THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)
KOTTAYAM BRANCH (SIRC)

Vol :08 Issue: 19

SEPTEMBER 2025

NEWSLETTER

CHAIRPERSON'S Message

CA. Ramya. N
Chairperson

Dear Members and Students,

September was a month that reminded us that every challenge is an opportunity for growth. Whether it was preparing for examinations, gaining new professional insights, celebrating the joy of Onam together, or standing united in times of loss, the month reflected the dedication, unity, and perseverance that define our ICAI family. The vibrant Onam celebration at our branch brought together members, students, and staff in a spirit of togetherness and cultural pride, beautifully showcasing our traditions and the harmony that strengthens our professional fraternity. Each experience during the month helped us grow — enriching both our knowledge and our bonds as a community.

On 19th September, our branch successfully hosted a CPE Seminar on "GST Changes – How to Adapt", which witnessed excellent participation from members, students, and staff. The practical insights and expert guidance shared during the session were highly appreciated by all participants.

On the same day, we also held a condolence meeting to mourn the sad demise of CA P. J. Joseph. It was a solemn moment as members gathered to pay tribute to his remarkable contributions to the profession and our fraternity. His memory will continue to inspire us in our professional journey.

The GST amendments introduced on 22nd September brought significant procedural and compliance-related updates, emphasizing the need for timely adaptation and continuous learning. In anticipation of these changes, our branch had already conducted a meeting to discuss the key implications and prepare members for the transition. Our professionals once again demonstrated remarkable agility in understanding the revised provisions, guiding clients, and implementing the new requirements effectively. The proactive approach and collaborative spirit of our members reaffirmed the strength and resilience of Chartered Accountants in navigating evolving tax landscapes with confidence and commitment.

During this period, many of our members were also under immense pressure due to the approaching tax audit deadline. The announcement of the extension of the Tax Audit due date to 31st October 2025 came as a much-needed relief, offering breathing space amidst intense workloads and emotional exhaustion. It was a timely support that acknowledged the dedication and long hours our professionals invest during this demanding season. Let us continue to support one another and maintain a healthy balance between our professional commitments and personal well-being.

September also marked an important academic milestone with the CA Examinations being held during the month. My heartfelt congratulations to all students who appeared for the exams,

and my best wishes for their forthcoming results. Your hard work and perseverance truly reflect the indomitable spirit of our profession.

As the month drew to a close, we ended the month with starting Navarathri and Vidyarambam celebrations — let it be a good beginning to our journey. These auspicious celebrations symbolize new beginnings, learning, and the triumph of knowledge and virtue, inspiring us to approach both our personal and professional endeavors with renewed energy and optimism.

As we step into October, our branch is gearing up to celebrate "Ethics Day" on 10th October 2025 — an occasion to reaffirm our commitment to integrity, transparency, and professional excellence. I invite all members and students to actively participate in this meaningful event and uphold the ethical standards that form the foundation of our profession.

The month once again reminded us of the strength of our ICAI family — our collective ability to learn, support, and stand united through both success and sorrow. As we move forward, let us carry this spirit into the coming months with renewed focus and enthusiasm.

> "Believe in yourself and all that you are. Know that there is something inside you that is greater than any obstacle." – Christian D. Larson

Warm regards,

CA. Ramya N
Chairperson

IMPORTANT ANNOUNCEMENT

No. 13-CA (EXAM)/JANUARY/2026: In pursuance of Regulation 22 of the Chartered Accountants Regulations, 1988, the Council of the Institute of Chartered Accountants of India is pleased to announce that the next Chartered Accountants Foundation, Intermediate and Final Examinations will be held on the dates and places which are given below provided that sufficient number of candidates offer themselves to appear from each of the below mentioned places.

Similarly, Examination in Post Qualification Course under Regulation 204, i.e., International Taxation – Assessment Test (INTT – AT) and Insurance and Risk Management (IRM) Technical Examination (which is open to the members of the Institute) will be held on the dates and places (cities in India only) which are given below provided that sufficient number of candidates offer themselves to appear from each of the below mentioned places.

FINAL COURSE EXAMINATION

Group-I: 5th, 7th & 9th January 2026
Group-II: 11th, 13th & 16th January 2026

INTERMEDIATE COURSE EXAMINATION

Group -I: 6th, 8th & 10th January 2026
Group -II: 12th, 15th & 17th January 2026

FOUNDATION COURSE EXAMINATION

18th, 20th, 22nd & 24th January 2026

MEMBERS' EXAMINATION

INTERNATIONAL TAXATION – ASSESSMENT TEST (INTT – AT)

13th & 16th January 2026

INSURANCE AND RISK MANAGEMENT (IRM) TECHNICAL EXAMINATION

Modules I to IV 9th, 11th, 13th & 16th January 2026

for more details visit www.icai.org

PENALTY FOR NOT FURNISHING REPLY TO STATUTORY NOTICES INCOME TAX ACT, 1961 – SECTION 272A(1)(D) PLIGHT OF AN ASSESSMENT COMPLETED U/S 143(3)

CA. Prasanth Srinivas

A Day-to-Day Challenge in Practice

All of us, in our day-to-day tax practice, often encounter a familiar situation — the Assessing Officer issues multiple notices under section 142(1), and even a small lapse or delay in compliance is promptly followed by initiation of penalty proceedings u/s 272A(1)(d) of the Act for ₹10,000 for each notice that is not complied with.

But many times, in the end, the assessment is completed u/s 143(3) after due consideration of replies. Then the natural question arises: **"If the case is completed u/s 143(3), can interim lapses really attract penalty?"**

The Case of "Kamalahassan" (Name Imaginary)

- The assessee received S. 142(1) notices dated 03.09.2024, 10.10.2024, and 11.12.2024.
- Due to audit-season pressures and portal downtime, the notice of 10.10.2024 could not be complied with on time.
- However, all queries were duly addressed in a comprehensive reply on 15.12.2024 to the notice dated 11.12.2024.
- Later, on 24.12.2024, a "show cause notice" was issued, which went unanswered due to year end pressures. Moreover, the show cause notice was nothing but repetition of the officer's preconceived points.

The assessment is completed u/s 143(3) of the Act and not u/s 144 of the Act. In the assessment order, the AO clearly recorded that penalty u/s 272A(1)(d) was being initiated for non-compliance with the 10.10.2024 notice.

Surprisingly, in the penalty order, the AO changed the ground and levied penalty for non-compliance with the 24.12.2024 notice — which was never the subject of initiation.

The Decisive Fact: Assessment is completed u/s 143(3)

Ultimately, the assessment is completed u/s 143(3) after considering the assessee's reply.

This is crucial:

- If non-compliance had been fatal, the AO ought to have resorted to best judgment assessment u/s 144.
- By passing a reasoned order u/s 143(3), the AO implicitly condoned earlier lapses.
- **Judicial precedents** (e.g., Bhavna Modi v. ITO [2025] 170 taxmann.com 236 (Raipur-Trib.); **Jomon John v. NFAC (Cochin ITAT, 2024)) have repeatedly held that once assessment is framed u/s 143(3), penalty for interim defaults loses validity.**

Key Defences – Rectification application (before Jurisdictional AO) and First appeal (before CIT(A) – NFAC)

1. Mismatch between initiation and conclusion

- Penalty initiated for one notice (10.10.2024) but levied for another (24.12.2024).
- As per CIT v. Manjunatha Cotton & Ginning Factory (359 ITR 565), penalty proceedings are invalid if initiation and conclusion do not match.

2. Assessment u/s 143(3)

- This is the strongest shield. By completing the assessment u/s 143(3), the AO accepted that compliance was sufficient and no prejudice was caused.

3. Genuine hardship

- Portal downtime and tax audit season were reasonable causes for delay. There was no wilful or deliberate default.

The Takeaway

- In practice, AOs may mechanically initiate penalties u/s 272A(1)(d).
- But completion of assessment u/s 143(3) provides the most powerful defence — interim lapses stand condoned.
- Penalty provisions require strict construction; even a defect in notice or charge can invalidate proceedings.

Conclusion

This case study illustrates that when scrutiny is ultimately completed u/s 143(3), penalty u/s 272A(1)(d) becomes difficult to sustain. The lesson for practitioners: never overlook the mode of completion of assessment — it can be the decisive factor in ensuring that justice prevails over technicality. Sad thing, however, is the cost – benefit – time factor.

GST UPDATES

CA. Akhil Varghese

i. Notifications issued - Implementation of Recommendations from the 56th GST Council Meeting

The Government has issued a series of notifications to implement the recommendations made in the 56th GST Council Meeting. Major notifications are as follows:

Notification No. and date	Scope of Notification
9/2025 – Central Tax (Rate) dated 17.09.2025	New GST rates applicable on supply of goods notified.
9/2025 – Integrated Tax (Rate) dated 17.09.2025	
10/2025 – Central Tax (Rate) dated 17.09.2025	Notification which prescribed Nil GST rate on supply of goods.
10/2025 – Integrated Tax (Rate) dated 17.09.2025	
15/2025 – Central Tax (Rate) dated 17.09.2025	Amendment to Notification No. 11/2017 – Central Tax (Rate) dated 28.06.2017 – To give effect to recommendation of changes in GST rates on supply of services.

ii. Clarification on treatment of secondary or post-sale discounts under GST

CBIC vide Circular No. 251/08/2025-GST dated 12th September 2025 clarified as follows:

- The recipient will not be required to reverse the ITC attributed to the discount provided on the basis of financial/commercial Credit notes issued by the supplier.
- In cases where the manufacturer has agreement with an end customer to supply goods at a discounted price, the manufacturer may issue commercial or financial credit notes to the dealer, enabling such dealer to provide the goods at the agreed discounted rate to the end consumer. In such case,

the post-sale discount, given by the manufacturer to the dealer for supplying goods to the end customer at a discounted rate, should be included in the overall consideration as it is an inducement towards the supply of goods by the dealer to the end customer.

- Where a dealer undertakes specific sales promotional activities, such as advertising campaigns, co-branding, customization services, special sales drives, exhibition arrangements, or customer support services, etc., only when such services are explicitly stated in the agreement with a clearly defined consideration payable for such a supply. In such cases, the dealer provides a distinct service to the supplier, and accordingly GST would be chargeable.

iii. Time lines for filing appeal before the GST Appellate Tribunal

GST Appellate Tribunal President has issued an order to streamline the filing system of appeals before GSTAT against the orders of first Appellate Authority under section 107 of CGST Act, 2017 or orders of Revisional Authority under section 108 of CGST Act, 2017 in view of the huge pendency of appeals to be filed. The order has prescribed the filing of appeals before GSTAT shall be staggered over a period of time to reduce the burden on the electronic system. The staggered timeline provided is as under:

Period of filing appeal in Form APL-01 or APL-03 under section 107 of the Act or issuance of notice in Form RVN-01 in terms of Section 108 of the Act	Timeline to file Appeal before GSTAT
On or before 31st January, 2022	24.09.2025 to 31.10.2025
February 1, 2022 – February 28, 2023	01.11.2025 to 30.11.2025
March 1, 2023 – January 31, 2024	01.12.2025 to 31.12.2025
February 1, 2024 – May 31, 2024	01.01.2026 to 31.01.2026
June 1, 2024 – March 31, 2026	01.02.2026 to 30.06.2026
Not filed by March 31, 2026	March 1, 2026 onwards

In all cases, the final date for filing appeals is 30th June 2026.

iv. Amendments to CGST Rules as per GST Council Recommendations

The Government, through Notification No. 13/2025 – Central Tax, dated 17.09.2025, has amended the CGST Rules to implement GST Council recommendations. Key changes include:

- Refunds: Form GST RFD-04 to be issued within 7 days based on system risk evaluation.
- Annual Return (GSTR-9): Revised from FY 2024-25 onwards for better tracking of cross-year ITC, including availed, reversed, and reclaimed credits.
- IGST Credit Distribution: IGST paid under reverse charge mechanism can now be distributed to Input Service Distributors (ISD).
- Rule 110A: Introduced to allow single-member benches to hear appeals not involving a question of law.

v. Exemption from filing of annual return

Registered persons having aggregate turnover up to 2 crores in any financial year is exempted from filing the annual return.

Notification No. 15/2025 – Central Tax, dated 17.09.2025

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)

CA INDIA

ETHICAL STANDARDS BOARD

CA CONNECT PORTAL

One Portal for CA services. By ICAI. (caconnect.icai.org)

The objective of this Portal is to provide an effective platform for listing to Individual Practitioners/ Firm of Chartered Accountants. CA Connect Portal enables the Chartered Accountants to be connected and get engaged professionally across the globe and acts as a bridge between the chartered accountant and the prospective client

WHO CAN ENROL

1- Members holding certificate of practice.

2-Firm of chartered Accountants

AREA OF SPECIALIZATION

Two areas of specialization

Register Now!!!
Its free
Link CLICK

https://caconnect.icai.org/

HOW THE CLIENT CAN SEARCH THE CA ?

City-wise: Location of CA Office.

Service-wise: Nature of services offered by CA.

BENEFITS OF PORTAL

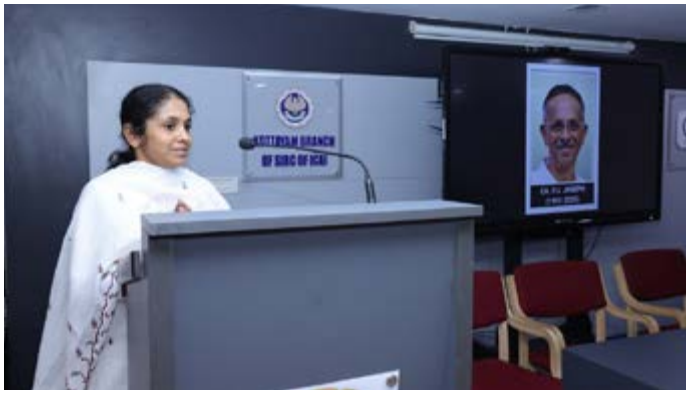
1. Compliant with Code of Ethics
2. Ensure Confidentiality and privacy.
3. Trustworthy- Provided by ICAI

For any queries, please write to

caconnect@icai.in/esb@icai.in

This month programmes at a glance

CPE Seminar and Condolence Meeting



Compliance Calendar for the Month of September 2025

Particulars of Compliance	Forms/returns	Due Date
Compliance Calendar Under GST		
GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during previous year. Registered person, with aggregate turnover of less than INR 5 Crores during the previous year and who has opted for monthly filing of return.	GSTR-1	11.10.2025
GST Filing of Registered person, with aggregate turnover of less then INR 5 Crores during the previous year have an option to file quarterly returns under the QRMP scheme (July – September)	GSTR-1 (QRMP)	13.10.2025
Return of Input Service Distributor (ISD)	GSTR-6	13.10.2025
Every Non-resident taxable person to file Monthly GST Return Earlier of a. 20 days after the end of the Calendar month (OR) b. within 7 days after the last day of validity period of registration	GSTR-5	13.10.2025
OIDARs providing service to other than registered person shall file a monthly GST Return	GSTR-5A	20.10.2025
GST return for the month of September 2025. For the taxpayer with Aggregate turnover upto INR 5 crores during previous year and taxpayers who has opted for monthly filing of GSTR-3B.	GSTR-3B	20.10.2025
Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with Aggregate turnover upto INR 5 crores during previous year and who has opted for Quarterly filing of GSTR-3B Belonging to states: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep	GSTR-3B	22.10.2025
Summary of outward supplies, ITC claimed, and net tax payable by taxpayers having an annual Turnover Up to INR 5 Cr in Previous FY But Opted Quarterly Filing Belonging to states: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi	GSTR-3B	24.10.2025
Every registered person whose aggregate annual turnover exceeds Rs. 5 crores shall furnish a summary of goods sent to or received from a job worker (April -September)	ITC-04	25.10.2025
Every UIN Holders shall furnish the details of inward supply received upon the payment of tax and under proper tax invoice as monthly GST Return	GSTR – 11	28.10.2025
Person registered under the composition scheme shall file quarterly return (July – September)	CMP- 08	18.10.2025
Due date for filing GSTR-7 to be filed by the person who is required to deduct TDS under GST for the month of September 2025	GSTR 7	10.10.2025
The due date for furnishing statement by e-commerce operators for the Month of September 2025	GSTR 8	10.10.2025
Compliance Calendar Under ESI & PF	Forms/returns	Due Date
Payment and filing of ESIC Return for the month of September 2025	ESI challan	15.10.2025
Payment and filing of PF Return for the month of Septembe2025	ECR	15.10.2025
Compliance Calendar Under FEMA	**Forms/ returns**	**Due Date**
The borrower are required to report actual ECB transaction on monthly basis through AD category I bank (7 Working days)	Form ECB 2	09.10.2025
Compliance Calendar Under Income Tax	**Forms/ returns**	**Due Date**

Securities Transaction Tax – Due date for deposit of tax collected for the month of September, 2025		07.10.2025
Commodities Transaction Tax – Due date for deposit of tax collected for the month of September, 2025		07.10.2025
Declaration under sub-section (1A) of section 206C of the Income-tax Act, 1961 to be made by a buyer for obtaining goods without collection of tax for declarations received in the month of September, 2025	Form 27C	07.10.2025
Collection and recovery of equalisation levy on specified services in the month of September, 2025		07.10.2025
Due date for deposit of Tax deducted/collected for the month of September, 2025. However, all sum deducted/collected 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 production of an Income tax Challan		07.10.2025
Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of August, 2025	Form 16B	14.10.2025
Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of August,2025	Form 16C	14.10.2025
Due date for issue of TDS Certificate for tax deducted under section 194M in the month of August, 2025.	Form 16D	14.10.2025
Due date for issue of TDS Certificate for tax deducted under section 194S in the month of August, 2025.	Form 16E	14.10.2025
Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of September, 2025	Form 24G	15.10.2025
Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending September, 2025	Form 15CC	15.10.2025
Quarterly statement of TCS deposited for the quarter ending September 30, 2025	Form 27EQ	15.10.2025
Monthly statement to be furnished by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of September, 2025	Form 3BB	15.10.2025
Monthly statement to be furnished by a recognised association in respect of transactions in which client codes have been modified after registering in the system for the month of September, 2025	Form 3BC	15.10.2025
Quarterly TCS certificate in respect of tax collected by any person for the quarter ending September 30, 2025	Form 27D	30.10.2025
Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of September, 2025	Form 26QB	30.10.2025
Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of September, 2025	Form 26QC	30.10.2025
Due date for furnishing of challan cum statement in respect of tax deducted under section 194M in the month of September, 2025	Form 26QD	30.10.2025
Due date for furnishing of challan cum statement in respect of tax deducted under section 194S in the month of September, 2025	Form 26QE	30.10.2025
Report from an accountant to be furnished under sub-section (2AB) of section 35 of the Act relating to in-house scientific research and development facility (if due date of submission of return of income is October 31, 2025) Quarterly statement of TDS deposited for the quarter ending September 30, 2025	Form 3CLA	31.10.2025
Due date for furnishing of Annual audited accounts for each approved programmes under section 35(2AA)	Form 24Q/26Q/27Q	31.10.2025
Quarterly return of non deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending September 30, 2025	Form 26QAA	31.10.2025
Due date for e-filing of a declaration in Form No. 61 containing particulars of Form No. 60 received during the period April 1, 2025 to September 30, 2025 to the concerned Director/Joint Director	Form 61	31.10.2025
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 applies to such spouse		31.10.2025
Audit report under section 44AB for the Assessment Year 2025-26 in the case of an assessee who is also required to submit a report pertaining to international or specified domestic transactions under section 92E	Form 3CA_CD Form 3CB_CD	31.10.2025
Report to be furnished in Form 3CEB in respect of international transaction and specified domestic transaction	Form 3CEB	31.10.2025
Intimation by Pension Fund of investment under clause (23FE) of section 10 of the Income-tax Act, 1961 for the quarter ending September 30, 2025	Form 10BBB	31.10.2025
Payment of Self Assessment Tax (if due date of submission of return of income is October 31, 2025	Self Assessment Tax Payment Due Date	31.10.2025
Audit Report under clause (ii) of section 115VW of the Income-tax Act, 1961 (if due date of submission of return of income is November 30, 2025)	Form 66	31.10.2025
Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution. (if due date of submission of return of income is November 30, 2025)	Form 10B	31.10.2025

Statement by scientific research association, university, college or other association or Indian scientific research company as required by rules 5D, 5E and 5F (if due date of submission of return of income is October 31, 2025)		31.10.2025
Intimation by a designated constituent entity, of an international group in Form No. 3CEAB for the accounting year 2024-25	Form 3CEAB	31.10.2025
Certificate from the principal officer of the amalgamated company and duly verified by an accountant regarding achievement of the prescribed level of production and continuance of such level of production in subsequent years. (if due date of submission of return of income is November 30, 2025)	Form 62	31.10.2025
Audit report under (sub-rule (12) of rule 17CA) of the Income-tax Rules, 1962, in the case of an electoral trust (if due date of submission of return of income is October 31, 2025)	Form 10BC	31.10.2025
Application for exercise of option under sub-section (4) of section 115BA of the Income-tax Act,1961 (if due date of submission of return of income is October 31, 2025)	Form 10-IB	31.10.2025
Application for exercise of option under sub-section (7) of section 115BAB of the Income-tax Act, 1961	Form 10-ID	31.10.2025
Annual Statement of Exempt Income under sub-rule (2) of rule 21AJA and taxable income under sub-rule (2) of rule 21AJAA (if due date of submission of return of income is October 31, 2025)	Form 10-IK	31.10.2025
Report from an accountant to be furnished for purpose of section 9A regarding fulfilment of certain conditions by an eligible investment fund	Form 3CEJA	31.10.2025
Application for exercise of option under sub-section (5) of section 115BAA of the Income – tax Act, 1961 (if due date of submission of return of income is October 31, 2025)	Form 10-IC	31.10.2025
Certificate under sub-section (3) of section 80QQB for authors of certain books in receipt of royalty income, etc. (if due date of submission of return of income is October 31, 2025)	Form 10CCD	31.10.2025
Certificate under sub-section (2) of section 80RRB for Patentees in receipt of royalty income, etc. (if due date of submission of return of income is October 31, 2025)	Form 10CCE	31.10.2025
Report under section 80LA(3) of the Income-tax Act, 1961 (if due date of submission of return of income is October 31, 2025)	Form 10CCF	31.10.2025
Taxation of income from retirement benefit account maintained in a notified country (if due date of submission of return of income is October 31, 2025)	Form 10-EE	31.10.2025
Certificate of foreign inward remittance (if due date of submission of return of income is October 31, 2025))	Form 10H	31.10.2025
Certificate of the medical authority for certifying person with disability, severe disability, autism, cerebral palsy and multiple disability for purposes of section 80DD and section 80U (if due date of submission of return of income is October 31, 2025)	Form 10IA	31.10.2025
Application for exercise of option under sub-section (5) of section 115BAD of the Income-tax Act, 1961 (if due date of submission of return of income is October 31, 2025)	Form 10-IF	31.10.2025
Statement of Exempt income under clause (4D) of section 10 of the Income-tax Act, 1961 (if due date of submission of return of income is October 31, 2025))	Form 10IG	31.10.2025
Statement of income of a Specified fund eligible for concessional taxation under section 115AD of the Income-tax Act, 1961 (if due date of submission of return of income is October 31, 2025)	Form 10IH	31.10.2025
Statement of exempt income under clause (23FF) of section 10 of the Income-tax Act, 1961 (if due date of submission of return of income is October 31, 2025)	Form 10-II	31.10.2025
Form for opting for taxation of income by way of royalty in respect of Patent (if due date of submission of return of income is October 31, 2025)	Form 3CFA	31.10.2025
Income attributable to assets located in India under section 9 of the Income-tax Act, 1961 (if due date of submission of return of income is October 31, 2025)	Form 3CT	31.10.2025
Particulars to be furnished under clause (b) of sub-section (1B) of section 10A read with clause (b) of sub-section (2) of section 10AA of the Income-tax Act, 1961 (if due date of submission of return of income is October 31, 2025)	Form 56FF	31.10.2025
Details of amount attributed to capital asset remaining with the specified entity (if due date of submission of return of income is October 31, 2025)	Form 5C	31.10.2025
Declaration to be filed by the assessee claiming deduction under section 80GG (if due date of submission of return of income is October 31, 2025)	Form 10BA	31.10.2025
Form for furnishing particulars of income under section 192(2A) for claiming relief u/s 89 (if due date of submission of return of income is October 31, 2025)	Form 10E	31.10.2025
Statement of eligible investment received	Form 10BBD	31.10.2025
Quarterly statement of tax deposited in relation to transfer of virtual digital asset under section 194S to be furnished by an exchange for the quarter ending September 30, 2025	Form 26QF	31.10.2025
Authorization for claiming deduction in respect of any payment made to any financial institution located in a Notified jurisdictional area. (if due date of submission of return of income is October 31, 2025)	Form 10FC	31.10.2025
Certificate of accountant in respect of compliance to the provisions of clause (23FE) of section 10 of the Income-tax Act, 1961 by the notified Pension Fund	Form 10BBC	31.10.2025

Application for Opting for Safe Harbour in respect of Specified Domestic Transactions (if the assessee is required to submit return of income on October 31, 2025)	Form 3CEFB	31.10.2025
Application for 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 (if due date of submission of return of income is October 31, 2025)	Form 10-IEA	31.10.2025
Application for exercise of option under sub-section (5) of section 115BAE of the Income Tax Act, 1961 (if due date of submission of return of income is October 31, 2025)	Form 10-IFA	31.10.2025
Report under section 10AA of the Income -tax Act, 1961 (if due date of submission of return of income is November 30, 2025)	Form 56F	31.10.2025
Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A (if due date of submission of return of income is November 30, 2025)	Form 10BB	31.10.2025
Audit report under sections 80-I(7)/ 80-IA(7)/ 80-IB/ 80-IC/80-IAC/80-IE (if due date of submission of return of income is November 30, 2025)	Form 10CCB	31.10.2025
Report under section 80JJAA of the Income-tax Act, 1961 (if due date of submission of return of income is November 30, 2025	Form 10DA	31.10.2025
Certificate to be issued by accountant under clause (23FF) of section 10 of the Income-tax Act, 1961 (if due date of submission of return of income is November 30, 2025)	Form 10-IJ	31.10.2025
Verification by an Accountant under sub-rule (3) of rule 21AJAVerification (if due date of submission of return of income is November 30, 2025)	Form 10-IL	31.10.2025
Report under section 115JB of the Income-tax Act, 1961 for computing the book profits of the company (if due date of submission of return of income is November 30, 2025)	Form 29B	31.10.2025
Report under section 115JC of the Income-tax Act, 1961 for computing Adjusted Total Income and Alternate Minimum Tax of the person other than a company (if due date of submission of return of income is November 30, 2025)	Form 29C	31.10.2025
Due date for filing audit report under section 33AB(2) (if due date of submission of return of income is November 30, 2025)	Form 3AC	31.10.2025
Due date for filing audit report under section 33ABA(2) (if due date of submission of return of income is November 30, 2025)	Form 3AD	31.10.2025
Audit Report under section 35D(4)/35E(6) of the Income- tax Act, 1961 (if due date of submission of return of income is November 30, 2025)	Form 3AE	31.10.2025
Statement regarding preliminary expenses incurred to be furnished under proviso to clause (a) of sub-section (2) of section 35D of the Income-tax Act, 1961 by the assessee (if due date of submission of return of income is November 30, 2025)	Form 3AF	31.10.2025
Audit report under sub-section (2) of section 44DA of the Income-tax Act, 1961 (if due date of submission of return of income is November 30, 2025)	Form 3CE	31.10.2025
Report of an accountant to be furnished 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 due date of submission of return of income is November 30, 2025)	Form 3CEA	31.10.2025
Audit report to be filed by the Sovereign Wealth Fund claiming exemption under clause (23FE) of section 10 of the Income -tax Act, 1961.(if due date of submission of return of income is November 30, 2025)	Audit Report SWF	31.10.2025
Certificate of accountant in respect of compliance to the provisions of clause (23FE) of section 10 of the Income-tax Act, 1961 by the notified Pension Fund	Form 10BBC	31.10.2025
Compliance Calendar Under The Companies Act, 2013	**Forms/ returns**	**Due Date**
Appointment of Statutory Auditor	ADT-1	14.10.2025
KYC for Directors (Extension granted)	DIR-3 KYC/ Web	15.10.2025
Filing of Annual Accounts and Financials for FY 24-25	Form AOC-4/ AOC-4 XBRL	29.10.2025
Board Meeting for approval of financials and directors report along with Auditors report for Public Companies	MGT 14	29.10.2025
Regularisation of Additional Director	DIR 12	29.10.2025
Return on dues from Small and Medium Enterprises	MSME-1	30.10.2025
Half yearly return for Nidhi Companies (For April-September)	NDH-3	30.10.2025
Statement of Accounts and Solvency	Form-08	30.10.2025