



COMPLIANCE DUE DATES - DECEMBER 2025

Due Date	Particulars of Compliance	Applicable Act	Forms/ Returns	Applicable To	Reporting Period
07-12-25	Due Date for deposit of Tax Collected	Income Tax	Challan - 281	All Tax Collectors	Nov-25
07-12-25	Due Date for deposit of Tax Deducted	Income Tax	Challan - 281	All Tax Deductors	Nov-25
07-12-25	Due Date for Filing a declaration form for non-deduction of Tax Collected at Source (TCS) by the buyer of goods to its seller	Income Tax	Form 27C	Sellers who are liable to collect TCS	Nov-25
10-12-25	Return for TDS under GST	GST	GSTR - 7	Government Authorities	Nov-25
10-12-25	Return for Details of Supplies and the amount of tax collected	GST	GSTR - 8	E-Commerce Operator	Nov-25
10-12-25	Due date for filing ITR for Audit assesseees	Income Tax	ITR 5,6 & 7	Taxpayers who have filed audit report	A.Y 2025 - 26
11-12-25	Due date for filing of Summary Return of Outward Supplies	GST	GSTR - 1	Taxpayers with Annual Turnover exceeding Rs. 5 crores	Nov-25
11-12-25	Due date for filing of Summary Return of Outward Supplies	GST	GSTR - 1	Taxpayers with Annual Turnover less than Rs. 5 crores and not opted for QRMP Scheme	Nov-25



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13-12-25	Due date for furnishing statement of Outward Supplies	GST	GSTR - 1 (IFF)	Taxpayers with Annual Turnover less than Rs. 5 crores and opted for QRMP Scheme	Nov-25
13-12-25	Due Date for filing of Summary Return of Outward & Inward Supplies and Tax payable	GST	GSTR - 5	Non-Resident Taxable Persons	Nov-25
13-12-25	Return for details of ITC Received and Distribution	GST	GSTR - 6	Input Service Distributors	Nov-25
14-12-25	Due Date for issue of TDS certificates for TDS deducted under section 194 IA	Income Tax	Form 16B	Taxpayers who have deducted TDS u/s 194-IA	Oct-25
14-12-25	Due Date for issue of TDS certificates for TDS deducted under section 194 IB	Income Tax	Form 16C	Taxpayers who have deducted TDS u/s 194-IB	Oct-25
14-12-25	Due Date for issue of TDS certificates for TDS deducted under section 194M	Income Tax	Form 16D	Taxpayers who have deducted TDS u/s 194 M	Oct-25
14-12-25	Due Date for issue of TDS certificates for TDS deducted under section 194S	Income Tax	Form 16E	Taxpayers who have deducted TDS u/s 194 S	Oct-25
15-12-25	Deposit of E.S.I.C Contributions	ESI	Through ESIC Portal	Entities registered with ESIC Authorities	Nov-25



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15-12-25	Deposit of Provident Fund Contributions	Provident Fund	Through EPFO Portal	Entities registered with PF Authorities	Nov-25
15-12-25	Due date for payment of Advance Tax (3rd Installment)	Income Tax	Challan - 280	Taxpayers who are liable to pay tax more than Rs.10,000	A.Y 2026 - 27
20-12-25	Due date for filing Summary Return of Outward & Inward Supplies	GST	GSTR - 3B	GST Taxpayers having Turnover not exceeding Rs. 5 Crores in Preceding FY but not opted for QRMP Scheme	Nov-25
20-12-25	Due date for filing Summary Return of Outward & Inward Supplies	GST	GSTR - 3B	GST Taxpayers having Turnover exceeding Rs. 5 Crores in Preceding Financial Year	Nov-25
20-12-25	Due Date for filing of Summary Return of Outward & Inward Supplies and Tax payable	GST	GSTR - 5A	OIDAR Service Providers	Nov-25
30-12-25	Due date for furnishing of challan-cum-statement in respect of tax deducted under Section 194-IA	Income Tax	Form 16B	Taxpayers who have deducted TDS u/s 194-IA	Nov-25
30-12-25	Due date for furnishing of challan-cum-statement in respect of tax deducted under Section 194-IB	Income Tax	Form 16C	Taxpayers who have deducted TDS u/s 194-IB	Nov-25



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30-12-25	Due date for furnishing of challan-cum-statement in respect of tax deducted under Section 194 M	Income Tax	Form 16D	Taxpayers who have deducted TDS u/s 194 M	Nov-25
30-12-25	Due date for furnishing of challan-cum-statement in respect of tax deducted under Section 194 S	Income Tax	Form 16E	Taxpayers who have deducted TDS u/s 194 S	Nov-25
31-12-25	Due date for filing Belated/ Revised Return	Income Tax	ITR 1 - ITR 7	Taxpayers who have already filed / not filed	A.Y 2025 - 26
31-12-25	Due date for filing Annual Return	GST	GSTR - 9	Taxpayers whose aggregate turnover exceeds Rs. 2 crore	F.Y 2024 - 25
31-12-25	Due date for filing Reconciliation statement	GST	GSTR - 9C	Taxpayers whose aggregate turnover exceeds Rs. 5 crore	F.Y 2024 - 25
31-12-25	Due date for filing Financial Statements of companies	Company Law	AOC-4	Every company	F.Y 2024 - 25
31-12-25	Due date for filing Annual Return	Company Law	MGT 7	Every company except One person company and small companies	F.Y 2024 - 25
31-12-25	Due date for filing Annual Return	Company Law	MGT 7A	One person company and small companies	F.Y 2024 - 25