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 Date: 9 Feb to 15 Feb, 2026



# Compliance Calendar: Key Government Due Dates This Week



# Corporate

Central						
Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
Income Tax Act 1961 and Income Tax Rules, 1962	Section 203(2) & Rule 31(3A)	Issue of TDS Certificate on Purchase of Immovable Property	Due date for issue of TDS Certificate by every person responsible for deduction of tax under section 194-IA in the month of December, 2025.	Form 16B	December, 2025	14th February, 2026
			Such person shall furnish the certificate of deduction of tax at source in Form No. 16B to the payee within 15 days from the due date (which is 30 days from the end of month in which deduction is made) for furnishing the Challan-cum-statement in Form No. 26QB under Rule 31A.			
Income Tax Act 1961 and Income Tax Rules, 1962	Section 203(2) & Rule 31(3B)	Issue of TDS Certificate on Payment of rent by certain individuals or Hindu undivided family	Due date for issue of TDS Certificate by every person responsible for deduction of tax under section 194-IB in the month of December, 2025.	Form 16C	December, 2025	14th February, 2026
			Such person shall furnish the certificate of deduction of tax at source in Form No. 16C to the payee within 15 days from the due date (which is 30 days from the end of month in which deduction is made) for furnishing the Challan-cum-statement in Form No.26QC under rule 31A.			

Central						
Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
Income Tax Act 1961 and Income Tax Rules, 1962	Section 203(2) & Rule 31(3C)	Issue of TDS Certificate on Payment of certain sums by certain individuals or Hindu undivided family	Due date for issue of TDS Certificate by every person responsible for deduction of tax under section 194M in the month of December, 2025. Such person shall furnish the certificate of deduction of tax at source in Form No. 16D to the payee within fifteen days from the due date (which is 30 days from the end of month in which deduction is made) for furnishing the Challan-cum-statement in Form No.26QD under rule 31A.	Form 16D	December, 2025	14th February, 2026
Income Tax Act 1961 and Income Tax Rules, 1962	Section 203 & Rule 31(1)(b)	Issuance of Quarterly TDS Certificates (in respect of tax Deducted for Payments Other than Salary)	Quarterly TDS certificate (in respect of tax deducted for payments other than salary) for the quarter ending 31st December, 2025.	Form No. 16A	October to December, 2025	15th February, 2026
Income Tax Act 1961 and Income Tax Rules, 1962	Section 30 & Rule 37CA	TDS/TCS Book Adjustment Statement	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of January, 2026 has been paid without the production of a Challan.	Form 24G	January, 2026	15th February, 2026
SEBI (LODR) Regulations, 2015	Regulation 33(3)(a) & 33(3)(b)	Submission of standalone/consolidated financial results	Every listed entity shall submit the standalone/consolidated financial results (as may be applicable) along with limited review report or Audit Report as applicable to stock exchange within 45 days of end of each quarter (Other than last quarter).	-	October to December, 2025	14th February, 2026

## Central

Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
SEBI (LODR) Regulations, 2015	Regulation 32 (1)	Statement of deviation or variation in use of funds	Due date for to submit to the stock exchange the statement(s) on a quarterly basis for public issue, rights issue, preferential issue etc, with in 45 days from the end of each quarter and with in sixty days from the end of fourth quarter.	-	October to December, 2025	14th February , 2026
Master Direction – Reserve Bank of India (Filing of Supervisory Returns) Directions - 2025	Annex III	Return on Asset Liability and Off-Balance Sheet Exposures (ALE)	Ensure to furnish Return on Asset Liability and Off-Balance Sheet Exposures (ALE) within 15 days from the end of each month (Scheduled Commercial banks and Small Finance Banks)	-	January, 2026	15th February , 2026
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2025	-	Furnish Monthly Liquidity Return (LR)	Furnish a monthly liquidity return within 15 days from the end of each month by Scheduled Commercial Banks, small Finance Banks and Payments Banks.	-	January, 2026	15th February , 2026
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2025	-	Return on Defaulted Borrowers (RDB)	Ensure to furnish a monthly return on Defaulted Borrowers (RDB) on a weekly basis on or before every Wednesday of the following week by all Scheduled Commercial Banks and Local Area Banks.	-	January, 2026	Every Wednesday
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2025	-	Equity Investment in Capital Market	Ensure to furnish Return on Equity Investment in Capital Market. To be filed by AXIS Bank, Bank of Baroda, Bank of India, Canara Bank, HDFC Bank, ICICI Bank, Indian Overseas Bank, J & K Bank, Punjab National Bank, State Bank of India, Union Bank of India on DCS portal of RBI.	-	January, 2026	Every Wednesday



**Central**

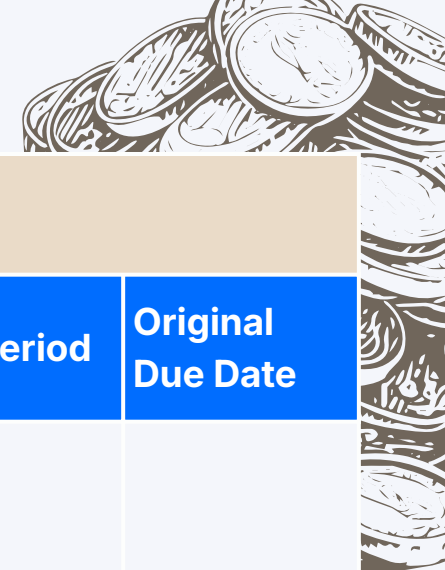
Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2025	-	Daily Liquidity Data	Ensure to furnish a monthly return on Daily Liquidity Data on a weekly basis on or before every Wednesday of the following week by all Public Sector Banks, Select Foreign Banks and Small Finance Banks.	-	January, 2026	Every Wednesday
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2025	-	Form – B (Statement of External Liabilities and Core Assets)	Ensure to furnish return in Form – B(Statement of External Liabilities and Core Assets) within 15 days from the last Friday of each month ( Scheduled Urban Cooperative Banks)	Form – B	January, 2026	14th February , 2026
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2025	-	Form – IX (Asset & Liabilities as at the close of business on last Friday of the Month)	Ensure to furnish Asset & Liabilities as at the close of business on last Friday of the month in Form IX within 15 days from the last Friday of each month( Scheduled Urban Cooperative Banks).	Form IX	January, 2026	14th February , 2026
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2025	-	ALM 1 (Statement of Interest Rate Sensitivity (IRS)	Ensure to furnish Statement of Interest Rate Sensitivity in ALM 1 within 15 days from the last Friday of the month(Scheduled Urban Cooperative Banks.	ALM 1	January, 2026	14th February , 2026
Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2025	-	DNBS09-CRILC Weekly – RDB return	Ensure to furnish Return in DNBS09-CRILC Weekly on every Wednesday of the following week(NBFC-UL, NBFC - ML(except NBFCICCs), NBFC-BL which are NBFCICCC, NBFC-MFI, NBFC-Factors having asset size of ₹500 crore and above solely or at Group level).	DNBS09	January, 2026	Every Wednesday

# Taxation



Central						
Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Section 37 (1) & Rule 59 (1 & 2)	Filing of GSTR-1 by taxpayers having an aggregate turnover of more than 5 Crores or less than 5 Crores and opted to file Monthly Return	1. Taxpayers having an aggregate turnover of more than Rs. 5 Crores or; 2. Registered person, with aggregate turnover of less than INR 5 Crores, opted for monthly filing of return under QRMP to file monthly return in Form GSTR-1.	FORM GSTR-1	January, 2026	11th February, 2026
Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Rule 59(2)	Invoice Furnishing Faculty (IFF) for taxpayer who opt QRMP Scheme under GST	Taxpayers opting for QRMP scheme can file their details of outward supplies (B2B invoices only) for first two months of a quarter (Month 1 and Month 2 respectively of a Quarter) from 1st to the 13th of the month subsequent to the relevant month.	-	January, 2026	13th February, 2026
Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Section 39 (5) & Rules 63	Submission Of Monthly Return By Non-Resident Taxable Person in Form GSTR-5	Every registered non-resident taxable person shall furnish return in FORM GSTR-5 electronically with 13th day of calendar month including therein the details of outward supplies and inward supplies and shall pay the tax, interest, penalty, fees or any other amount payable under the Act.	FORM GSTR-5	January, 2026	13th February, 2026
Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Section 39 (4) & Rule 65	Submit Monthly Returns By Input Service Distributor in Form GSTR-6	Every input service distributor shall furnish every month within 13 days after end of such month electronically the return in FORM GSTR-6, containing the details of tax invoices on which credit has been received and issued through common portal.	FORM GSTR-6	January, 2026	13th February, 2026





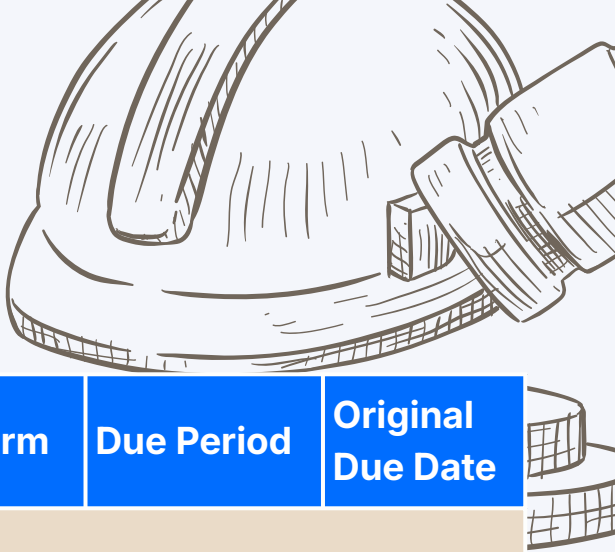
Central						
Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Section 39 (3) & Rule 66(1 & 2)	Submission Monthly Returns By Registered Person Deducting TDS Under Section 51 in Form GSTR-7	Every registered person deducting TDS under the Section 51 shall furnish a return in FORM GSTR-7 electronically within ten days after the end of such month.	FORM GSTR-7	January, 2026	10th February, 2026
Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017	Rules 67(1 & 2)	Form And Manner Of Submission Of Statement Of Supplies Through An E-Commerce Operator in Form GSTR-8	Every electronic commerce operator required to collect TCS under Section 52 shall furnish a statement in FORM GSTR-8 electronically.	FORM GSTR-8	January, 2026	10th February, 2026
Andhra Pradesh						
Andhra Pradesh Tax On Professions, Trades, Callings And Employments Act, 1987	Section 7 & Rule 12	Monthly Remittance & Filing of Return	Ensure to pay the paying the requisite amount into the Treasury by Challan in Quadruplicate in Form V to the Commissioner.	Form V	January, 2026	10th February, 2026
Telangana						
Telangana Tax On Professions, Trades, Callings And Employments Act, 1987	Section 7 & Rule 12	Monthly Return & Filing of return	Ensure to pay the paying the requisite amount into the Treasury by Challan in Quadruplicate in Form V to the Commissioner.	Form V	January, 2026	10th February, 2026



Act/Rules	Referen ce	Compliance Activity	Details	Form	Due Period	Original Due Date
Madhya Pradesh						
Madhya Pradesh Vritti Kar Adhiniyam, 1995 (PT)	Rule 11	Monthly Return	Ensure to Furnish a Monthly return by treasury Challan as per rule to the prescribed Authority .	-	January, 2026	10th February, 2026
Sikkim						
Sikkim Tax On Professions, Trades, Callings And Employments, Act 2006	Rule 13	Monthly Return	Ensure to Furnish a Monthly return by treasury Challan as per rule to the prescribed Authority .	-	January, 2026	15th February, 2026



# Labour



Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
Central						
Employees Provident Fund (EPFO)	-	Monthly payments & returns (Un-Exempted)	Filing of monthly Electronic-Challan cum Return (ECR) towards PF Contribution (Un-Exempted)	-	January, 2026	15th February , 2026
Employee State Insurance Act, 1948 (ESIC)	-	ECR under ESI	Filing of Electronic-Challan cum Return for Contribution under EPF	-	January, 2026	15th February , 2026
All States						
ALL STATES Contract Labour (Regulation and Abolition) Act, 1970 and The Contract Labour (Regulation And Abolition) Central Rules, 1971	Rule 82 (1)	Annual Returns	Ensure to submit an annual return in Form XXI, to the Registering Officer not later than the 15th of February following the end of the year to which it relates.	Form XXV	January to December , 2025	15th February , 2026

