in a Notified Country under sub-rule (1) of rule 21AAA of the Income Tax Rules, 1962. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.
Form 10-IA	31.10.2025	Friday	Due Date for issuing Certificate by the Medical Authority for certifying 'Person with Disability', 'Severe Disability', 'Autism', 'Cerebral Palsy' and 'Multiple Disability' for the purposes of Section 80DD & Section 80U of the Income Tax Act, 1961 [Rule 11A(2) of the Income Rules, 1962]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.
Form 10-IB	31.10.2025	Friday	Due Date for filing Application to exercise of option under sub-section (4) of Section 115BA of the Income Tax Act, 1961 [Rule 21AD(1) of the Income Tax Rules, 1962] If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.
Form 10-IC	31.10.2025	Friday	Due Date for filing Application to exercise of option under sub-section (5) of Section 115BA of the Income Tax Act, 1961 [Rule 21AE(1) of the Income Tax Rules, 1962] If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.

Form	Date	Day	Description
Form 10-ID	31.10.2025	Friday	Due Date for filing Application to exercise the option under sub-section (7) of Section 115BAB of the Income Tax Act, 1961 [Rule 21AF(1) of the Income Tax Rules, 1962] If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.
Form 10-IEA	31.10.2025	Friday	Application for the exercise of option under clause (i) of sub-section (6) of section 115BAC or withdrawal of option under the proviso to sub-section (6) of section 115BAC of the Income Tax Act, 1961 [Rule 21AGA of the Income Tax Rules, 1962] If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.
Form 10-IF	31.10.2025	Friday	Due Date for Filing Application for Exercise of option under sub-section (5) of section 115BAD of the Income Tax Act, 1961 [Rule 21AH(1) of the Income Tax Rules, 1962]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.
Form 10-IFA	31.10.2025	Friday	Application for the exercise of option under sub-section (5) of Section 115BAE of the Income Tax Act, 1961 [sub-rule (1) of Rule 21AHA of the Income Tax Rules, 1962] If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.
Form 10-IG	31.10.2025	Friday	Due Date for Furnishing Statement of Exempt Income under clause (4D) of section 10 of the Income Tax Act, 1961 [Rule 21AI(2) & 21AIA(2) of the Income Tax Rules, 1962]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.

Form	Date	Day	Description
Form 10-IH	31.10.2025	Friday	Due Date for Furnishing Statement of Income of a Specified Fund eligible for Concessional Taxation under Section 115AD of the Income Tax Act, 1961 [Rule 21AJ(3) of the Income Tax Rules, 1962]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.
Form 10-II	31.10.2025	Friday	Due Date for furnishing Statement of Exempt Income under clause (23FF) of section 10 of the Income Tax Act, 1961 [Rule 2DD(2) of the Income Tax Rules, 1962]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.
Form 10-IJ	31.10.2025	Friday	Form 10-IJ: Due Date for issuing Certificate by an Accountant under clause (23FF) of Section 10 of the Income Tax Act, 1961 [Rule 2DD(3) of the Income Tax Rules, 1962]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st or November 30th 2025 for the FY 2024-25. *Update: Due Date for Furnishing Audit Report for Audit Assesseees under various provisions of the Income Tax Act, 1961 for the FY 2024-25 (AY 2025-26) extended to October 31st 2025 from September 30th 2025 vide Circular No.14/2025 dated September 25th 2025.
Form 10-IK	31.10.2025	Friday	Due Date for filing Annual Statement of Exempt Income under sub-rule (2) of Rule 21AJA and Taxable Income under sub-rule (2) of Rule 21AJAA of Income Tax Rules, 1962 If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.

Form	Date	Day	Description
Form 10-IL	31.10.2025	Friday	Form 10-IL: Due Date for Verification by an Accountant under sub-rule (3) of rule 21AJA in respect of Computation of Exempt Income of Specified Fund, attributable to the investment division of an offshore Banking Unit, for the purposes of clause (4D) of section 10 of the Income Tax Act, 1961. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st or November 30th 2025 for the FY 2024-25. *Update: Due Date for Furnishing Audit Report for Audit Assessee under various provisions of the Income Tax Act, 1961 for the FY 2024-25 (AY 2025-26) extended to October 31st 2025 from September 30th 2025 vide Circular No.14/2025 dated September 25th 2025.
Form 10B	31.10.2025	Friday	Due Date for furnishing Audit Report under Section 12A(b) of the Income-tax Act, 1961 [Rule 17B of the Income Tax Rules, 1962], in the case of Charitable/Religious Trusts or Institutions. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st or November 30th 2025 for the FY 2024-25. *Update: Due Date for Furnishing Audit Report for Audit Assessee under various provisions of the Income Tax Act, 1961 for the FY 2024-25 (AY 2025-26) extended to October 31st 2025 from September 30th 2025 vide Circular No.14/2025 dated September 25th 2025.
Form 10BA	31.10.2025	Friday	Due Date for furnishing Declaration by the Assessee Claiming Deduction under Section 80GG of the Income Tax Act, 1961 [Rule 11B of the Income Tax Rules, 1962]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.

Form	Date	Day	Description
Form 10BB	31.10.2025	Friday	Due Date for furnishing Audit Report under Section 10(23C) of the Income Tax Act, 1961 [Rule 16CC of the Income Tax Rules, 1962], in case of any Fund or Trust or Institution or any University or other Educational Institution or any Hospital or other Medical Institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of section 10(23C) of the Income Tax Act, 1961 If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st or November 30th 2025 for the FY 2024-25. *Update: Due Date for Furnishing Audit Report for Audit Assesseees under various provisions of the Income Tax Act, 1961 for the FY 2024-25 (AY 2025-26) extended to October 31st 2025 from September 30th 2025 vide Circular No.14/2025 dated September 25th 2025.
Form 10BBB	31.10.2025	Friday	Due Date for Furnishing Intimation by Pension Fund in respect of each Investment made by it in India during the 2nd Quarter of FY 2025-26 i.e., July to September 2025 under clause (23FE) of Section 10 of the Income Tax Act, 1961 [Rule 2DB of the Income Tax Rules, 1962].
Form 10BBC	31.10.2025	Friday	Due Date for Issuing Certificate of Accountant in respect of compliance with the provisions of clause (23FE) of section 10 of the Income Tax Act, 1961 [Rule 2DB of the Income Tax Rules, 1962] by the Notified Pension Fund. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.
Form 10BBD	31.10.2025	Friday	Statement of eligible investment received [Rule 2DCA of the Income Tax Rules, 1962].
Form 10BC	31.10.2025	Friday	Due Date for furnishing Audit Report under sub-rule (12) of Rule 17CA of the Income Tax Rules, 1962, in the case of an Electoral Trust. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.

Form	Date	Day	Description
Form 10CCB	31.10.2025	Friday	Due Date for furnishing Audit Report under Section 80-I(7) or Section 80-IA(7) or Section 80-IB or Section 80-IC of the Income Tax Act, 1961 [Rule 18BBB of the Income Tax Rules, 1962]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st or November 30th 2025 for the FY 2024-25. *Update: Due Date for Furnishing Audit Report for Audit Assesseees under various provisions of the Income Tax Act, 1961 for the FY 2024-25 (AY 2025-26) extended to October 31st 2025 from September 30th 2025 vide Circular No.14/2025 dated September 25th 2025.
Form 10CCD	31.10.2025	Friday	Due Date for Furnishing Certificate under sub-section (3) of section 80QQB of the Income Tax Act, 1961 [Rule 19AC of the Income Tax Rules, 1962] for Authors of certain books in receipt of Royalty Income, etc., If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.
Form 10CCE	31.10.2025	Friday	Due Date for Furnishing Certificate under sub-section (2) of section 80RRB of the Income Tax Act, 1961 [Rule 19AD of the Income Tax Rules, 1962] for Patentees in receipt of Royalty Income, etc., If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.
Form 10CCF	31.10.2025	Friday	Due Date for Furnishing Report under section 80LA(3) of the Income Tax Act, 1961 [Rule 19AE of the Income Tax Rules, 1962]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.

Form	Date	Day	Description
Form 10DA	31.10.2025	Friday	Due Date for furnishing Report under Section 80JJAA of the Income Tax Act, 1961 [Rule 19AB of the Income Tax Rules, 1962]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st or November 30th 2025 for the FY 2024-25. *Update: Due Date for Furnishing Audit Report for Audit Assesseees under various provisions of the Income Tax Act, 1961 for the FY 2024-25 (AY 2025-26) extended to October 31st 2025 from September 30th 2025 vide Circular No.14/2025 dated September 25th 2025.
Form 10E	31.10.2025	Friday	Due Date for furnishing particulars of Income u/s 192(2A) of the Income Tax Act, 1961 for the year ending 31st March, for claiming Relief u/s 89(1) of the Income Tax Act, 1961 [Rule 21AA of the Income Tax Rules, 1962] by a Government Servant or an Employee in a Company, Co-operative Society, Local Authority, University, Institution, Association or Body. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.
Form 10FC	31.10.2025	Friday	Due Date for furnishing Authorization for Claiming Deduction in respect of any payment made to any Financial Institution located in a Notified Jurisdictional Area u/s 94A of the Income Tax Act, 1961 [Rule 21AC of the Income Tax Rules, 1962]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.
Form 10H	31.10.2025	Friday	Due Date for issue of Certificate of Foreign Inward Remittance under sub-section (4) of section 80QQB, Section 80R, Section 80RR, Section 80RRA & sub-section (3) of Section 80RRB of the Income Tax Act, 1961 [Rule 29A of the Income Tax Rules, 1962]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.

Form	Date	Day	Description
Form 24Q	31.10.2025	Friday	Due Date for Furnishing Quarterly Statement of Tax Deduction at Source (TDS) u/s 200(3) of the Income Tax Act, 1961 [Rule 31A of Income Tax Rules, 1962] in respect of Salary paid to Employees u/s 192 or Income of Specified Senior Citizen u/s 194P of the Income Tax Act, 1961 for the 2nd Quarter of FY 2025-26 i.e., July to September 2025.
Form 26Q	31.10.2025	Friday	Due Date for Furnishing Quarterly Statement of Tax Deduction at Source (TDS) u/s 200(3) of the Income Tax Act, 1961 [Rule 31A of Income Tax Rules, 1962] in respect of Payments Other Than* Salary paid to Employees u/s 192 or Income of Specified Senior Citizen u/s 194P of the Income Tax Act, 1961 made to Residents for the 2nd Quarter of FY 2025-26 i.e., July to September 2025. Note: *Payments Other Than Salary & Income of Specified Senior Citizen: Section 192A, 193, 194, 194A, 194B, 194BA, 194BB, 194C, 194D, 194DA, 194EE, 194F, 194G, 194H, 194-I, 194J, 194K, 194LA, 194LBA, 194LBB, 194LBC, 194N, 194-O, 194Q, 194R, 194S, 194T, 197A, 206AA, 206AB of the Income Tax Act, 1961. - <u>Form 26Q</u>
Form 26QAA	31.10.2025	Friday	Due Date for Filing Quarterly Return of Non-Deduction of Tax at Source (TDS) by a Banking Company from Interest on Time Deposit u/s 206A of the Income Tax Act, 1961 [Rule 31AC of the Income Tax Rules, 1962] in respect of the 2nd Quarter of the FY 2025-26 i.e., July to September 2025.
Form 26QF	31.10.2025	Friday	Due Date for Furnishing Quarterly Statement of Tax Deposited by Exchange in relation to Transfer of Virtual Digital Asset (VDA) u/s 194S of the Income Tax Act, 1961 [Rule 31A(1) & (4E) of Income Tax Rules, 1962] for the 2nd Quarter of FY 2025-26 i.e., July to September 2025. *Section 194S of the Income Tax Act, 1961: Payment on transfer of Virtual Digital Asset (VDA)

Form	Date	Day	Description
Form 27Q	31.10.2025	Friday	Due Date for Furnishing Quarterly Statement of Tax Deduction at Source (TDS) u/s 200(3) of the Income Tax Act, 1961 [Rule 31A of Income Tax Rules, 1962] in respect of Payments Other Than* Salary paid to Employees u/s 192 or Income of Specified Senior Citizen u/s 194P of the Income Tax Act, 1961 made to Non-Residents for the 2nd Quarter of FY 2025-26 i.e., July to September 2025. Note: *Payments Other Than Salary & Income of Specified Senior Citizen: Section 192A, 194B, 194BA, 194BB, 194E, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 194N, 195, 196A, 196B, 196C, 196D, 197A, 206AA, 206AB of the Income Tax Act, 1961. - <u>Form 27Q</u>
Form 29B	31.10.2025	Friday	Due Date for furnishing Report under Section 115JB of the Income Tax Act, 1961 [Rule 40B of the Income Tax Rules, 1962] for computing the Book Profits under the special provision for payment of tax by certain Companies. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st or November 30th 2025 for the FY 2024-25. *Update: Due Date for Furnishing Audit Report for Audit Assessee under various provisions of the Income Tax Act, 1961 for the FY 2024-25 (AY 2025-26) extended to October 31st 2025 from September 30th 2025 vide <u>Circular No.14/2025</u> dated September 25th 2025.
Form 29C	31.10.2025	Friday	Due Date for furnishing Report under Section 115JC of the Income Tax Act, 1961 [Rule 40BA of the Income Tax Rules, 1962] for computing Adjusted Total Income and Alternate Minimum Tax (AMT) of the Person other than a Company. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st or November 30th 2025 for the FY 2024-25. *Update: Due Date for Furnishing Audit Report for Audit Assessee under various provisions of the Income Tax Act, 1961 for the FY 2024-25 (AY 2025-26) extended to October 31st 2025 from September 30th 2025 vide <u>Circular No.14/2025</u> dated September 25th 2025.

Form	Date	Day	Description
Form 3AC	31.10.2025	Friday	Due Date for furnishing Audit Report under Section 33AB(2) of the Income Tax Act, 1961 [Rule 5AC of the Income Tax Rules, 1962]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st or November 30th 2025 for the FY 2024-25. *Update: Due Date for Furnishing Audit Report for Audit Assesseees under various provisions of the Income Tax Act, 1961 for the FY 2024-25 (AY 2025-26) extended to October 31st 2025 from September 30th 2025 vide Circular No.14/2025 dated September 25th 2025.
Form 3AD	31.10.2025	Friday	Due Date for furnishing Audit Report under Section 33ABA(2) of the Income Tax Act, 1961 [Rule 5AD of the Income Tax Rules, 1962]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st or November 30th 2025 for the FY 2024-25. *Update: Due Date for Furnishing Audit Report for Audit Assesseees under various provisions of the Income Tax Act, 1961 for the FY 2024-25 (AY 2025-26) extended to October 31st 2025 from September 30th 2025 vide Circular No.14/2025 dated September 25th 2025.
Form 3AE	31.10.2025	Friday	Due Date for furnishing Audit Report under Section 35D(4) or Section 35E(6) of the Income Tax Act, 1961 [Rule 6AB of the Income Tax Rules, 1962]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st or November 30th 2025 for the FY 2024-25. *Update: Due Date for Furnishing Audit Report for Audit Assesseees under various provisions of the Income Tax Act, 1961 for the FY 2024-25 (AY 2025-26) extended to October 31st 2025 from September 30th 2025 vide Circular No.14/2025 dated September 25th 2025.

Form	Date	Day	Description
Form 3AF	31.10.2025	Friday	Statement regarding preliminary expenses incurred to be furnished under the proviso to clause (a) of sub-section (2) of section 35D of the Income Tax Act, 1961 by the Assessee [Rule 6ABBB of the Income Tax Rules, 1962] If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st or November 30th 2025 for the FY 2024-25. *Update: Due Date for Furnishing Audit Report for Audit Assesseees under various provisions of the Income Tax Act, 1961 for the FY 2024-25 (AY 2025-26) extended to October 31st 2025 from September 30th 2025 vide Circular No.14/2025 dated September 25th 2025.
Form 3CA-3CD	31.10.2025	Friday	Due Date for furnishing Audit Report under Section 44AB of the Income Tax Act, 1961 [Rule 6G(1)(a) of the Income Tax Rules, 1962], in a case where the Accounts of the Business/ Profession of a Person have been Audited under any other law. Form 3CD: Due Date for furnishing Statement of particulars required to be furnished under Section 44AB of the Income Tax Act, 1961 [Rule 6G(2) of the Income Tax Rules, 1962] If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25 If the Assessee is required to submit a Return of Income u/s 139(1) & also required to submit a Report pertaining to International/Specified Domestic Transactions u/s 92E of the Income Tax Act, 1961 on or before November 30th, 2025 for the FY 2024-25. *Update: Due Date for Furnishing Audit Report for Audit Assesseees under various provisions of the Income Tax Act, 1961 for the FY 2024-25 (AY 2025-26) extended to October 31st 2025 from September 30th 2025 vide Circular No.14/2025 dated September 25th 2025.

Form	Date	Day	Description
Form 3CB-3CD	31.10.2025	Friday	Due Date for furnishing Audit Report under Section 44AB of the Income Tax Act, 1961, in the case of a Person referred to in clause (b) of sub-rule (1) of Rule 6G of the Income Tax Rules, 1962. Form 3CD: Due Date for furnishing Statement of particulars required to be furnished under Section 44AB of the Income Tax Act, 1961 [Rule 6G(2) of the Income Tax Rules, 1962] If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25 If the Assessee is required to submit a Return of Income u/s 139(1) & also required to submit a Report pertaining to International/Specified Domestic Transactions u/s 92E of the Income Tax Act, 1961 on or before November 30th, 2025 for the FY 2024-25. *Update: Due Date for Furnishing Audit Report for Audit Assesseees under various provisions of the Income Tax Act, 1961 for the FY 2024-25 (AY 2025-26) extended to October 31st 2025 from September 30th 2025 vide Circular No.14/2025 dated September 25th 2025.
Form 3CE	31.10.2025	Friday	Due Date for furnishing Audit Report under sub-section (2) of Section 44DA of the Income Tax Act, 1961 [Rule 6GA of the Income Tax Rules, 1962]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st or November 30th 2025 for the FY 2024-25. *Update: Due Date for Furnishing Audit Report for Audit Assesseees under various provisions of the Income Tax Act, 1961 for the FY 2024-25 (AY 2025-26) extended to October 31st 2025 from September 30th 2025 vide Circular No.14/2025 dated September 25th 2025.

Form	Date	Day	Description
Form 3CEA	31.10.2025	Friday	Due Date for furnishing Report of an Accountant by an Assessee under sub-section (3) of section 50B of the Income Tax Act, 1961 relating to Computation of Capital Gains in case of Slump Sale. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st or November 30th 2025 for the FY 2024-25. *Update: Due Date for Furnishing Audit Report for Audit Assesseees under various provisions of the Income Tax Act, 1961 for the FY 2024-25 (AY 2025-26) extended to October 31st 2025 from September 30th 2025 vide Circular No.14/2025 dated September 25th 2025.
Form 3CEAB	31.10.2025	Friday	Due Date for Intimation by a Designated Constituent Entity, Resident in India, of an International Group for the Accounting Year 2024 for the purposes of sub-section (4) of Section 92D of the Income Tax Act, 1961 [Rule 10DA of the Income Tax Rules, 1962].
Form 3CEB	31.10.2025	Friday	Due Date for furnishing Report from an Accountant under Section 92E of the Income Tax Act, 1961 [Rule 10E of the Income Tax Rules, 1962] relating to International Transaction(s) & Specified Domestic Transaction(s).
Form 3CEFB	31.10.2025	Friday	Due Date for exercising option for Safe Harbour Rules in respect of Specified Domestic Transactions u/r 10THD(1) of the Income Tax Rules, 1962.
Form 3CEJA	31.10.2025	Friday	Report from an Accountant to be furnished for purpose of Section 9A of the Income Tax Act, 1961 [Rule 10V(13) of the Income Tax Rules, 1962] regarding fulfillment of certain conditions by an Eligible Investment Fund. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.

Form	Date	Day	Description
Form 3CFA	31.10.2025	Friday	Due Date for opting for Taxation of Income by way of Royalty in respect of Patent under sub-section (3) of Section 115BBF of the Income Tax Act, 1961 [Rule 5G of the Income Tax Rules, 1962]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.
Form 3CLA	31.10.2025	Friday	Due Date for furnishing Report from an Accountant under sub-section (2AB) of Section 35 of the Income Tax Act, 1961 [Rule 6 of the Income Tax Rules, 1962] relating to In-House Research & Development Facility. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.
Form 3CT	31.10.2025	Friday	Due Date for furnishing Statement of Income attributable Assets located outside India u/s 9 of the Income Tax Act, 1961 [Rule 11UC of the Income Tax Rules, 1962]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.
Form 56F	31.10.2025	Friday	Due Date for furnishing report under section 10AA of the Income Tax Act, 1961 [Rule 16D of the Income Tax Rules, 1962] If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before November 30th, 2025 for the FY 2024-25.
Form 56FF	31.10.2025	Friday	Due Date for furnishing particulars under clause (b) of sub-section (1B) of Section 10A of the Income Tax Act, 1961 [Rule 16DD of the Income Tax Rules, 1962]. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.

Form	Date	Day	Description
Form 5C	31.10.2025	Friday	Due Date for furnishing details of the amount Attributed to Capital Asset remaining with the Specified Entity u/r 8AB of the Income Tax Rules, 1962. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.
Form 61	31.10.2025	Friday	Due Date for e-filing Declaration u/r 114D(1) of the Income Tax Rules, 1962 to the Director of Income Tax (Intelligence and Criminal Investigation) or the Joint Director of Income Tax (Intelligence and Criminal Investigation) containing particulars of Form No.60 received during the 1st Half Year of FY 2025-26 i.e., April - September 2025.
Form 62	31.10.2025	Friday	Due Date for filing Certificate to the Assessing Officer obtained from the Principal officer of the Amalgamated Company duly verified by an Accountant regarding the achievement of the prescribed level of production and continuance of such level of production in subsequent years u/s 72A(2)(iii) of the Income Tax Act, 1961 [Rule 9C of the Income Tax Rules, 1962] If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.
Form 66	31.10.2025	Friday	Due Date for furnishing Audit Report under clause (ii) of Section 115VW of the Income Tax Act, 1961 [Rule 11T of the Income Tax Rules, 1962] If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st or November 30th 2025 for the FY 2024-25. *Update: Due Date for Furnishing Audit Report for Audit Assesseees under various provisions of the Income Tax Act, 1961 for the FY 2024-25 (AY 2025-26) extended to October 31st 2025 from September 30th 2025 vide Circular No.14/2025 dated September 25th 2025.

Form	Date	Day	Description
Form II SWF	31.10.2025	Friday	Due Date for Furnishing Intimation by Sovereign Wealth Fund in respect of each Investment made during the 2nd Quarter of FY 2025-26 i.e., July to September 2025 under clause (23FE) of Section 10 of the Income Tax Act, 1961.
Income Tax Return u/s 139(1)	31.10.2025	Friday	Due Date for furnishing Return of Income u/s 139(1) of the Income Tax Act, 1961 for the FY 2024-25 if the Assessee is (not having any International/Specified Domestic Transaction) • Corporate Assesses; (or) • Non-Corporate Assesses, whose Books of Accounts are required to be Audited under this Act or under any other law for the time being in force; (or) • A Partner of a Partnership Firm whose accounts are required to be audited under this Act or under any other law for the time being in force or the spouse of such partner if the provisions of Section 5A apply to such spouse. *All Indian Income Tax Returns (ITR-3, ITR-5, ITR-6, ITR-7) except ITR-1, ITR-2 & ITR-4
Statutory Forms	31.10.2025	Friday	Statement to be filed by a scientific research association, university, college, or other association or Indian scientific research company as required by Rules 5D, 5E, and 5F of the Income Tax Rules, 1962. If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before October 31st, 2025 for the FY 2024-25.
Statutory Forms	31.10.2025	Friday	Due date for furnishing of annual audited accounts for each approved programs under section 35(2AA) of the Income Tax Act, 1961.

Statutory Compliance Calendar for the Month of October 2025

Form	Date	Day	Description
Form ECB-2	07.10.2025	Tuesday	Due Date for Reporting Actual Transactions of External Commercial Borrowings (ECB) under Foreign Exchange Management Act, 1999 (For All Categories & Any Amount of Loan) for September 2025 through the Designated Authorised Dealer (AD) Category-I Bank To The Director, Department of Statistics & Information Management (DSIM), Balance of Payments Statistics Division, Reserve Bank of India (RBI), C-8/9, Bandra-Kurla Complex, Bandra (East), Mumbai - 400051.
Form ADT-1	14.10.2025	Tuesday	Due Date of furnishing Information to the Registrar of Companies (ROC) by the Company for Appointment of Statutory Auditor.
Form DIR-3 (KYC)	15.10.2025	Wednesday	Due Date for Submission of KYC of DIN (Director Identification Number) Holders who have allotted DIN # on or before March 31st 2025. *Update: MCA has extended the deadline for filing e-Form DIR-3 KYC and DIR-3 KYC (Web) without incurring late fees up to October 15th 2025 from September 30th 2025 vide General Circular No.04/2025 dated September 29th 2025.
EPFO	15.10.2025	Wednesday	Due Date for Filing Monthly ECR (Electronic Challan cum Return) in case of EPFO (Employees' Provident Fund Organisation) for September 2025.
ESIC	15.10.2025	Wednesday	Due Date for Monthly Payment of e-challan in case of ESIC (Employees' State Insurance Corporation) for September 2025.

Form	Date	Day	Description
Form AOC-4	29.10.2025	Wednesday	Due Date for furnishing Financial Statement and Other Documents with the Registrar of Companies (ROC) for the FY 2024-25. Form AOC-4 CFS: Due Date for furnishing Consolidated Financial Statements and Other Documents with the Registrar of Companies (ROC) for the FY 2024-25. Form AOC-4 XBRL: Due Date for furnishing XBRL Document in respect of Financial Statement and Other Documents with the Registrar of Companies (ROC) for the FY 2024-25. Form AOC-4 NBFC (Ind AS): Due Date for furnishing Financial Statement and Other Documents with the Registrar of Companies (ROC) for the FY 2024-25 in respect of NBFCs (Non-Banking Financial Companies). Form AOC-4 CFS NBFC (Ind AS): Due Date for furnishing Consolidated Financial Statement and Other Documents with the Registrar of Companies (ROC) for the FY 2024-25 in respect of NBFCs (Non-Banking Financial Companies).
Form 8	30.10.2025	Thursday	Due Date for furnishing Annual Statement of Account & Solvency of Limited Liability Partnership (LLP) for the FY 2024-25.
Form DIR-12	30.10.2025	Thursday	Due Date for filing Form DIR-12 with the Registrar of Companies (ROC) within 30 days from the date of passing of the resolution approved by the members at the Annual General Meeting.
Form MSME	31.10.2025	Friday	Due Date for furnishing Half-Yearly Return with the Registrar of Companies in respect of Outstanding Payments to MSMEs (Micro, Small & Medium Enterprises) for the 1st Half-Year of the FY 2025-26 i.e., April to September 2025.

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