

# NEWSLETTER

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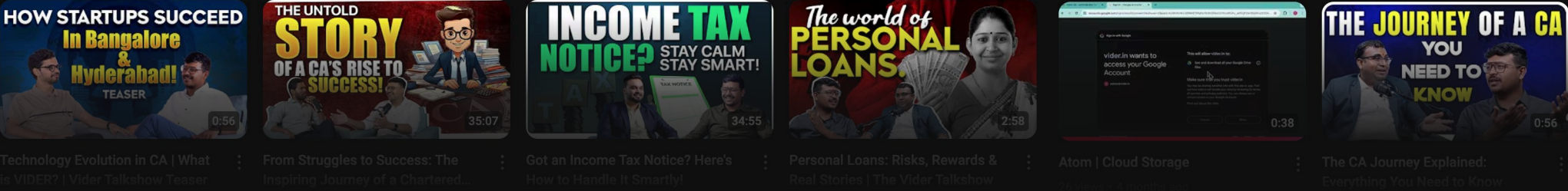
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# BEYOND BOOKS: CA STUDENTS SHAPING STARTUPS

In this episode of *The Vider Show*, we uncover how **CA students** are moving beyond textbooks — diving into **SICASA**, student elections, and startup dreams. From volunteering to visionary ideas like a CA Shark Tank, discover how the next-gen Chartered Accountants are becoming India's future founders.



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## INDIRECT TAX



### Goods and Services Tax

Government of India, States and Union Territories

## DIRECT TAX



**e-Filing** *Anywhere Anytime*

Income Tax Department, Government of India

## STATUTORY COMPLIANCE



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Indirect Tax Updates for the Month of June 2025

- Advisory

**GST Advisory**

GSTN advisory on barring of GST Return on expiry of 3 Years.
- Advisory

**GST Advisory**

GSTN advisory regarding non-editable of auto-populated liability in GSTR-3B.
- Circular

**GST Circular**

CBIC vide Circular No.249/06/2025 dated June 09th 2025 issued a circular stating that communications generated through the GST common portal with a verifiable Reference Number (RFN) do not require a Document Identification Number (DIN).
- Advisory

**GST Advisory**

GSTN advisory on System Validation for Filing of Refund Applications on GST Portal for QRMP Taxpayers.
- Advisory

**GST Advisory**

GSTN advisory on filing of Amnesty applications u/s 128A of the CGST Act, 2017.
- Advisory

**GST Advisory**

GSTN advisory on filing of SPL-01/SPL-02 where payment made through GSTR-3B and other cases.
- Advisory

**GST Advisory**

GSTN advisory on Introduction of Enhanced Inter-operable Services between E-Way Bill Portals.
- Advisory

**GST Advisory**

GSTN advisory to file pending returns before expiry of 3 years.
- Advisory

**GST Advisory**

GSTN advisory on handling of inadvertently rejected records on IMS.
- Circular

**GST Circular**

CBIC vide Circular No.250/07/2025 dated June 24th 2025 issued a circular clarifying procedures for Review, Revision, and Appeals of Orders-in-Original by Common Adjudicating Authorities under the CGST Act, 2017.

Indirect Tax Compliance Calendar for the Month of July 2025

Form	Date	Day	Description
GSTR-7	10-07-2025	Thursday	Due Date for Filing Monthly Return of Tax Deducted at Source (TDS) u/s 51 of The Central Goods & Services Tax Act, 2017 and Deposit of TDS by Specified Class of Persons for June 2025.



Form	Date	Day	Description
GSTR-8	10-05-2025	Thursday	Due Date for Filing Monthly Return of Tax Collected at Source (TCS) u/s 52 of The Central Goods & Services Tax Act, 2017 and Deposit of TCS by e-Commerce Operator for June 2025.
GSTR-1 (Monthly)	11-07-2025	Friday	<p>Due Date for Filing Details of Outward Supplies of Goods or Services for June 2025 where,</p> <ul style="list-style-type: none"> <li>Regular Taxpayers whose Turnover exceeds ₹5 Crores in the Previous Financial Year or any quarter in the Current Financial Year.</li> <li>Regular Taxpayer whose Turnover does not exceed ₹5 Crores &amp; who has NOT OPTED for QRMP Scheme (Quarterly Return &amp; Monthly Payment Scheme)</li> </ul>
GSTR-1 (QRMP)	13-07-2025	Sunday	<p>Due Date for Furnishing Details of Outward Supplies of Goods or Services for the 1st Quarter i.e., April - June 2025 by,</p> <ul style="list-style-type: none"> <li>Regular Taxpayer whose Turnover does not exceed ₹5 Crores &amp; has OPTED for QRMP Scheme (Quarterly Return &amp; Monthly Payment Scheme)</li> </ul> <p>Note:</p> <ul style="list-style-type: none"> <li>Filing GSTR-1 (IFF) (Invoice Furnishing Details) by a Taxpayer opting QRMP Scheme for M1 (April 2025) and M2 (May 2025) of a Quarter is an *OPTIONAL ACTIVITY. However, filing Form GSTR-1 for M3 (June 2025) of the Quarter is mandatory.</li> <li>If the Taxpayer has opted for the Invoice Furnishing Facility (IFF) and uploaded B2B Invoices for M1 (April 2025) and M2 (May 2025), then uploading B2B Invoices for M3 (June 2025) &amp; B2C Invoices for the entire quarter in the GSTR-1 Return is sufficient. Otherwise, the Taxpayer has to upload all the B2B and B2C Invoices &amp; Amendments for April to June 2025 in Quarterly GSTR-1.</li> </ul>
GSTR-5	13-07-2025	Sunday	Due Date for Filing Monthly Return by Non-Resident Taxable Person for June 2025.
GSTR-6	13-07-2025	Sunday	Due Date for Filing Monthly Return by Input Service Distributor (ISD) for June 2025.

Form	Date	Day	Description
GSTR-2B	14-07-2025	Monday	Auto-drafted ITC (Input Tax Credit) Statement generated based on acceptance given by the Receipter through IMS Dashboard on the Information furnished by the Suppliers in their respective GST Returns for June 2025 i.e., <ul style="list-style-type: none"><li>• All the B2B Information/Documents Filed by Suppliers in their IFF (Invoice Furnishing Facility) or Monthly/Quarterly GSTR-1</li><li>• GSTR-5 Filed by NRTP (Non-Resident Tax Payer)</li><li>• GSTR-6 Filed by ISD (Input Service Distributor) &amp;</li><li>• Information of IGST paid on import of goods filed in ICEGATE</li></ul>
			GSTR-2B (Quarterly): Auto-drafted ITC (Input Tax Credit) Statement generated based on acceptance given by the Receipter through IMS Dashboard on the Information furnished by the Suppliers in their respective GST Returns for the 1st Quarter April to June 2025 i.e., <ul style="list-style-type: none"><li>• All the B2B Information/Documents Filed by Suppliers in their IFF (Invoice Furnishing Facility) or Monthly/Quarterly GSTR-1</li><li>• GSTR-5 Filed by NRTP (Non-Resident Tax Payer)</li><li>• GSTR-6 Filed by ISD (Input Service Distributor) &amp;</li><li>• Information of IGST paid on import of goods filed in ICEGATE</li></ul>
GST CMP-08	18-07-2025	Friday	Due Date for Filing Quarterly Statement for Payment of Self-Assessed Tax for the 1st Quarter i.e., April - June 2025 by the Regular Taxpayer who has opted for the Composition Scheme for the FY 2025-26.
GSTR-3B	20-07-2025	Sunday	Due Date for Filing Monthly Return for June 2025 where, <ul style="list-style-type: none"><li>• Regular Taxpayer whose Turnover exceeds ₹5 Crores in the Previous Financial Year or any quarter in the Current Financial Year.</li><li>• Regular Taxpayer whose Turnover does not exceed ₹5 Crores &amp; who has NOT OPTED for QRMP Scheme (Quarterly Return &amp; Monthly Payment Scheme).</li></ul>
GSTR-5A	20-07-2025	Sunday	Due Date for Filing Monthly Return by OIDAR Service Provider (Online Information & Database Access or Retrieval Services) where a person located outside India made a supply to a Non-Taxable Person (Consumer) in India for June 2025.

Form	Date	Day	Description
GSTR-3B (QRMP)	22-07-2025	Tuesday	<p>Due Date for Filing Quarterly Return for the 1st Quarter i.e., April - June 2025 in case of Regular taxpayers registered in certain Categories of States/Union Territories* whose,</p> <ul style="list-style-type: none"> <li>• Turnover does not exceed ₹5 Crores &amp;</li> <li>• Has OPTED for QRMP Scheme (Quarterly Return &amp; Monthly Payment Scheme)</li> </ul> <p>Note: *Category of States/Union Territories: Andhra Pradesh, Andaman and Nicobar Islands, Chhattisgarh, Daman and Diu, Dadra and Nagar Haveli, Goa, Gujarat, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Puducherry, Tamil Nadu, Telangana.</p>
GSTR-3B	24-07-2025	Thursday	<p>Due Date for Filing Quarterly Return for the 1st Quarter i.e., April - June 2025 in case of Regular taxpayers registered in certain Categories of States/Union Territories** whose,</p> <ul style="list-style-type: none"> <li>• Turnover does not exceed ₹5 Crores &amp;</li> <li>• Has OPTED for QRMP Scheme (Quarterly Return &amp; Monthly Payment Scheme)</li> </ul> <p>Note: **Category of States/Union Territories: Arunachal Pradesh, Assam, Bihar, Chandigarh, Delhi, Haryana, Himachal Pradesh, Jammu &amp; Kashmir, Jharkhand, Ladakh, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Punjab, Rajasthan, Sikkim, Tripura, Uttarakhand, Uttar Pradesh, West Bengal.</p>
GSTR-11	28-07-2025	Tuesday	<p>Due Date for Filing Monthly Statement of Inward Supplies by UIN Holder (Unique Identification Number Holders) in order to avail GST Refund for the Inward Supplies received by them for June 2025.</p>

## Direct Tax Updates for the Month of June 2025

### *Notification*

#### **Income Tax Notification**

CBDT vide [Notification No.54/2025](#) dated June 03rd 2025 has notified Secretary to the Government of Maharashtra, Women and Child Development as specified authority u/s 138 for the purposes of sharing of information for identifying eligible beneficiaries under the MukhyamantriMazi Ladki Bahin Yojana (M MLBY).

### *Notification*

#### **Income Tax Notification**

CBDT vide [Notification No.55/2025](#) dated June 10th 2025 has notified Greater Noida Industrial Development Authority an authority constituted under the U.P. Industrial Area Development Act, 1976 (U.P. Act No.6 of 1976), for the purposes of section 10(46A).

### *Notification*

#### **Income Tax Notification**

Central Government vide [Notification No.56/2025](#) dated June 12th 2025 has notified the 10-year zero-coupon bond issued by the NABARD as eligible u/s 2(48) of the Income Tax Act. These bonds, totalling to ₹19,500 crore, will be issued by March 31st 2027.

### *Notification*

#### **Income Tax Notification**

CBDT vide [Notification No.57/2025](#) dated June 16th 2025 notifies tax exemption u/s 10(46) for specified incomes of Haryana Real Estate Regulatory Authority, Gurugram.

### *Notification*

#### **Income Tax Notification**

CBDT vide [Notification No.58/2025](#) dated June 16th 2025 notifies tax exemption u/s 10(46) for specified incomes of Treasurer Charitable Endowments, Haryana.

### *Notification*

#### **Income Tax Notification**

CBDT vide [Notification No.59/2025](#) dated June 16th 2025 notifies tax exemption u/s 10(46) for specified incomes of Himachal Pradesh Board of School Education, Dharamshala.

### *Notification*

#### **Income Tax Notification**

CBDT vide [Notification No.60/2025](#) dated June 16th 2025 has notified Karnataka Electricity Regulatory Commission, Bengaluru a commission constituted under The Electricity Act, 2003, for the purposes of Section 10(46A).

### *Notification*

#### **Income Tax Notification**

CBDT vide [Notification No.61/2025](#) dated June 17th 2025 has notified Puducherry Planning Authority, an authority constituted under the Pondicherry Town and Country Planning Act, 1969 (Act No.13 of 1970), for the purposes of Section 10(46A).

### *Notification*

#### **Income Tax Notification**

CBDT vide [Notification No.62/2025](#) dated June 18th 2025 has notified the Dental Council of India, a body constituted under The Dentists Act, 1948 (No. 16 of 1948) for the purposes of Section 10(46A).

### *Notification*

#### **Income Tax Notification**

CBDT vide [Notification No.63/2025](#) dated June 18th 2025 has notified the Yamuna Expressway Industrial Development Authority, an authority constituted under the Uttar Pradesh Industrial Area Development Act, 1976 (No. 6 of 1976) for the purposes of Section 10(46A).



*Notification*

**Income Tax Notification**

CBDT vide [Notification No.65/2025](#) dated June 19th 2025 has notified the Kerala Toddy Workers Welfare Fund Board, a Board established under the Kerala Toddy Workers Welfare Fund Act, 1969 (Kerala Act No. 22 of 1969) for the purposes of Section 10(46).

*Notification*

**Income Tax Notification**

CBDT vide [Notification No.66/2025](#) dated June 19th 2025 has notified the Forum of Regulators, an authority constituted by the Gov. of India, in exercise of the powers conferred by Section 166(2) of the Electricity Act, 2003, for the purposes of Section 10(46).

*Notification*

**Income Tax Notification**

CBDT vide [Notification No.67/2025](#) dated June 20th 2025 has notified the list of payments on which no tax is required to be deducted by a payer to a payee who is an International Financial Services Centre (IFSC) Unit.

*Notification*

**Income Tax Notification**

CBDT vide [Notification No.68/2025](#) dated June 24th 2025 has notified the Food Safety and Standards Authority of India, an authority constituted under the Food Safety and Standards Act, 2006 for the purposes of Section 10(46A).

*Circular*

**Income Tax Circular**

CBDT vide [Circular No.07/2025](#) dated June 25th 2025 relaxes time limit for processing of valid ITRs filed pursuant to Condonation of Delay u/s 119(2)(b).

*Notification*

**Income Tax Notification**

Government of India vide [Notification No.69/2025](#) dated June 25th 2025 has notified a protocol amending the DTAA between the Republic of India & the Sultanate of Oman for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on Income.

**Direct Tax Compliance Calendar for the Month of July 2025**

Form	Date	Day	Description
Challan No. ITNS 282	07.07.2025	Monday	Due Date for Deposit of Commodities Transaction Tax (CTT) collected for June 2025.
Challan No. ITNS 285	07.07.2025	Monday	Due Date for Deposit of Equalisation Levy by the Deductor of Specified Services Received or Receivable during June 2025.  Deposit of Equalisation Levy (Challan No. ITNS 285): Due Date for Quarterly Deposit of Equalisation Levy by the Non-Resident e-Commerce Operator providing e-Commerce Supply or Services made/provided/facilitated during the 1st Quarter i.e., April to June 2025.

Form	Date	Day	Description
Challan No. ITNS 282	07.07.2025	Monday	Due Date for Deposit of Securities Transaction Tax (STT) collected for June 2025.
Challan No. ITNS 281	07.07.2025	Monday	<p>Due date for Deposit of Tax Deducted/Collected at Source (TDS/TCS) for June 2025. However, all sums deducted 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 the production of an Income-tax Challan.</p> <p>Quarterly Deposit of TDS (Challan No. ITNS 281): Due Date for Deposit of Tax Deducted at Source (TDS) for the 1st Quarter i.e., April to June 2025 when the Assessing Officer has permitted Quarterly Deposit of Tax Deducted at Source (TDS) u/s 192, 194A, 194D or 194H of the Income Tax Act, 1961.</p>
Form 27C	07.07.2025	Monday	Due Date for e-Filing Declarations received during the month of June 2025 by a Seller, which are made by a Buyer for obtaining Goods without Collection of Tax (TCS) u/s 206C(1A) of the Income Tax Act, 1961 [Rule 37C of the Income Tax Rules, 1962].
Form 15CC	15.07.2025	Tuesday	Due Date for Furnishing Quarterly Statement u/r 37BB(7) of the Income Tax Rules, 1962 in respect of Foreign Remittances [To be furnished by Authorized Dealer to the Principal Director General of Income-tax (Systems)] for the 1st Quarter of FY 2025-26 i.e., April to June 2025.
Form 15CD	15.07.2025	Tuesday	Due Date for Furnishing Quarterly Statement by a unit of an International Financial Services Centre (IFSC), as referred to in sub-section (1A) of Section 80LA of the Income Tax Act, 1961 [Rule 37BB of Income Tax Rules, 1962], in respect of remittances made for the 1st Quarter of FY 2025-26 i.e., April to June 2025.

Form	Date	Day	Description
Form 15G/15H	15.07.2025	Tuesday	<p>Due Date for Uploading Declarations received during the 1st Quarter of the FY 2025-26 i.e., April to June 2025 from an Individual or a Person (Not being a Company/Firm) for claiming certain Incomes* without Deduction of Tax at Source (TDS) u/s 197A(1) &amp; 197A(1A) of the Income Tax Act, 1961 [Rule 29C of Income Tax Rules, 1962].</p> <p>Form 15H: Due Date for Uploading Declarations received during the 1st Quarter of the FY 2025-26 i.e., April to June 2025 from an Individual who is of the age of 60 years or more claiming certain Incomes* without Deduction of Tax at Source (TDS) u/s 197A(1C) of the Income Tax Act, 1961 [Rule 29C of Income Tax Rules, 1962].</p> <p>Note: *Certain Incomes: Section 192A, 193, 194, 194A, 194D, 194DA, 194EE, 194-I, 194K of the Income Tax Act, 1961.</p>
Form 16B	15.07.2025	Tuesday	Due Date for Issue of TDS Certificate u/s 203 of the Income Tax Act, 1961 [Rule 31(3A) of Income Tax Rules, 1962] for Tax Deducted u/s 194-IA of the Income Tax Act, 1961 in May 2025.
Form 16C	15.07.2025	Tuesday	Due Date for Issue of TDS Certificate u/s 203 of the Income Tax Act, 1961 [Rule 31(3B) of Income Tax Rules, 1962] for Tax Deducted u/s 194-IB of the Income Tax Act, 1961 in May 2025.
Form 16D	15.07.2025	Tuesday	Due Date for Issue of TDS Certificate u/s 203 of the Income Tax Act, 1961 [Rule 31(3C) of Income Tax Rules, 1962] for Tax Deducted u/s 194M of the Income Tax Act, 1961 in May 2025.
Form 16E	15.07.2025	Tuesday	<p>Due Date for Issue of TDS Certificate u/s 203 of the Income Tax Act, 1961 [Rule 31(3D) of Income Tax Rules, 1962] for Tax Deducted u/s 194S of the Income Tax Act, 1961 in May 2025.</p> <p>*Section 194S of the Income Tax Act, 1961: Payment on transfer of Virtual Digital Asset (VDA).</p>
Form 24G	15.07.2025	Tuesday	Due Date for Furnishing Monthly Statement by an Office of the Government where Tax Deducted at Source (TDS) / Tax Collected at Source (TCS) for June 2025 has been paid without the production of Income Tax Challan.

Form	Date	Day	Description
Form 27EQ	15.07.2025	Tuesday	Due Date for Furnishing Quarterly Statement of Tax Collection at Source (TCS) u/s 206C (206CC, 206CCA) of the Income Tax Act, 1961 [Rule 31AA of Income Tax Rules, 1962] for the 1st Quarter of FY 2025-26 i.e., April to June 2025.
Form 3BB	15.07.2025	Tuesday	Due Date for Furnishing Monthly Statement to the Director General of Income Tax (Intelligence), New Delhi by a Stock Exchange under clause (d) of proviso to clause (5) of Section 43 of the Income Tax Act, 1961 [Rule 6DDA(v) of the Income Tax Rules, 1962] in respect of Transactions in which Client Codes have been modified after registering in the system for June 2025.
Form 3BC	15.07.2025	Tuesday	Due Date for Furnishing Monthly Statement to the Director General of Income Tax (Intelligence & Criminal Investigation), New Delhi by a Recognised Association under clause (e) of proviso to clause (5) of Section 43 of the Income Tax Act, 1961 [Rule 6DDC(v) of the Income Tax Rules, 1962] in respect of Transactions in which Client Codes have been modified after registering in the system for June 2025.
Form 49BA	15.07.2025	Tuesday	Due Date for Furnishing Quarterly Statement to the Principal Director General of Income Tax (Systems) or the Director General of Income Tax (Systems) by Specified Fund/Stock Broker in respect of a Non-Resident referred to in Rule 114AAB of Income Tax Rules, 1962 for the 1st Quarter of FY 2025-26 i.e., April to June 2025.
Form 26QB	30.07.2025	Wednesday	<p>Due Date for Furnishing of Challan-cum-Statement in respect of Tax Deducted at Source (TDS) u/s 194-IA of the Income Tax Act, 1961 [Rule 30 &amp; 31A of the Income Tax Rules, 1962] in June 2025.</p> <p>*Section 194-IA of the Income Tax Act, 1961: Payment on Transfer of Certain Immovable Property other than Agricultural Land.</p>
Form 26QC	30.07.2025	Wednesday	<p>Due Date for Furnishing of Challan-cum-Statement in respect of Tax Deducted at Source (TDS) u/s 194-IB of the Income Tax Act, 1961 [Rule 30(2B), (6B) &amp; 31A(4B) of the Income Tax Rules, 1962] in June 2025.</p> <p>*Section 194-IB of the Income Tax Act, 1961: Payment of Rent by certain Individuals or Hindu Undivided Family.</p>



Form	Date	Day	Description
Form 26QD	30.07.2025	Wednesday	<p>Due Date for Furnishing of Challan-cum-Statement in respect of Tax Deducted at Source (TDS) u/s 194M of the Income Tax Act, 1961 [Rule 30(2C), (6C) &amp; 31A(4C) of the Income Tax Rules, 1962] in June 2025.</p> <p>*Section 194M of the Income Tax Act, 1961: Payment of certain sums by certain Individuals or a Hindu Undivided Family.</p>
Form 26QE	30.07.2025	Wednesday	<p>Due Date for Furnishing of Challan-cum-Statement in respect of Tax Deducted at Source (TDS) by Specified Persons u/s 194S of the Income Tax Act, 1961 [Rule 30(2D) &amp; (6D) and 31A(4) &amp; (4D) of the Income Tax Rules, 1962] in June 2025.</p> <p>*Section 194S of the Income Tax Act, 1961: Payment on transfer of Virtual Digital Asset (VDA).</p>
Form 27D	30.07.2025	Wednesday	<p>Due Date for Issue of Quarterly Certificate u/s 206C of the Income Tax Act, 1961 [Rule 37D of the Income Tax Rule, 1962] in respect of Tax Collected at Source (TCS) for the 1st Quarter of FY 2025-26 i.e., April to June 2025.</p>
Challan No. ITNS 280	31.07.2025	Thursday	<p>Due Date for Deposit of Self Assessment Tax before filing Return of Income for the FY 2024-25.</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2025 for the FY 2024-25.</p>
Form 10-EE	31.07.2025	Thursday	<p>Due Date for exercising option by Specified Person for Taxation of Income from Retirement Benefit Account maintained in a Notified Country under sub-rule (1) of rule 21AAA of the Income Tax Rules, 1962.</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2025 for the FY 2024-25.</p>

Form	Date	Day	Description
Form 10-IA	31.07.2025	Thursday	<p>Due Date for issuing Certificate by the Medical Authority for certifying 'Person with Disability', 'Severe Disability', 'Autism', 'Cerebral Palsy' and 'Multiple Disability' for the purposes of Section 80DD &amp; Section 80U of the Income Tax Act, 1961 [Rule 11A(2) of the Income Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2025 for the FY 2024-25.</p>
Form 10-IEA	31.07.2025	Thursday	<p>Application for the exercise of option under clause (i) of sub-section (6) of section 115BAC or withdrawal of option under the proviso to sub-section (6) of section 115BAC of the Income Tax Act, 1961 [Rule 21AGA of the Income Tax Rules, 1962]</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2025 for the FY 2024-25.</p>
Form 10-IF	31.07.2025	Thursday	<p>Due Date for Filing Application for Exercise of option under sub-section (5) of section 115BAD of the Income Tax Act, 1961 [Rule 21AH(1) of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2025 for the FY 2024-25.</p>
Form 10-IFA	31.07.2025	Thursday	<p>Application for the exercise of option under sub-section (5) of Section 115BAE of the Income Tax Act, 1961 [sub-rule (1) of Rule 21AHA of the Income Tax Rules, 1962]</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2025 for the FY 2024-25.</p>
Form 10-IG	31.07.2025	Thursday	<p>Due Date for Furnishing Statement of Exempt Income under clause (4D) of section 10 of the Income Tax Act, 1961 [Rule 21AI(2) &amp; 21AIA(2) of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2025 for the FY 2024-25.</p>

Form	Date	Day	Description
Form 10-IH	31.07.2025	Thursday	<p>Due Date for Furnishing Statement of Income of a Specified Fund eligible for Concessional Taxation under Section 115AD of the Income Tax Act, 1961 [Rule 21AJ(3) of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2025 for the FY 2024-25.</p>
Form 10-II	31.07.2025	Thursday	<p>Due Date for furnishing Statement of Exempt Income under clause (23FF) of section 10 of the Income Tax Act, 1961 [Rule 2DD(2) of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2025 for the FY 2024-25.</p>
Form 10-IK	31.07.2025	Thursday	<p>Annual Statement of Exempt Income under sub-rule (2) of rule 21AJA and taxable income under sub-rule (2) of rule 21AJAA of the Income Tax Rules, 1962</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2025 for the FY 2024-25.</p>
Form 10BA	31.07.2025	Thursday	<p>Due Date for furnishing Declaration by the Assessee Claiming Deduction under Section 80GG of the Income Tax Act, 1961 [Rule 11B of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2025 for the FY 2024-25.</p>
Form 10BBB	31.07.2025	Thursday	<p>Due Date for Furnishing Intimation by Pension Fund in respect of each Investment made by it in India during the 1st Quarter of FY 2025-26 i.e., April to June 2025 under clause (23FE) of Section 10 of the Income Tax Act, 1961 [Rule 2DB of the Income Tax Rules, 1962].</p>

Form	Date	Day	Description
Form 10BBC	31.07.2025	Thursday	<p>Due Date for Issuing Certificate of Accountant in respect of compliance to the provisions of clause (23FE) of section 10 of the Income Tax Act, 1961 [Rule 2DB of the Income Tax Rules, 1962] by the Notified Pension Fund.</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2025 for the FY 2024-25.</p>
Form 10BBD	31.07.2025	Thursday	<p>Due Date for Furnishing Statement of Eligible Investment Received [Rule 2DCA of the Income Tax Rules, 1962]</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2025 for the FY 2024-25.</p>
Form 10CCD	31.07.2025	Thursday	<p>Due Date for Furnishing Certificate under sub-section (3) of section 80QQB of the Income Tax Act, 1961 [Rule 19AC of the Income Tax Rules, 1962] for Authors of certain books in receipt of Royalty Income, etc.,</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2025 for the FY 2024-25.</p>
Form 10CCE	31.07.2025	Thursday	<p>Due Date for Furnishing Certificate under sub-section (2) of section 80RRB of the Income Tax Act, 1961 [Rule 19AD of the Income Tax Rules, 1962] for Patentees in receipt of Royalty Income, etc.,</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2025 for the FY 2024-25.</p>
Form 10CCF	31.07.2025	Thursday	<p>Due Date for Furnishing Report under section 80LA(3) of the Income Tax Act, 1961 [Rule 19AE of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2025 for the FY 2024-25.</p>



Form	Date	Day	Description
Form 10E	31.07.2025	Thursday	<p>Due Date for furnishing particulars of Income u/s 192(2A) of the Income Tax Act, 1961 for the year ending 31st March, for claiming Relief u/s 89(1) of the Income Tax Act, 1961 [Rule 21AA of the Income Tax Rules, 1962] by a Government Servant or an Employee in a Company, Co-operative Society, Local Authority, University, Institution, Association or Body.</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2025 for the FY 2024-25.</p>
Form 10FC	31.07.2025	Thursday	<p>Due Date for furnishing Authorization for Claiming Deduction in respect of any payment made to any Financial Institution located in a Notified Jurisdictional Area u/s 94A of the Income Tax Act, 1961 [Rule 21AC of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2025 for the FY 2024-25.</p>
Form 10H	31.07.2025	Thursday	<p>Due Date for issue of Certificate of Foreign Inward Remittance under sub-section (4) of section 80QQB, Section 80R, Section 80RR, Section 80RRA &amp; sub-section (3) of Section 80RRB of the Income Tax Act, 1961 [Rule 29A of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2025 for the FY 2024-25.</p>
Form 24Q	31.07.2025	Thursday	<p>Due Date for Furnishing Quarterly Statement of Tax Deduction at Source (TDS) u/s 200(3) of the Income Tax Act, 1961 [Rule 31A of Income Tax Rules, 1962] in respect of Salary paid to Employees u/s 192 or Income of Specified Senior Citizen u/s 194P of the Income Tax Act, 1961 for the 1st Quarter of FY 2025-26 i.e., April to June 2025.</p>

Form	Date	Day	Description
Form 26Q	31.07.2025	Thursday	<p>Due Date for Furnishing Quarterly Statement of Tax Deduction at Source (TDS) u/s 200(3) of the Income Tax Act, 1961 [Rule 31A of Income Tax Rules, 1962] in respect of Payments Other Than* Salary paid to Employees u/s 192 or Income of Specified Senior Citizen u/s 194P of the Income Tax Act, 1961 made to Residents for the 1st Quarter of FY 2025-26 i.e., April to June 2025.</p> <p>Note:</p> <p>*Payments Other Than Salary &amp; Income of Specified Senior Citizen: Section 192A, 193, 194, 194A, 194B, 194BA, 194BB, 194C, 194D, 194DA, 194EE, 194F, 194G, 194H, 194-I, 194J, 194K, 194LA, 194LBA, 194LBB, 194LBC, 194N, 194-O, 194Q, 194R, 194S, 194T, 197A, 206AA, 206AB of the Income Tax Act, 1961.</p>
Form 26QAA	31.07.2025	Thursday	<p>Due Date for Filing Quarterly Return of Non-Deduction of Tax at Source (TDS) by a Banking Company from Interest on Time Deposit u/s 206A of the Income Tax Act, 1961 [Rule 31AC of the Income Tax Rules, 1962] in respect of the 1st Quarter of the FY 2025-26 i.e., April to June 2025.</p>
Form 26QF	31.07.2025	Thursday	<p>Due Date for Furnishing Quarterly Statement of Tax Deposited by Exchange in relation to Transfer of Virtual Digital Asset (VDA) u/s 194S of the Income Tax Act, 1961 [Rule 31A(1) &amp; (4E) of Income Tax Rules, 1962] for the 1st Quarter of FY 2025-26 i.e., April to June 2025.</p> <p>*Section 194S of the Income Tax Act, 1961: Payment on transfer of Virtual Digital Asset (VDA)</p>
Form 27Q	31.07.2025	Thursday	<p>Due Date for Furnishing Quarterly Statement of Tax Deduction at Source (TDS) u/s 200(3) of the Income Tax Act, 1961 [Rule 31A of Income Tax Rules, 1962] in respect of Payments Other Than* Salary paid to Employees u/s 192 or Income of Specified Senior Citizen u/s 194P of the Income Tax Act, 1961 made to Non-Residents for the 1st Quarter of FY 2025-26 i.e., April to June 2025.</p> <p>Note:</p> <p>*Payments Other Than Salary &amp; Income of Specified Senior Citizen: Section 192A, 194B, 194BA, 194BB, 194E, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 194N, 195, 196A, 196B, 196C, 196D, 197A, 206AA, 206AB of the Income Tax Act, 1961.</p>

Form	Date	Day	Description
Form 3CFA	31.07.2025	Thursday	<p>Due Date for opting taxation of Income by way of Royalty in respect of Patent under sub-section (3) of Section 115BBF of the Income Tax Act, 1961 [Rule 5G of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2025 for the FY 2024-25.</p>
Form 3CT	31.07.2025	Thursday	<p>Due Date for furnishing Statement of Income attributable Assets located outside India u/s 9 of the Income Tax Act, 1961 [Rule 11UC of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2025 for the FY 2024-25.</p>
Form 56FF	31.07.2025	Thursday	<p>Due Date for furnishing particulars under clause (b) of sub-section (1B) of Section 10A of the Income Tax Act, 1961 [Rule 16DD of the Income Tax Rules, 1962].</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2025 for the FY 2024-25.</p>
Form 5C	31.07.2025	Thursday	<p>Due Date for furnishing details of the amount attributed to Capital Asset remaining with the Specified Entity u/r 8AB of the Income Tax Rules, 1962.</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2025 for the FY 2024-25.</p>
Form 67	31.07.2025	Thursday	<p>Due Date for furnishing Statement u/r 128 of the Income Tax Rules, 1962 in respect of Income from a Country or Specified Territory outside India and Foreign Tax Credit Claimed.</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2025 for the FY 2024-25.</p>

Form	Date	Day	Description
Form II SWF	31.07.2025	Thursday	Due Date for Furnishing Intimation by Sovereign Wealth Fund in respect of each Investment made during the 1st Quarter of FY 2025-26 i.e., April to June 2025 under clause (23FE) of Section 10 of the Income Tax Act, 1961.
Income Tax Return	31.07.2025	Wednesday	<p>Due Date for filing Return of Income u/s 139(1) of the Income Tax Act, 1961 for the FY 2024-25 for All Assesses other than,</p> <ul style="list-style-type: none"><li>• Corporate Assesses (or)</li><li>• Non-Corporate Assesses, whose Books of Accounts are required to be Audited (or)</li><li>• Partner of a Partnership Firm whose accounts are required to be audited or the spouse of such partner if the provisions of Section 5A applies to such spouse (or)</li><li>• an Assessee who is required to furnish a Report under section 92E of the Income Tax Act, 1961</li></ul> <p>*All Indian Income Tax Returns (ITR-1, ITR-2, ITR-3, ITR-4, ITR-5, ITR-7) except ITR-6</p> <p><b>*Update :</b> Due Date for Furnishing Return of Income u/s 139(1) of the Income Tax Act, 1961 for the AY 2025-26 extended to September 15th 2025 vide <a href="#">Circular No.06/2025</a> dated May 27th 2025.</p>
Statutory Forms	31.07.2025	Thursday	<p>Statement to be filed by a Scientific Research Association, University, College, or Other Association or an Indian Scientific Research Company as required by Rules 5D, 5E, and 5F of the Income Tax Rules, 1962.</p> <p>If the Assessee is required to submit a Return of Income u/s 139(1) of the Income Tax Act, 1961 on or before July 31st, 2025 for the FY 2024-25.</p>

*“This space has been intentionally left blank”*



### Statutory Compliance Calendar for the Month of July 2025

Form	Date	Day	Description
Form ECB-2	07.07.2025	Monday	Due Date for Reporting Actual Transactions of External Commercial Borrowings (ECB) under Foreign Exchange Management Act, 1999 (For All Categories & Any Amount of Loan) for June 2025 through the Designated Authorised Dealer (AD) Category-I Bank  To The Director, Department of Statistics & Information Management (DSIM), Balance of Payments Statistics Division, Reserve Bank of India (RBI), C-8/9, Bandra-Kurla Complex, Bandra (East), Mumbai - 400051.
EPFO	15.05.2025	Tuesday	Due Date for Filing Monthly ECR (Electronic Challan cum Return) in case of EPFO (Employees' Provident Fund Organisation) for June 2025.
ESIC	15.07.2025	Tuesday	Due Date for Monthly Payment of e-challan in case of ESIC (Employees' State Insurance Corporation) for June 2025.
Form FLA	15.05.2025	Tuesday	Due Date for furnishing Annual Return on Foreign Liabilities and Assets by All India Companies which have received Foreign Direct Investment(FDI) and/or made Overseas Investment.

## A VERY HAPPY CHARTERED ACCOUNTANT'S DAY!

On This Auspicious Occasion Of Chartered Accountants' Day, We Extend Our Warmest Wishes To All The Dedicated And Diligent CAs Who Form The Backbone Of India's Economic Framework. Your Commitment, Expertise, And Ethical Standards Inspire Us All. As You Continue To Navigate The Complexities Of Finance And Compliance, We Believe In Empowering You With The Tools That Foster Efficiency And Growth.

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+91 9171 121 121  
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[admin@vider.in](mailto:admin@vider.in)