

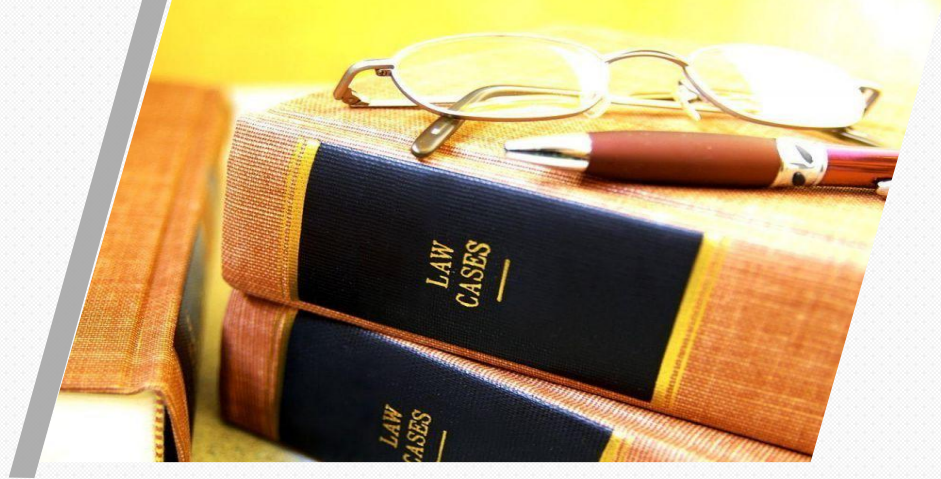


October 2025

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Direct Tax Case Laws



Case Law 1:

TAX BAR ASSOCIATION V. UNION OF INDIA, D.B. CIVIL WRIT PETITION NOS. 18528 & 18593 OF 2025, DECIDED ON 24 SEPTEMBER 2025 (RAJASTHAN HIGH COURT) PER PUSHPENDRA SINGH BHATI AND BIPIN GUPTA, JJ.

FACTS:

The Assessee, being, the Tax Bar Association filed public interest writ petitions against the Union of India (Ministry of Finance) and the CBDT, seeking an extension of the due date for filing Tax Audit Reports (TARs) under Section 44AB for AY 2025-26 from 30 September to 31 October 2025. The petition cited persistent technical glitches on the Income-tax e-filing portal and delayed release of audit utilities (Forms 3CA-3CD/3CB-3CD issued on 18 July 2025, updated on 14 August 2025) which reduced the available compliance period. While other reliefs were also sought (waiver of late fees, penalties, and permission for manual filing), the Court confined its consideration to the extension request. The petitioners pointed out that non-audit ITRs had already been extended to 15 September 2025, but audit cases received no similar relief, even though technical issues persisted. The respondents maintained that the portal was fully functional since 14 August 2025, that the 30 September deadline was longstanding, and that reported glitches were isolated.

Held :

The Court, after examining comparative filing statistics for AY 2024-25 and AY 2025-26, noted a sharp fall in TAR filings, attributed to delayed utility release and widespread technical glitches, which curtailed the statutory compliance window. It held that the issues were systemic, not isolated, and risked large-scale non-compliance. Accordingly, the Court directed the CBDT and Union of India to extend the TAR filing due date for AY 2025-26 from 30 September 2025 to 31 October 2025 and to resolve the portal's technical issues promptly. The Court further observed that Tax Audit Reports are voluminous and complex, thus requiring additional time for accurate filing.

Case Law 2 :

ITAT HYDERABAD BENCH 'B' DEPUTY COMMISSIONER OF INCOME-TAX v. PRAKESH NIMMAGADDA

FACTS :

The assessee was a director in three companies and earned income from house rent, capital gains, and interest from the bank during the relevant year for assessment. The assessee filed a return of income, which was initially processed under Section 143(1) of the Income-tax Act. Later, the Assessing Officer (AO) reopened the assessment, alleging that the assessee

Direct Tax : Case Laws

received shares from these companies at a price of Rs. 10 each, while the same shares were issued to a third party at a premium of Rs. 350 per share. The AO added the difference in premium to the assessee's income and treated it as a benefit under Section 28(iv), which taxes certain business or professional benefits. However, the Commissioner (Appeals) ruled that the issuance of shares to the assessee at par, compared to the third party receiving them at a premium, did not qualify as income from the assessee's business or profession. Therefore, it was not taxable under Section 28(iv).

The revenue then appealed the decision to the Tribunal.

HELD :

The case involved the assessee, who acquired shares from three companies at par (Rs. 10 each), while the same shares were sold to a third party at a premium (Rs. 350 per share). The Assessing Officer (AO) believed that the difference in the premium amount represented a benefit to the assessee, and thus treated it as taxable income under Section 28(iv), claiming it was related to the business nexus since the assessee was a promoter and director of these companies. However, the Commissioner (Appeals) ruled that the shares were acquired as an investment, not as part of the assessee's business or professional activities. Since there was no business activity or professional service involved in the transaction, it could not be taxed under Section 28(iv), which only applies to income from business or profession. The Tribunal also agreed, emphasizing that

the transaction of acquiring shares was a capital investment, not a revenue-generating activity. Furthermore, prior to a 2017 amendment, there was no provision under the Income-tax Act to tax such a benefit, and any income from these shares would only be taxed as capital gains when sold, not as business income. Therefore, the impugned order of the Commissioner (Appeals) was upheld.

Direct Tax Circulars & Notifications



S. No Circulars

1. Circular No. 14/2025 :

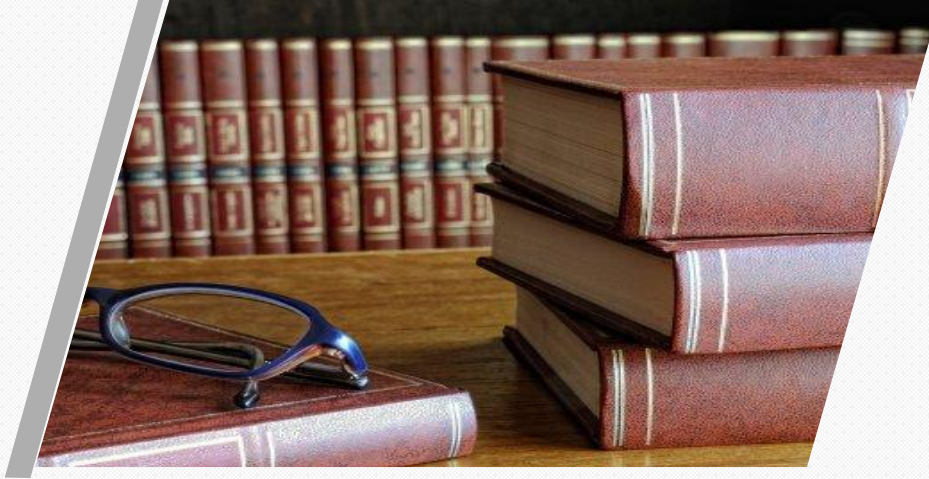
Extension of Due Date for Filing Audit Reports for FY 2024-25 (AY 2025-26)

The Central Board of Direct Taxes (CBDT), exercising powers under Section 119 of the Income-tax Act, 1961, has extended the 'specified date' for furnishing the report of audit under any provision of the Act for the Financial Year 2024-25 (relevant to Assessment Year 2025-26).

For assessees covered under clause (a) of Explanation 2 to sub-section (1) of Section 139, the due date for filing audit reports has been extended from 30th September 2025 to 31st October 2025.

(Circular No. 14/2025 [F. No. 225/131/2025/ITA-II], dated 25th September 2025)

Indirect Tax : Case Laws



Case Law 1:

Delhi High Court: B. Braun Medical India Pvt. Ltd. vs. Union of India

Facts of the Case:

- B. Braun Medical India Pvt. Ltd. is a reputed medical device manufacturer with multiple offices in India.
- The company procured goods from a supplier who mistakenly mentioned the GSTIN of B. Braun's Mumbai branch instead of the Delhi branch (where the goods were received and accounted for).
- The tax department disallowed the Input Tax Credit claimed by B. Braun on the basis that the GSTIN on the invoice did not match the GSTIN of the branch claiming the credit.
- The department argued that the invoice was not a valid document for ITC claim as per the GST law since it did not reflect the correct GSTIN of the recipient.

Arguments Presented:

Revenue's Stand : The department stressed that strict compliance with invoice requirements is mandatory and the ITC claim must be denied if the GSTIN is incorrect or mismatched.

Taxpayer's Stand : The company argued that the GSTIN error was a clerical mistake by the supplier and did not affect the genuineness or substance of the transaction.

They emphasized that the goods were received, accounted for, and the tax was paid correctly.

Court's Analysis:

- The Delhi High Court observed that GST law should be interpreted in a manner that furthers the purpose of the legislation — facilitating credit flow and avoiding technical denials for minor errors.
- It distinguished between substantial compliance and technical non-compliance. The Court noted that the invoice's primary purpose — evidencing a taxable supply — was satisfied.
- The error in GSTIN was deemed inadvertent and non-prejudicial to the tax administration since the transaction details and payment of tax were transparent and accounted for.
- The Court held that denying ITC for such an inconsequential clerical mistake would be harsh and unjust, especially when the taxpayer had otherwise complied with all statutory requirements.

Judgment:

- The Court ruled in favor of B. Braun Medical India Pvt. Ltd., quashed the impugned order for denial of ITC.
- The Court allowed B. Braun Medical India Pvt. Ltd to avail the Input tax credit.

Indirect Tax : Case Laws

Department's Stand :

- ITC was inadmissible as tax collected by the supplier was not deposited with the government.
- As per Section 16(2)(c) of the CGST Act, ITC can only be availed if the tax has been paid to the government.

- The matter was remanded for fresh adjudication after hearing all stakeholders.
- Directed to pass a reasoned and speaking order within two months.

Petitioner's Argument:

- All conditions for availing ITC were fulfilled: valid invoices, tax charged, and payment made via banking channel.
- The purchaser has no control over the supplier's filing of returns or tax payment.
- Cited Supreme Court and High Court rulings in Suncraft Energy Pvt. Ltd. and D.Y. Beathel Enterprises supporting that buyers shouldn't suffer for supplier defaults.

Court's Observations:

- It was undisputed that tax was charged and paid through RTGS.
- Purchaser cannot be penalized for supplier's non-compliance.
- Authorities failed to give weight to the fact that proceedings were already initiated against the supplier.
- Reinforced that responsibility lies with the department to act against the defaulting seller, not penalize the bona fide purchaser.

Judgment:

- Impugned orders were quashed.

Indirect Tax

Notifications & Circulars



S. No Circulars

1. Notification No. 13/2025 - Central Tax (Dated 17th September 2025): Amendments to CGST Rules, 2017 and Related Procedural Changes

- Amendments to CGST Rules: The notification amends several CGST rules, specifically Rules 31A, 39, 91, 110, 110A, 111, and 113 of the CGST Rules, 2017. These amendments introduce changes aimed at streamlining compliance and procedural aspects under GST.
- Annual Return Forms: It revises the formats of Annual Returns GSTR-9 and GSTR-9C to incorporate enhanced reconciliations and disclosures for better transparency and auditability.
- Appeal Procedures: The notification introduces new forms and procedures for filing appeals before authorities under the GST Acts—namely GST APL-02A, GST APL-04A, GST APL-05, GST APL-06, and GST APL-07. It also introduces provisions for appeals to be heard by single-member benches and special benches to expedite resolution.
- Input Service Distributor (ISD): Clarifies that ISDs can distribute input tax credit retrospectively effective from 1st April 2025 under the IGST Act, improving credit flow and operational flexibility.
- Refund Processing: The amendments clarify timelines and procedural norms for processing refund claims, including provisional refunds, to ensure expedited disposals and reduce litigation.

Overall, this notification updates key rules to improve GST administration efficiency, enhance taxpayer compliance, and simplify appeal and refund procedures

2. Notification No. 14/2025 - Central Tax (Dated 17th September 2025): Restrictions on Provisional Refund Claims.

Effective 1st October 2025, this notification delineates categories prohibited from claiming provisional refunds under Section 54(6) of the CGST Act. Specifically, taxpayers failing Aadhaar authentication and suppliers of notified products such as areca nuts, pan masala, and tobacco are barred from provisional refund applications. Businesses impacted should reassess their refund filing eligibility and prepare for stricter scrutiny.

3. Notification No. 15/2025 - Central Tax (Dated 17th September 2025): Exemption from Annual Return Filing for Small Taxpayers

To reduce compliance burden, taxpayers with aggregate turnover up to ₹2 crores are exempted from filing annual returns from FY 2024-25 onward. This relief is anticipated to benefit a large segment of small and medium enterprises, allowing them to focus resources on business activities rather than procedural filings. Eligible taxpayers should ensure their turnover thresholds are correctly computed to avail this exemption without gaps.

Indirect Tax Circulars & Notifications

4. Notification No. 16/2025 - Central Tax (Dated 17th September 2025): Implementation of Finance Act, 2025 Provisions Related to Anti-Profiteering and Enforcement

This notification brings into force certain provisions of the Finance Act, 2025, specifically clauses (ii) and (iii) of Section 121, Sections 122 to 124, and Sections 126 to 134, effective from 1st October 2025. These sections deal with anti-profiteering measures under the GST regime. The notification empowers authorities to conduct inquiries, investigations, and impose penalties on entities that do not pass on the benefits of tax rate reductions or input tax credit to consumers, ensuring compliance with anti-profiteering laws.

This step is in line with the GST Council's recommendations to protect consumer interests and ensure transparency in pricing post GST rate revisions. Businesses are advised to review their pricing structures and ensure that any tax benefits accruing from input tax credits or GST rate changes are adequately reflected in their prices and billing from the effective date to remain compliant.

5. Central Tax Rate Notifications No. 9 to 17 (Dated 17th September 2025): GST Rate Rationalization and Sector-Specific Rate Changes (Effective 22nd September 2025)

As part of the largest GST overhaul since inception, these notifications restructure GST rates into mainly two slabs - 5% and 18%, abolishing intermediate slabs of 12% and 28% except for a few sin and luxury goods charged at a 40% demerit rate. Key changes include:

- Essential items like dairy products, lifesaving drugs, and educational goods shifted to NIL GST.
- Daily essential goods, agriculture inputs, and healthcare equipment taxed at reduced 5%.
- Electronics, small vehicles, and select consumer goods consolidated to 18% standard rate.
- Sin goods such as pan masala, aerated and caffeinated beverages, and fruit-based carbonated drinks attract 40% GST.
- Handicrafts and cottage industry goods see concessions aligning with MSME promotion efforts.
- Revised compensation cess rates accompany this rationalization, ensuring states' revenue compensation needs are met.

Businesses should undertake a detailed product-wise review to reclassify and update tax application on their goods and services promptly by 22nd September 2025, aligning invoicing, inventory pricing, supply contracts, and accounting systems with these new rates.

6. Circular No. 251/08/2025 – GST: Clarification on Post-Sale Discounts and Input Tax Credit Reversal:

This circular clarifies how GST should be applied on post-sale or secondary discounts (like year-end rebates or volume discounts) given by manufacturers to dealers.

Indirect Tax Circulars & Notifications

- When manufacturers give financial or commercial credit notes to dealers as discounts after a sale, the dealer does not need to reverse the Input Tax Credit (ITC) previously claimed. The original GST on the sale remains unchanged.
- These post-sale discounts are generally treated as price adjustments, not as separate taxable supplies. So, GST is not applicable on these discounts unless they are linked to specific agreements with end customers.
- If dealers provide defined services like advertising or sales promotion for the manufacturer under an agreement and get compensated separately, then GST applies on those services. Otherwise, simple discounts on sales do not attract GST.

This clarification helps businesses avoid confusion and ensures they do not face unnecessary tax or ITC reversal on such normal business discounts

7. Circular No. 252/09/2025 – GST: Clarifications on GST Liability for Local Delivery Services and ITC Reversal for Exempt Supplies

This circular clarifies the procedure for communicating with taxpayers via the Central Board of Indirect Taxes and Customs (CBIC) eOffice system and the use of Document Identification Numbers (DIN): Communications sent through CBIC's eOffice using the "public option" now carry a unique electronically generated "Issue Number."

An online verification utility (<https://verifydocument.cbic.gov.in>) is available for taxpayers to verify the authenticity of such communications using this Issue Number. Verification shows file number, issue date, type of communication, issuing office, and masked recipient details.

Since these "Issue Numbers" are unique and verifiable, these will be considered as equivalent to the Document Identification Number (DIN). Therefore, separate DIN quoting on such communications is no longer required, avoiding duplication.

For other communications not sent via the eOffice public option or lacking Issue Numbers/Reference Numbers, the traditional DIN or RFN on the GST portal must be quoted. Officers issuing communications via eOffice must ensure correct metadata is filled for seamless verification. This update modifies earlier circulars and simplifies document authentication for taxpayers, promoting transparency and reducing administrative burdens.

Legal & Regulatory Notifications



S. No Notifications

1. Companies (Compromises, Arrangements and Amalgamations) Amendment Rules, 2025 (Notification number G.S.R. 603(E) dated September 04, 2025)

Pursuant to Notification G.S.R. 603(E) dated September 04, 2025, the Ministry of Corporate Affairs (MCA) has introduced the Companies (Compromises, Arrangements and Amalgamations) Amendment Rules, 2025. This amendment modifies the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, with the objective of enhancing the legal framework governing corporate restructuring processes in India.

The key changes include the expansion of eligible entities for fast-track mergers. The new rules now permit mergers between two or more unlisted companies (excluding Section 8 companies), provided they meet certain conditions regarding outstanding loans, debentures, or deposits. Additionally, mergers between a holding company (listed or unlisted) and its subsidiary company (listed or unlisted) are allowed, with exceptions for listed transferor companies. Mergers between two or more subsidiaries of the same holding company are also permitted, provided the transferor companies are unlisted. Furthermore, the amendments introduce the possibility of mergers involving a foreign holding company incorporated outside India and its wholly owned Indian subsidiary, facilitating inbound cross-border mergers.

The rules also introduced new and revised versions of the forms to facilitate the process, including Form CAA.9 for notifying the proposed scheme and inviting objections, Form CAA.10 for declaration of solvency, Form CAA.10A for auditor's certificate regarding financial compliance, Form CAA.11 for filing the approved scheme along with meeting results and valuation report and Form CAA.12 for Confirmation order of scheme of merger or amalgamation or transfer or division.

These rules shall come into force with effect from September 04, 2025.

<https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=NTYzMDg2MjY0&docCategory=Notifications&type=open>

2. In addition to the above, following circular has been issued by MCA:

General Circular No.04/2025 dated September 29, 2025- Extension of time for filing e-form DIR-3-KYC and web-form DIR 3-KYC-WEB without fee upto 15.10.2025 -reg.

The Ministry of Corporate Affairs has allowed filing of e-form DIR-3-KYC and web-form DIR-3-KYC-WEB without filing fee upto 15th October, 2025.

<https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=NTcwOTk5NTAx&docCategory=Circulars&type=open>



DPDP ACT- Responsibility of Directors

Shruti Mishra

IBA

The enactment of the Digital Personal Data Protection Act, 2023 ("DPDP Act") marks a pivotal evolution in India's corporate governance landscape. Replacing earlier provisions under the IT Act, 2000, the DPDP Act establishes a comprehensive legal framework for the lawful processing of personal data, defining individual rights and imposing stringent compliance duties on companies classified as data fiduciaries.

Constitutional and Corporate Duty of Privacy :

In the landmark Justice K.S. Puttaswamy (Retd.) v. Union of India (2017) ruling, the Supreme Court recognized privacy as a fundamental right under Article 21. This underscores that personal data protection is not just regulatory but a constitutional expectation. Complementing this, directors' fiduciary duties under the Companies Act, 2013, require them to exercise due care and ensure robust systems of control over Company affairs which includes personal data governance.

Scope and Applicability of the DPDP Act :

- Applies to processing of digital personal data within India and related offshore processing tied to Indian individuals.
- Excludes personal data processed for purely personal/domestic purposes or publicly available data.
- Data fiduciaries must ensure lawful processing, obtain valid consent, safeguard data, and oversee data processors.

New Obligations for Companies and Directors :

The DPDP Act and the Draft Rules, 2025, set forth several mandates Companies and their Boards must embed in governance frameworks:

- Board-Level Privacy Oversight: Data privacy must be a standing agenda in Board meetings, with Directors actively ensuring effectiveness of policies, risk controls, and cultural readiness.
- Significant Data Fiduciaries (SDFs): Must appoint a Data Protection Officer (DPO) reporting directly to the board. Annual Data Protection Impact Assessments (DPIAs) and audit results should be reviewed at this level.

- **Breach Response Preparedness:** Directors must ensure tested incident response mechanisms capable of meeting the DPDP Act's 72-hour breach notification to the Data Protection Board and data principals.
- **Vendor and Processor Accountability:** Companies remain fully responsible and must ensure contracts with third-party vendors reflect compliance obligations.
- **Data Retention and Deletion:** Retention policies would need to comply with legal limits, including mandatory deletion of inactive user data after three years.
- **Grievance Redressal:** Effective mechanisms must exist for data access, corrections, erasure, nominations, and complaints, all within prescribed timelines.
- **Verifiable Consent Framework:** Special safeguards for children and persons with disabilities require verifiable parental or guardian consent, potentially managed through appointed Consent Managers compliant with stringent criteria.

Common Oversights and Risks :

Despite these clear mandates, typical compliance gaps may include:

- Treating data privacy predominantly as an IT issue, overlooking directors' legal oversight duties.
- Neglecting Board review of DPIA findings, risking violation of Companies Act compliance obligations.
- Inadequate breach incident drills, endangering timely notification compliance.
- Overlooking vendor-related risks, assuming responsibility ends with outsourcing.
- Failures to implement required data deletion protocols/policies.
- Publishing grievance officer contacts without responsive action, risking penalties.
- Incomplete or absent Board meeting documentation concerning data privacy discussions

Accountability and Penalties :

Non-compliance triggers significant consequences:

- Penalties up to ₹250 crore per breach under the DPDP Act.
- Directors face fines of at least ₹1 lakh up to ₹5 lakh under Section 166 of the Companies Act for breach of fiduciary duties.
- Non-compliance in the directors' report under Section 134 can lead to penalties on the company and defaulting officers.

Conclusion :

The DPDP Act, the Companies Act and judgments, designate Boards and Directors as custodians of personal data governance. Albeit, the IT Act, 2000 and its related rules also provided for penalties on directors, the penalties under DPDP Act are substantially higher in monetary terms. Therefore, it will be important that Companies and Directors are compliant of the provisions of DPDP Act and related rules.

Training on Safety First – Cyber Crime Awareness



A training session on “Safety First – Cyber Crime Awareness” was conducted by Mr. Alok Gupta.

The session highlighted key aspects of online safety, data protection, phishing awareness, and secure digital practices.

It was an informative and engaging session that reminded everyone of the importance of staying alert and cyber-safe at work and beyond.



Upcoming Compliances

Date	Compliance
Oct 11, 2025	Due Date for filing of Form GSTR-1 for the tax period September 2025 for the registered taxpayers who have opted for monthly filing of GST Returns.
Oct 13, 2025	Due Date for filing of Form GSTR-1 for the tax period July 2025 to September 2025 for the registered taxpayers who have opted for quarterly filing of GST Returns.
	Due Date for filing of Form GSTR-6 for the period September 2025 for the registered taxpayers who have obtained Input Service Distributor (ISD) registration
Oct 15, 2025	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of September, 2025 has been paid without the production of a challan.
	Due date for issue of TDS Certificate for tax deducted under section 194-IB, 194IA, 194M, 194S, in the month of August, 2025.
	Quarterly statement of TCS deposited for the quarter ending September 30, 2025.
	Upload declarations received from recipients in Form No. 15G/15H during the quarter ending September, 2025
	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 September, 2025.
	Furnishing of quarterly statement (by an authorised dealer) in respect of foreign remittances made during the quarter ending September 30, 2025.
	Furnishing of quarterly statement (by an IFSC unit) in respect of foreign remittances made during the quarter ending September 30, 2025.
	Furnishing of statement under Rule 114AAB (by specified fund) for the quarter ending September 30, 2025.
Oct 20, 2025	Due Date for filing of Form GSTR-3B for the period September 2025 for the registered taxpayers who have opted for monthly filing of GST Returns
Oct 22 , 2025	Due Date for filing of GSTR-3B and Challan Payment for the tax period July to September 2025 for the registered taxpayers who have opted for QRMP scheme (Chhattisgarh, Madhya Pradesh, Gujarat, Dadra and Nagar Haveli, Daman and Diu, Maharashtra, Karnataka, Goa, Lakshadweep, Kerala, Tamil Nadu, Puducherry, Andaman and Nicobar Islands, Telangana and Andhra Pradesh)
Oct 24 , 2025	Due Date for filing of GSTR-3B and Challan Payment for the tax period July to September 2025 for the registered taxpayers who have opted for QRMP scheme (Jammu and Kashmir, Ladakh, Himachal Pradesh, Punjab, Chandigarh, Uttarakhand, Haryana, Delhi, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Mizoram, Manipur, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha)

Upcoming Compliances

Date	Compliance
Oct 30, 2025	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB, 194M, 194S, in the month of September, 2025.
	Quarterly TCS certificate (in respect of tax collected by any person) for the quarter ending September 30, 2025.
Oct 31, 2025	Intimation by a designated constituent entity, resident in India, of an international group in Form no. 3CEAB for the accounting year 2024-25.
	Quarterly statement of TDS deposited for the quarter ending September, 2025.
	Due date for furnishing of Annual audited accounts for each approved programmes under section 35(2AA)
	Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending September, 2025.
	Due date for filing of return of income for the assessment year 2025-26 if the assessee (not having any international or specified domestic transaction) is (a) corporate-assessee or (b) non-corporate assessee (whose books of account are required to be audit.
	Audit report under section 44AB for the assessment year 2025-26 in the case of an assessee who is also required to submit a report pertaining to international or specified domestic transactions under section 92E.
	Report to be furnished in Form 3CEB in respect of international transaction and specified domestic transaction.
	Due date for e-filing of report (in Form No. 3CEJ) by an eligible investment fund in respect of arm's length price of the remuneration paid to the fund manager (if the assessee is required to submit return of income on October 31, 2025).
	Intimation in Form 10BBB by a pension fund in respect of each investment made in India for quarter ending September, 2025.
	Exercising the option to opt out from the new tax regime under Section 115BAC (if assessee is required to submit return of income by October 31, 2025).
	Exercising the option to opt for alternative tax regime under Section 115BAD by co-operative society (if assessee is required to submit return of income by October 31, 2025).
	Exercising the option to opt for alternative tax regime under Section 115BAE by co-operative society (if assessee is required to submit return of income by October 31, 2025)

Upcoming Compliances

Date	Compliance
Oct 31, 2025	Furnishing of the audit report by a trust or institution registered under Section 12AB or approved under Section (23C)(iv)/(v)/(vi)/(via).
	Furnishing audit report in Form 3AC by assessee claiming deduction under section 33AB for the previous year 2024-25 (if the assessee is required to submit return of income on November 30, 2025).
	Furnishing audit report in Form 3AD by assessee claiming deduction under section 33ABA for the previous year 2024-25 (if the assessee is required to submit return of income on November 30, 2025).
	Furnishing of report of audit of the accounts of an assessee, other than a company or a co-operative society, in Form No. 3AE under section 35D(4) for the previous year 2024-25 (if the assessee is required to submit return of income on November 30, 2025).
	Furnishing audit report in Form 3AE to be furnished for the first year in which deduction is claimed under section 35D for the previous year 2024-25 (if the assessee is required to submit return of income on November 30, 2025).
	Furnishing of audit report in Form 3CE under section 44DA by non-resident and foreign company for the previous year 2024-25 (if the assessee is required to submit return of income on November 30, 2025).
	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 furnishing the report has been extended from 30-09-2025 to 31-10-2025 vide Circular No. 14/2025, dated 25-09-2025
	Furnishing audit report in Form 3AC by assessee claiming deduction under section 33AB for the previous year 2024-25 (if the assessee is required to submit return of income on October 31, 2025) Note: The due date for furnishing the report has been extended from 30-09-2025 to 31-10-2025 vide Circular No. 14/2025, dated 25-09-2025
	Furnishing audit report in Form 3AD by assessee claiming deduction under section 33ABA for the previous year 2024-25 (if the assessee is required to submit return of income on October 31, 2025) Note: The due date for furnishing the report has been extended from 30-09-2025 to 31-10-2025 vide Circular No. 14/2025, dated 25-09-2025

Upcoming Compliances

Date	Compliance
Oct 31, 2025	Furnishing of report of audit of the accounts of an assessee, other than a company or a co-operative society, in Form No. 3AE under section 35D(4) for the previous year 2024-25 (if the assessee is required to submit return of income on October 31, 2025) Note: The due date for furnishing the report has been extended from 30-09-2025 to 31-10-2025 vide Circular No. 14/2025, dated 25-09-2025
	Furnishing of report of audit of the accounts of an assessee, other than a company or a co-operative society, in Form No. 3AE under section 35E(6) for the previous year 2024-25 (if the assessee is required to submit return of income on October 31, 2025) Note: The due date for furnishing the report has been extended from 30-09-2025 to 31-10-2025 vide Circular No. 14/2025, dated 25-09-2025
	Furnishing of statement containing the particulars of expenditures specified under Section 35D(2)(a) (if the assessee is required to submit return of income by October 31, 2025) Note: The due date for furnishing the statement has been extended from 30-09-2025 to 31-10-2025 vide Circular No. 14/2025, dated 25-09-2025
	Furnishing of audit report in Form 3CE under section 44DA by non-resident and foreign company for the previous year 2024-25 (if the assessee is required to submit return of income on October 31, 2025) Note: The due date for furnishing the report has been extended from 30-09-2025 to 31-10-2025 vide Circular No. 14/2025, dated 25-09-2025

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