

STATUTORY COMPLIANCE DUE DATES -FEBRUARY-2026		
Important Statutory Compliances Due Dates Relating to GST, Income-Tax, ESI, EPF, Karnataka Professional Tax, MCA, SEBI & FEMA.		
Due Date	Statutory Compliance	Description
5	SEZ	Due date for furnishing the Monthly Performance Report (MPR) by SEZ units and developers for January 2026 to the Development Commissioner.
7	Income-Tax Monthly TDS/TCS	Due date for deposit of Tax deducted/collected for the month of January, 2026. 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.
7	FEMA Form - ECB2	Filing Form ECB-2 is a monthly return that reports External Commercial Borrowings for January 2026
10	STPI-Monthly SERF(A)-Filing	Due date for filing STPI – SERF(A) for January 2026 by STPI-registered units, reporting monthly software export performance and operational details to the Software Technology Parks of India (STPI).
10	SEZ	Due date for submission of SEZ – SERF for January 2026 by SEZ units, reporting monthly export and operational performance to the Development Commissioner.
10	GST GSTR-7	Filing of GSTR-7 for the month of January, 2026 by persons who are required to deduct GST TDS.
10	GST GSTR - 8	Filing of GSTR-8 for the month of January, 2026 by E-Commerce Operators (GST TCS).
11	GST GSTR-1	Filing of GSTR-1 for the month of January, 2026 for taxpayers having a Turnover exceeding INR 5 crores in the Previous Financial Year and Taxpayers who opted for monthly GSTR-1 filing.
13	GST GSTR-6	Filing of GSTR-6 of Input Service Distributers for the month of January, 2026.
13	GST GSTR-1/IFF	Uploading of outward supplies by quarterly return filers opting to use the Invoice Furnishing Facility (IFF) under QRMP scheme for January 2026.
13	GST GSTR – 5	Filing of GSTR-5 for the month of January, 2026 by a non-resident taxable person of all outward taxable supplies and tax payable.
14	Income-Tax TDS	TDS Due date for issue of TDS Certificate for tax deducted under section 194-IA,194-IB,194M,194S in the month of December, 2025..
14	SEBI Regulation 33(3)(a)	Due date for furnishing (Form A) Financial Results along with Limited review report/Auditor's report for listed entities for the quarter ended December 2025.

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CHARTERED ACCOUNTANTS

Due Date	Statutory Compliance	Description
14	SEBI Regulation 32(1)	Due date for furnishing Statement of Deviation(s) or Variation(s) for listed entities for the quarter ended December 2025.
15	Income-Tax 24G	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.
15	Income-Tax TDS	Quarterly TDS certificate in Form- 16A (in respect of tax deducted for payments other than salary) for the quarter ending December 31, 2025.
15	ESI	ESI Payment & Return filing for the month of January, 2026.
15	EPF	EPF Payment & Return filing for the month of January, 2026.
20	Karnataka Professional Tax	Payment of Employees Salary Professional Tax and Return filing for the month of January, 2026.
20	GST GSTR-3B	Due Date for filing GSTR – 3B return for the month of January, 2026 for the taxpayer with Aggregate turnover exceeding INR 5 crores during previous year.
20	GST GSTR-5A	Filing of GSTR-5A for Non-resident taxpayers OIDAR Service Providers for the month of January, 2026.
25	GST PMT-06	Due Date of payment of GST for a taxpayer with Aggregate turnover up to INR 5 crores during the previous year and who has opted for Quarterly filing of return under QRMP.
28	GST GSTR-11	Filing of GSTR-11 by persons having Unique Identification Number (UIN) of statement of inward supplies for claiming a GST refund.
29	MCA MGT-7/7A	Due date for filing Form MGT-7 with the Registrar of Companies (ROC) for all Private Limited, Public Limited, and Small Companies registered in India. Form MGT-7 must be filed annually after the AGM (If AGM held on 31-Dec-2025).

Note: - Due dates mentioned in this Compliance Calendar may be subject to change based on the notifications, if any, will be issued by the department from time to time. Users are requested to refer to the latest circulars & Notifications for the extensions and changes in compliance due dates.

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