



manucomply

 Date: 29th Dec, 2025 to 04th Jan, 2026



Compliance Calendar: Key Government Due Dates This Week

Corporate

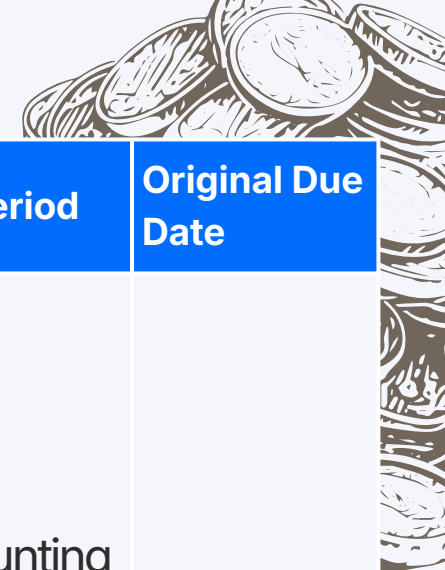
| Central | | | | | | |
|--|-----------|-------------------------------------|--|---------|----------------|-------------------|
| Act/Rules | Reference | Compliance Activity | Details | Form | Due Period | Original Due Date |
| Master Direction - Reserve Bank of India (Filing of Supervisory Returns) Directions – 2025 | - | 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. | - | December, 2025 | 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. | - | December, 2025 | Every Wednesday |
| 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. | - | December, 2025 | Every Wednesday |
| 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 NBFCICC, NBFC-MFI, NBFC-Factors having asset size of ₹500 crore and above solely or at Group level). | DNB S09 | November, 2025 | Every Wednesday |

| Act/Rules | Reference | Compliance Activity | Details | Form | Due Period | Original Due Date |
|---|-----------|--|---|------------------|------------|---------------------|
| Foreign Contribution (Regulation) Act 2010 and Foreign Contribution(Regulation) Rules, 2011 | Rule 17 | Furnish report in Form FC-6 | Furnish a report of foreign contribution received in Form FC-6 within 9 months of the close of financial year. | Form FC-6 | FY 24-25 | 31st December, 2025 |
| Foreign Exchange Management Act, 1999 | - | Filing of Annual Performance Report (APR)- Reporting of overseas joint venture and wholly owned subsidiary | Due date for submitting Annual Performance Report (APR) in Form ODI Part II by an Indian Party (IP) / Resident Individual (RI) which has made an Overseas Direct Investment (ODI), to the AD Bank within the prescribed time frame in respect of each Joint Venture (JV) / Wholly Owned Subsidiary (WOS) outside India. | Form ODI PART-II | Annual | 31st December, 2025 |

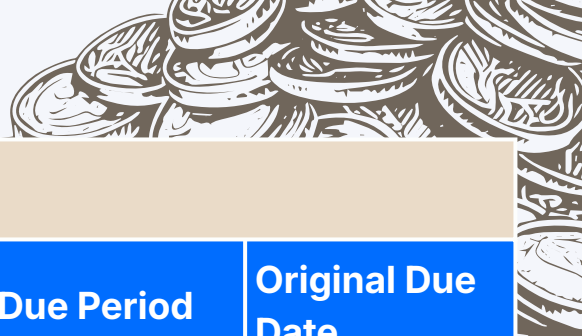
Taxation



| Central | | | | | | |
|--|---------------------------|--|--|---------------|-----------------|---------------------|
| Act/Rules | Reference | Compliance Activity | Details | Form | Due Period | Original Due Date |
| Income Tax Act 1961 and Income Tax Rules, 1962 | Rule 31A (4A) | Furnishing Challan-cum Statement for tax deducted under Section 194-IA | Due date for furnishing of Challan-cum-statement in respect of tax deducted under section 194-IA, in Form No. 26QB electronically within 30 days from the end of the month in which the deduction is made i.e. in the month of November, 2025. | Form 26QB | November , 2025 | 30th December, 2025 |
| Income Tax Act 1961 and Income Tax Rules, 1962 | Rule 31A (4B) | Furnishing Challan-cum Statement for tax deducted under Section 194-IB | Due date for furnishing of Challan-cum-statement in respect of tax deducted under Section 194-IB in form 26QC, in the month of November, 2025. | Form No.26Q C | November , 2025 | 30th December, 2025 |
| Income Tax Act 1961 and Income Tax Rules, 1962 | Rule 31A (4C) | Furnishing Challan-cum Statement for tax deducted under Section 194M | Due date for furnishing of Challan-cum-statement in respect of tax deducted under Section 194M in form 26QD in the month of November, 2025. | Form No.26Q D | November , 2025 | 30th December, 2025 |
| Income Tax Act 1961 and Income Tax Rules, 1962 | Section 139 (4) & 139 (5) | Filing of Belated or Revised Returns | Filing of belated/revised return of income for the assessment year 2025-26 for all assessee (provided assessment has not been completed before December 31, 2025) | - | FY 24-25 | 31st December, 2025 |

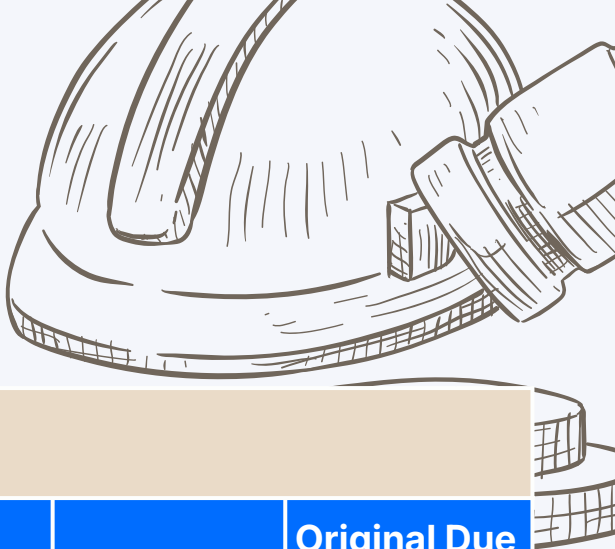


| Act/Rules | Reference | Compliance Activity | Details | Form | Due Period | Original Due Date |
|---|------------------------------|---|--|----------------|---|----------------------|
| Income Tax Act 1961 and Income Tax Rules, 1962 | Section 286 & Rule 10DB | Furnishing of report by Constituent entity resident in India | Furnishing of report in Form No. 3CEAD for a reporting accounting year (assuming reporting accounting year is January 1, 2025 to December 31, 2025) by a constituent entity, resident in India, in respect of the international group of which it is a constituent if the parent entity is not obliged to file report under section 286(2) or the parent entity is resident of a country with which India does not have an agreement for exchange of the report etc. | Form No. 3CEAD | Accounting Year- 1st January to 31st December, 2025 | 30th December, 2025 |
| Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017 | Section 44 & Rules 80 (1) | Submission of annual return By registered person in Form GSTR-9 | Every registered person other than an Input Service Distributor, a person paying tax under section 51 & 52, a casual taxable person and a non-resident taxable person shall furnish an annual return FORM GSTR-9 for every financial year electronically before 31st December of the year following the particular financial year. | Form GSTR -9 | FY 24-25 | 31st December, 2025 |
| Central Goods and Services Tax Act, 2017 and Central Goods and Services Tax Rules, 2017 | Section 35 (5) & Rule 80 (3) | Submission of reconciliation statement by registered Person with turnover above 5 Crore in Form GSTR-9C | Due date to furnish a reconciliation statement by every registered person whose aggregate turnover exceeds 5 crore rupees during a financial year, in FORM GSTR-9C, before 31st December of the year subsequent to the relevant FY. | Form GSTR -9C | FY 24-25 | 31st December, 2025 |
| TRIPURA | | | | | | |
| Tripura Professions Trades Callings And Employments Taxation Act, 1997 | Rule 11(1) & 11(2) | Monthly Return | 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 | November , 2025 | 31st Decembe r, 2025 |

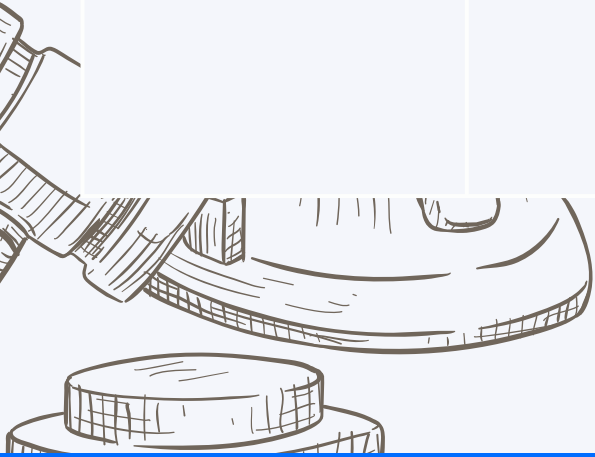


| Meghalaya | | | | | | |
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| Act/Rules | Reference | Compliance Activity | Details | Form | Due Period | Original Due Date |
| Meghalaya Professions, Trades, Callings And Employments Taxation Act, 1947 | Rule 12(1) , Rule 26 | Monthly Return & Challan | 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 | November , 2025 | 31st December, 2025 |
| Odisha | | | | | | |
| Orissa State Tax On Professions, Trades, Callings And Employments Act, 2000 | Rule 13 | Monthly Return / Challan | 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 | November , 2025 | 31st December, 2025 |
| Assam | | | | | | |
| Assam Professions, Trades, Callings And Employments Taxation Act, 1947 | Rule 12(1) & Rule 26 | Monthly Return & Challan | 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 VII C | November , 2025 | 31st December, 2025 |
| Maharashtra | | | | | | |
| Maharashtra State Tax on Professions, Trade, Callings And Employments Act, 1975 | Rule 11(2A) & 11(3a) | Monthly Return | To pay 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 less than Rs. 50,000. | Form III-b/ MTR -6 / Online (https://www.mahagst.gov.in/en/ptec-otpt-payment) | November , 2025 | 31st December, 2025 |

Labour



| Central | | | | | | |
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| Act/Rules | Reference | Compliance Activity | Details | Form | Due Period | Original Due Date |
| Employees Provident Fund (EPFO) | - | Monthly payments & returns (Exempted) | Filing of monthly Electronic-Challan cum Return (ECR) towards PF Contribution | - | November , 2025 | 25th December , 2025 |
| Punjab/Haryana/Chandigarh/Delhi | | | | | | |
| Punjab Industrial Establishments (National and Festival Holidays and Casual and Sick Leave) Rules, 1966 (Applicable to Haryana/Chandigarh DELHI) | Rule 7 | Statement of Holidays | Every employer shall submit to the Inspector of the area a statement of Festival Holidays to be allowed to the workers during the calendar year before the 31st December of the preceding year. | Form A | For the Year 2026 | 31st December, 2025 |
| Chhattisgarh | | | | | | |
| Chhattisgarh Factories Rules, 1962 | Rule 100 (1) Sub Rule 3 | Holidays-Annual Return | Ensure before the end of each year furnish a return giving notice of all the days on which it is intended to close the factory during the next year. This return shall be submitted whether the factory is or is not working during the year preceding the year to which it relates. | List of Holidays | For the Year 2026 | 31st December, 2025 |



| Bihar | | | | | | |
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| Act/Rules | Reference | Compliance Activity | Details | Form | Due Period | Original Due Date |
| Bihar Factories Rules, 1950 | Rule 100 (1) Sub Rule 3 | Annual Return of Holidays | Ensure before the end of each year furnish a return giving notice of all the days on which it is intended to close the factory during the next year. This return shall be submitted whether the factory is or is not working during the year preceding the year to which it relates. | List of Holidays | For the Year 2026 | 31st December, 2025 |
| ASSAM | | | | | | |
| Assam Factories Rules, 1950 | Rule 99 (2) | Annual return of holidays | Ensure to submit Annual return of holidays Before the end of each year a return giving notice of all the days on which it is intended to close the factory during the next ensuring year. This return shall be submitted whether the factory is or is not working during the year preceding the return relates. | List of Holidays | For the Year 2026 | 31st December, 2025 |
| ODISHA | | | | | | |
| Orissa Shops and Commercial Establishments Act, 1956 - Self Certificate | Section 27 | Annual returns | Ensure to submit a Self Certification Undertaking for the ensuing calendar year, in respect of their Shops and Commercial Establishments in Form 15 to the specified Authority of the area incorporating therein, the required details-cum-Self Certification Undertaking in duplicate before 31st December of each calendar year. | Form 15 | For the Year 2026 | 31st December, 2025 |

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| TAMIL NADU | | | | | | |
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| Tamil Nadu Industrial Establishments (National, festival and special holidays) Act, 1958 | Rule 4 & Rule 5 | Intimation of change in Holidays | Ensure to send Application on Change of Holidays to the Inspector so as to reach the Inspector before the commencement of each calendar year in which the holidays are to be allowed | Form IV | For the Year 2026 | 31st December, 2025 |
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| GUJARAT | | | | | | |
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| Gujarat Factories rules, 1963 | Rule 107 (3) | Annual Return of Holidays | Ensure before the end of each year furnish a return giving notice of all the days on which it is intended to close the factory during the next year. This return shall be submitted whether the factory is or is not working during the year preceding the year to which it relates. | List of Holidays | For the Year 2026 | 31st December, 2025 |
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| MAHARASHTRA | | | | | | |
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| Maharashtra Factories Rules, 1950 | Rule 119 | Annual Return of Holidays | Ensure before the end of each year furnish a return giving notice of all the days on which it is intended to close the factory during the next year. This return shall be submitted whether the factory is or is not working during the year preceding the year to which it relates. | List of Holidays | For the Year 2026 | 31st December, 2025 |
|-----------------------------------|----------|---------------------------|--|------------------|-------------------|---------------------|

| TELANGANA | | | | | | |
|--|---------------|--------------------------|---|--------|-------------------------|---------------------------|
| Telangana Factories And Establishments (National, Festival And Other Holidays) Act, 1974 | Rule 4 (1) | Statement of Holidays | Ensure to send Statement to the Inspector and display the same in the industrial establishment. | Form I | For the Year 2026 | 31st December, 2025 |

