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Monthly Newsletter Series

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# KNOWL with an **EDGE**



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## **Income Tax Department begins crackdown as Jewellers strike gold with accounting trick**

Amid spiralling gold prices, some of the jewellers have played around with accounting rules to suppress profits and pay lower tax.

The income tax (I-T) department has spotted a few units which violated regulations by changing the way they value their inventories—a trick that let them record lower profits, sources told ET. This, they said, has been going on for the past five to six years. Indeed, one of the jewellery houses has forked out close to Rs 100 crore tax on the suppressed earnings.

These jewellers are found to have switched the valuation strategy from FIFO (first-in-first-out) to LIFO (last-in-first-out) to lower the valuation of closing stock, comprising unused gold purchased as raw material, semi-finished products and unsold, finished jewellery. A closing stock value directly impacts profits—lower stock means lower profits and therefore lower tax.

<https://economictimes.indiatimes.com>

## **Action against tax evaders: 40,000 taxpayers withdraw Rs 1,045-crore bogus ITR claims after Income Tax crackdown**

The Income Tax Department has initiated a major action against individuals who obtained tax refunds through false tax deductions and exemptions across the country. The department conducted search operations at over 150 locations as part of a verification exercise, aimed at dismantling the networks behind fraudulent tax evasion activities and ensuring accountability under the law.

Over the last 4 months, about 40,000 taxpayers themselves withdrew wrong claims of Rs 1,045 crore, the Finance Ministry said in a release issued on Monday.

“Over the past year, the IT Department has carried out extensive outreach efforts, including SMS and email advisories, nudging suspected taxpayers to revise their returns and pay the correct tax. Physical outreach programs, both on and off campus, have also been conducted. As a result, approximately

40,000 taxpayers have updated their returns in the last four months, voluntarily withdrawing false claims amounting to Rs 1,045 crore,” the ministry said.

<https://www.financialexpress.com>

## **Income Tax Dept cracks down on fake ITR refunds: Bogus deductions, exemptions under scanner**

The Income Tax Department initiated a large-scale verification operation across multiple locations in the country on 14th July 2025, targeting individuals and entities facilitating fraudulent claims of deductions and exemptions in Income Tax Returns (ITRs), the Finance Ministry said in a release on Monday.

This action follows a detailed analysis of the misuse of tax benefits under the Income-tax Act, 1961, often in collusion with professional intermediaries.

Investigations have uncovered organised rackets operated by certain ITR preparers and intermediaries, who have been filing returns claiming fictitious deductions and exemptions, the release said. These fraudulent filings involve the abuse of beneficial provisions, with some even submitting false TDS returns to claim excessive refunds, it added.

Tax dept uses data analytics, advanced tools to track fraudulent claims to identify such irregularities, the tax department has leveraged technology tools, including data analytics, third-party sources, conduct intelligence, and advanced artificial intelligence tools, the ministry said.

<https://www.financialexpress.com>

## **AI flags font flaw, helps Income Tax dept bust capital gains fraud?**

In a striking example of how artificial intelligence (AI) and digital forensics are revolutionising tax enforcement, the Income Tax Department has detected a fraudulent claim involving fake improvement bills used to evade capital gains tax. The case centres on a Hyderabad-based taxpayer who sold an immovable property for Rs 1.4 crore, but dramatically slashed his tax liability using falsified documents, according to TOI report.

## Suspicion raised over 2002 expense bill

According to officials, the taxpayer claimed Rs 68.7 lakh as the indexed “cost of improvement” between 2002–03 and 2007–08, along with an indexed acquisition cost of Rs 73 lakh. As a result, he reported a long-term capital gain (LTCG) of just Rs 24,774 in his income tax return.

However, a forensic analysis triggered by suspicions over one expense bill dated July 6, 2002 — allegedly for Rs 7.68 lakh — led to the unravelling of the fraud. Advanced AI tools detected that the bill was written in 'Calibri (body)' font, which raised immediate red flags. Investigators pointed out that although the font was designed between 2002 and 2004, it was only publicly released by Microsoft in 2006 and became the default font for Office in 2007.

<https://www.financialexpress.com>

## Delay in disposing of settled tax cases 'unpardonable': FM Nirmala Sitharaman

Finance minister Nirmala Sitharaman on Wednesday said delays in the issuance of 'order giving effect or OGE' to taxpayers by the income tax department for execution of grievance disposal orders are 'unpardonable' and may risk losing taxpayers' trust.

Addressing the Income Tax Day here, she commended the work done by the department to draft the simplified, concise and easy-to-understand 'Income Tax Bill 2025', which will replace the complex Income Tax Act 1961. The minister appreciated the suggestions made by the Lok Sabha Select Committee and said those will be considered. She said the Bill will likely be approved by the Parliament in the current year.

She highlighted five key operational priorities from a 2025 meeting that the department has to execute: accelerating tax demand disposal, withdrawing appeals below a threshold, timely tax refunds, analysing grievances and region-wise performance reviews.

<https://www.financialexpress.com>

## Merely mentioning failure to disclose facts on part of Assessing Officer would not suffice

In the case of Bharat Petroleum Corporation Ltd vs ACIT, Hon'ble Bombay High Court has held that The Assessing Officer has to give details in the recorded reasons as to which fact or material was not disclosed by the Petitioner that led to its income escaping assessment. A mere bald assertion in the reasons that there was a failure on the part of the Petitioner to disclose fully and truly all material facts, without giving any details thereto is not sufficient. This being the case, the impugned Notice is bad in law on this ground alone and the Petitioner would be entitled to succeed in this Writ Petition.

<https://www.itatonline.org>

## No Time Cap on Tax Pleas: FinMin

Despite more than 500,000 appeals pending at the Commissioner of Income Tax (Appeals), or CIT (A), level, the finance ministry (FinMin) has not favoured mandating statutory deadlines for disposal of such income tax (I-T) appeals.

Experts and stakeholders had made submissions before the Select Committee on the Income Tax Bill, seeking time limits for disposal of appeals.

'In the Income Tax Bill, 2025, no time limit is prescribed for hearing of the appeal as well as for passing of the order.

'Even under the Income Tax Act, 1961, no time limit was prescribed.

'The huge and heavy pendency of appeals before the First Appellate Authorities, viz. the CIT (Appeals) and Jt CIT (Appeals), needs no introduction...

'Further, the significance and importance of timely disposal of appeals by such a crucial authority as the First Appellate Authority cannot be overemphasised,' the Select Committee summarised the suggestions by stakeholders on the issue.

<https://www.rediff.com>



## **Relaxation of time limit for processing of returns of income filed electronically which were incorrectly invalidated by CPC**

It has been brought to the notice of Central Board of Direct Taxes ('the Board') that CPC Bengaluru (CPC) has received grievances regarding erroneous invalidation, due to various technical reasons, while processing the returns filed electronically for different assessment years.

The time period for processing these returns has lapsed, latest being 31.12.2024 for A Y 2023-24. Therefore, these returns need to be validated and processed as per law.

The matter has been considered by the Board and it has been decided to relax the timeframe prescribed in second proviso to sub-section (1) of section 143 of the Income-tax Act, 1961 (the Act) in exercise of its powers under section 119 of the Act. The Board hereby directs that returns of income filed electronically upto 31.03.2024 which have been erroneously invalidated by CPC shall now be processed. The intimation under sub-section (1) of section 143 of the Act in respect of processing of such returns shall be sent to the assessee concerned by 31.03.2026.

All subsequent effects under the Act, including issue of refund along with interest as applicable, shall also follow in these cases. In those cases where PAN-Aadhaar linkage is not found, refund of any amount of tax or part thereof, due under the provisions of the Act shall not be made as laid down in Circular No.03/2023 dated 28.03.2023 vide F.No.370142/14/2022-TPL.

<https://incometaxindia.gov.in/communications/circular/circular-10-2025.pdf>

## **Relief provided in respect of higher TDS/TCS for PAN becoming Inoperative for non-linkage of Aadhaar**

The Central Board of Direct Taxes (hereinafter 'the Board') vide Circular No. 03 of 2023 dated 28th March, 2023 had specified that the consequences of PAN becoming inoperative as per Rule 114AAA of the Income-tax Rules, 1962 shall take effect from 1st July, 2023 and continue till the PAN becomes operative.

Further, Circular No. 06 of 2024 dated 23.04.2024 issued by the Board, provided relief to deductors/collectors from the applicability of higher TDS/TCS rates under section 206AA/206CC of the Income-tax Act, 1961 (hereinafter 'the Act') for transactions entered into upto 31.03.2024, where the PAN becomes operative (as a result of linkage with Aadhaar) on or before 31.05.2024.

Several grievances have been received from the taxpayers that they are in receipt of notices intimating that they have committed default of short deduction/collection of TDS/TCS while carrying out the transactions where the PANs of the deductees/collectees were inoperative. In such cases, as the deduction/collection has not been made at a higher rate, demands have been raised by the Department against the deductors/collectors while processing of TDS/TCS statements under section 200A or under section 206CB of the Act, as the case maybe.

With a view to redressing the grievances faced by such deductors/collectors, the Board, in partial modification and in continuation of the Circular No. 3 of 2023, hereby specifies that there shall be no liability on the deductor/collector to deduct/collect the tax under section 206AA/206CC of the Act, as the case maybe, in the following cases:

- i. Where the amount is paid or credited from 01.04.2024 to 31.07.2025 and the PAN is made operative (as a result of linkage with Aadhaar) on or before 30.09.2025.
- ii. Where the amount is paid or credited on or after 01.08.2025 and the PAN is made operative (as a result of linkage with Aadhaar) within two months from the end of the month in which the amount is paid or credited.

<https://incometaxindia.gov.in/communications/circular/circular-9-2025.pdf>

### Advisory: Regarding GSTR-3A Notices issued for non-filing of form GSTR 4 to cancelled Composition Taxpayers

1. As per the provisions of Section 39(2) of the Central Goods and Services Tax (CGST) Act, 2017, read with Rule 68 of the CGST Rules, 2017, notices in Form GSTR-3A are required to be issued in cases of non-filing of Form GSTR-4. However, it has come to notice that, due to a system-related glitch, such notices have been inadvertently issued in certain cases where they were not applicable — including instances involving taxpayers whose registrations had been cancelled prior to the Financial Year 2024–25.

2. The issue is currently under active examination, and the technical team is implementing appropriate corrective measures to ensure that such instances do not recur. In the meantime, taxpayers who have either duly filed the relevant return or whose registrations were cancelled prior to the Financial Year 2024–25 are advised to ignore these notices, as no further action is required on their part in such cases.

3. For any other issues or concerns, taxpayers are advised to raise a grievance through the Self-Service Portal available on the GST Portal, along with all relevant details, to facilitate prompt and effective resolution.

### High Court Clarifies ITC Denial on Retrospective GSTIN Cancellation

Several taxpayers have recently received notices from GST authorities stating that their Input Tax Credit (ITC) is being blocked due to the retrospective cancellation of their supplier's GST registration.

The question arises — can ITC be denied solely on this basis, without verifying the genuineness of the transaction?

The Himachal Pradesh High Court, in *Himalaya Communication Pvt. Ltd. vs Union of India & Ors.*, has provided clear guidance:

- **ITC cannot be denied merely due to retrospective cancellation of the supplier's GST registration.**

- **Authorities must first examine whether the transaction was genuine and supported with proper documentation.**

**Key takeaway:** Where the recipient has undertaken due diligence and the transaction is genuine, ITC should not be disallowed on procedural or technical grounds.

### GST Notices on Duplicate E-Way Bills – Early Implementation Year Issues

Some businesses are now receiving GST notices in which the department alleges that a second e-way bill issued for the same invoice represents an unreported supply, resulting in demands for tax, interest, and penalty.

#### Background:

During the initial year of the e-way bill system, technical glitches frequently resulted in duplicate e-way bills being generated — sometimes within minutes of the original. These instances did not reflect additional supplies, but rather system-related errors.

#### If you receive such a notice:

1. **Obtain an e-way bill report** showing that both bills were generated within a short time frame.
2. **Secure customer ledger confirmations** to establish that only one delivery occurred.
3. **Highlight system errors** in your written response to prevent unwarranted tax demands.

**Remember:** Timely, well-documented replies supported by evidence can help avoid unnecessary disputes and liabilities.

## **Tribunal holds Mauritius-based company not taxable in India as control and management was not entirely situated in India**

In a significant ruling reinforcing the principles of treaty interpretation and international tax residency, the Delhi ITAT in *Essar Communications Ltd. v. ACIT* held that a Mauritius-based holding company was not a tax resident of India and was eligible for capital gains exemption under the India–Mauritius Tax Treaty.

Essar Communications Ltd. (ECL), incorporated in Mauritius, sold shares of Vodafone Essar Ltd. (VEL), an Indian company. The Revenue alleged that ECL was effectively managed from India, lacked substance, and was a “colourable device” for tax avoidance. It sought to deny treaty relief and tax the capital gains in India.

### **Key Tribunal Findings:**

#### **1. Tax Residency & Control**

- The Tribunal found that control and management were not “wholly situated in India”, a key test under Section 6(3) of the Income-tax Act.
- Board meetings were held in Mauritius, and decisions were taken by a qualified BoD, mostly non-resident Indians.

#### **2. Valid TRC = Treaty Protection**

- ECL held a valid Tax Residency Certificate (TRC) from the Mauritius Revenue Authority and a Category 1 Global Business Licence.
- Relying on *Azadi Bachao Andolan* and *Vodafone*, the Tribunal held the TRC to be conclusive for treaty eligibility.

#### **3. No Sham or Colourable Device**

- The Tribunal rejected Revenue’s argument that the structure was designed solely for tax avoidance. It noted:
  - The investment was held for 4+ years.
  - VEL was a genuine operating business.
  - Sale proceeds were used to repay loans raised by the parent company, showing commercial rationale.

#### **4. Tie-breaker Rule Not Triggered**

- Since the Revenue failed to prove ECL was also a resident of India, the tie-breaker clause under the treaty (Article 4(3)) was not applicable.

#### **5. Substance & Documentation**

- ECL maintained leased offices, commercial property, tax filings, and board minutes in Mauritius. This, coupled with MRA confirmation, established real substance.

This ruling sends a strong message that corporate structures backed by governance, documentation, and commercial purpose are entitled to treaty protection. Mere suspicion of tax planning, without clear evidence of Indian control, cannot override legal and treaty-based residency. It also reinforces the importance of maintaining local substance, board independence, and formal compliance for holding companies operating through treaty jurisdictions.

## **Essar Communications Ltd. v. ACIT (ITA No. 339 and 340/Del/2022)**

## **Bangalore Tribunal Reaffirms that Sale of Software and Embedded Hardware Not Taxable as Royalty or FTS**

In a major ruling further clarifying India's software taxation framework, the Bangalore Bench of the Income-tax Appellate Tribunal in the case of *Arista Networks Limited*, Ireland has held that income from the sale of standard software, embedded software in hardware, and hardware support services is not taxable as royalty or Fees for Technical Services (FTS) under Article 12 of the India–Ireland Double Taxation Avoidance Agreement (DTAA).

*Arista Networks Limited*, an Irish taxpayer, a cloud networking solutions provider, had three income streams in India, viz, Sale of standardized software licenses; Sale of software embedded in networking hardware (switches); and Hardware replacement and support services, bundled with embedded software. The Revenue sought to tax all these receipts as royalty or FTS, alleging transfer of proprietary rights through confidentiality clauses and access to technical know-how.

### **Tribunal's Key Findings:**

#### **1. No Transfer of IP or Source Code**

- The Tribunal found no evidence of any transfer of copyright, patents, or source code. Use of software was strictly in object code form.
- Confidentiality clauses were meant to protect the taxpayer's proprietary rights, not to grant rights.

#### **2. Standard Software ≠ Royalty**

- The sale of software licenses constituted standard shrink-wrapped software transactions, squarely covered by the Supreme Court's decision in *Engineering Analysis Centre of Excellence*.

- Hence, such income does not constitute royalty under Article 12 of the India–Ireland DTAA.

### 3. Embedded Software = Sale of Goods

- Software embedded in switches was found to be inseparable from hardware, making the transaction a sale of a composite product, not a licensing of IP.
- In the absence of a Permanent Establishment (PE) in India, such income was not taxable.

### 4. Support Services ≠ FTS

- Support services involved hardware replacement and did not entail human intervention or technical advisory.
- These were effectively treated as part of the sale of embedded software and not taxable as FTS.

### 5. Reliance on Supreme Court Rulings

- The Tribunal relied on *Engineering Analysis, Microsoft Regional Sales, and MOL Corporation*—all of which support non-taxability of such transactions unless IP rights are transferred.

This ruling reaffirms that standard software distribution and hardware-software bundles do not automatically attract royalty or FTS taxation in India, especially in the absence of a PE and transfer of IP. Companies should ensure that agreements avoid ambiguous licensing terms; no rights to modify, distribute, or reverse-engineer software are granted; and that support services are clearly defined as product maintenance or replacement, not technical consultancy.

## **Arista Networks Limited, Ireland v. Deputy Commissioner of Income Tax (ITA No. 1159/Bang/2023)**

### **Supreme Court Rules that Strategic Oversight Can Create a Fixed Place PE in India**

In a landmark judgment with wide implications for cross-border service arrangements, the Supreme Court of India, in the case of Hyatt International Southwest Asia Ltd. has ruled that strategic oversight and continuous involvement in hotel operations can constitute a Fixed Place Permanent Establishment (PE) under Article 5(1) of the India–UAE DTAA, even when services are rendered under a consultancy agreement from outside India.

Hyatt, a UAE-based entity, entered into Strategic Oversight Services Agreements (SOSA) with various hotels in India. Under these, Hyatt provided long-term

strategic and brand-related guidance to ensure operational quality aligned with its global standards. The services included HR policies, pricing, procurement, bank account management, and the appointment of key hotel staff, including the General Manager. These contracts were separate from day-to-day hotel management services, which were handled by Hyatt's Indian affiliate.

The Tax Authority argued that Hyatt exercised pervasive control over hotel premises and operations, thereby creating a Fixed Place PE. The Supreme Court was tasked with evaluating whether such activities met the PE threshold under the treaty.

### **Key Supreme Court Findings:**

#### **1. “Right of Disposal” Does Not Require Exclusive Office Space**

Even shared or intermittent access to premises may qualify, provided the foreign enterprise uses the space to conduct core business.

#### **2. Strategic Involvement = Business Presence**

Hyatt's role went beyond high-level oversight, it:

- Selected and supervised hotel leadership,
- Controlled key operations and financial decisions,
- Appointed staff without hotel owner's approval, and
- Derived revenue-linked fees from hotel performance.

These factors established a clear commercial nexus, demonstrating that Hyatt's business was carried on through hotel premises.

#### **3. Durability and Substance Matter**

The long-term nature of SOSA (20 years), along with regular employee visits, satisfied the PE tests of stability, productivity, and dependence set out in earlier SC rulings (Formula One, Morgan Stanley).

#### **4. Attribution of Profits to PE**

The Supreme Court upheld that profits must be attributed to the Indian PE as a distinct taxable entity, even if the foreign parent operates at a global loss.

The ruling signals that foreign entities engaging in sustained strategic or operational oversight in India, especially with influence over physical premises, can trigger PE exposure, even without formal offices or staff stationed full-time. Legal form (e.g., separate service agreements) will not override substantive control and functional presence.

## **Hyatt International Southwest Asia Ltd. v. Union of India (TS-954-SC-2025)**



## Gist of notifications during the month of July, 2025

The Ministry of Corporate Affairs (MCA) and the Investor Education and Protection Fund Authority (IEPFA) have recently issued several important compliance updates. Stakeholders should take note of the following changes:

**1. Substitution of E-Form LEAP-1** (*Submission of Prospectus with the Registrar*) – With effect from **03rd July, 2025**, the existing LEAP-1 form has been replaced by a **new format**. This form is used by public companies to submit a prospectus to the Registrar of Companies before issuing securities. The updated version is expected to improve clarity and ensure better compliance with disclosure norms.

**2. Substitution of E-Form CSR-1** (*Registration of Entities for undertaking CSR Activities*) – Effective **14th July, 2025**, CSR-1 has been substituted with a **new format**. This form is mandatory for NGOs, trusts, and societies wishing to carry out CSR activities on behalf of companies. The revised form is intended to simplify the registration process and enhance tracking of CSR initiatives. **The organisations which have already filed CSR 1 form in past are not required to file it again.**

**3. MCA FAQs on 38 New V-3 Portal Forms** – The MCA has published a set of **Frequently Asked Questions (FAQs)** addressing common queries and issues raised by stakeholders regarding the filing of **38 new e-forms**—primarily related to annual filings—on the V-3 portal. These FAQs provide practical solutions and procedural clarity for smoother compliance.

**4. IEPFA Mandatory Filing of Form IEPF-1A with Excel Template** – The IEPFA has issued a public notice requiring **certain companies** to mandatorily file **Form IEPF-1A** (Statement of unpaid and unclaimed amounts for more than 7 years) using a prescribed **Excel template**. The **final compliance deadline** for this filing is **30th August, 2025**.



# Compliance Calendar

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Due dates for the Month of September, 2025#

Regulation	Due Date	Compliance	Description
The Companies Act, 2013	30-Sep-25	DIR 3 KYC	Every Director who has been allotted DIN on or before the end of the financial year, and whose DIN status is 'Approved', would be mandatorily required to file form DIR-3 KYC before 30th September of the immediately next financial year.
	30-Sep-25	Dematerialisation of Securities of Private Companies	Mandatory for private companies to dematerialize securities as required by the MCA amendment (Rule 9B, PAS Rules).
	30-Sep-25	FC - 03 ( Liaison Offices)	Annual Accounts along with the list of all the principal places of business in India, by foreign company having a liaison office in India
	30-Sep-25	AGM	Every company other than a One Person Company shall in each year hold in addition to any other meetings, a general meeting as its annual general meeting and shall specify the meeting as such in the notices calling it, and not more than fifteen months shall elapse between the date of one annual general meeting of a company
Income Tax Act, 1961	7-Sep-25	TDS / TCS	Due date for deposit of Tax deducted/collected for the month of Aug, 2025.
	14-Sep-25	TDS	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194-M in the month of Jul, 2025
	15-Sep-25	Advance Tax	Second instalment of advance tax for the assessment year 2026-27
	30-Sep-25	TDS	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA/194-IB/194-M in the month of Aug, 2025
	30-Sep-25	Tax Audit (Sec 44AB)	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)
	15-Sep-25	ITR	"Return of income for the assessment year 2025-26 for all assessee other than (a) corporate-assessee or (b) non-corporate assessee (whose books of account are required to be audited) or (c) partner of a firm whose accounts are required to be audited or the spouse of such partner if the provisions of section 5A applies or (d) an assessee who is required to furnish a report under section 92E.  <b>Note: The due date for furnishing the return of income for Assessment year 2025-26 has been extended from July 31, 2025, to September 15, 2025, vide Circular no. 06/2025, dated 27-05-2025"</b>
	30-Sep-25	Form 9A	Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on November 30, 2025)
	30-Sep-25	Form 10	Statement in Form no. 10 to be furnished to accumulate income for future application under section 10(21) or section 11(1) (if the assessee is required to submit return of income on November 30, 2025)
Goods and Service Tax (GST)	30-Sep-25	Form 10B/10BB	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
	10-Sep-25	GSTR 7	Summary of Tax Deducted at Source (TDS) and deposited for the month of Aug 2025
	10-Sep-25	GSTR 8	Summary of Tax Collected at Source (TCS) and deposited by E-Commerce Operator for the month of Aug, 2025
	11-Sep-25	GSTR -1	Return of outward supplies of taxable goods and/or services for the Month of Aug, 2025 (for Assesses having turnover exceeding 5 Cr.)
	13-Sep-25	IFF-QRMP	Option of uploading Invoices for Aug 2025 using Invoice Furnishing Facility (IFF) applicable to tax payers opted for Quarterly Return Monthly Payment (QRMP) Scheme
	13-Sep-25	GSTR 6	Return for Input Service Distributors for the month of Aug, 2025
	20-Sep-25	GSTR-3B (Monthly)	Simple GSTR return for the month of Aug, 2025 for assessee having monthly periodicity
	25-Sep-25	Payment-QRMP	Registered persons under the QRMP Scheme s depositing the amount in Form GST PMT-06

# Compliance Calendar

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Due dates for the Month of September, 2025#

Regulation	Due Date	Compliance	
PT Act 1975 (Employee)	30-Sep-25	PT Employees	PT Payment for the month of Aug, 2025
Employees' Provident Funds & Miscellaneous Provisions Act, 1952	15-Sep-25	PF Payment	PF Payment for the month of Aug, 2025
Employees' State Insurance Act, 1948 - (ESIC)	15-Sep-25	ESIC Payment	ESIC Payment for the month of Aug, 2025

# The above due date calender contains compliances generally applicable to taxpayers and this calender has been compiled by HSCo on basis of data available on various portals and other sources. One should always check applicable compliances based on their business needs and should also check updated due dates, if any, on the government portal before making the compliance.

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