



Aug 04, 2025

Good morning my Dear Friend

We are happy to share our “*weekly*” *research paper* being *published* on “*Monday*”

75 Legal Compliances + Legal Updates for Aug 2025 in India

It's relevant

For

Your kind *understanding for legal obligations* which are to be compliance

By

Corporates + also non-corporates “both” in India

To avoid financial penalties + also imprisonments “both” under *9 acts “only”* like:

1.
Foreign Exchange Management Act (*FEMA*) 19*99*
2.
Securities and Exchange Board (*SEBI*) Act, 19*92*
3.
Income Tax (*IT*) Act, 19*61*

4.
Companies Act (CA) 2013
5.
Goods and Services Tax (GST) Act, 2017
6.
Special Economic Zones (SEZ) Act, 2005
7.
Software Technology Parks of India (STPI) Act, 2010
8.
Real Estate Regulatory Authority (RERA) Act, 2016
9.
Labour Law Act (LLA) 1988

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Our research papers are being published “weekly” under our special program known as

Darshan Mala Series

For

Knowing about legal provisions + also workings “both” under

Different Indian Acts like:

Prevention of Corruption (PC) Act, 1988 + Prevention of Money Laundering Act (PMLA) 2002 + also etc. “all”

+

Different Indian Enforcement agencies like:

ED + DRI + CBI + NIA + SFIO + DGITCI + DGGI + also etc. “all”

+

Different Indian Regulatory Authorities like:

IFSCA + RBI + SEBI + NCB + R&AW + EOW + IB + CVC + NCLT + FIU-IND + also etc. “all”

You may click on following link:

https://taxguru.in/author/satishagarwal307_1957/

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Where our *publicly* published *free 150 + research papers* and *25000 + "both"* are available

For

Your kind *reading* + also *reverting back* to us *"both"*

With warm wishes

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01

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02

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- **Hassle-Free Financing:** Tailored loan products for NRIs, from auction financing to property loans.
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My Dear Friend

*I am presenting Article on **75 Legal Compliances + Legal Updates for August-2025 in India***

- 1. Readers are advised to comply legal compliances to avoid **Financial Penalties + also imprisonments** “both”.*
- 2. It's humbly suggested to stop non-compliances for furnishing of legal documents + also correct information's “both”.*
- 3. I trust that you will be enriched by reading this article*

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● ***With best wishes from CA. Satish Agarwal, New Delhi*** ●



75 Legal Compliances + Legal Updates for Aug-2025 in India

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75 Legal Compliances + Legal Updates for August-2025 in India

(A) Legal Obligations under 7 Acts in India

1. Under Foreign Exchange Management Act (FEMA) 1999

S.No	Date of Event	Form	Period Ending on	Frequency	Type of Legal Obligation
1.	Aug, 05 th 2025	----	July 2025	Monthly	Uploading data by AD Category-I Bank for amounts remitted under Liberalized Remittance Scheme (LRS)
2.	Aug, 07 th 2025	ECB - 2	July 2025	Monthly	Filing returns by External Commercial Borrowings (ECBs)
3.	Aug, 15 th 2025	DNBS-4B	July 2025	Monthly	Filing Structural Liquidities and Interest Rates Sensitivity reports by NBFC- NDSI + also NBFC- D (both)
4.	Aug, 15 th 2025	DNBS-08	July 2025	Monthly	Filing Credit information's for total exposures when exceeding 5 crore to 1 (single) borrower



2. Under Securities and Exchange Board of India (SEBI) Act, 1992

S.No	Date of Event	Form	Period Ending on	Frequency	Type of Legal Obligation
5.	Aug, 14 th 2025	----	June 2025	Quarterly	Filing statements for Deviations + also variations in proceeds' use "both" from purposes (objects) as stated in offer document by listed companies in specified format to stock exchange(s) under SEBI's regulation 32(1)
6.	Aug, 14 th 2025	----	June 2025	Quarterly	Filing statements for quarterly + also year-to-date standalone financial statements "both" by listed companies in specified format to stock exchange(s) under SEBI's regulations 33(3)(a)



3. Under Income Tax (IT) Act, 1961

S.No	Date of Event	Form or Challan	Period Ending on	Frequency	Type of Legal Obligation
7.	April, 01 st 2025	----	March 2026	Recurring	Now TDS not applicable when aggregate annual payments to professionals are below 50 thousand (it was 30 thousand up to March 31, 2025) under section 194J
8.	April, 01 st 2025	----	March 2026	Recurring	Now TDS not applicable when aggregate annual payments to brokers / agents are below 20 thousand (it was 15 thousand up to March 31, 2025) under section 194H
9.	April, 01 st 2025	----	March 2026	Recurring	Now TDS not applicable when aggregate annual payments to Properties' owners are below 50 thousand "per month" (it was 2.40 lac "per financial year" up to March 31, 2025) under section 194I
10.	April, 01 st 2025	----	March 2026	Recurring	Now TDS applicable @ 10% when aggregate annual payments to partners are exceeding INR 20000 for salary + remuneration + commission + bonus + interest on loan + also interest on capital (all) under section 194T
11.	April, 01 st 2025	----	March 2026	Recurring	Now limit for partner's remuneration is increased like: (i) Minimum 3 lac or 90% of book profits whichever is lower when book profits are below 6 lac



					(ii) 60% of book profits when book profits are above 6 lac (iii) Abovementioned amendments are needed in partnership deed
12.	Aug, 07 th 2025	----	July 2025	Monthly	Depositing Commodities Transaction Tax (CTT)
13.	Aug, 07 th 2025	281	July 2025	Monthly	Depositing TDS + TCS by govt. offices when paid through book entry
14.	Aug, 07 th 2025	281	July 2025	Monthly	Depositing TDS + TCS by non govt. offices when paid through bank
15.	Aug, 07 th 2025	285	July 2025	Monthly	Depositing Equalization Levy (EQL)
16.	Aug, 07 th 2025	27C	July 2025	Monthly	Submitting declarations for TCS is not obtained from manufacturer
17.	Aug, 14 th 2025	16 B	June 2025	Monthly	Issuing TDS Certificates under Section 194-IA
18.	Aug, 14 th 2025	16 C	June 2025	Monthly	Issuing TDS Certificates under Section 194-IB
19.	Aug, 14 th 2025	16 D	June 2025	Monthly	Issuing TDS Certificates under Section 194-IM
20.	Aug, 14 th 2025	16 E	June 2025	Monthly	Issuing TDS Certificates under Section 194-S
21.	Aug, 15 th 2025	16 A	June 2025	Quarterley	Issuing TDS Certificates under "all" sections "except" 192
22.	Aug, 15 th 2025	3BC	July 2025	Monthly	Filing statements (returns) by recognized association when client's code was changed



23.	Aug, 15 th 2025	3BB	July 2025	Monthly	Filing returns by stock exchange(s) for transactions when client's code is modified
24.	Aug, 15 th 2025	24G	July 2025	Monthly	Filing returns for TDS + TCS (both) by Govt. deductors "without" depositing tax to exchanger's (govt.) account
25.	Aug, 30 th 2025	26QB	July 2025	Monthly	Filing challan-cum-returns for TDS under Section 194-IA
26.	Aug, 30 th 2025	26QC	July 2025	Monthly	Filing challan-cum-returns for TDS under Section 194-IB
27.	Aug, 30 th 2025	26QD	July 2025	Monthly	Filing challan-cum-returns for TDS under Section 194-M
28.	Aug, 30 th 2025	26QE	July 2025	Monthly	Filing challan-cum-returns for TDS under Section 194-S
29.	Aug, 31 st 2025	9A	March 2025	Annually	Filing applications for exercising option under explanation to section 11(1) for applying incomes of "previous year" in next year/in future when ITRs are required to file up to Oct 31
30.	Aug, 31 st 2025	10	March 2025	Annually	Filing applications for exercising option under section 10(21)/11(1) for applying incomes of "previous year" in future when ITRs are required to file up to Oct 31.



4. Under Goods and Services Tax (GST) Act, 2017

S.No	Date of Event	Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
31.	Aug, 01 st 2024	----	March 2026	Recurring	Computing aggregate annual turnover for year ending March 31, 2025 for certain compliances like: (i) QRMP scheme (ii) Composition scheme (iii) E-invoice's applicability (iv) Etc.
32.	Aug, 01 st 2024	----	March 2026	Recurring	Registering for Input Service Distributor (ISD) when taxpayers have branches in different states + also receiving common Input Tax Credit (ITC) both.
33.	Aug, 01 st 2024	----	March 2026	Recurring	Registering for e-invoices when aggregate annual turnover is exceeding 5 crore for year ending March 31, 2025
34.	Aug, 01 st 2024	----	March 2026	Recurring	Restricting for issuing e-invoices + credit notes + also debit notes (all) older than 30 days when aggregate annual turnover is exceeding 10 crores for year ending March 31, 2025
35.	Aug, 01 st 2024	----	March 2026	Recurring	Authenticating for Multi factor by 100% taxpayers
36.	Aug, 10 th 2025	SRM -II	July 2025	Monthly	Filing returns by manufacturers for specified goods against inputs used in final products produced



37.	Aug, 10 th 2025	GSTR - 7	July 2025	Monthly	Filing returns by Tax deductors
38.	Aug, 10 th 2025	GSTR - 8	July 2025	Monthly	Filing returns by E-Commerce operators
39.	Aug, 11 th 2025	GSTR - 1	July 2025	Monthly	Filing returns when annual turnover is exceeding INR 5 crore
40.	Aug, 13 th 2025	GSTR - IFF	July 2025	Monthly	(a) Uploading invoices under QRMP scheme not required for month of July + Sep + Jan + May = 4 months or (b) Uploading invoices under QRMP scheme required for month of May + July + Aug + August + Jan + Jan + Feb + Feb = 8 months
41.	Aug, 13 th 2025	GSTR - 6	July 2025	Monthly	Filing returns by Input Service Distributors (ISDs)
42.	Aug, 13 th 2025	GSTR - 5	July 2025	Monthly	Filing returns by Non-resident dealers
43.	Aug, 18 th 2025	CMP-08	July 2025	Monthly	Filing declarations for summary of self-assessed tax payable by dealer (opted for composition levy)
44.	Aug, 20 th 2025	GSTR - 5A	July 2025	Monthly	Filing returns by OIDAR service provider
45.	Aug, 20 th 2025	GSTR - 3B	July 2025	Monthly	Depositing GST when annual turnover is exceeding INR 5 cr.
46.	Aug, 20 th 2025	GSTR - 1A	July 2025	Monthly	Amending details already furnished in GSTR-1 "if needed"
47.	Aug, 22 nd 2025	GSTR - 3B	July 2025	Monthly	Depositing GST when annual turnover is not exceeding 5 crores for Category- I States



48.	Aug, 24 th 2025	GSTR - 3B	July 2025	Monthly	Depositing GST when annual turnover is not exceeding INR 5 crore for Category- II States
49.	Aug, 25 th 2025	GSTR - 3B	July 2025	Monthly	Depositing GST when annual turnover is not exceeding INR 5 crore + opted QRMP Scheme
50.	Aug, 25 th 2025	GSTR- PMT-06	July 2025	Monthly	Depositing tax for QRMP Scheme
51.	Aug, 31 st 2025	GSTR - 11	July 2025	Monthly	Filing returns by Unique Identification Number (UIN) holder like embassies + etc. (both) to get refund against ITC



5. Under Special Economic Zone (SEZ) Act, 2005

S.No	Date of Event	Act	Application or Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
52.	Aug, 05 th 2025	SEZ Act, 2005	----	July 2025	Monthly	Filing Progress Reports (PRs) by SEZ's units under Special Economic Zones (SEZ) Act, 2005
53.	Aug, 10 th 2025	SEZ Act, 2005	SERF	July 2025	Monthly	Filing reports by SEZ's units under Special Economic Zones (SEZ) Act, 2005
54.	Aug, 30 th 2025	SEZ Act, 2005	----	July 2025	Monthly	Filing SOFTTEX by SEZ's units under Special Economic Zones (SEZ) Act, 2005



6. Under Software Technology Parks of India (STPI) Act, 2010

S.No	Date of Event	Act	Application or Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
55.	Aug, 07 th 2025	STPI Act, 2010	----	July 2025	Monthly	Filing Progress Reports (PRs) by STP units + also Non STP units (both) under Software Technology Parks of India (STPI) Act, 2010
56.	Aug, 10 th 2025	STPI Act, 2010	SERF	July 2025	Monthly	Filing reports by STP units under Software Technology Parks of India (STPI) Act, 2010
57.	Aug, 30 th 2025	STPI Act, 2010	----	July 2025	Monthly	Filing SOFTTEX by STPI units under Software Technology Parks of India (STPI) Act, 2010



7. Under Labour Law Act (LLA), 1948

S.No	Date of Event	Act	Application or Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
58.	Aug, 15 th 2025	LLA Act, 1948	EPF	July 2025	Monthly	Depositing Employee Provident Fund (EPF) Contribution by employers under Employee Provident Fund and Miscellaneous Provisions Act, 1952
59.	Aug, 15 th 2025	Provident Fund, 1952	ECR	July 2025	Monthly	Filing challan-cum-returns for PF
60.	Aug, 15 th 2025	ESI, 1948	ESI	July 2025	Monthly	Depositing contributions by employers
61.	Aug, 31 st 2025	LLA Act, 1948	----	July 2025	Monthly	Depositing Maharashtra State Tax by professionals under Professions, Trades, Callings and Employments Act, 1975



(B) Legal updates under Income Tax (IT) Act 1961

62. CBDT has announced Gross Direct Tax (GDT) collection for Financial Year ending on March 31, 2026 up to July 10, 2025 is INR 6.65 lakh crore as 3.17% higher than GDT for Financial Year ending on March 31, 2025
- Vide Press release dated July 10, 2025
63. Ministry of Finance (MoF) + also Ministry of Corporate Affairs (MCA) "both" have presides over 166th Income-tax Day celebrations in Delhi
- Vide Press release dated July 25, 2025
64. CBDT has announced relaxation to deductors / collectors of Tax Deducted at Source (TDS) for not linking Permanent Account Numbers (PANs) with Aadhaar on transactions with parties whose PANs are inoperative
- Vide Circular No. 9 dated July 21, 2025
65. Income-Tax Department (ITD) has cracked down on bogus claims of deductions + also exemptions "both"
- Vide Press release dated July 14, 2025



66. CBDT has extended sunset's date for investments from March 31, 2025 to March 31, 2030 on incomes arising to specified Sovereign Wealth Funds (SWFs) & Pension Funds (PFs) under section 10(23FE)
- Vide Notification No. 74 to 113 dated July 11, 2025
67. CBDT has added "new" bonds issued by Indian Renewable Energy Development Agency (IREDA) for capital gains exemptions on transfer of lands / buildings under section 54EC.
- Vide Notification No. 73 dated July 9, 2025
68. CBDT has notified Cost Inflation Index (CII) 376 for financial year ending on March 31, 2026 for long term capital gains
- Vide Notification No. 70 dated July 1, 2025
69. CBDT has clarified for waiver on levy of interest for failure to deduct / collect tax at source + also to pay to govt. "both"
- Vide Circular No. 8 dated July 1, 2025



(C) Legal updates under Goods and Services Tax (GST) Act, 2017

70. CBIC has informed that revenue collection for July 2025 INR 1.96 lac crore (7.5 % higher than GST revenue in July 2024)
- Vide revenue report dated Aug 01, 2025.
71. GSTN has issued advisory for notices in Form GSTR-3A issued to cancel "composition" taxpayers for non-filing of "composition" returns in Form GSTR 4
- Vide Advisory dated July 20, 2025.
72. GSTN has issued advisory for reporting values in Table 3.2 of Form GSTR3B (Summary Return)
- Vide Advisory dated July 19, 2025
73. GSTN has issued advisory for upcoming security enhancements
- Vide Advisory dated July 17, 2025.
74. GSTN's portal is now enabled to file appeal against waiver order (SPL 07)
- Vide Advisory dated July 16, 2025.



(D) Legal updates under International tax

75. Supreme Court's *has* pronounced *in* case *of* Hyatt International Southwest Asia Ltd. *that* Administrative / operational control *is* sufficient *to constitute* Permanent Establishment (PE) & trigger tax liability *in* India *for* "foreign" companies *beside* administrative / operational control *is from* shared / temporary premises.
- Vide Supreme Court's decision dated July 24 2025



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