

STATUTORY COMPLIANCE DUE DATES - JANUARY 2026

Important Statutory Compliance Due Dates Relating to GST, Income-Tax, ESI, EPF, Karnataka Professional Tax, FEMA, MCA, & SEZ.

Due Date	Statutory Compliance	Description
5	SEZ	Due date for furnishing the Monthly Performance Report (MPR) by SEZ units and developers for December 2025 to the Development Commissioner.
7	FEMA Form ECB-2	Filing a monthly return (Form ECB-2) detailing all External Commercial Borrowings (ECB) transactions during December 2025. Due within seven working days from the month-end.
7	Income-Tax Monthly TDS/TCS	Due date for the deposit of Tax deducted/collected for December 2025. However, all sums deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day on which tax is paid without production of an Income-tax Challan.
10	STPI-Monthly SERF(A)-Filing	Due date for filing STPI – SERF(A) for December 2025 by STPI-registered units, reporting monthly software export performance and operational details to the Software Technology Parks of India (STPI).
10	SEZ	Due date for submission of SEZ – SERF for December 2025 by SEZ units, reporting monthly export and operational performance to the Development Commissioner.
10	GST GSTR-7	Filing of GSTR-7 for December 2025 by persons who are required to deduct GST TDS.
10	GST GSTR - 8	Filing of GSTR-8 for December 2025 by E-Commerce Operators (GST TCS).
11	GST GSTR-1	Filing of GSTR-1 for December 2025, for taxpayers having a Turnover of more than Rs. 5 Crore in the Previous Financial Year and Taxpayers who opted for monthly GSTR-1 filing.
13	GST GSTR-1/IFF	Uploading of outward supplies by quarterly return filers who opt to use the Invoice Furnishing Facility (IFF) under the QRMP scheme.
13	GST GSTR-5	Filing of GSTR-5 for December 2025 by a non-resident taxable person of all outward taxable supplies and tax payable.
13	GST GSTR-6	Filing of GSTR-6 of Input Service Distributors for December 2025.
14	Income-Tax TDS	Due date for issue of TDS Certificate for tax deducted under section 194-IA,194-IB,194M,194S in November 2025.
15	Income-Tax 24G	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for December 2025 has been paid without the production of a challan.
15	Income-Tax FORM-3BB	Due date for furnishing the statement in Form No. 3BB by a stock exchange in respect of transactions in which client codes have been modified in December 2025

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CHARTERED ACCOUNTANTS

Due Date	Statutory Compliance	Description
15	Income -Tax FORM- 15CC	Quarterly statement in respect of foreign remittances in Form-15CC for the quarter ending December 2025.
15	Income -Tax FORM- 15G/15H	Due Date for furnishing of Form 15G/15H declarations received during the quarter ending December 2025.
15	Income -Tax FORM- 49BA	Furnishing of Statement in Form No. 49BA under Rule 114AAB (by specified fund) for the quarter ending December 2025
15	Income-Tax TCS- 27EQ	Quarterly statement of TCS for the quarter ending December 2025
15	Income -Tax FORM- 15CD	Furnishing of quarterly statement (by an IFSC unit) in respect of foreign remittances made during the quarter ending December 31, 2025
15	ESI	ESI Payment & Return filing for December 2025.
15	EPF	EPF Payment & Return filing for December 2025.
20	Karnataka Professional Tax	Payment of Employees' Salary, Professional Tax and Return filing for the month of December, 2025.
18	GST CMP-08	Quarterly (Oct 25 to Dec 25) challan-cum-statement to be furnished by composition taxpayers
20	GST GSTR-3B	Due Date for filing GSTR-3 B return for December 2025 for the taxpayer with an Aggregate turnover exceeding INR 5 crores during the previous year.
20	GST GSTR-5A	Filing of GSTR-5A for Non-resident taxpayers OIDAR Service Providers for December 2025.
22	GST GSTR-3B (Quarterly)	Due Date for filing GSTR-3B summary return for taxpayers who have opted for the QRMP scheme.
25	GST PMT-06	Due Date of payment of GST for a taxpayer with an Aggregate turnover up to INR 5 crores during the previous year, and who has opted for Quarterly filing of return under QRMP.
28	GST GSTR-11	Filing of GSTR-11 by persons having a Unique Identification Number (UIN) of the statement of inward supplies for claiming a GST refund.
30	Income-Tax TCS- Form 27D	Quarterly TCS certificate in respect of the quarter ending December 2025.
30	Income-Tax TDS	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA,194-IB,194M,194S in December 2025.

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31	Income- Tax TDS- Form26QAA	Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending December 2025.
31	Income -Tax Sovereign Wealth Fund	Intimation by Sovereign Wealth Fund in respect of investment made in India for the quarter ending December 2025.
31	Income-Tax TDS	Quarterly statement of TDS in Form 24Q, Form 26Q, Form 26QF, Form 27Q for the quarter ending December 2025
31	Income-Tax Form 10BBB	Intimation by a pension fund in respect of investment made in India for quarter ending December 31, 2025.
31	Income-Tax Form II	intimation by a Sovereign Wealth Fund of investments made in India under Section 10(23FE) for the Quarter ending December, 2025.
31	GST RFD-10	Refund is to be claimed within 18 months from the end of the quarter for which the return is to be claimed.
31	MCA MGT-7	The Ministry of Corporate Affairs (MCA), through General Circular No. 08/2025 dated 30 December 2025, has granted a one-month extension for filing annual returns and financial statements for FY 2024-25. Companies may now complete all applicable annual filings without any additional fees up to 31 January 2026.
31	MCA AOC-04	The Ministry of Corporate Affairs (MCA), through General Circular No. 08/2025 dated 30 December 2025, has also extended the due date for filing AOC-4 and its related financial-statement forms for FY 2024-25. Companies may now submit all applicable AOC-4 filings without any additional fees up to 31 January 2026.

Note: Due dates mentioned in this Compliance Calendar may be subject to change based on notifications issued by the department from time to time. Users are requested to refer to the latest circulars & Notifications for the extensions and changes in compliance due dates.

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