



31.12.2025

Dear Client,

Wish you a very happy & Prosperous New Year!

We are here with the changes and important compliances due dates in the coming month which marks the starting of the calendar year 2026. Tax and other statutory Laws are seeing rapid changes and to walk with hand in hand to those, we every month bring you with the monthly circulars. The Briefing of the January-2026 and February-2026 month with the due dates and some of the important provisions and amendment for your enhancement: -

Let's Begin with the due dates coming nearby: -

A. TDS/TCS

S.NO.	PARTICULARS	DUE DATE
JANUARY-2026		
1.	TDS/TCS deposit for the month of December-2025	07.01.2026
2.	Issue of TDS certificates (Form – 16B & 16C) for tax deducted u/s 194IA & 194IB in the month of November- 25	14.01.2026
3.	Quarterly TCS Return - For the Quarter ending December (Oct-Dec 2025)	15.01.2026
4.	Issue of TCS certificates in form 27D for (Oct-Dec 2025)	30.01.2026
5.	Issue of Challan cum statement (Form 26QB & Form 26QC) in respect of tax deducted u/s 194IA & 194IB in the month of December- 25	30.01.2026
6.	Quarterly TDS Return(Salary & Non Salary) - For the Quarter ending December (Oct-Dec 2025)	31.01.2026
FEBRUARY-2026		
1.	TDS/TCS deposit for the month of January-2026	07.02.2026

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2.	Issue of TDS certificates (Form – 16B & 16C) for tax deducted u/s 194IA & 194IB in the month of December- 25	14.02.2026
3.	Issue of TDS certificates (Other than Salary) in form 16A for (Oct-Dec 2025)	15.02.2026

B. INCOMETAX AND STATUTORY DUES PAYMENT

S.NO.	PARTICULARS	DUE DATE
<u>JANUARY-2026</u>		
1.	PF / ESI - Depositing contribution towards PF/ ESI for the month of December -25	15.01.2026
<u>FEBRUARY-2026</u>		
1.	PF / ESI - Depositing contribution towards PF/ ESI for the month of January-26	15.02.2026

C. GST

S.NO.	PARTICULARS	DUE DATE
<u>JANUARY-2026</u>		
1.	Monthly returns of GST in various forms (December -2025)	From 10.01.2026 till 20.01.2026
2.	Quarterly Return of GST opted for Composition Scheme (Oct-2025 to Dec-2025)	18.01.2026
3.	Deposit of GST under Quarterly returns with Monthly payments (December-2025)	25.01.2026
<u>FEBRUARY-2026</u>		
1.	Monthly returns of GST in various forms (January-2026)	From 10.02.2026 till 20.02.2026
2.	Deposit of GST under Quarterly returns with Monthly payments (January-2026)	25.02.2026

D. COMPLIANCE UNDER COMPANIES ACT,2013

S.NO.	PARTICULARS	DUE DATE
<u>JANUARY-2026</u>		
1.	Every company which held AGM on 30 th 31 st January 2026	

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	September 2025 should file form AOC-4, AOC-4(CFS) & AOC-4 XBRL.	(Extended)
2.	Form MGT-7/MGT-7A (Annual Return)	31 st January 2026 (Extended)
FEBRUARY-2026		
1.	Financial Results-As per SEBI- File Quarterly Financial Results in case of Listed companies	14.02.2026

Now we would like to bring your attention to some of the important aspects: -

1.) The Ministry of Corporate Affairs (MCA) has revised the definition of small companies by increasing the thresholds for paid-up capital and turnover. The Change has been introduced through an amendment to Rule 2(1)(t) of the companies (Specification of definition details) Rules, 2014, and is effective from December 1, 2025.

A Joint reading of Section 2(85) of the Companies Act,2013 and Rule 2(1)(t) of the 2014 Rules now defines a small company as a company (Other than Public Company) whose:

- Paid-up share capital does not exceed INR 10 crore; and
- Turnover, as per the profit and loss account for the immediately preceding financial year, does not exceed INR 100 crore.

The proviso to Section 2(85) clarifies that the definition does not apply to:

- A holding company or a subsidiary company;
- A company registered under section 8;
- A company or body corporate governed by any Special Act.

Limits Prior to the Notification

The Thresholds have been gradually increased over time. Prior to this notification, the limits (Last revised in September 2022) were: -

- Paid-up share capital not exceeding INR 4 crore; and
- Turnover, as per the profit and loss account for the immediately preceding financial year, not exceeding INR 40 crore.

Reduced Compliance Burden

The revised definition is expected to reduce compliance requirements, as more companies will now fall within the small company category. Among the key benefits

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are the ability to have the annual return signed by the company secretary or, where there is no company secretary, by a director. Companies also benefit from lower penalties and may prepare and file an abridged annual return. In addition, only two board meetings are required in a year, and small companies are exempt from preparing a cash flow statement as part of their financial statements.

2) As per advisory dated 29th December 2025, the GST portal will soon implement hard validations instead of just warnings for negative balance in ECRS and RCM liability ledgers as well as any excess ITC claims.

3) As per the same advisory dated 29th December 2025, taxpayer cannot proceed to file their GSTR-3B where the ITC claimed in Table 4D (1) of GSTR-3B exceeds the closing balance in the Electronic Credit Reversal and Reclaimed Statement (ITC reclaim ledger) and the ITC reversed in Table 4B (2) of the current return period putting together.

4) PAN -Aadhaar Linking Deadline; The final date to link PAN and Aadhaar is December 31,2025. Unlinked PAN's will become inoperative from January 1, 2026, leading to potential penalties and higher TDS rates.

5) Nudge Campaign: The Income Tax Department is actively sending advisories (“NUUDGE” Campaign) to taxpayers whose ITR Filings show mismatches with their financial transactions (e.g., high-value transactions or ineligible deduction claims), urging them to file revised returns by the December 31, 2025 deadline to avoid penalties.

Any Query, clarification related to any of the above is most welcomed. We are always pleased to help you in any and every way possible.

Thanks & Regards,

R.K. Govil & Co.
Chartered Accountants

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