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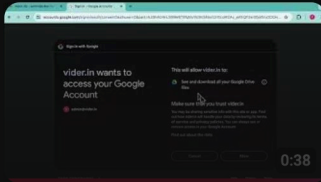
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COMPLIANCE CALENDAR FOR CHARTERED ACCOUNTANTS (CA FIRMS)

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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 January 2025

News & Updates

GST News & Updates

GSTN [advisory](#) on Filing Opt-In Declaration for Specified Premises, 2025

News & Updates

GST News & Updates

GSTN [advisory](#) on RSP-Based Valuation of Notified Tobacco Goods under GST.

News & Updates

GST News & Updates

GSTN [advisory](#) on RSP-Based Valuation of Notified Tobacco Goods under GST.

Indirect Tax Compliance Calendar for the Month of February 2026

Form	Date	Day	Description
GST SRM-II	10.02.2026	Tuesday	Due Date for Filing Monthly Statement of Inputs used and the Final goods produced by the Manufacturer of PAN Masala and Tobacco Products for January 2026.
GSTR-7	10.02.2026	Tuesday	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 January 2026.
GSTR-8	10.02.2026	Tuesday	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 January 2026.
GSTR-1 (Monthly)	11.02.2026	Wednesday	Due Date for Filing Details of Outward Supplies of Goods or Services for January 2026 where, <ul style="list-style-type: none">Regular Taxpayers whose Turnover exceeds ₹5 Crores in the Previous Financial Year or any quarter in the Current Financial Year.Regular Taxpayer whose Turnover does not exceed ₹5 Crores & who has NOT OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme)

Form	Date	Day	Description
GSTR-1 (IFF)	13.02.2026	Friday	<p>End Date for Furnishing Details of Outward Supplies (B2B) of Goods & Services for January 2026 (M1) by,</p> <ul style="list-style-type: none"> Regular Taxpayer whose Turnover does not exceed ₹5 Crores & has OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme) <p>Note:</p> <ul style="list-style-type: none"> The Invoice Furnishing Facility (IFF) is a facility under the QRMP scheme for small taxpayers, who can choose to upload their B2B outward supply invoices each month, for the first two months of the quarter. The B2B Invoices relating to the last month of the quarter & B2C Invoices for three months of the quarter are to be uploaded in the GSTR-1 Return. Filing IFF (Invoice Furnishing Details) by a taxpayer opting for the QRMP Scheme for M1 (January 2026) and M2 (February 2026) of a Quarter is an *OPTIONAL ACTIVITY. However, filing Form GSTR-1 for M3 (March 2026) of the Quarter is mandatory.
GSTR-5	13.02.2026	Friday	Due Date for Filing Monthly Return by Non-Resident Taxable Person for January 2026.
GSTR-6	13.02.2026	Friday	Due Date for Filing Monthly Return by Input Service Distributor (ISD) for January 2026.
GSTR-2B	14.02.2026	Saturday	<p>Auto-drafted ITC (Input Tax Credit) Statement generated based on acceptance given by the Receiver through IMS Dashboard on the Information furnished by the Suppliers in their respective GST Returns for January 2026 i.e.,</p> <ul style="list-style-type: none"> All the B2B Information/Documents Filed by Suppliers in their IFF (Invoice Furnishing Facility) or Monthly/Quarterly GSTR-1 GSTR-5 Filed by NRTP (Non-Resident Tax Payer) GSTR-6 Filed by ISD (Input Service Distributor) & Information of IGST paid on import of goods filed in ICEGATE

Form	Date	Day	Description
GSTR-1A (Monthly)	20.02.2026	Friday	<p>Due Date for Filing Amendment of Outward Supplies of Goods or Services for January 2026.</p> <p>*Note: GSTR-1A gets activated after the filing date or due date of GSTR-1 (both monthly or quarterly), whichever is later. You can file GSTR-1A anytime before filing GSTR-3B of the same tax period.</p>
GSTR-3B	20.02.2026	Friday	<p>Due Date for Filing Monthly Return for January 2026 where,</p> <ul style="list-style-type: none">• Regular Taxpayer whose Turnover exceeds ₹5 Crores in the Previous Financial Year or any quarter in the Current Financial Year.• Regular Taxpayer whose Turnover does not exceed ₹5 Crores & who has NOT OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme).
GSTR-5A	20.02.2026	Friday	<p>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 January 2026.</p>
PMT-06	25.02.2026	Wednesday	<p>Due Date for depositing GST in Electronic Cash Ledger for January 2026 (M1) by,</p> <ul style="list-style-type: none">• Regular Taxpayer who has opted for Quarterly Filing of GSTR-3B under QRMP Scheme (Quarterly Return & Monthly Payment Scheme) either by Fixed Sum Method or Self Assessment Method
GSTR-11	25.02.2026	Saturday	<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 January 2026.</p>

Direct Tax Updates for the Month of January 2025

Notification

Income Tax Notification

CBDT vide [Notification No.01/2026](#) dated January 05th 2026 notified "Inbar Holding RSC Limited" as a specified person u/s 10(23FE) of the Income Tax Act, 1961, for eligible investments made in India from the date of notification up to 31-03-2030.

Notification

Income Tax Notification

CBDT vide [Notification No.02/2026](#) dated January 06th 2026 notified "Joint Electricity Regulatory Commission (for The State of Goa and Union Territories except Delhi)", an authority constituted under the Electricity Act, 2003 (No.36 of 2003), for the purposes of Section 10(46A) of the Income Tax Act, 1961.

Notification

Income Tax Notification

CBDT vide [Notification No.03/2026](#) dated January 06th 2026 notified "Mussoorie Dehradun Development Authority", an authority constituted under the Uttar Pradesh Urban Planning Development Act, 1973 (President's Act 11 of 1973) and as regulated under the Uttarakhand Urban and Country Planning Development (Amendment) Act, 2013, for the purposes of sub-clause (b) of clause (46A) of section 10 of the Income Tax Act, 1961.

Notification

Income Tax Notification

CBDT vide [Notification No.04/2026](#) dated January 07th 2026 notified "Kota Development Authority", an authority constituted under the Kota Development Authority Act, 2023 (Act No. 31 of 2023), for the purposes of sub-clause (b) of clause (46A) of section 10 of the Income Tax Act, 1961.

Notification

Income Tax Notification

CBDT vide [Notification No.05/2026](#) dated January 07th 2026 notified "Gorakhpur Industrial Development Authority", an authority constituted under the Uttar Pradesh Industrial Area Development Act, 1976 (U.P. Act no.6 of 1976), for the purposes of sub-clause (b) of clause (46A) of section 10 of the Income Tax Act, 1961.

Notification

Income Tax Notification

CBDT vide [Notification No.06/2026](#) dated January 08th 2026 notified the Core Settlement Guarantee Fund (CSGF) for the purpose of exemption under Section 10(23EE) for the Assessment Year 2024-25 and subsequent years. The CSGF has been set up by AMC Repo Clearing Limited, a recognised clearing corporation, with respect to specified income mentioned in Explanation (iii) of Section 10(23EE) of the Income Tax Act, 1961.

Notification

Income Tax Notification

CBDT vide [Notification No.07/2026](#) dated January 14th 2026 notified tax exemption u/s 10(46) for specified incomes of "West Bengal Building and Other Construction Workers Welfare Board", a Board constituted by the Government of West Bengal.

Notification

Income Tax Notification

CBDT vide [Notification No.08/2026](#) dated January 19th 2026 notified "Aligarh Development Authority", an authority constituted under the Uttar Pradesh Urban Planning and Development Act, 1973 (President's Act No.11 of 1973), for the purposes of Section 10(46A) of the Income Tax Act, 1961.

*Notification***Income Tax Notification**

CBDT vide [Notification No.09/2026](#) dated January 19th 2026 notified "Aligarh Development Authority", an authority constituted under the Uttar Pradesh Urban Planning and Development Act, 1973 (President's Act No.11 of 1973), for the purposes of Section 10(46A) of the Income Tax Act, 1961.

*Notification***Income Tax Notification**

CBDT vide [Notification No.10/2026](#) dated January 19th 2026 notified "Agra Development Authority", an authority constituted under the Uttar Pradesh Urban Planning & Development Act, 1973 (President's Act No. 11 of 1973), for the purposes of Section 10(46A) of the Income Tax Act, 1961.

*Notification***Income Tax Notification**

CBDT vide [Notification No.11/2026](#) dated January 21st 2026 notifies tax exemption u/s 10(46) for specified incomes of "Karnataka State Rural Livelihood Promotion Society", a body constituted by the Government of Karnataka.

*Notification***Income Tax Notification**

CBDT vide [Notification No.12/2026](#) dated January 21st 2026 notifies tax exemption u/s 10(46) for specified incomes of "Dadra and Nagar Haveli Building and Other Construction Workers Welfare Board", a Board constituted by the UT Administration of Dadra and Nagar Haveli.

*Notification***Income Tax Notification**

CBDT vide [Notification No.13/2026](#) dated January 21st 2026 notifies tax exemption u/s 10(46) for specified incomes of "Tamil Nadu e-Governance Agency", an agency formed by the State Government of Tamil Nadu.

*Notification***Income Tax Notification**

CBDT vide [Notification No.14/2026](#) dated January 27th 2026 notified "Sikshya O Anusandhan", Bhubaneswar, Odisha for 'Scientific Research' under the category of 'University, college or other institution' for the purposes of clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with rules 5C and 5E of the Income Tax Rules, 1962.

*Notification***Income Tax Notification**

CBDT vide [Notification No.15/2026](#) dated January 28th 2026 notifies tax exemption u/s 10(46) for specified incomes of "State Legal Service Authority Union Territory, Chandigarh", an Authority constituted by the Administrator, Union Territory, Chandigarh under the Legal Services Authorities Act, 1987 (Central Act 39 of 1987).

*Notification***Income Tax Notification**

CBDT vide [Notification No.16/2026](#) dated January 30th 2026 notified "Rajalakshmi University Trust, Chennai", for 'Scientific Research' under the category of 'University, college or other institution' for the purposes of clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with rules 5C and 5E of the Income-tax Rules, 1962.

FEBUARY 2026 - INCOME TAX						
MON	TUE	WED	THU	FRI	SAT	SUN
						01
02	03	04	05	06	07	08
09	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

Direct Tax Compliance Calendar for the Month of Febuary 2026

Form	Date	Day	Description
Challan No. ITNS 282	07.02.2026	Saturday	<div>Due Date for Deposit of Commodities Transaction Tax (CTT) collected for January 2026.</div> <div>- Challan No. ITNS 282</div> <div>- Link for e-Payment of Commodities Transaction Tax</div>
Challan No. ITNS 285	07.02.2026	Saturday	<div>Due Date for Deposit of Equalisation Levy by the Deductor of Specified Services Received or Receivable during January 2026.</div> <div>- Challan No. ITNS 285</div> <div>- Link for e-Payment of Equalisation Levy</div>
Challan No. ITNS 282	07.02.2026	Saturday	<div>Due Date for Deposit of Securities Transaction Tax (STT) collected for January 2026.</div> <div>- Challan No. ITNS 282</div> <div>- Link for e-Payment of Securities Transaction Tax</div>

Form	Date	Day	Description
Challan No. ITNS 281	07.02.2026	Saturday	<p>Due date for Deposit of Tax Deducted/Collected at Source (TDS/TCS) for January 2026. 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>- Link for Challan No. ITNS 281 - Link for e-Payment of TDS/TCS Challan</p>
Form 27C	07.02.2026	Saturday	<p>Due Date for e-Filing Declarations received during the month of January 2026 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].</p> <p>- Form 27C - Form 27C FAQs</p>
Form 16B	14.02.2026	Saturday	<p>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 December 2025.</p>
Form 16C	14.02.2026	Saturday	<p>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 December 2025.</p>
Form 16D	14.02.2026	Saturday	<p>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 December 2025.</p>
Form 16E	14.02.2026	Saturday	<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 December 2025.</p> <p>*Section 194S of the Income Tax Act, 1961: Payment on transfer of Virtual Digital Asset (VDA).</p>

Form	Date	Day	Description
Form 16A	15.02.2026	Sunday	<p>Due Date for Issue of Quarterly Certificate u/s 203 of the Income Tax Act, 1961 [Rule 31(1)(b) of the Income Tax Rule, 1962] for Tax Deducted at Source (TDS) 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 / Non-Residents for the 3rd Quarter of FY 2025-26 i.e., October to December 2025.</p> <p>Note: *Payments Other Than Salary & Income of Specified Senior Citizen: Section 192A, 193, 194, 194A, 194B, 194BB, 194C, 194D, 194DA, 194E, 194EE, 194F, 194G, 194H, 194-I, 194-IC, 194J, 194K, 194LA, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 194LD, 194N, 194-O, 194Q, 195, 196A, 196B, 196C, 196D (197A, 206AA, 206AB) of the Income Tax Act, 1961.</p>
Form 24G	15.02.2026	Sunday	<p>Due Date for Furnishing Monthly Statement by an Office of the Government where Tax Deducted at Source (TDS) / Tax Collected at Source (TCS) for January 2026 has been paid without the production of Income Tax Challan.</p>
Form 3BB	15.02.2026	Sunday	<p>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 January 2026.</p>
Form 3BC	15.02.2026	Sunday	<p>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 January 2026.</p>

Form	Date	Day	Description
SEZ Monthly	05.02.2026	Saturday	Due date for furnishing the Monthly Performance Report (MPR) by SEZ Units and Developers for the month of January 2026 to the Development Commissioner.
Form ECB-2	07.02.2026	Saturday	<p>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 January 2026 through the Designated Authorised Dealer (AD) Category-I Bank</p> <p>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.</p>
EPFO	15.02.2026	Sunday	Due Date for Filing Monthly ECR (Electronic Challan cum Return) in case of EPFO (Employees' Provident Fund Organisation) for January 2026.
ESIC	15.02.2026	Sunday	Due Date for Monthly Payment of e-challan in case of ESIC (Employees' State Insurance Corporation) for January 2026.

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