



FCBM

The Apex Body OF India's Corrugated Packaging Industry
SINCE 1971

Compliance with tax and statutory regulations is mandatory for both individuals and businesses in India, regardless of their scale of operations. It is crucial for businesses of all forms, such as Private Limited Company, Public Limited Company, Limited Liability Partnership, Partnership, or Sole Proprietorship Firm, to keep track of compliance due dates for Income Tax Return Filing, GST Return Filing, ROC Compliance, and others, which fall every month of the year. November 2025 is a significant month in terms of tax and statutory compliance. To facilitate registered businesses and professionals in staying updated with tax and statutory compliance, we have prepared a Compliance Calendar for November 2025. This calendar provides GST due dates and income tax return due dates for November 2025, which can aid businesses in planning and preparing for compliance well in advance. To avoid penalties and legal issues, it is crucial for businesses of all types to stay aware of Statutory Due dates Income tax returns and various other returns.

STATUORY TAX COMPLIANCE CALENDAR FOR NOVEMBER 2025

Compliance Requirement Under Income Tax Act, 1961

S No.	Compliance Particulars	Due Dates
1	Due date for deposit of Tax deducted/collected for the month of OCTOBER, 2025. However, all the 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	07.11.2025
2	Uploading of declarations received in Form 27C from the buyer in the month of October, 2025	07.11.2025
3	Due date for filing of audit report under section 44AB for the assessment year 2025-26 in the case of a corporate-assessee or non-corporate assessee (who is required to submit his/its return of income on October 31, 2025) Note: The due date for filing audit report under section 44AB for the assessment year 2025-26 has been extended from September 30, 2025 to October 31, 2025 vide Circular No. 14/2025, dated 25-09-2025 and again 31st October to 10th November by a press release dt. 29-10-2025. <input checked="" type="checkbox"/> Note: The extension does not apply to taxpayers covered under Transfer Pricing (TP) requirements — i.e., cases involving international or specified domestic transactions where a report under Section 92E (Form 3CEB) is required.	10-11-2025

4	Furnishing of Audit report in Form no. 10B/10BB by a fund or trust or institution or any university or other educational institution or any hospital or other medical institution Note: The due date for filing audit report in Form no. 10B/10BB has been extended from September 30, 2025 to October 31, 2025 vide Circular No. 14/2025, dated 25-09-2025 and again 31st October to 10th November by a press release dt. 29-10-2025 but in the press release there is no where mentioned about 10B / 10BB, so consult your legal advisor.	10-11-2025
5	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of SEPTEMBER, 2025	14.11.2025
6	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of SEPTEMBER, 2025	14.11.2025
7	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of SEPTEMBER, 2025	14.11.2025
8	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of SEPTEMBER, 2025 Note: Applicable in case of specified person as mentioned under section 194S	14.11.2025
9	Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending September 30, 2025	15.11.2025
10	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of OCTOBER, 2025 has been paid without the production of a challan	15.11.2025
11	Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of OCTOBER, 2025	15.11.2025
12	Due date for furnishing statement by a recognised association in respect of transactions in which client codes been modified after registering in the system for the month of October, 2025	15.11.2025
13	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA for the month of OCTOBER, 2025	30.11.2025
14	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of OCTOBER, 2025	30.11.2025
15	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of OCTOBER, 2025	30.11.2025
16	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of OCTOBER, 2025 Note: Applicable in case of specified person as mentioned under section 194S	30.11.2025
17	Return of income for the assessment year 2025-26 in the case of an assessee if he/it is required to submit a report under section 92E pertaining to international or specified domestic transaction(s)	30.11.2025
18	Report in Form No. 3CEAA by a constituent entity of an international group for the accounting year 2024-25	30.11.2025
19	Due date to exercise option of safe harbour rules for international transaction by furnishing Form 3CEFA.	30.11.2025
<u>Compliance Requirement Under GST</u>		
<u>A. Filing of GSTR –3B / GSTR 3B QRMP</u>		

a) Taxpayers having aggregate turnover > Rs. 5 Cr. in preceding FY

<u>Tax Period</u>	<u>PARTICULARS</u>	<u>Due Date</u>
OCTOBER, 2025	Due Date for filling GSTR – 3B return for the month of OCTOBER, 2025 for the taxpayer with Aggregate turnover exceeding INR 5 crores during previous year.	20th NOVEMBER, 2025

b). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group A)

OCTOBER, 2025	Due Date for filling GSTR – 3B return for the month of OCTOBER 2025 for the taxpayer with Aggregate turnover upto INR 5 crores during previous year and who has opted for Quarterly filling of GSTR-3B	22nd NOVEMBER, 2025
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Group A States: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil

c). Taxpayers having aggregate turnover upto Rs. 5 crores in preceding FY (Group B)

OCTOBER, 2025	Annual Turnover Up to INR 5 Cr in Previous FY But Opted Quarterly Filing	24th NOVEMBER, 2025
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Group B States: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar,

B. Filing Form GSTR-1:

Monthly return (OCTOBER, 2025)	1. GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Crores during preceding year. 2. Registered person, with aggregate turnover of less then INR 5 Crores during preceeding year, opted for monthly filing of return under QRMP.	11.11.2025
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C. Non Resident Tax Payers, ISD, TDS & TCS Taxpayers

GSTR-5 & 5A	Non-resident ODIAR services provider file Monthly GST Return	20.11.2025
GSTR -6	Every Input Service Distributor (ISD)	13.11.2025
GSTR -7	Return for Tax Deducted at source to be filed by Tax Deductor	10.11.2025
GSTR -8	E-Commerce operator registered under GST liable to TCS	10.11.2025

D. GSTR – 1 QRMP monthly / Quarterly return

Details of outward supply-IFF	GSTR – 1 or Invoice furnishing facility (IFF) for taxpayer who opt QRMP Scheme under GST	13.11.2025
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Summary of outward supplies by taxpayers who have opted for the QRMP scheme.	b) Summary of outward supplies by taxpayers who have opted for the QRMP scheme	13.11.2025
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E. GST Refund:

RFD -10	Refund of Tax to Certain Persons	18 Months after the end of quarter for which refund is to be claimed
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F. Monthly Payment of GST – PMT-06:

INR 5 crores during the previous year and who has opted for Quarterly filing of return	25.11.2025
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G. GSTR 11: Statement of inward supply of goods or services or both received by UIN holders

GSTR-11 is the return to be filed by the persons who have been issued a Unique Identity Number and claims a

H. Compliance under MCA:

FORM MGT-7/MGT-7A	Filing of Annual Returns for all Companies (including OPC)	29.11.2025
PAS-6	Filing of Form PAS-6 for half year starting from April 2025 to	30.11.2025
NFRA-2	Every Auditor referred to in rule 3 shall file a return with the Authority	30.11.2025

I: Labour laws

1	Provident Fund Payment for OCTOBER	15.11.2025
2	ESI Payment for OCTOBER	15.11.2025
3	ESI & PF Return	25.11.2025

Disclaimer: Every effort has been made to avoid errors or omissions in this material. In spite of this, errors may creep in. Any mistake, error or discrepancy noted may be brought to our notice which shall be taken care of in the coming month. In no event I or the FCBM shall be liable for any direct, indirect, special, or incidental damage resulting from or arising out of or in connection with the use of this information.

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