



Sep 08, 2025

Good morning my Dear Friend

We are happy to share our “*weekly*” *research paper* being *published* on “*Monday*” **91** Legal Compliances and Legal Updates *for Sep 2025* in India

It's relevant

For

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

By

***Corporates** and also **non-corporates** “*both*” in India*

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

1.
*Foreign Exchange Management Act (**FEMA**) 1999*
2.
*Securities and Exchange Board (**SEBI**) Act, 1992*
3.
*Income Tax (**IT**) Act, 1961*

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** and also **workings** “*both*” under

Different **Indian Acts** like:

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

+

Different Indian **Enforcement agencies** like:

ED, **DRI**, **CBI**, **NIA**, **SFIO**, **DGITCI**, **DGGI** and also etc. “*all*”

+

Different Indian **Regulatory Authorities** like:

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

You may **click** on following **link**:

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For

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

With warm wishes

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My Dear Friend

I am presenting Article on 91 Legal Compliances and Legal Updates for Sep-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*** ●



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91 Legal Compliances and Legal Updates for Sep-2025 in India

(A) Legal Obligations under 6 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.	Sep, 05 th 2025	----	Aug 2025	Monthly	Uploading data by AD Category-I Bank for amounts remitted under Liberalized Remittance Scheme (LRS)
2.	Sep, 07 th 2025	ECB - 2	Aug 2025	Monthly	Filing returns by External Commercial Borrowings (ECBs)
3.	Sep, 15 th 2025	DNBS-4B	Aug 2025	Monthly	Filing Structural Liquidities and Interest Rates Sensitivity reports by NBFC- NDSI and also NBFC- D "both"
4.	Sep, 15 th 2025	DNBS-08	Aug 2025	Monthly	Filing Credit information's for total exposures when exceeding 5 crore to 1 (single) borrower



2. Under Income Tax (IT) Act, 1961

S.No	Date of Event	Form or Challan	Period Ending on	Frequency	Type of Legal Obligation
5.	April, 01 st 2025	----	March 2026	Recurring	<i>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</i>
6.	April, 01 st 2025	----	March 2026	Recurring	<i>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</i>
7.	April, 01 st 2025	----	March 2026	Recurring	<i>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</i>
8.	April, 01 st 2025	----	March 2026	Recurring	<i>Now TDS applicable @ 10% when aggregate annual payments to partners are exceeding INR 20000 for salary, remuneration, commission, bonus, interest on loan and also interest on capital "all" under section 194T</i>
9.	April, 01 st 2025	----	March 2026	Recurring	<i>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</i>



					(ii) 60% of book profits when book profits are above 6 lac (iii) Abovementioned amendments are needed in partnership deed
10.	Sep, 07th 2025	----	Aug 2025	Monthly	Depositing Commodities Transaction Tax (CTT)
11.	Sep, 07th 2025	281	Aug 2025	Monthly	Depositing TDS and also TCS by govt. offices when paid through book entry
12.	Sep, 07th 2025	281	Aug 2025	Monthly	Depositing TDS and also TCS by non govt. offices when paid through bank
13.	Sep, 07th 2025	285	Aug 2025	Monthly	Depositing Equalization Levy (EQL)
14.	Sep, 07th 2025	27C	Aug 2025	Monthly	Submitting declarations for TCS is not obtained from manufacturer
15.	Sep, 14th 2025	16 B	July 2025	Monthly	Issuing TDS Certificates under Section 194-IA
16.	Sep, 14th 2025	16 C	July 2025	Monthly	Issuing TDS Certificates under Section 194-IB
17.	Sep, 14th 2025	16 D	July 2025	Monthly	Issuing TDS Certificates under Section 194-IM
18.	Sep, 14th 2025	16 E	July 2025	Monthly	Issuing TDS Certificates under Section 194-S
19.	Sep, 15th 2025	280	June 2025	Quarterly	(i) Depositing 1st instalment for Advance tax (@ 45%) by all 100% eligible taxpayers (ii) However, instalment for Advance tax is not needed for taxpayers those are opting section 44AD also 44ADA "both"



20.	Sep, 15 th 2025	67	March 2025	Annually	(i) Filing statement by eligible taxpayers for foreign incomes and tax deducted / paid outside India during financial year ending on March 31, 2025 for claiming Foreign Tax Credit (FTC) where “original” due date for filling of ITR was July 31. (ii) However, “extended” due date for filling of ITR is Sep 15.
21.	Sep, 15 th 2025	1 to 5	March 2025	Annually	(i) Filing ITRs within extended due date by Individuals and Non-Corporates “both” where not-liable to have audit (ii) However, “original” due date for filling of ITR was July 31.
22.	Sep, 15 th 2025	10IEA	March 2025	Annually	Filing application by Individuals / HUFs for changing regime where incomes are from business / profession.
23.	Sep, 15 th 2025	3BC	Aug 2025	Monthly	Filing statements (returns) by recognized association when client’s code was changed
24.	Sep, 15 th 2025	3BB	Aug 2025	Monthly	Filing returns by stock exchange(s) for transactions when client’s code is modified
25.	Sep, 15 th 2025	24G	Aug 2025	Monthly	Filing returns for TDS and also TCS “both” by Govt. deductors “without” depositing tax to exchanger’s (govt.) account
26.	Sep, 30 th 2025	26QB	Aug 2025	Monthly	Filing challan-cum-returns for TDS under Section 194-IA
27.	Sep, 30 th 2025	26QC	Aug 2025	Monthly	Filing challan-cum-returns for TDS under Section 194-IB
28.	Sep, 30 th 2025	26QD	Aug 2025	Monthly	Filing challan-cum-returns for TDS under Section 194-M



29.	Sep, 30 th 2025	26QE	Aug 2025	Monthly	Filing challan-cum-returns for TDS under Section 194-S
30.	Sep, 30 th 2025	Form 3CD, 3CA/3CB	March 2025	Annually	Filing Tax Audit Report (TAR) by eligible taxpayers when due date for filling of ITR is Oct 31.
31.	Sep, 30 th 2025	Form 29B / 29C	March 2025	Annually	Filing MAT/AMT Audit Report by eligible taxpayers when due date for filling of ITR is Oct 31.
32.	Sep, 30 th 2025	Form 10DA	March 2025	Annually	Filing Audit Report by eligible taxpayers for "additional" employment under section 80JJAA(2) when due date for filling of ITR is Oct 31
33.	Sep, 30 th 2025	Form 9A	March 2025	Annually	Filing application by eligible Charitable Institutions for exercising option under explanation to section 11(1) to apply income of previous year in "next" year / in future when due date for filling of ITR is Nov 30
34.	Sep, 30 th 2025	Form 10	March 2025	Annually	Filing statement by eligible Charitable Institutions for accumulating incomes under section 10(21) or 11(1) to apply income of previous year in "next" year / in future when due date for filling of ITR is Nov 30
35.	Sep, 30 th 2025	10B/10BB	March 2025	Annually	Filing Audit report by fund / trust / institution / university / "other" educational institution / hospital / "other" medical institution



36.	Sep, 30 th 2025	10BA	March 2025	Annually	Furnishing declaration by taxpayers for claiming deduction under section 80GG for rent paid against "residential" accommodations when "extended" date for filling of ITR is Sep 15
37.	Sep, 30 th 2025	10E	March 2025	Annually	Furnishing particulars by eligible taxpayers for claiming relief under section 89 when "extended" date for filling of ITR is Sep 15
38.	Sep, 30 th 2025	----	March 2025	Annually	Filing "other" Audit Reports when "original" date for filling of ITR is Oct 31



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

S.No	Date of Event	Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
39.	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.
40.	Aug, 01 st 2024	----	March 2026	Recurring	Registering for Input Service Distributor (ISD) when taxpayers have branches in different states and also receiving common Input Tax Credit (ITC) both.
41.	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
42.	Aug, 01 st 2024	----	March 2026	Recurring	Restricting for issuing e-invoices , credit notes and also debit notes "all" older than 30 days when aggregate annual turnover is exceeding 10 crores for year ending March 31, 2025
43.	Aug, 01 st 2024	----	March 2026	Recurring	Authenticating for Multi factor by 100% taxpayers
44.	Sep, 10 th 2025	SRM -II	Aug 2025	Monthly	Filing returns by manufacturers for specified goods against inputs used in final products produced



45.	Sep, 10 th 2025	GSTR - 7	Aug 2025	Monthly	Filing returns by Tax deductors
46.	Sep, 10 th 2025	GSTR - 8	Aug 2025	Monthly	Filing returns by E-Commerce operators
47.	Sep, 11 th 2025	GSTR - 1	Aug 2025	Monthly	Filing returns when annual turnover is exceeding INR 5 crore
48.	Sep, 13 th 2025	GSTR - IFF	Aug 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
49.	Sep, 13 th 2025	GSTR - 6	Aug 2025	Monthly	Filing returns by Input Service Distributors (ISDs)
50.	Sep, 13 th 2025	GSTR - 5	Aug 2025	Monthly	Filing returns by Non-resident dealers
51.	Sep, 18 th 2025	CMP-08	Aug 2025	Monthly	Filing declarations for summary of self-assessed tax payable by dealer (opted for composition levy)
52.	Sep, 20 th 2025	GSTR - 5A	Aug 2025	Monthly	Filing returns by OIDAR service provider
53.	Sep, 20 th 2025	GSTR - 3B	Aug 2025	Monthly	Depositing GST when annual turnover is exceeding INR 5 cr.
54.	Sep, 20 th 2025	GSTR - 1A	Aug 2025	Monthly	Amending details already furnished in GSTR-1 "if needed"
55.	Sep, 22 nd 2025	GSTR - 3B	Aug 2025	Monthly	Depositing GST when annual turnover is not exceeding 5 crores for Category- I States



56.	Sep, 24 th 2025	GSTR - 3B	Aug 2025	Monthly	Depositing GST when annual turnover is not exceeding INR 5 crore for Category- II States
57.	Sep, 25 th 2025	GSTR - 3B	Aug 2025	Monthly	Depositing GST when annual turnover is not exceeding INR 5 crore and also opted QRMP Scheme
58.	Sep, 25 th 2025	GSTR- PMT-06	Aug 2025	Monthly	Depositing tax for QRMP Scheme
59.	Sep, 30 th 2025	GSTR - 11	Aug 2025	Monthly	Filing returns by Unique Identification Number (UIN) holder i.e. embassies and etc. " both " to get refund against ITC



4. 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
60.	Sep, 05 th 2025	SEZ Act, 2005	----	Aug 2025	Monthly	Filing Progress Reports (PRs) by SEZ's units under Special Economic Zones (SEZ) Act, 2005
61.	Sep, 10 th 2025	SEZ Act, 2005	SERF	Aug 2025	Monthly	Filing reports by SEZ's units under Special Economic Zones (SEZ) Act, 2005
62.	Sep, 30 th 2025	SEZ Act, 2005	----	Aug 2025	Monthly	Filing SOFTEX by SEZ's units under Special Economic Zones (SEZ) Act, 2005



5. 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
63.	Sep, 07 th 2025	STPI Act, 2010	----	Aug 2025	Monthly	Filing Progress Reports (PRs) by STP units and also Non STP units "both" under Software Technology Parks of India (STPI) Act, 2010
64.	Sep, 10 th 2025	STPI Act, 2010	SERF	Aug 2025	Monthly	Filing reports by STP units under Software Technology Parks of India (STPI) Act, 2010
65.	Sep, 30 th 2025	STPI Act, 2010	----	Aug 2025	Monthly	Filing SOFTEX by STPI units under Software Technology Parks of India (STPI) Act, 2010



6. 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
66.	Sep, 15 th 2025	LLA Act, 1948	EPF	Aug 2025	Monthly	Depositing Employee Provident Fund (EPF) Contribution by employers under Employee Provident Fund and Miscellaneous Provisions Act, 1952
67.	Sep, 15 th 2025	Provident Fund, 1952	ECR	Aug 2025	Monthly	Filing challan-cum-returns for PF
68.	Sep, 15 th 2025	ESI, 1948	ESI	Aug 2025	Monthly	Depositing contributions by employers
69.	Sep, 30 th 2025	Companies Act	AOC-4	March 2025	Annually	Filing Financial Statements (Balance sheets) by One Person Company (OPC) Companies.
70.	Sep, 30 th 2025	Companies Act	-	March 2025	Annually	Submitting Cost Audit Report (CAR) by Cost Auditors to Board of Directors (BoDs).
71.	Sep, 30 th 2025	Companies Act	-	March 2025	Annually	Transferring unspent CSR amount to CSR fund by eligible companies when CSR expenditures are unspent as on March 31 and also amount is not marked for ongoing project "both".



72.	Sep, 30 th 2025	Companies Act	-	Sep 2025	Quarterly	Holding 2 nd “quarterly” meeting by BoDs of 100% companies
73.	Sep, 30 th 2025	Companies Act	-	March 2025	Annually	Holding Annual General meeting (AGM) by 100% companies
74.	Sep, 30 th 2025	Companies Act	DIR-3	March 2025	Annually	Updating KYC by 100% directors holding DIN as on March 31, 2025
75.	Sep, 30 th 2025	Companies Act	FC-3	March 2025	Annually	Filing annual accounts and also list of 100% principal places of business in India established “both” by foreign companies i.e. Branch / Liaison /Project Office
76.	Sep, 30 th 2025	Companies Act	MGT-8	March 2025	Annually	Certifying companies’ annual returns by Practising Company Secretary (PCS) when companies are listed / having paid-up share capital INR 10 crore / turnover 50 crore.
77.	Sep, 30 th 2025	Companies Act	MR-3	March 2025	Annually	Obtaining Secretarial Audit Report (SAR) from PCS when companies are listed / having paid-up share capital INR 50 crore / turnover 250 crore / borrowings from banks / public financial institutions 100 crores
78.	Sep, 30 th 2025	LLA Act, 1948	----	Aug 2025	Monthly	Depositing Maharashtra State Tax by professionals under Professions, Trades, Callings and Employments Act, 1975
79.	Sep, 30 th 2025	ICAI Act	----	March 2026	Annually	Making payments membership fee by ICAI Members.



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

80. *CBDT* has **announced** Gross Direct Tax (*GDT*) collection for Financial Year ending on **March 31, 2026** up to **Aug 11, 2025** is **INR 7.99** lakh crore as **1.87%** higher than **GDT** for Financial Year **ending on March 31, 2025**
- *Vide Press release dated Aug 11, 2025*
81. *Presidential Assent (PA)* has **received from President of India for Revised Income-tax (No. 2) Bill 2025 & the Taxation Laws (Amendment) Bill 2025**
- *Vide Revised Income-tax Bill, 2025 passed by Lok Sabha on August, 11 2025*
82. *CBDT* has **increased** monetary **limit for incomes** of employees for computing "**taxable**" perquisites
- *Vide Notification No. 133/2025 dated Aug 18, 2025*
83. *CBDT* has **granted** tax **exemption** on incomes **earned by non-residents on Over The Counter (OTC) derivatives** entered into **with** Foreign Portfolio Investor (*FPI*) **located within** International Financial Services Centre (*IFSC*)
- *Vide Notification No. 126/2025 dated July 28, 2025*



84. CBDT has relaxed time line for processing of Income-tax returns (ITRs) filed electronically which were incorrectly invalidated by Central Processing Centre (CPC), Bengaluru

- Vide **Circular No. 10** dated **July 28, 2025**



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

85. *Frequently Asked Questions (FAQs) are compiled on “next” generation GST reforms, 2025*
86. *Recommendations are made in 56th Meeting of GST Council held at New Delhi, on Sep 03, 2025 (Wednesday)*
87. *Comparative GST rates applicable “up to” Sep 21, 2025 and “after” Sep 21, 2025*
88. *CBIC has informed that revenue collection for Aug 2025 INR 1.86 lac crore (6.5 % higher than GST revenue in Aug 2024)*
- *Vide revenue report dated Sep 01, 2025.*
89. *GSTN has issued advisory on “extension” of due date for filing Form GSTR-3B (Summary return) for few districts of Maharashtra*
- *Vide Advisory dated Aug 21, 2025.*
 - *Vide Press Release dated August 21, 2025 issued by Ministry of Finance*
 - *Vide Notification no. 12/2025 dated August 20, 2025 issued by CBIC*



90. *Prime Minister (PM) Shri Narendra Modi has proposed “next” generation GST reforms on 79th Independence Day of India*

- *Vide Press Release dated Aug 15, 2025*

91. *Karnataka High Court has decided in case of M/s. Alstom Transport India Limited that Secondment of expatriate employees are not taxable as manpower supply under GSTs*

- *Vide complete judgment of Karnataka High Court dated July 15 2025.*



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September – 2025

