

The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

TIRUPUR BRANCH (SIRC)



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WORLD FORUM OF ACCOUNTANTS

2026 | 30th JAN to 1st FEB | GREATER NOIDA
INDIA

Nation Building to Global Collaboration: Strengthening Trust, Enabling Growth



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
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TIRUPUR BRANCH (SIRC)

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Views expressed herein are the opinion of the respective authors and not that of the branch or the Managing / Newsletter committee.

Your views / suggestions / comments are welcome. Kindly send your queries to tiruicai@gmail.com

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Dear Esteemed Members,

Warm greetings to each one of you.

The month of October begins with a significant relief for our profession – the extension of the due date for filing **Tax Audit Reports and Income Tax Returns**. I encourage all members to make the best use of this extended time, ensuring quality and timely compliance in the interest of our clients and stakeholders. At the same time, I sincerely urge you to **take care of your health**, since October is always a busy month with multiple filing commitments. A healthy mind and body are our greatest strength in handling professional challenges.



On **October 2**, we commemorate **Gandhi Jayanthi**, a day to rededicate ourselves to the timeless values of truth, simplicity, and non-violence.

This month also marks the **celebration of Global Ethics Day on October 15**, reminding us of the vital role of ethics in our profession and personal life. Let us collectively uphold the highest ethical standards as Chartered Accountants.

Festivals bring joy, unity, and renewal of spirit. I extend my warm wishes to you and your families on the auspicious occasions of **Ayudha Pooja, Saraswathi Pooja, and Vijayadhasami**. May these festivals bring wisdom, prosperity, and new beginnings.

Later in the month, let us all come together to celebrate the Festival of Lights. Wishing you and your family a **Happy and Prosperous Diwali (October 20)** filled with joy, health, and success.

I also take this opportunity to remind members to contribute generously to the **Chartered Accountants Benevolent Fund (CABF)**. Members contributing **₹1,00,000 and above** will have their names and photos displayed on our **Honour Board** at the Branch, as a mark of gratitude for their noble gesture.

On the professional front, the Central Government has announced **GST 2.0 – Next Generation Reforms**, which are expected to bring greater ease, efficiency, and transparency for end users as well as the business community. These reforms will provide us, as professionals, an opportunity to further support businesses in adapting smoothly.

Further, I am pleased to share that **ICAI has announced the 2nd edition of the World Forum of Accountants (WOFA) 2.0** on the theme **“Nation Building to Global Collaboration: Strengthening Trust, Enabling Growth”** to be held from **30th January to 1st February 2026** at **India Expo Centre & Mart, Greater Noida, New Delhi-NCR**. I encourage all members to register and actively participate in this global event of professional excellence.

Let us continue to work together in service to the profession, society, and the nation.

With Best Regards,

CA. Tharun N
Chairman
The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)
Tirupur Branch (SIRC)

Forthcoming Programs

Date	Day & Timing	Program	CPE Hours	Speaker/Guest	Venue
03-10-2025	Fri 5pm to 8pm	GST 2.0 - Next Generation Reforms	3	CA Vishnukumar M, Tirupur	ICAI Bhawan, Tirupur
10-10-2025	Fri 5pm to 8pm	Global Ethics Day - Ethics as the Foundation of Professional Excellence and CA Connect Portal for Members	3	CA R S Balaji, Chennai & CA A V Arun, RCM	ICAI Bhawan, Tirupur

Strengthening Trade Facilitation through the AEO Programme (AEO Tier 2 and AEO Tier 3)

- **CA T R Srinivasan, Chennai**

While the AEO programme encompasses a wide range of benefits, including expedited processing, accelerated cargo clearance, and direct port delivery or entry. This article, accords its special focus to one of its most consequential features, **Deferred Duty Payment**, which is conferred exclusively upon **AEO Tier 2 and Tier 3 entities**.

What is AEO?

The Authorised Economic Operator (AEO) is a programme established under the aegis of the World Customs Organization's SAFE Framework of Standards, conceived to secure and facilitate global trade. Its primary objective is to **strengthen international supply chain security while ensuring the smooth movement of legitimate goods**. Encompassing diverse participants in the global supply chain, the programme enables entities engaged in international trade to be formally recognised by Customs as compliant with prescribed security standards and, in turn, granted AEO status along with corresponding benefits

The Authorised Economic Operator (AEO) represents a voluntary compliance framework designed to enable Indian Customs to reinforce and streamline cargo security. This is achieved through systematic collaboration with the principal stakeholders in the international supply chain, encompassing importers, exporters, logistics providers, custodians and terminal operators, customs brokers, as well as warehouse operators.

The proviso to sub-section (1) of Section 47 of the Customs Act, 1961 permits deferred payment of duty. Pursuant to this, the Government notified the Deferred Payment of Import Duty Rules, 2016 vide Notification No. 134/2016-Customs (N.T.) dated 2nd November 2016, laying down the detailed procedures for implementation.

Circular No. 52/2016-Cus allows **AEO (Tier-Two)** and **AEO (Tier-Three)** certified importers to defer Customs duty payments and improves their cash flow and operational flexibility.

Key points for practical implementation:

1. **Eligibility:** Importers certified as **AEO Tier-Two** or **Tier-Three** and **Authorised Public Undertaking** (APUs) can avail of the deferred payment facility.
2. **Process:** Eligible importers must apply for AEO Tier Two/Three certification and then request deferred payment for each consignment. Customs will monitor the payment and compliance.
3. **Benefits:** Delaying duty payments **helps businesses manage cash flow** and **reduce immediate financial pressure**.
4. **Conditions:** Importers must maintain accurate records, comply with Customs requirements, and adhere to the deferred payment timelines. Failure to comply to the above-said requirement, may result in penalties or revocation of AEO status.

5. **Implementation:** Importers need robust internal controls to manage the deferred payments and must ensure timely compliance to avoid penalties.

This facility supports businesses with **strong compliance records, providing greater flexibility in duty payments while ensuring that, they follow Customs regulations.**

The Circular No. 52/2016-Cus outlines the procedural steps for AEO-Tier-Two (AEO-T2) and AEO-Tier-Three (AEO-T3) certified importers to avail of the deferred payment of Customs duties.

Below is a detailed breakdown from a practical implementation perspective:

1. ICEGATE Login:

- Every AEO-T2/T3 certified importer must obtain an ICEGATE login to avail the benefits of the AEO Programme.
- The AEO nodal person is designated by the importer and is required to authenticate all transactions on behalf of the AEO. This step **ensures accountability and prevents misuse** of the deferred payment facility as only Tier 2 and Tier 3 AEO can exercise this option.

2. Nodal Person:

- The nodal person is responsible for authenticating all Customs transactions. Their contact details must be registered in the ICEGATE login to ensure timely receipt of information for authentication.
- The nominated nodal person will authenticate the deferred payment requests and other Customs transactions via One-Time Password (OTP) sent to their registered email.

3. Flagging Deferred Payment in Bill of Entry:

- Importers must **indicate their intent to avail** the **deferred payment facility** by **selecting the "D" flag** in the Payment Method column of the Bill of Entry.
- The AEO nodal person will authenticate the intent and confirm the deferred payment using OTP sent to their email.

4. Due Dates and Payment:

Sr. No.	Period	Due Date of Payment
1.	1 ST -15 TH of every Month	16th of the same Month
2.	16 TH to Last Day of the Month (excluding March)	1st of the following Month.
3.	16 TH to 31 ST of March	31st March

Note1: In the event of a payment delay within any block of three consecutive months, the entitlement to avail deferred payment shall be suspended. The facility will be reinstated only upon settlement of the outstanding dues together with the applicable interest.

Note 2: Importers may, at their discretion, discharge the duty liability prior to the prescribed due date. In exceptional circumstances, the Central Government may permit an alternative payment date, subject to the submission of a written justification.

Conclusion:

The Deferred Duty Payment facility under the AEO programme reflects a progressive step in aligning India's customs framework with global best practices. By extending this benefit **exclusively to compliant and trusted entities**, Customs ensures both facilitation and accountability within the international supply chain. The structured procedures, coupled with **stringent monitoring**, strike a balance between operational flexibility and regulatory oversight. This initiative not only strengthens trade facilitation but also reinforces the trust-based partnership between Customs and stakeholders. Overall, it is a **commendable move by the Government towards promoting ease of doing business, particularly for enterprises with robust compliance and resilient supply chain systems in place.**

Source:

Section	<ul style="list-style-type: none">• Section 47: Clearance of goods for home consumption• Section 156: General power to make rules
Rules	Deferred Payment of Import Duty Rules, 2016 as amended from time to time
Notification	<ul style="list-style-type: none">• Notification No. 134/2016-Customs (N.T.) New Delhi, dated the 2nd November, 2016: Deferred Payment of Import Duty Rules, 2016 - 134/2016 - Customs – Non-Tariff• Notification No. 135/2016-Customs (N.T.) New Delhi, dated the 2nd November, 2016: Eligible Importers to make deferred payment of import duty
Circular	<ul style="list-style-type: none">• Circular No. 52/2016-Cus New Delhi, dated the 15th November, 2016: Deferred payment of Customs duty -reg.• Circular No. 37/2020-Customs New Delhi, dated the 19th of August, 2020: Extension of Deferred payment of Customs duty benefits to 'Authorised Public Undertakings' (APUs)

DUE DATES CHART FOR THE MONTH OF OCTOBER 2025

GST Due Dates:

Due Date	Period	Form No. / Type	Due Date Details
10-10-2025	Sep, 25	GSTR-7	Summary of Tax Deducted at Source (TDS) and deposited under GST laws for the month of September, 2025
10-10-2025	Sep, 25	GSTR-8	Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws for the month of September, 2025
11-10-2025	Sep, 25	GSTR-1	Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for the quarter of Jul - Sep, 25
13-10-2025	Sep, 25	GSTR-6	GSTR 6 is a monthly return for Input Service Distributors (ISD) to provide the details of their inward supplies & distributed Input Tax Credit (ITC).
13-10-2025	Jul - Sep, 25	GSTR-1 for QRMP	Summary of outward supplies by taxpayers who opted for QRMP scheme. The taxpayers who have not uploaded B2B invoices using IFF for July & Aug 25, should upload all the three months invoices in quarterly GSTR-1.
13-10-2025	Sep, 25	GSTR-5	Summary of outward taxable supplies and tax payable by a non-resident taxable person
18-10-2025	Jul - Sep, 25	CMP-08	Quarterly Challan-cum-statement to be furnished by composition dealers
20-10-2025	Sep, 25	GSTR-5A	Summary of outward taxable supplies and tax payable by a person supplying OIDAR services
20-10-2025	Sep, 25	GSTR-3B	Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs.5 crore in the last FY or have not chosen the QRMP scheme for the quarter of Jul - Sep, 25
22-10-2025	Jul - Sep, 25	GSTR-3B for QRMP-1	GSTR-3B is a self-declared summary GST return filed for States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana and Andhra Pradesh, the Union territories of Daman and Diu, Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep
24-10-2025	Jul - Sep, 25	GSTR-3B for QRMP-2	GSTR-3B is a self-declared summary GST return filed for States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi
25-10-2025	Apr - Sep, 25	ITC-04	Summary of Goods sent to / received from a job - worker (1) Those with AATO more than Rs.5 crore - Half-yearly from April - September due on 25th Oct.

Income Tax Due Dates:

Due Date	Period	Form No. / Type	Due Date Details
07-10-2025	Sep, 25	TDS/TCS Payment	Due date for deposit of tax deducted/collected for the month of September, 2025. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan
07-10-2025	Jul - Sep, 25	TDS Payment - AO permitted	Due date for deposit of TDS for the period July 2025 to September 2025 when Assessing Officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H
15-10-2025	Aug, 25	Issue of TDS Certificate- 194-IA, 194IB, 194M, 194S	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of August, 2025
15-10-2025	Sep, 25	Form 24G	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
15-10-2025	Sep, 25	Form no. 3BB	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
15-10-2025	Jul - Sep, 25	TCS Return	Quarterly statement of TCS deposited for the quarter ending September 30, 2025
15-10-2025	Jul - Sep, 25	Form No. 15G/15H	Upload declarations received from recipients in Form No. 15G/15H during the quarter ending September, 2025
30-10-2025	Sep, 25	TDS Pay- 194-IA, 194-IB, 194M, 194S	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
30-10-2025	Jul - Sep, 25	Issue of TCS Certificate	Quarterly TCS certificate (in respect of tax collected by any person) for the quarter ending September 30, 2025
31-10-2025	FY 2024-25	Income Tax Return Filing For Audit	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 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

31-10-2025	FY 2024-25	Tax Audit for Transfer Pricing Asessee	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
31-10-2025	FY 2024-25	Transfer Pricing Audit	Report to be furnished in Form 3CEB in respect of international transaction and specified domestic transaction.
31-10-2025	FY 24-25	Form no. 3CEAB	Intimation by a designated constituent entity, resident in India, of an international group in Form no. 3CEAB for the accounting year 2024-25
31-10-2025	Jul - Sep, 25	TDS Return	Quarterly statement of TDS deposited for the quarter ending September, 2025
31-10-2025	-	section 35(2AA)	Due date for furnishing of Annual audited accounts for each approved programmes under section 35(2AA)
31-10-2025	Jul - Sep, 25	Non-deduction of tax at source by a banking company	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
31-10-2025	Apr - Sep, 25	Form No. 60	Copies of declaration received in Form No. 60 during April 1, 2025 to September 30, 2025 to the concerned Director/Joint Director?
31-10-2025	FY 24-25	Form No. 3CEJ	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)?
31-10-2025	FY 24-25	Rules 5D, 5E and 5F	Statement by scientific research association, university, college or other association or Indian scientific research company as required by rules 5D, 5E and 5F (if due date of submission of return of income is October 31, 2025)?
31-10-2025	-	section 35(2AB)	Submit copy of audit of accounts to the Secretary, Department of Scientific and Industrial Research in case company is eligible for weighted deduction under section 35(2AB) [if company does not have any international/specified domestic transaction]
31-10-2025	FY 24-25	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. (To be filed before filing the ITR)
31-10-2025	FY 24-25	Form no. 10	Statement in Form no. 10 to be furnished to accumulate income for future application under section 10(21) or section 11(1) (To be filed before filing the ITR).

31-10-2025	Jul - Sep, 25	Form 10BBB	Intimation in Form 10BBB by a pension fund in respect of each investment made in India for quarter ending September, 2025
31-10-2025	Jul - Sep, 25	Form II	Intimation in Form II by Sovereign Wealth Fund in respect of investment made in India for quarter ending September, 2025
31-10-2025	FY 2024-25	Audit Report u/s 44AB - Extended	CBDT Press Release - 25th Sep, 25 The due date for filing Tax Audit Reports has been extended from 30-09-2025 to 31-10-2025 - 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)

MCA Due Dates:

Due Date	Period	Form No. / Type	Due Date Details
15-10-2025	2025	DIR-3 KYC - Extended	DIR-3 KYC - Every individual who holds DIN as on 31st March 2025 and who has not filed DIR 3 KYC form previously or there is any change wrt KYC details along with email id and mobile number. DIR-3 KYC Web - Every individual who has previously filed form DIR-3 KYC and there is no change wrt KYC details and email id and mobile number. - Circular No. 04/2025 Dated 29-09-25 - The original due date for filing e-form DIR-3-KYC and web-form DIR-3-KYC-WEB was 30.09.2025, which has now been extended to 15.10.2025.
29-10-2025	FY 24-25	AOC 4	The MCA form for filing financial statements is AOC-4. Hence, Form AOC-4 is submitted with the MCA for each Financial Year within 30 days of a company's Annual General Meeting. The due date of conducting AGM is on or before the 30th September, 25 following the end of financial year.
29-10-2025	FY 24-25	AOC-4 XBRL	AOC-4 XBRL is required to be filed pursuant to Section 137 of the Companies Act, 2013 and Rule 12(2) of the Companies (Accounts) Rules, 2014 read with Companies (Filing of Documents and Filing of Forms in Extensible Business Reporting Language) Rules, 2015 within 30 days of a company's Annual General Meeting.
29-10-2025	FY 24-25	MGT-15	Every listed public company shall prepare a report on each AGM including the confirmation to the effect that the meeting was convened, held and conducted and file the same in e-Form MGT-15 with ROC.
30-10-2025	FY 24-25	Form 8	LLP Form 8 or Statement of Account & Solvency is a filing to be done every year by all LLPs registered in India. Form 8 must be filed with Ministry of Corporate Affairs irrespective of Turnover of LLP.

PF & ESIC Due Dates:

Due Date	Period	Form No. / Type	Due Date Details
15-10-2025	Sep, 25	PF & ESIC Payment	PF deducted from the Employees salary in the month of Sep, 25, needs to be paid on or before 15th of Oct, 2025 The payment of ESIC is made by every employer to the ESIC department on a monthly basis. The due date for ESIC is 15th Oct, 2025

PHOTO GALLERY



STUDY CIRCLE MEETING ON 01.09.2025 AT ICAI BHAWAN, TIRUPUR



CPE SEMINAR ON 05.09.2025 AT ICAI BHAWAN, TIRUPUR



CPE SEMINAR ON 19.09.2025 AT ICAI BHAWAN, TIRUPUR