

NEWSLETTER

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2026

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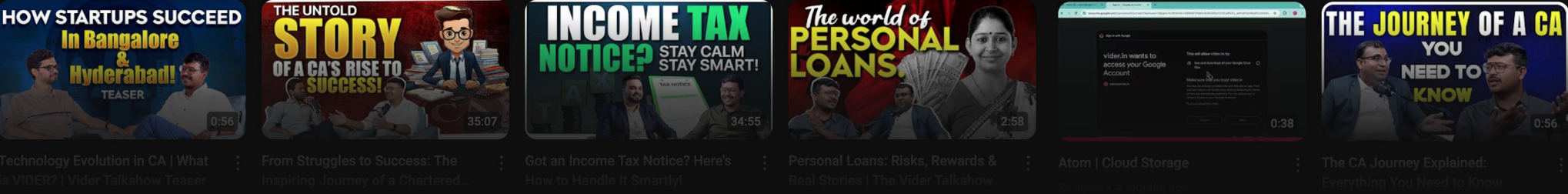
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STATUTORY COMPLIANCE



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Indirect Tax Updates for the Month of December 2025

News & Updates

GST News & Updates

GSTN [advisory](#) dated December 04th 2025 on FAQs on GSTR-9/9C for FY 2024-25.

News & Updates

GST News & Updates

GSTN [advisory](#) dated December 04th 2025 on FAQs on GSTR-9/9C for FY 2024-25.

News & Updates

GST News & Updates

GSTN [advisory](#) dated December 05th 2025 on Reporting Values in Table 3.2 of GSTR-3B.

News & Updates

GST News & Updates

GSTN [advisory](#) dated December 17th 2025 on Consolidated FAQs on GSTR-9/9C for FY 2024-25.

News & Updates

GST News & Updates

GSTN [advisory](#) dated December 29th 2025 on Electronic Credit Reversal and Re-claimed Statement & RCM Liability/ITC Statement.

Indirect Tax Compliance Calendar for the Month of January 2026

Form	Date	Day	Description
GSTR-7	10.01.2026	Saturday	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 December 2025.
GSTR-8	10.01.2026	Saturday	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 December 2025.
GSTR-1 (Monthly)	11.01.2026	Sunday	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 December 2025.

Form	Date	Day	Description
GSTR-1 (QRMP)	13.01.2026	Tuesday	<p>Due Date for Furnishing Details of Outward Supplies of Goods or Services for the 3rd Quarter i.e., October - December 2025 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"> Filing GSTR-1 (IFF) (Invoice Furnishing Details) by a Taxpayer opting QRMP Scheme for M1 (October 2025) and M2 (November 2025) of a Quarter is an *OPTIONAL ACTIVITY. However, filing Form GSTR-1 for M3 (December 2025) of the Quarter is mandatory. If the Taxpayer has opted for the Invoice Furnishing Facility (IFF) and uploaded B2B Invoices for M1 (October 2025) and M2 (November 2025), then uploading B2B Invoices for M3 (December 2025) & B2C Invoices for the entire quarter in the GSTR-1 Return is sufficient. Otherwise, the Taxpayer has to upload all the B2B and B2C Invoices & Amendments for October to December 2025 in Quarterly GSTR-1.
GSTR-5	13.01.2026	Tuesday	Due Date for Filing Monthly Return by Non-Resident Taxable Person for December 2025.
GSTR-6	13.01.2026	Tuesday	Due Date for Filing Monthly Return by Input Service Distributor (ISD) for December 2025.

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Form	Date	Day	Description
GSTR-2B	13.01.2026	Tuesday	<p>Auto-drafted ITC (Input Tax Credit) Statement generated based on acceptance given by the Receiptant through IMS Dashboard on the Information furnished by the Suppliers in their respective GST Returns for December 2025 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 <p>GSTR-2B (Quarterly): Auto-drafted ITC (Input Tax Credit) Statement generated based on acceptance given by the Receiptant through IMS Dashboard on the Information furnished by the Suppliers in their respective GST Returns for the 3rd Quarter October to December 2025 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
GST CMP-08	18.01.2026	Sunday	<p>Due Date for Filing Quarterly Statement for Payment of Self-Assessed Tax for the 3rd Quarter i.e., October - December 2025 by the Regular Taxpayer who has opted for the Composition Scheme for the FY 2025-26.</p>
GSTR-1A (Monthly)	20.01.2026	Tuesday	<p>Due Date for Filing Amendment of Outward Supplies of Goods or Services for December 2025.</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	20.01.2026	Sunday	<p>Due Date for Filing Monthly Return for December 2025 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).

Form	Date	Day	Description
GSTR-5A	20.01.2026	Tuesday	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 December 2025.
GSTR-1A (QRMP)	22.01.2026	Thursday	<p>Due Date for Filing Amendment of Outward Supplies of Goods or Services for the 3rd Quarter i.e., October - December 2025 in case of Regular Taxpayers registered in certain Categories of States/Union Territories.</p> <p>*Note: GSTR-1A (QRMP) 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> <p>#Category of States/Union Territories: Andhra Pradesh, Andaman and Nicobar Islands, Chhattisgarh, Daman and Diu, Dadra and Nagar Haveli, Goa, Gujarat, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Puducherry, Tamil Nadu, Telangana.</p>
GSTR-3B (QRMP)	22.01.2026	Tuesday	<p>Due Date for Filing Quarterly Return for the 3rd Quarter i.e., October - December 2025 in case of Regular taxpayers registered in certain Categories of States/Union Territories* whose,</p> <ul style="list-style-type: none"> • Turnover does not exceed ₹5 Crores & • Has OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme) <p>Note: *Category of States/Union Territories: Andhra Pradesh, Andaman and Nicobar Islands, Chhattisgarh, Daman and Diu, Dadra and Nagar Haveli, Goa, Gujarat, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Puducherry, Tamil Nadu, Telangana.</p>

Form	Date	Day	Description
GSTR-1A (QRMP)	24.01.2026	Saturday	<p>Due Date for Filing Amendment of Outward Supplies of Goods or Services for the 3rd Quarter i.e., October - December 2025 in case of Regular Taxpayers registered in certain Categories of States/Union Territories.</p> <p>*Note: GSTR-1A (QRMP) 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> <p>#Category of States/Union Territories: Arunachal Pradesh, Assam, Bihar, Chandigarh, Delhi, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Ladakh, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Punjab, Rajasthan, Sikkim, Tripura, Uttarakhand, Uttar Pradesh, West Bengal.</p>
GSTR-3B (QRMP)	24.01.2026	Saturday	<p>Due Date for Filing Quarterly Return for the 3rd Quarter i.e., October - December 2025 in case of Regular taxpayers registered in certain Categories of States/Union Territories** whose,</p> <ul style="list-style-type: none">• Turnover does not exceed ₹5 Crores &• Has OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme) <p>Note: **Category of States/Union Territories: Arunachal Pradesh, Assam, Bihar, Chandigarh, Delhi, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Ladakh, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Punjab, Rajasthan, Sikkim, Tripura, Uttarakhand, Uttar Pradesh, West Bengal.</p>
GSTR-11	28.01.2026	Wednesday	<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 December 2025.</p>

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Direct Tax Updates for the Month of December 2025

Notification

Income Tax Notification

CBDT vide [Notification No.166/2025](#) dated December 02nd 2025 notified "Shree Balakrishna Lalji & other deities temple, Bhuleshwar", Mumbai managed by Mota Mandir Trust, Mumbai, Maharashtra to be a place of historic importance and a place of public worship of renown throughout the states of Maharashtra and Gujarat for the purposes of Section 80G of the Income Tax Act, 1961.

Notification

Income Tax Notification

CBDT vide [Notification No.167/2025](#) dated December 04th 2025 notified "Jalandhar Development Authority", an authority constituted under the Punjab Regional and Town Planning and Development Act, 1995 (Punjab Act No. 11 of 1995), for the purposes of Section 10(46A) of the Income Tax Act, 1961.

Notification

Income Tax Notification

CBDT vide [Notification No.168/2025](#) dated December 04th 2025 notified "Ajmer Development Authority", an authority constituted under the Ajmer Development Authority Act, 2013 (Act No.39 of 2013), for the purposes of Section 10(46A) of the Income Tax Act, 1961.

Notification

Income Tax Notification

CBDT vide [Notification No.169/2025](#) dated December 04th 2025 notified "Tamil Nadu Pollution Control Board", a board constituted under the Water (Prevention and Control of Pollution) Act, 1974 (Central Act 6 of 1974) and the Air (Prevention and Control of Pollution) Act, 1981 (Central Act 14 of 1981) by the State Government of Tamil Nadu, for the purposes of Section 10(46A) of the Income Tax Act, 1961.

Notification

Income Tax Notification

CBDT vide [Notification No.170/2025](#) dated December 15th 2025 notified 47 new Commissioners of Income Tax (Appeals) Jurisdictions to exercise the powers and perform the functions in respect of appeals against assessments completed in pursuance of a search, requisition, or survey.

Notification

Income Tax Notification

CBDT vide [Notification No.171/2025](#) dated December 15th 2025 notified tax exemption u/s 10(46) for specified incomes of "New Okhla Industrial Development Authority", an authority constituted by the State Government of Uttar Pradesh.

Notification

Income Tax Notification

CBDT vide [Notification No.172/2025](#) dated December 15th 2025 notified "Punjab Urban Planning And Development Authority", an authority constituted under the Punjab Regional and Town Planning and Development Act, 1995 (Punjab Act No. 11 of 1995), for sub-clause (b) of Section 10(46A) of the Income Tax Act, 1961.

Notification

Income Tax Notification

CBDT vide [Notification No.173/2025](#) dated December 29th 2025 notified "The Christian Medical College Vellore Association", Vellore, Tamil Nadu 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.174/2025](#) dated December 29th 2025 notified “Indian Institute of Science Education and Research”, Pune for ‘ScientificResearch’ 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.

Direct Tax Compliance Calendar for the Month of January 2026

Form	Date	Day	Description
Challan No. ITNS 282	07.01.2026	Wednesday	Due Date for Deposit of Commodities Transaction Tax (CTT) collected for December 2025.
Challan No. ITNS 285	07.01.2026	Wednesday	<div>Due Date for Deposit of Equalisation Levy by the Deductor of Specified Services Received or Receivable during December 2025.</div> <div>Deposit of Equalisation Levy (Challan No. ITNS 285): Due Date for Quarterly Deposit of Equalisation Levy by the Non-Resident e-Commerce Operator providing e-Commerce Supply or Services made/provided/facilitated during the 3rd Quarter i.e., October to December 2025.</div>
Challan No. ITNS 282	07.01.2026	Wednesday	Due Date for Deposit of Securities Transaction Tax (STT) collected for December 2025.

Form	Date	Day	Description
Challan No. ITNS 281	07.01.2026	Wednesday	<p>Due date for Deposit of Tax Deducted/Collected at Source (TDS/TCS) for December 2025. However, all sums deducted by an office of the Government shall be paid to the credit of the Central Government on the same day where tax is paid without the production of an Income-tax Challan.</p> <p>Quarterly Deposit of TDS (Challan No. ITNS 281): Due Date for Deposit of Tax Deducted at Source (TDS) for the 3rd Quarter i.e., October to December 2025 when the Assessing Officer has permitted Quarterly Deposit of Tax Deducted at Source (TDS) u/s 192, 194A, 194D or 194H of the Income Tax Act, 1961.</p> <p>- Link for Challan No. ITNS 281 - Link for e-Payment of TDS/TCS Challan</p>
Form 27C	07.01.2026	Wednesday	<p>Due Date for e-Filing Declarations received during the month of December 2025 by a Seller, which are made by a Buyer for obtaining Goods without Collection of Tax (TCS) u/s 206C(1A) of the Income Tax Act, 1961 [Rule 37C of the Income Tax Rules, 1962].</p> <p>- Form 27C - Form 27C FAQs</p>
Form ECB-2	07.01.2026	Wednesday	<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 December 2025 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>
Form 16B	14.01.2026	Wednesday	<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 November 2025.</p>
Form 16C	14.01.2026	Wednesday	<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 November 2025.</p>

Form	Date	Day	Description
Form 16D	14.01.2026	Wednesday	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 November 2025.
Form 16E	14.01.2026	Wednesday	<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 November 2025.</p> <p>*Section 194S of the Income Tax Act, 1961: Payment on transfer of Virtual Digital Asset (VDA).</p>
Form 15CC	15.01.2026	Thursday	Due Date for Furnishing Quarterly Statement u/r 37BB(7) of the Income Tax Rules, 1962 in respect of Foreign Remittances [To be furnished by Authorized Dealer to the Principal Director General of Income-tax (Systems)] for the 3rd Quarter of FY 2025-26 i.e., October to December 2025.
Form 15CD	15.01.2026	Thursday	Due Date for Furnishing Quarterly Statement by a unit of an International Financial Services Centre (IFSC), as referred to in sub-section (1A) of Section 80LA of the Income Tax Act, 1961 [Rule 37BB of Income Tax Rules, 1962], in respect of remittances made for the 3rd Quarter of FY 2025-26 i.e., October to December 2025.
Form 15G/15H	15.01.2026	Thursday	<p>Due Date for Uploading Declarations received during the 3rd Quarter of the FY 2025-26 i.e., October to December 2025 from an Individual or a Person (Not being a Company/ Firm) for claiming certain Incomes* without Deduction of Tax at Source (TDS) u/s 197A(1) & 197A(1A) of the Income Tax Act, 1961 [Rule 29C of Income Tax Rules, 1962].</p> <p>Form 15H: Due Date for Uploading Declarations received during the 3rd Quarter of the FY 2025-26 i.e., October to December 2025 from an Individual who is of the age of 60 years or more claiming certain Incomes* without Deduction of Tax at Source (TDS) u/s 197A(1C) of the Income Tax Act, 1961 [Rule 29C of Income Tax Rules, 1962].</p> <p>Note: *Certain Incomes: Section 192A, 193, 194, 194A, 194D, 194DA, 194EE, 194-I, 194K of the Income Tax Act, 1961.</p>



Form	Date	Day	Description
Form 24G	15.01.2026	Thursday	Due Date for Furnishing Monthly Statement by an Office of the Government where Tax Deducted at Source (TDS) / Tax Collected at Source (TCS) for December 2025 has been paid without the production of Income Tax Challan.
Form 27EQ	15.01.2026	Thursday	Due Date for Furnishing Quarterly Statement of Tax Collection at Source (TCS) u/s 206C (206CC, 206CCA) of the Income Tax Act, 1961 [Rule 31AA of Income Tax Rules, 1962] for the 3rd Quarter of FY 2025-26 i.e., October to December 2025.
Form 3BB	15.01.2026	Thursday	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 December 2025.
Form 3BC	15.01.2026	Thursday	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 December 2025.
Form 49BA	15.01.2026	Thursday	Due Date for Furnishing Quarterly Statement to the Principal Director General of Income Tax (Systems) or the Director General of Income Tax (Systems) by Specified Fund/Stock Broker in respect of a Non-Resident referred to in Rule 114AAB of Income Tax Rules, 1962 for the 3rd Quarter of FY 2025-26 i.e., October to December 2025.
Form 26QB	30.01.2026	Friday	<p>Due Date for Furnishing of Challan-cum-Statement in respect of Tax Deducted at Source (TDS) u/s 194-IA of the Income Tax Act, 1961 [Rule 30 & 31A of the Income Tax Rules, 1962] in December 2025.</p> <p>*Section 194-IA of the Income Tax Act, 1961: Payment on Transfer of Certain Immovable Property other than Agricultural Land.</p>

Form	Date	Day	Description
Form 26QC	30.01.2026	Friday	<p>Due Date for Furnishing of Challan-cum-Statement in respect of Tax Deducted at Source (TDS) u/s 194-IB of the Income Tax Act, 1961 [Rule 30(2B), (6B) & 31A(4B) of the Income Tax Rules, 1962] in December 2025.</p> <p>*Section 194-IB of the Income Tax Act, 1961: Payment of Rent by certain Individuals or Hindu Undivided Family.</p>
Form 26QD	30.01.2026	Friday	<p>Due Date for Furnishing of Challan-cum-Statement in respect of Tax Deducted at Source (TDS) u/s 194M of the Income Tax Act, 1961 [Rule 30(2C), (6C) & 31A(4C) of the Income Tax Rules, 1962] in December 2025.</p> <p>*Section 194M of the Income Tax Act, 1961: Payment of certain sums by certain Individuals or a Hindu Undivided Family.</p>
Form 26QE	30.01.2026	Friday	<p>Due Date for Furnishing of Challan-cum-Statement in respect of Tax Deducted at Source (TDS) by Specified Persons u/s 194S of the Income Tax Act, 1961 [Rule 30(2D) & (6D) and 31A(4) & (4D) of the Income Tax Rules, 1962] in December 2025.</p> <p>*Section 194S of the Income Tax Act, 1961: Payment on transfer of Virtual Digital Asset (VDA).</p>
Form 27D	30.01.2026	Friday	<p>Due Date for Issue of Quarterly Certificate u/s 206C of the Income Tax Act, 1961 [Rule 37D of the Income Tax Rule, 1962] in respect of Tax Collected at Source (TCS) for the 3rd Quarter of FY 2025-26 i.e., October to December 2025.</p>
Form 10BBB	31.01.2026	Saturday	<p>Due Date for Furnishing Intimation by Pension Fund in respect of each Investment made by it in India during the 3rd Quarter of FY 2025-26 i.e., October to December 2025 under clause (23FE) of Section 10 of the Income Tax Act, 1961 [Rule 2DB of the Income Tax Rules, 1962].</p>
Form 24Q	31.01.2026	Saturday	<p>Due Date for Furnishing Quarterly Statement of Tax Deduction at Source (TDS) u/s 200(3) of the Income Tax Act, 1961 [Rule 31A of Income Tax Rules, 1962] in respect of Salary paid to Employees u/s 192 or Income of Specified Senior Citizen u/s 194P of the Income Tax Act, 1961 for the 3rd Quarter of FY 2025-26 i.e., October to December 2025.</p>

Form	Date	Day	Description
Form 26Q	31.01.2026	Saturday	<p>Due Date for Furnishing Quarterly Statement of Tax Deduction at Source (TDS) u/s 200(3) of the Income Tax Act, 1961 [Rule 31A of Income Tax Rules, 1962] in respect of Payments Other Than* Salary paid to Employees u/s 192 or Income of Specified Senior Citizen u/s 194P of the Income Tax Act, 1961 made to Residents for the 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, 194BA, 194BB, 194C, 194D, 194DA, 194EE, 194F, 194G, 194H, 194-I, 194J, 194K, 194LA, 194LBA, 194LBB, 194LBC, 194N, 194-O, 194Q, 194R, 194S, 194T, 197A, 206AA, 206AB of the Income Tax Act, 1961.</p>
Form 26QAA	31.01.2026	Saturday	<p>Due Date for Filing Quarterly Return of Non-Deduction of Tax at Source (TDS) by a Banking Company from Interest on Time Deposit u/s 206A of the Income Tax Act, 1961 [Rule 31AC of the Income Tax Rules, 1962] in respect of the 3rd Quarter of the FY 2025-26 i.e., October to December 2025.</p>
Form 26QF	31.01.2026	Saturday	<p>Due Date for Furnishing Quarterly Statement of Tax Deposited by Exchange in relation to Transfer of Virtual Digital Asset (VDA) u/s 194S of the Income Tax Act, 1961 [Rule 31A(1) & (4E) of Income Tax Rules, 1962] for the 3rd Quarter of FY 2025-26 i.e., October to December 2025.</p> <p>*Section 194S of the Income Tax Act, 1961: Payment on transfer of Virtual Digital Asset (VDA)</p>
Form 27Q	31.01.2026	Saturday	<p>Due Date for Furnishing Quarterly Statement of Tax Deduction at Source (TDS) u/s 200(3) of the Income Tax Act, 1961 [Rule 31A of Income Tax Rules, 1962] in respect of Payments Other Than* Salary paid to Employees u/s 192 or Income of Specified Senior Citizen u/s 194P of the Income Tax Act, 1961 made to Non-Residents for the 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, 194B, 194BA, 194BB, 194E, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 194N, 195, 196A, 196B, 196C, 196D, 197A, 206AA, 206AB of the Income Tax Act, 1961.</p>

Form	Date	Day	Description
Form 3CEAC	31.01.2026	Saturday	Due Date for filing an Intimation by a Constituent Entity, Resident in India, of an International Group, the Parent Entity of which is not Resident in India, for the purposes of sub-section (1) of Section 286 of the Income Tax Act, 1961 [Rule 10DB of the Income Tax Rules, 1962].
Form II SWF	31.01.2026	Saturday	Due Date for Furnishing Intimation by Sovereign Wealth Fund in respect of each Investment made during the 3rd Quarter of FY 2025-26 i.e., October to December 2025 under clause (23FE) of Section 10 of the Income Tax Act, 1961

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Form	Date	Day	Description
EPFO	15.01.2026	Thursday	Due Date for Filing Monthly ECR (Electronic Challan cum Return) in case of EPFO (Employees' Provident Fund Organisation) for December 2025.
ESIC	15.01.2026	Thursday	Due Date for Monthly Payment of e-challan in case of ESIC (Employees' State Insurance Corporation) for December 2025.
Form AOC-4	31.01.2026	Saturday	<p>Form AOC-4: Due Date for furnishing Financial Statement and Other Documents with the Registrar of Companies (ROC) for the FY 2024-25.</p> <p>Form AOC-4 CFS: Due Date for furnishing Consolidated Financial Statements and Other Documents with the Registrar of Companies (ROC) for the FY 2024-25.</p> <p>Form AOC-4 XBRL: Due Date for furnishing XBRL Document in respect of Financial Statement and Other Documents with the Registrar of Companies (ROC) for the FY 2024-25.</p> <p>Form AOC-4 NBFC (Ind AS): Due Date for furnishing Financial Statement and Other Documents with the Registrar of Companies (ROC) for the FY 2024-25 in respect of NBFCs (Non-Banking Financial Companies).</p> <p>Form AOC-4 CFS NBFC (Ind AS): Due Date for furnishing Consolidated Financial Statement and Other Documents with the Registrar of Companies (ROC) for the FY 2024-25 in respect of NBFCs (Non-Banking Financial Companies).</p> <p>*Update: MCA has extended the deadline for filing Financial Statements in e-Form AOC-4, AOC-4 CFS, AOC-4 NBFC (Ind AS), AOC-4 CFS NBFS (Ind AS) and AOC-4 (XBRL) without incurring additional fees up to December 31st 2025 from October 29th 2025 vide General Circular No.06/2025 dated October 17th 2025.</p> <p>*Further Update: In continuation of General Circular No.06/2025 dated October 17th 2025, the MCA vide General Circular No.08/2025 dated December 30th 2025 has <u>further extended</u> the deadline for filing Financial Statements in e-Form AOC-4, AOC-4 CFS, AOC-4 NBFC (Ind AS), AOC-4 CFS NBFS (Ind AS) and AOC-4 (XBRL) without incurring additional fees up to January 31st 2026 from December 31st 2025.</p>

Form	Date	Day	Description
Form MGT-7	31.01.2026	Saturday	<p>Due Date for furnishing Annual Return by a Company for the FY 2024-25.</p> <p>Form MGT-7A: Due Date for furnishing Annual Return by an OPC (One Person Company) & Small Companies for the FY 2024-25.</p> <p>*Update: MCA has extended the deadline for filing Annual Returns in e-Form MGT-7 and MGT-7A without incurring additional fees up to December 31st 2025 from November 28th 2025 vide General Circular No.06/2025 dated October 17th 2025.</p> <p>*Further Update: In continuation of General Circular No.06/2025 dated October 17th 2025, the MCA vide General Circular No.08/2025 dated December 30th 2025 has <u>further extended</u> the deadline for filing Annual Returns in e-Form MGT-7 and MGT-7A without incurring additional fees up to January 31st 2026 from December 31st 2025.</p>

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