



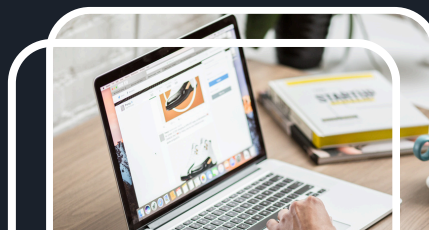
**VK DINESH & SENTHILRAJA
CHARTERED ACCOUNTANTS**

IMPORTANT STATUTORY **DUE DATES**

FY 2025-26



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IMPORTANT STATUTORY DUE DATES FOR FY 2025-26

INCOME TAX (Other than TRUST /TDS /TCS)		
1	Return of Income – for Assessment year 2025-26 (i.e. FY-2024-25)	Due Dates
	<ul style="list-style-type: none"> Person not required to be Audited 	On or before 31 st July, 2025
	<ul style="list-style-type: none"> Person required to be Audited & Companies 	On or before 31 st October, 2025
	<ul style="list-style-type: none"> Person required to furnish their International transactions (s) in Form 3CEB & 3CEAA 	On or before 30 th November, 2025
	<ul style="list-style-type: none"> Belated or Revised return for FY 2024-25 	On or before 31 st December, 2025
	<ul style="list-style-type: none"> Updated return <ol style="list-style-type: none"> Filed within 12 months from the end of relevant assessment year Filed After 12 Months but within 24 months from the end of relevant assessment year Filed After 24 Months but within 36 months from the end of relevant assessment year Filed After 36 Months but within 48 months from the end of relevant assessment year 	<p>25% of additional tax (in addition to normal tax and interest + Late filing Fees)</p> <p>50% of additional tax (in addition to normal tax and interest + Late filing Fees)</p> <p>60% of additional tax (in addition to normal tax and interest + Late filing Fees)</p> <p>70% of additional tax (in addition to normal tax and interest + Late filing Fees)</p>
	<ul style="list-style-type: none"> Form 3CEAD: Filing of Country-by-Country Report Intimation (CbCR) – Specified TP Cases 	On or before 31th December, 2025
2	Audit Reports – for Assessment year 2025-26 (i.e. FY-2024-25)	Due Dates
	<ul style="list-style-type: none"> Assessee who has not entered into an international or specified domestic transaction 	On or before 30 th September, 2025
	<ul style="list-style-type: none"> In Respect of assessee having an International or specified domestic transaction -3CEB 	On or before 31 st October, 2025
3	Other Forms	Due Dates
	<ul style="list-style-type: none"> Furnishing of statement of financial transaction u/s 285BA in respect of FY 2024-25 <i>(furnish annual information return i.e. base date for AIS & TIS)</i> 	On or before 31 st May, 2025
	<ul style="list-style-type: none"> Equalisation Levy Statement – (Statement of Specified Services or E-Commerce Supply or Services) 	On or before 30 th June, 2025
4	Payment of Advance Tax – for AY 2026-27	All Assessee other than 44AD/ 44ADA cases
	<ul style="list-style-type: none"> On or before 15th June, 2025 	15 % of Advance tax less TDS & advance tax already paid
	<ul style="list-style-type: none"> On or before 15th September, 2025 	45 % of Advance tax less TDS & advance tax already paid

	<ul style="list-style-type: none"> On or before 15th December, 2025 	75 % of Advance tax less TDS & advance tax already paid
	<ul style="list-style-type: none"> On or before 15th March, 2026 	100 % of Advance tax less TDS & advance tax already paid
5	For taxpayers who have opted for Presumptive Taxation Scheme under 44AD & 44ADA – Business Income	
	<ul style="list-style-type: none"> On or before 15th March, 2026 	100% of advance tax (Single payment)

CHARITABLE TRUST		
1	Return of Income – for Assessment year 2025-26 (i.e. FY-2024-25)	Due Dates
	<ul style="list-style-type: none"> Filing of ITR by Trust (ITR-5 / ITR-7), if audit of books and accounts is not required 	On or before 31 st July, 2025
	<ul style="list-style-type: none"> Filing of ITR by Trust (ITR-5 / ITR-7) if audit of books and accounts is required 	On or before 31 st October, 2025
2	Audit Reports – for Assessment year 2025-26 (i.e. FY-2024-25)	Due Dates
	<ul style="list-style-type: none"> Audit report in Form 10B needs to be filed 	On or Before 30 th September 2025
3	Other Forms	Due Dates
	<ul style="list-style-type: none"> Form 10A (Registration of Trusts) 	At least one month before the end of the financial year (i.e on or before February)
	<ul style="list-style-type: none"> Form 10BD: Donation Return by Trust / Society - Sec 80 G (For FY 2023-24) 	On or before 31 st May, 2025
	<ul style="list-style-type: none"> Form 10AB Renewal of Registration of Trusts (Provisional to Regular registration) 	At least 6 month prior to expiry of provisional registration or within 6 months of commencement of its activities whichever is earlier. At least six months before the end of five years (i.e on or before September)
	New Registration (Post-Oct 2023) – Applies to trusts/institutions that have commenced activities but never claimed any tax exemption under Sections 10(23C), 11, or 12 in any previous year.	Any time after the commencement of the activities
	Form No. 9A 85% not utilized due to amount not received to the trust (e.g.; on the accrual basis of accounting)	To be filed at least 2 months prior to the due date of filing return of income under section 139(1)
	Form No. 10 Shorter of 85% may be accumulated up to 5years in normal course of trust activities	To be filed at least 2 months prior to the due date of filing return of income under section 139(1)

TAX DEDUCTED / COLLECTION AT SOURCE (TDS /TCS)

1	Payment of TDS/TCS	Due Dates
	<ul style="list-style-type: none"> Every Month except March 	On or before 7 th of the subsequent (next) month
	<ul style="list-style-type: none"> For the Month of March 	TDS On or before 30 th April of the year TDS On or before 7 th April of the year (For Gov. Deductors) TCS On or before 7 th April of the year
2	Filing of Quarterly TDS Return	Due Dates
	<ul style="list-style-type: none"> For Q1 – April to June 	On or before 31 st July 2025
	<ul style="list-style-type: none"> For Q2 – July to September 	On or before 31 st October 2025
	<ul style="list-style-type: none"> For Q3 – October to December 	On or before 31 st January 2026
	<ul style="list-style-type: none"> For Q4 – January to March 	On or before 31 st May 2026
3	Issuing Quarterly TDS Certificate	Due Dates for generating Form 16 & 16A
	<ul style="list-style-type: none"> For Q1 – April to June 	On or before 15 th August 2025 - Non-Salary (16A)
	<ul style="list-style-type: none"> For Q2 – July to September 	On or before 15 th November 2025- Non Salary (16A)
	<ul style="list-style-type: none"> For Q3 – October to December 	On or before 15 th February 2026 - Non-Salary (16A)
	<ul style="list-style-type: none"> For Q4 – January to March 	On or before 15 th June 2026 - Salary & Non-Salary (16 & 16A)
4	Filing of Quarterly TCS Return	Due Dates
	<ul style="list-style-type: none"> For Q1 – April to June 	On or before 15 th July 2025
	<ul style="list-style-type: none"> For Q2 – July to September 	On or before 15 th October 2025
	<ul style="list-style-type: none"> For Q3 – October to December 	On or before 15 th January 2026
	<ul style="list-style-type: none"> For Q4 – January to March 	On or before 15 th May 2026
5	Issuing Quarterly TCS Certificate	Due Dates for generating Form 27D
	<ul style="list-style-type: none"> For Q1 – April to June 	On or before 30 th July 2025
	<ul style="list-style-type: none"> For Q2 – July to September 	On or before 30 th October 2025
	<ul style="list-style-type: none"> For Q3 – October to December 	On or before 30 th January 2026
	<ul style="list-style-type: none"> For Q4 – January to March 	On or before 30 th May 2026

GOODS & SERVICE TAX (GST)

Form No:	Particulars	Due Dates
1. Regular Returns		
GSTR 1	Turnover above Rs.5 Cr Monthly filing & Others not opting for QRMP Scheme	11 th of Next Month
GSTR 1	For those opting for QRMP Scheme	13 th of the Month Succeeding Quarter
GSTR 3B	Turnover above Rs.5 Cr Monthly filing & Others not opting for QRMP Scheme	20 th of Next month

GSTR 3B	For those opting for QRMP Scheme	22nd or 24th day of the month succeeding quarter (depending on place of registration)
IFF (QRMP)	Invoice Furnishing Facility (For those opting for QRMP Scheme)	Optional till 13 th of next month after which it cannot be filed.
PMT – 06 (QRMP)	Payment Challan for the first two months for those opting for QRMP Scheme.	25 th of Next month.
GSTR-9	Annual Return (Applicability Criteria yet to be Defined)	31-Dec-2025
GSTR-9C	Reconciliation Statement (Applicability Criteria yet to be Defined.)	31-Dec-2025
2. Composition Scheme Returns		
GSTR-4	Composition Taxpayer (Annually)	30 th June of the next financial year
CMP – 08	Challan cum Statement (Quarterly)	18 th of the month succeeding quarter.
3. Special Returns		
GSTR-5	Return for Non-resident foreign taxable person	13 th of next month
GSTR-6	Return for Input Service distributor	13 th of next month
GSTR-7	Return for authorities deducting tax at source	10 th of next month
GSTR-8	Details of supplies effected through e-commerce operator and the amount of tax collected	10 th of next month
GSTR-10	Final Return (At the time of Cancellation)	Within 3 months of date of cancellation or date of cancellation order whichever is later
GSTR-11	Details of inward supplies to be furnished by a person having UIN and claiming refund	28 th of the month following the month in which the inward supply is received by the UIN Holders
4. Input Tax Credit (ITC) and Its reversal		
CGST Sec 16(4)	Last date for taking Previous year ITC during current financial year as per Sec 16(4) of CGST Act	30th November of every year
CGST Rule 37	The recipient fails to pay consideration to the supplier (whether fully or partly) for a particular supply	Within 180 days from the date of issue of the invoice.
CGST Rule 37A	The supplier fails to pay tax through GSTR-3B	On or before 30th November of the following financial year.
CGST Rule 38	Reversal of 50% of ITC by banking and other financial companies under special rules	At the time of filing regular returns .
CGST Rule 42	Inputs used to make an exempt supply or for manufacturing supplies some of which were used for non-business or personal purposes	On a periodic basis (monthly/yearly) using a formula given below for common credits
CGST Rule 43	Capital goods used to make an exempt supply or for manufacturing supplies some of which were used for non-business or personal purposes	On a periodic basis (monthly/yearly) using a formula given below for common credits
CGST Rule 44	Opting for composition scheme	Need to reverse the ITC on inputs & capital goods in Form ITC-03 within 60days from start of the financial

		year i.e. 30 th May
CGST Sec 17(5)	ITC has been availed on 'blocked credits'	At the time of filing regular returns up to the date of filing annual returns.
CGST Sec 17(5)(h)	Inputs used in goods that were lost, destroyed, stolen, etc.	At the time of filing the regular returns in relation to the month in which such loss had occurred.
CGST Sec 17(5)(h)	Inputs used in goods that were given out as free samples	At the time of filing the regular returns in relation to the month in which such free samples were given out

Note: It's Mandatory to file Nil Return also.

FOR COMPANIES – Registrar of Companies FILING			
	Events	Forms	Due dates
1	Board meeting – Minimum 4 board meeting has to be conducted in a year. Intervening period between two consecutive meetings shall not more than 120 days. (If OPC having more than one director, small company or dormant company, One Board meeting can be conducted in each half of a calendar year and the gap between the two meetings should not be less than ninety days)	Form MGT-14 <i>(Not Applicable for Private Limited Govt., Sec 8 & Nidhi Companies)</i>	Within 30 days from the date of Board meeting held.
2	Annual General meeting - Every year one AGM to be conducted the gap between two AGM shall not more than 15 months and it shall be held within a period of 6 months from the date of closing of the financial year.	1. Intimation of Appointment of Auditors 2. Copy of financial statement to be filed with Registrar – (Form AOC-4/AOC-4(XBRL)/AOC-4(CFS). 3. Annual return – (Form MGT-7/7A) 4. MGT -15 Report on annual general meeting (only for listed companies)	1. Within 15 days from date of general meeting in which auditor was appointed. 2. Within 30days from the Conclusion of AGM. 3. Within 60 days from the Conclusion of AGM. 4. Within 30days from the date of AGM
3	Creation / Modification /Satisfaction of Charges	1. Form CHG-1 -for registration of creation /Modification of charges with ROC 2. Form CHG-4 – for satisfaction of charge	Within 30 days of creation/ Modification of charges. Within 30 days of payment/satisfaction.
4	Resolutions and /or Agreement to be filed as required by the Companies Act 2013 and Rules	Form MGT-14 <i>(Not Applicable for Private Limited Govt., Sec 8 & Nidhi Companies)</i>	Within 30days of passing of resolution or making of agreement.

5	Details of all outstanding dues to Micro or small enterprises - The company shall file details of the amount of payment due to Micro and Small Enterprise Suppliers along with the reason of delay.	FORM MSME – I	<i>Half-Yearly Return:</i> by 31st October for the period from April to September and by 30th April for the period from October to March.
6	Every director who has been allotted DIN as on 31 st March of a Financial Year and whose DIN Status is ‘Approved’ would be mandatorily required to be filed.	Form DIR-3-KYC	On or before 30th September every financial year.
7	significant Beneficial owner: Those individuals whose name does not appears in the register of members and who holds the significant Beneficial Interest in a Company. Every individual who is a significant beneficial owner in a reporting company, shall file a declaration to reporting company. After receiving the declaration in BEN-1, the reporting Company shall file a return in with Registrar	FORM BEN-1 Form BEN-2	Within 30days of acquiring such significant beneficial ownership or any changes therein within 30 days from the date of receipt of such declaration
8	Return of Deposits - Every company other than Government Company, Banking Company, NBFC’s & HFC’s shall File One time return of outstanding receipt of money or loan by a company which is not considered as deposits as per rule 2 (1) (c)	Form DPT-3	On or before 30.06.2025
9	Registration of Entities for undertaking CSR Activities (Section8 companies, registered public trusts, registered under section 12A & 80G of income tax)	Form CSR-1	No Due date, But without filing CSR-1, company/ entity is prohibited to spend CSR expenditure. w.e.f 01.04.2021
10	Report on Corporate Social Responsibility (CSR)	Form CSR-2	To be filed as an addendum to Form AOC-4.

FOR Limited Liability Partnership – ROC FILING

	Events	Forms	Due dates
1	LLP Annual Return	Form 11	30 th May 2025
2	Statement of Account & Solvency	Form 8	30 th Oct 2025
3	For registration of creation Modification of charges with ROC	Form-8	Within 30 days of creation/ Modification of charges.
4	For satisfaction of charge	Form-8	Within 30 days of payment/satisfaction.

RBI / FEMA

	Particulars	Due Dates
1	<ul style="list-style-type: none"> FLA (Foreign Liability and Asset) Annual Return Companies who are involved with FDI (Foreign Direct Investments) or companies who invest in foreign companies either via joint venture or wholly owned subsidiaries, also termed as Overseas Direct Investment (ODI). 	15th July of next financial year
2	<ul style="list-style-type: none"> Form FC-GPR (Foreign Currency-Gross Provisional Return) -This form has to be filed when an Indian company issues securities to a non-resident 	Within 30 days from the date the securities are allotted to the non-resident. The Indian company is required to file this form.
3	<ul style="list-style-type: none"> Form FC-TRS (Foreign Currency-Transfer of Shares) -This form has to be filed when the shares of an Indian company are transferred by a non-resident shareholder to an Indian resident or vice versa 	Within 60 days from the date of remittance of the purchase consideration or date of transfer, whichever is earlier. The Indian resident party is required to file this form.

PROVIDENT FUND - PF

	Payment & Filing of Return PF	Due Dates
1	<ul style="list-style-type: none"> Monthly payment / PF Return 	On or before 15th of the subsequent (next) month

EMPLOYEES STATE INSURANCE - ESI

	Payment & Filing of Return ESI	Due Dates
1	<ul style="list-style-type: none"> Monthly payment / ESI Return 	On or before 15th of the subsequent (next) month

PROFESSIONAL TAX

	Payment of Professional Tax	Due Dates
1	<ul style="list-style-type: none"> For April to September 	On or before 30th September
2	<ul style="list-style-type: none"> For October to March 	On or before 31st March

Software Technology Parks of India (STPI).

	Forms	Due Dates
1	<ul style="list-style-type: none"> • SOFTEX forms 	Within 30 days from the issues of export invoice.
2	<ul style="list-style-type: none"> • Filing of monthly Performance Report (MPR) 	7th of next month
3	<ul style="list-style-type: none"> • Filing of Quarterly Performance Report (QPR) 	7th of next month quarter
4	<ul style="list-style-type: none"> • Filing of Annual Performance Report (APR) 	30th June 2025

Export Promotion Capital Goods (EPCG)- (Licence/Authorisation/Script)

	Forms	Due Dates
1	<ul style="list-style-type: none"> • Submission of Installation certificate (Import of capital goods) 	Within 6 months from the date of imports/ Domestic procurement.
2	<ul style="list-style-type: none"> • Submission of Installation certificate (Import of spares) 	Within 3 years from the date of imports/ Domestic procurement.
3	<ul style="list-style-type: none"> • Export Obligation (EO) The Export Obligation shall be 6 times of the duty saved on import of Capital Goods on FOB basis 	It must be fulfilled within 6 years from the date of the authorization. The 6 year period is divided into two blocks: <ul style="list-style-type: none"> • 1st Block (1st to 4th year) : At least 50% of the EO must be completed. • 2nd Block (5th to 6th year): The remaining 50% of the EO must be completed.
4	<ul style="list-style-type: none"> • Maintain proper accounts of export obligation 	Period of 2 years from the date of redemption
5	<ul style="list-style-type: none"> • Submission of Evidence of fulfilment of Export Obligation 	Within 2 months from the date of expiry of the Export Obligation period
6	<ul style="list-style-type: none"> • Submission of report on fulfilment of export obligation 	<ul style="list-style-type: none"> • By 30th June of every year • Any delay in filing such annual report shall be regularised on payment of a late fee of Rs. 5000/- per year for each authorisation

“HERE’S WISHING YOU ALL THE BEST AND MUCH MORE SUCCESS”

THANK YOU

TEAM 

Date : 01.04.2025