



R.K. GOVIL & CO.

CHARTERED ACCOUNTANTS

Since 1973

30.09.2025

Dear Client,

Greetings of the Day!

We hereby present you with the Compliance Calendar for the Month of October 2025 and November 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
<u>OCTOBER-2025</u>		
1.	TDS/TCS deposit for the month of September-2025	07.10.2025
2.	Issue of TDS certificates (Form – 16B & 16C) for tax deducted u/s 194IA & 194IB in the month of August 25	14.10.2025
3.	Quarterly TCS Return - For the Quarter ending (July-Sept 2025)	15.10.2025
4.	Issue of Challan cum statement (Form 26QB & Form 26QC) in respect of tax deducted u/s 194IA & 194IB in the month of September- 25	30.10.2025
5.	Issue of TCS certificates in form 27D for (Jul-Sept 2025)	30.10.2025
6.	Quarterly TDS Return - For the Quarter ending Sept. (Jul-Sept 2025)	31.10.2025
<u>NOVEMBER-2025</u>		
1.	TDS/TCS deposit for the month of October-2025	07.11.2025

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2.	Issue of TDS certificates (Form – 16B & 16C) for tax deducted u/s 194IA & 194IB in the month of September- 25	15.11.2025
3.	Issue of TDS certificates in form 16A for (Jul-Sept 2025)	15.11.2025
4.	Issue of Challan cum statement (Form 26QB & Form 26QC) in respect of tax deducted u/s 194IA & 194IB in the month of October- 25	30.11.2025

B. INCOMETAX AND STATUTORY DUES PAYMENT

S.NO.	PARTICULARS	DUE DATE
<u>OCTOBER-2025</u>		
1.	PF / ESI - Depositing contribution towards PF/ ESI for the month of September-25	15.10.2025
2.	<u>Submission of the Income tax return for Assesseees including partners who needs audit for F.Y-2024-25.</u> <u>Audit Report in Form 3CB-3CD and 3CA-3CD for Non-corporates and Corporates Form 10B and 10BB for Trusts for F.Y 2024-25(Extended)</u>	31.10.2025
<u>NOVEMBER-2025</u>		
1.	PF / ESI - Depositing contribution towards PF/ ESI for the month of October-25	15.11.2025
2.	<u>Submission of the Income tax return for businesses requiring transfer pricing reports (in case of international / specified domestic transaction) for F.Y-2024-25.</u>	30.11.2025

C. GST

S.NO.	PARTICULARS	DUE DATE
<u>OCTOBER-2025</u>		
1.	Monthly returns of GST in various forms (September-2025)	From 10.10.2025 till 20.10.2025
2.	Quarterly Return of GST opted for Composition Scheme (July-2025 to September-2025)	18.10.2025
3.	Deposit of GST under Quarterly returns with Monthly payments (September-25)	25.10.2025
<u>NOVEMBER-2025</u>		

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1.	Monthly returns of GST in various forms (October-2025)	From 10.11.2025 till 20.11.2025
2.	Deposit of GST under Quarterly returns with Monthly payments (October-25)	25.11.2025

D. COMPLIANCE UNDER COMPANIES ACT,2013

S.NO.	PARTICULARS	DUE DATE
<u>OCTOBER-2025</u>		
1.	Every Individual possessing a DIN as of March 31 st of a financial year is required to undergo DIR-3 KYC on the MCA portal to maintain the active status of their DIN. <u>Extension of time for filing e-form DIR-3-KYC and web-form DIR-3-KYC-Web</u>	15.10.2025(Extended)
2.	Every company should intimate the ROC about the appointment of an auditor by filing form ADT-1	15 days from the date of AGM
3.	Every company which held AGM on 30 th September 2025 should file form AOC-4, AOC-4(CFS) & AOC-4 XBRL within 30 days from AGM.	29 th October 2025
4.	The form-8 (Financial reports of an LLP) should be filed annually with the ROC. It is also known as the statement of accounts and solvency. Every LLP should submit the data of its profit or loss and balance sheet.	30 th October 2025
5.	Every company should file form MSME-1 half yearly return (Apr-Sep-2025) with the registrar in respect of outstanding payments to micro or small enterprises more than 45 days.	31.10.2025
6.	Filing of Form CRA-4 after receiving the cost audit report in form CRA-3 within 180 days from financial year end.	30 days from the receipt of report.
<u>NOVEMBER-2025</u>		
1.	Form PAS-6 half -yearly reconciliation of share capital audit report to be submitted by a company (other than one person company and small company). Within 60 days from the end of half year.	29.11.2025
2.	Form MGT-7/MGT-7A(Annual Return)	Within 60 days from AGM date

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

1. The Government of India has, decided in its 56th GST Council meeting and notified that GST on individual health and life insurance premiums will be reduced from 18% to 0% (NIL), effective 22nd September 2025. Some key highlights are as under: -

- Any health or life insurance premium **(including term, endowment and ULIP Plans)** due or renewed on or after 22nd September 2025 will no longer attract GST.
- Group insurance policies are not affected and will continue to attract 18% GST.
- Policies removed prior to 22nd September 2025 will also no longer attract GST.
- No Change in policy coverage of benefits -only the tax incidence on the premium amount is altered.
- The GST exemption aims to lower total premium outgo, making insurance more affordable and accessible to a wider population.

We encourage all clients to review their policy renewal dates and plan accordingly to avail of the new benefit. For new policy purchases after 22nd September 2025, the revised (GST-Free) premium will automatically apply.

Other than above the government of India has done the following key reforms under GST 2.0:-

- Simplified GST Structure
- Tax Relief for the Essential goods
- Consumer goods
- Medical & Health Devices
- Support for Agriculture and Rural Sectors
- Trade Facilitation and Dispute Resolution

Most Important: -

The last date of filing Income Tax Returns (requiring audit) including partners, which is partner in an audited firm for the F.Y.2024-25 related to A.Y-2025-26 is 31st October 2025. In this respect we request to all the assessee kindly visit at our office at the earliest and provide all the documents along with data so that work could be completed on time without facing last moment rush. Thus treat it as most urgent.

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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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