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 Date: 23 February to 1 March, 2026



# Compliance Calendar: Key Government Due Dates This Week

# Corporate

## Central

Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
RBI Act, 1934 & Master Direction- Non-Banking Financial Company Returns (Reserve Bank) Directions, 2016	Direction 17	Reporting of Special Mention Account status	Reporting of Special Mention Account status (SMA-2 return) by NBFCs-ND-SI, NBFCs-D and NBFC-Factors on every Friday.	SM A-2 return	Weekly	Every Friday

# 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	Rule 87(2)	GST Challan Payment under QRMP (For all States of Category A and B)	Due date of GST payment for the month of October 2025 by registered person having aggregate turnover of less than INR 5 Crores and who has opted for quarterly filing of return under QRMP.	GST PMT-06	January, 2026	25th February, 2026

## Assam

Assam Professions, Trades, Callings And Employments Taxation Act, 1947	Rule 12(1) & Rule 26	Monthly Remittance & Filing of Return	Ensure to furnish return in Form III on or before the last day of every month and Challan for making payment shall be in Form VII C.	Form III, Form III A, Form VII C	January, 2026	28th February, 2026
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Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
Orissa						
Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000	Rule 13	Monthly Return / Challan	Ensure to furnish a return in form V to the local Assessing Authority accompanied by a copy of the receipted Treasury Challan in Form O.T.C.-6 in in triplicate, duly filled.	Form V / Form O.T.C.-6	January, 2026	28th February, 2026
Tripura						
Tripura Professions Trades Callings And Employments Taxation Act, 1997	Rule 11(1) & 11(2)	Monthly Return	Ensure to furnish return in Form VII on or before the last day of every month showing therein the salaries and wages paid by him in respect of the month immediately preceding that month and the amount of tax deducted.	Form VII	January, 2026	28th February, 2026
Meghalaya						
Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947	Rule 12(1) , Rule 26	Monthly Return & Challan	Ensure to furnish a monthly return in Form III on or before the last day of every month and Challan for making payment shall be in Form VII C.	Form III, Form VII C	January, 2026	28th February, 2026
Maharashtra						
Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975	Rule 11(2A) & 11(3c)	Monthly Return	Ensure to file the return or, as the case may be, revised return in electronic form which shall be in form III-B and payment as per return shall be made by Challan in MTR-6. Monthly return in case of tax Liability is more than Rs. 1,00,000/-.	Form III-b/ MTR -6 / Online ( <a href="https://www.mahagst.gov.in/en/ptec-otpt-payment">https://www.mahagst.gov.in/en/ptec-otpt-payment</a> )	January, 2026	28th February, 2026

Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
West Bengal						
West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	Rule 12(1b) (i)	Challan	Ensure to pay appropriate Government Treasury under the appropriate Challan the amount of tax payable according to the accounts.	Online	January, 2026	28th February, 2026
Kerala						
Kerala Panchayat Raj Act, 1994 (Profession Tax)	Section 204	Half Yearly Remittance	Ensure to furnish half yearly return not less than 60 days of year ending.	Offline	July to December, 2025	28th February, 2026

# Labour

Act/Rules	Reference	Compliance Activity	Details	Form	Due Period	Original Due Date
Central						
Employees Provident Fund (EPFO)	-	Monthly payments & returns (Exempted)	Filing of monthly Electronic-Challan cum Return (ECR) towards PF Contribution (Exempted)	-	January, 2026	25th February, 2026
Maharashtra						
Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017	Rule 27	Annual Return	Ensure to upload online the Annual Return in Form 'R' on the website within two months for the year ending on 31st December.	Form R	January to December, 2025	28th February, 2026