

COMPLIANCE CALENDAR FOR OCTOBER 2025

A. GST Compliances

S. No.	Form No	Particulars	Due Dates
1	GSTR-1	Person opted for Monthly Scheme in GST	11 th October 2025
2	GSTR-3B	Person opted for Monthly Scheme in GST	20 th October 2025
3	GSTR-3B	Person opted for Quarterly Scheme in GST	22 nd /24 th October 2025
4	GSTR-5	Non-Residents filing monthly GST returns (other than OIDAR)	13 th October 2025
5	GSTR-5A	Non-Residents OIDAR services filing monthly GST returns	20 th October 2025
6	GSTR-6	Input Service Distributor (ISD)	13 th October 2025
7	GSTR-7	TDS on GST Deducted	10 th October 2025
8	GSTR-8	E-commerce operators liable to deduct GST	10 th October 2025
9	CMP-08	Quarterly challan for composition taxpayers for July–Sep 2025.	18 th October 2025

B. Income Tax Compliances

➤ TDS & TCS Compliances

S. No.	Particulars	Due Dates
1	Due Date of TDS & TCS Payment for the Month of September 2025	07 th October 2025
2	Due date of Issuing of TDS certificate u/s 194-IA	14 th October 2025
3	Due date of Issuing of TDS certificate u/s 194-IB	
4	Due date of Issuing of TDS certificate u/s 194M	
5	Due date of Issuing of TDS certificate u/s 194S	

6	Due date of Furnishing Form 24G for the month of September 2025	15 th October 2025
7	Due date of Furnishing Income Tax Return for the FY 2024-2025	15 th October 2025
8	Due Date of Quarterly TCS certificate	30 th October 2025
9	Due date for furnishing of challan-cum-statement for Tax Deducted in September u/s 194-IA	
10	Due date for furnishing of challan-cum-statement for Tax Deducted in September u/s 194-IB	
11	Due date for furnishing of challan-cum-statement for Tax Deducted in September u/s 194M	
12	Due date for furnishing of challan-cum-statement for Tax Deducted in September u/s 194S	31 st October 2025
13	Quarterly statement of TDS deposited for the quarter ending September, 2025	
14	Due date for furnishing of Annual audited accounts for each approved programmes under section 35(2AA)	
15	Due date for filing of return of income for the assessment year 2025-26	
16	Due Date for Tax Audit under income Tax Act,1961 for FY 2024-2025	

C. ROC & OTHER Compliances

S.no	To be filed by	Due Dates
1	The borrower is required to report actual ECB transaction (ECB 2) on monthly basis through AD category I Bank (within 7 working days)	10 th October 2025
2	EPF Return	15 th October 2025
3	ESI Return	15 th October 2025
4	DIR KYC	15 th October 2025