In The Name of Allaah, The Most Merciful, The Bestower of Mercy.

Allaah [The Exalted] said:

And (remember) when We took a covenant from the Children of Israel, (saying): Worship none but Allah (Alone) and be dutiful and good to parents, and to kindred, and to orphans and Al-Masakin (the poor), and speak good to people [i.e. enjoin righteousness and forbid evil, and say the truth about Muhammad Peace be upon him], and perform As-Salat (Iqamat-as-Salat), and give Zakat. Then you slid back, except a few of you, while you are backsliders.

These (divine) commands are from the fundamental affairs of the Religion which Allaah commanded in every law [revealed to the Prophets and Messengers before Muhammad], because they comprise of an overall benefit in every era and place, therefore they cannot be abrogated just as a foundation of the religion [cannot be abrogated]. And for this reason Allaah [The Most High] commanded us -in Surah An-Nisaa Aayah 36- to fulfil them. Allaah [The Most High] said:

Worship Allah and join none with Him in worship, and do good to parents, kinsfolk, orphans, Al-Masakin [the poor], the neighbour who is near of kin, the neighbour who is a stranger, the companion by your side, the wayfarer [you meet], and those [slaves] whom your right hands possess. Verily, Allaah does not like such as are proud and boastful. [Soorah An-Nisaa: Ayah: 36]

And (remember) when We took a covenant from the children of Israel]: This was due to their stubbornness, for indeed they disobeyed every command and did not accept it, except by way of a solemn oath and a firm covenant.

[عَنْبُدُونَ إِلَّا اللَّهَ]: This is a command to worship Allaah [alone] and not to associate a partner with Him. [Righteous] deeds cannot be accepted if they are not [built] upon this foundation.

Then Allaah said: وَبِالْوَالِدَيْنِ إِحْسَانًا — And be dutiful to parents]: Meaning: Be dutiful to parents by treating them kindly- in speech and action. This command [necessitates that] disobedience to parents is forbidden [i.e. when they command you with what is not in opposition to the command of Allaah and His Messenger] and it is forbidden to mistreat them. The absence of kind treatment can either be accompanied by evil behaviour, which is the greater crime; or it can occur without evil behaviour, which is also forbidden. [Also] kindred, orphans and the poor should be treated kindly.

Then Allaah [The Most High] commanded Bani Israa'eel to be kind towards mankind in general, saying: وَقُولُوا لِلنَّاسِ حُسْنًا -And speak good to people]: Meaning: Utter good speech, enjoin good, forbid evil, teach people knowledge and greet them with Salaam etc. And when it is the case that a person is not able to give wealth to everyone, therefore Allaah [The Most High] commanded [us] to treat everyone kindly through kind speech, which every person is able to fulfil. This shows that to utter evil speech against the people is prohibited, even against a person who disbelieves in Allaah. And due to this Allaah [The Most High] said: وَلَا تُجَادِلُوا أَهْلَ الْكِتَابِ إِلَّا ِيَ هِيَ أَحْسَنُ — And argue not with the people of the Scripture (Jews and Christians), unless it be in (a way) that is better (with good words and in good manner)].

And from the good manners of a person -which Allaah has commanded a person to fulfil-is that one should be upright in speech and action, and should not use evil or foul speech. One should neither curse nor become argumentative; rather one should be good mannered, forbearing, courteous towards everyone and exercise much patience when harmed by the people – in fulfilment of Allaah's command and hoping for Allaah's reward.

آثانتُم مُعْرِضُونَ - Then you slid back, except a few of you, while you are backsliders]. Allaah commanded Bani Israa'eel to establish the prayer and pay the Zakaat, because the prayer necessitates sincerity to The Only True Object of worship [Allaah] and Zakah necessitates kind treatment towards the servants of (Allaah). However, after they were commanded to fulfil these good and appropriate commandments, they wilfully turned away from it, except a few of them. (1) Those few who adhered to the commands were either the ones who did not replace them with something else or those who believed in the Messenger Muhammad [peace and blessings of Allaah be upon him] in his era. (2)

[Ref 1: Source: An Excerpt from 'Tayseer Al-Kareem Ar-Rahmaan Fee Tafseer Kalaam Al-Mannaan'. slightly paraphrased]

[Ref 2: Zaadul Maseer Fee Ilmit Tafseer. By Imaam Ibnul Jawzi]