



ANUJ DESAI & ASSOCIATES

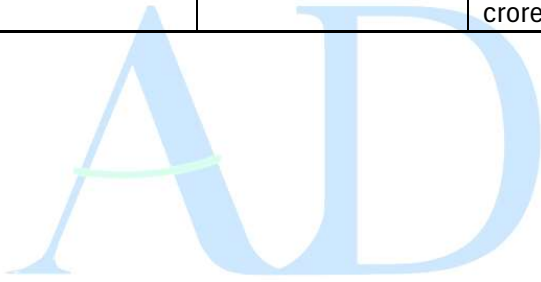
CHARTERED ACCOUNTANTS

Date	Day of the week	ACT	COMPLIANCE FORM	APPLICABILITY
05-01-2026	Monday	Sez	SEZ - MPR	Entities Located in SEZ
07-01-2026	Wednesday	FEMA	ECB 2 Return	Borrowers having External Commercial Borrowings
		Income Tax Act	Due date for deposit of Tax deducted [except under section 194-IA, section 194-IB, section 194M or section 194S (by specified person)] or collected for the month of December, 2025. However, all the sum deducted/collected by an office of the government	
			Due date for deposit of TDS for the period October 2025 to December 2025 when Assessing Officer has permitted quarterly deposit of TDS under Sections 192, 194A, 194D or 194H	
			Equalisation Levy In case of specified digital services	
			Equalisation Levy to be paid In case of E-Commerce transactions	
		RBI-NBFC	Monthly Return on Important Financial Parameters	NBFCs not accepting/holding public deposits and having asset size of Rs.100 crore and above
			NBS - 6 - Monthly	Deposit Taking NBFC's
10-01-2026	Saturday	GST	GST SRM-II	Monthly return - Special Procedure for taxpayers engaged in manufacturing pan masala or tobacco products
			GSTR-7	persons who are required to deduct TDS under GST
			GSTR-8	E-commerce Operators (ECOs) who are liable to collect TCS under GST
		RBI-NBFC	ALM -NBS-ALM1-Monthly	NBFC-ND-SI
		Sez	SEZ - SERF	Entities Located in SEZ for IT/ITES companies engaged in service exports
			STPI - SERF	Entities Located in Software Technology Parks of India for IT/ITES companies engaged in service exports
11-01-2026	Saturday	GST	GSTR-1	All the Tax payers Registered under GST Except Taxpayers opting for Quarterly returns Monthly Payment Scheme
13-01-2026	Monday	GST	GSTR-1 / IFF	All the Tax payers Registered under GST who are opting for Quarterly returns Monthly Payment Scheme
			GSTR-5	Non Resident Tax Payers Registered Under GST
	Tuesday	GST	GSTR-6	Tax Payer registered as an Input Service Distributor (ISD)
14-01-2026	Wednesday	Income Tax Act	Due date for issue of TDS Certificate for tax deducted under section 194-IA in the month of November, 2025	
			Due date for issue of TDS Certificate for tax deducted under section 194-IB in the month of November, 2025	

15-01-2026	Thursday		Due date for issue of TDS Certificate for tax deducted under section 194M in the month of November, 2025	
			Due date for issue of TDS Certificate for tax deducted under section 194S (by specified person) in the month of November, 2025	
		ESIC	ESIC Payment for the Previous Month	
		Income Tax Act	Due date for furnishing of Form 15G/15H declarations received during the quarter ending December, 2025	
			Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of December, 2025 has been paid without the production of a challan	
			Furnishing of statement in Form No. 49BA under Rule 114AAB (by specified fund) for the quarter ending December 31, 2025	
			Quarterly statement in respect of foreign remittances (to be furnished by authorized dealers) in Form No. 15CC for quarter ending December, 2025	
			Quarterly statement of TCS for the quarter ending December 31, 2025	
		PF	PF Payment for the Previous Month	
		RBI-NBFC	Branch Information Return -Quarterly	Non-Deposit Taking Systemically Important NBFC & Deposit Taking Systemically Important NBFC
			NBS - 1 - Quarterly	Deposit Taking NBFC
			NBS - 11 - Quarterly	NBFC-CIC
			NBS - 12 - Quarterly	NBFC-CIC
			NBS - 13 - Quarterly	All NBFCs
			NBS - 14 - Quarterly	NBFC-P2P
			NBS - 2 - Quarterly	Deposit Taking NBFC
			NBS - 3 - Quarterly	Deposit Taking NBFC
			NBS - 4A - Quarterly	NBFCs-Deposit Taking, NBFC – NDSIs (having Asset Size > ₹500 crore), Multiple NBFCs in the same group whose asset size together is of ₹500 crore & above, NBFC-Factors & NBFC- Core Investment Companies (CICs) & NBFC-NDs having asset size between ₹100 crore and ₹500 crore. Return not to be filed by NBFC-NOFHCs
			NBS - 4B - Monthly	NBFCs-Deposit Taking, NBFC – NDSIs (having Asset Size > ₹500 crore), Multiple NBFCs in the same group whose asset size together is of ₹500 crore & above, NBFC-Factors & NBFC- Core Investment Companies (CICs) & NBFC-NDs having asset size between ₹100 crore and ₹500 crore. Return not to be filed by NBFC-NOFHCs
			NBS - 7 - Quarterly	NBFCs-ND-SI (Supervisory Return)

			NDSI - 500cr Return -Quarterly	Non-deposit Taking - Systemically Important NBFC
		Sebi LODR	Corporate Governance Report - Quarterly	All Listed Entities
			Indian Depository Receipt Holding Pattern - Quarterly	All Listed Entities
18-01-2026	Sunday	GST	CMP-08	Composition Scheme taxpayers for payment of GST
20-01-2026	Monday	GST	GSTR-3B	All the Tax payers Registered under GST Except Taxpayers opting for Quarterly returns Monthly Payment Scheme
	Tuesday	GST	GSTR-5A	Online Information and Database Access or Retrieval Services (OIDAR) provider under GST.
21-01-2026	Wednesday	Sebi LODR	Share Holding Pattern -Quarterly	All Listed Entities
			Statement of GrievanceRedressal Mechanism - Quarterly	All Listed Entities
22-01-2026	Wednesday	GST	GSTR-3B	All the Tax payers Registered under GST who are opting for Quarterly returns Monthly Payment Scheme
24-01-2026	Friday	GST	GSTR-3B **	All the Tax payers Registered under GST who are opting for Quarterly returns Monthly Payment Scheme for Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and New Delhi.
30-01-2026	Friday	Income Tax Act	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA in the month of December, 2025	
			Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB in the month of December, 2025	
			Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194M in the month of December, 2025	
			Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S (by specified person) in the month of December, 2025	
			Quarterly TCS certificate in respect of quarter ending December 31, 2025	
		Sebi LODR	Audit Report under sebi(D&P)Regulation - Quarterly	All Listed Entities
		Sez	Quarterly Progress Reports (QPR)-STPI	Entities Located in Software Technology Parks of India

			SEZ - SOFTEX	Entities Located in SEZ exporting software/IT services electronically	
			STPI - SOFTEX	Entities Located in Software Technology Parks of India exporting software/IT services electronically	
31-01-2026	Saturday	Income Tax Act	Intimation by a pension fund in respect of investment made in India for quarter ending December 31, 2025		
			Intimation by Sovereign Wealth Fund in respect of investment made in India for quarter ending December, 2025		
			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 31, 2025		
			Quarterly statement of TDS for the quarter ending December 31, 2025		
		PTRC Maharashtra	PT returns for the Month		
		RBI-NBFC	Quarterly return	NBFCs having overseas investment	
				Non-deposit taking NBFCs with asset size of Rs 50 crore and above but less than Rs 100 crore	


 Anuj Desai
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