

COMPLIANCE CALENDAR FOR JANUARY 2026		08.01.2026	
S.No	COMPLIANCE UNDER GST ACT 2017	Forms/Returns	Due Date
1	Due date for filing GSTR-7 to be filed by the person who is required to deduct TDS under GST for the month of December, 2025	GSTR-7	11.01.2026
2	GST Filing of returns by registered person with aggregate turnover exceeding INR 5 Cr during previous year. Registered person, with aggregate turnover of less than INR 5 Cr during the previous year and who has opted for monthly filing of return.	GSTR-1	11.01.2026
4	Registered person, with aggregate turnover of less than INR 5 Cr during the previous year have an option to file quarterly returns under the QRMP scheme	GSTR-1	13.01.2026
5	Every Non-resident taxable person file Monthly GST Return earlier of a. 20 days after the end of the Calendar month (OR) b. within 7 days after the last day of validity period of registration	GSTR-5	13.01.2026
6	Return of Input Service Distributor (ISD) return for December, 2025	GSTR-6	13.01.2026
7	To declare the details or summary of self-assessed tax which is payable for a given quarter by taxpayers who are registered as composition taxable person or taxpayer who have opted for composition levy	CMP-08	18.01.2026
8	GST return for the month of December 2025 For the taxpayer with Aggregate turnover upto INR 5 Cr during previous year and taxpayers who has opted for monthly filing of GSTR-3B.	GSTR-3B	20.01.2026
9	ODIARS providing service to other then registered person shall file a monthly GST Return	GSTR- 5A	20.01.2026
10	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers with Aggregate turnover upto INR 5 crores during previous year and who has opted for Quarterly filing of GSTR-3B Belonging to states: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep	GSTR-3B	22.01.2026
11	Summary of outward supplies, ITC claimed, and net tax payable by taxpayers having an annual Turnover Up to INR 5 Cr in Previous FY But Opted Quarterly Filing Belonging to states: Himachal Pradesh, Punjab,	GSTR-3B	24.01.2026

	Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi		
12	Statement of inward supply of goods or services or both received by Unique Identity Number (UIN) holders, which is required to be filed by them on a quarterly basis	GSTR-11	28.01.2026
13	Payment of tax under the QRMP scheme for December 2025 (via challan)	PMT-06	25.01.2026
S.No	COMPLIANCE UNDER ESI AND EPF and FACTORIES ACT	Forms/returns	Due Date
1	Payment and filing of ESIC Return for the month of December, 2025	ESI challan	15.01.2026
2	Payment and filing of PF Return for the month of December, 2025	ECR	15.01.2026
3	Combined Annual returns under Factories Act to be filed online	Form -20, Form-IV, IOF	31.01.2026
S.No	COMPLIANCE UNDER INCOME TAX	Forms/returns	Due Date
1	Due date for deposit of Tax deducted/collected for the month of December, 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		07.01.2026
2	Due date for deposit of TDS for the period October 2025 to December 2025 when Assessing Officer has permitted quarterly deposit of TDS under section 192, section 194A, 194D or 194H		07.01.2026
3	Due date for issue of TDS Certificate for tax deducted under section 194M in the month of November, 2025	Form 16D	14.01.2026
4	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of November, 2025	Form 16B	14.01.2026
5	Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of November, 2025	Form 16C	14.01.2026
6	Due date for issue of TDS Certificate for tax deducted under section 194S in the month of November, 2025	Form 16E	14.01.2026

7	Quarterly statement of TCS deposited for the quarter ending December 31, 2025	Form 27EQ	15.01.2026
8	Due date for furnishing of Form 15G/15H declarations received during the quarter ending December, 2025	Form 15G/15H	15.01.2026
9	Quarterly TCS certificate in respect of tax collected for the quarter ending December 31, 2025	Form 27D	30.01.2026
10	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of December, 2025	Form 26QB	30.01.2026
11	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of December, 2025	Form 26QC	30.01.2026
12	Due date for furnishing of challan cum statement in respect of tax deducted under section 194M in the month of December, 2025	Form 26QD	30.01.2026
13	Due date for furnishing of challan cum statement in respect of tax deducted under section 194S in the month of December, 2025	Form 26QE	30.01.2026
14	Quarterly statement of TDS deposited for the quarter ending December 31, 2025	Form 24Q/26Q/27Q	31.01.2026
15	Quarterly statement of tax deposited in relation to transfer of virtual digital asset under section 194S to be furnished by an exchange for the quarter ending December 30, 2025	Form 26QF	31.01.2026
S.No	COMPLIANCE UNDER THE COMPANIES ACT 2013	Forms/returns	Due Date
1	Appointment of Auditor	FORM ADT-1	14.01.2026 (If any AGM Extension or first AGM was held on 31.12.2025)
2	Any resolution being passed or the agreement being entered into (Including Adoption of Accounts for the Public Companies)	Form MGT-14	Within 30 days from the date of adoption of accounts/ event
3	Filing of Annual Accounts	Form AOC-4, Form AOC-4 XBRL & Form AOC-4 CFS	31.01.2026(Extension due to MCA V3 Portal Transition)