



R.K. GOVIL & CO.

CHARTERED ACCOUNTANTS

Since 1973

31.07.2025

Dear Client,

Greetings of the Day!

We hereby present you with the Compliance Calendar for the Month of August 2025 and September 2025. Both of these months marks an important beginning of the due dates coming in near months. We are briefing you with the due dates and some of the important provisions and amendment for your enhancement: -

Let's Begin with the due dates coming nearby: -

A. TDS/TCS

S.NO.	PARTICULARS	DUE DATE
AUGUST-2025		
1.	TDS/TCS deposit for the month of July-2025	07.08.2025
2.	Issue of TDS certificates (Form – 16B & 16C) for tax deducted u/s 194IA & 194IB in the month of Jun 25	14.08.2025
3.	Issue of TDS certificates in form 16A for (Apr-Jun 2025)	15.08.2025
4.	Issue of Challan cum statement (Form 26QB & Form 26QC) in respect of tax deducted u/s 194IA & 194IB in the month of July- 25	30.08.2025
SEPTEMBER-2025		
1.	TDS/TCS deposit for the month of August-2025	07.09.2025
2.	Issue of TDS certificates (Form – 16B & 16C) for tax deducted u/s 194IA & 194IB in the month of July 25	14.09.2025

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3.	Issue of Challan cum statement (Form 26QB & Form 26QC) in respect of tax deducted u/s 194IA & 194IB in the month of August- 25	30.09.2025

B. INCOMETAX AND STATUTORY DUES PAYMENT

S.NO.	PARTICULARS	DUE DATE
AUGUST-2025		
1.	PF / ESI - Depositing contribution towards PF/ ESI for the month of July-25	15.08.2025
2.	<u>Pertaining to charitable trust</u> explanation to section 11(1) furnishing of Form 9A related to apply income of previous year in the next year or in future (If the assessee is required to submit return of income by October 31, 2025)	31.08.2024
3.	<u>Pertaining to charitable trust</u> furnishing of Form 10 related to accumulate/set apart income for future application u/s 10(21) or section 11(1) (If the assessee is required to submit return of income by October 31, 2024)	31.08.2024
SEPTEMBER-2025		
1.	PF / ESI - Depositing contribution towards PF/ ESI for the month of August-25	15.09.2025
2.	<i>Second advance tax installment for F.Y-2025-26 (A.Y-2026-27)</i>	15.09.2025
3.	<i>Income Tax return filing for F.Y-2024-25 for individuals and entities not liable for tax audit, and who have not entered into any international or specified domestic transaction.</i>	15.09.2025(Extended due date for ITR)
4.	<u>Submission of the audit report (under section 44AB) for F.Y-2024-25 for those assessee covered under tax audit but do not have any international or specified domestic transactions.</u>	30.09.2025

C. GST

S.NO.	PARTICULARS	DUE DATE
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<u>AUGUST-2025</u>		
1.	Monthly returns of GST in various forms (July-2025)	From 10.08.2025 till 20.08.2025
2.	Deposit of GST under Quarterly returns with Monthly payments (July-25)	25.08.2025
<u>SEPTEMBER-2025</u>		
1.	Monthly returns of GST in various forms (August-2025)	From 10.09.2025 till 20.09.2025
2.	Deposit of GST under Quarterly returns with Monthly payments (August-25)	25.09.2025

D. COMPLIANCE UNDER COMPANIES ACT,2013

S.NO.	PARTICULARS	DUE DATE
<u>AUGUST-2025</u>		
1.	Financial Results- As per SEBI -File Quarterly Financial Results	14.08.2025
<u>SEPTEMBER-2025</u>		
1.	Every Individual possessing a DIN as of March 31 st of a financial year is <u>required to undergo DIR-3 KYC on the MCA portal to maintain the active status of their DIN.</u>	On or before 30 th September annually
2.	Every company, except a OPC, shall in each year convene, in addition to any other meetings, a general meeting known as its Annual General Meeting (“AGM”)	Within six months from the closing of financial year (on or before 30 th September)

Now we would like to bring your attention to some of the important aspects: -

1. The Cost Inflation Index (CII) for the financial year 2025-26 has been notified as “376”. This Figure (“376”) will be used to compute the indexed cost of acquisition for assets sold in F.Y-2025-26. This new index number will take effect on April 1, 2026.

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2. The ministry of finance, through its latest notification dated 09th July 2025(S.O. 3060(€)), has recognized bonds issued by the Indian Renewable Energy Development Agency (IREDA) as 'long-term specified assets' for the purpose of claiming exemption under section 54EC of the Income Tax Act, 1961.
3. Taxpayers who have received notice under section 158BC (search) can now submit form ITR-B via the e-Proceeding tab on the Income Tax Portal.
4. The Board hereby directs that returns of income filed electronically upto 31.03.2024 which have been erroneously invalidated by CPC shall now be processed. The intimation under sub-section (1) of section 143 of the Act in respect of processing of such returns shall be sent to the assessee concerned by 31.03.2026.
All subsequent effects under the Act, including issue of refund along with interest as applicable, shall also follow in these cases. In those cases where PAN-Aadhaar linkage is not found, refund of any amount of tax or part thereof, due under the provisions of the Act shall not be made as laid down in the circular No.-03/2023 dated 28.03.2023.
5. **Income Tax Department Cracks down on Bogus Claims of Deductions & Exemptions:** - The Income Tax Department initiated a large-scale verification operation across multiple locations in the country on 14th July 2025, targeting Individuals and entities facilitating fraudulent claims of deductions and exemptions in the Income Tax Returns (ITRs). This action follows a detailed analysis of the misuse of tax benefits under the Income-Tax Act, 1961, often in collusion with professional intermediaries
Taxpayers are advised to file correct particulars of their income and communication coordinates and not be influenced by advice from unauthorized agents or intermediaries promising undue refunds.
6. **CBDT Issues Relief for inoperative PAN Cases-Circular No-9/2025:-**
The CBDT has partially modified Circular No-3/2023 regarding PAN becoming inoperative under Rule 114AAA. It clarifies that no higher TDS/TCS rate shall apply under sections 206AA/206CC for transactions from 01.04.2024 to 31.07.2025 if PAN becomes operative by 30.09.2025.
Similarly, for payments post 01.08.2025, relief is allowed if PAN becomes operative within Two months. This move addresses grievances about short deductions or defaults where PANs were inoperative due to Aadhaar linkage issues. Other provisions of Chapter XVII remain applicable.

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7. All the Taxpayers are advised to check the validity of their Digital Signatures (DSC) and in case DSC is expired or getting expire, kindly contact in our office to get it renewed again so that any problem at the last moment may be avoided.
8. In our previous circulars we have mentioned regarding the extension of due date for filing the income tax return of non-tax audit assessee from 31st July 2025, to 15th September 2025 **but it does not mean that we have enough time to file the income tax return because on the other side detailing to fill in the income tax return has been increased due to which it fills the gap of extension for us and we need your support and cooperation regarding finalization of income tax return timely without keeping in view the extension of due date.**

In View of the extensive changes introduced in the notified ITRs and considering the time required for the preparation of income tax return, it is very essential to plan your visits in our office at the earliest for filing of your income tax return for avoiding last minutes rush because important decisions need proper planning and time.

In our monthly circulars, we provide you with the due dates calendar for the concerned month as well as coming month along with the motive of updates by enlightening on important upcoming provisions and amendments.

Thanks & Regards,

R.K. Govil & Co.
Chartered Accountants

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