



Jan 05, 2026

Good morning my Dear Friend

We are happy to share our **Research Book** being **published** “**weekly**” **180 Legal Compliances and Legal Updates for Jan 2026** in India

It's relevant

For

*Your kind **understanding for legal obligations** which are to be compliance*

By

Corporates “and also” non-corporates “both” in India

To avoid financial penalties “and also” imprisonments “both” under 9 acts “only” like:

1.

Foreign Exchange Management Act (FEMA) 1999

2.

Securities and Exchange Board (SEBI) Act, 1992

3.

Income Tax (IT) Act, 1961

4.
Companies Act (CA) 2013

5.
Goods and Services Tax (GST) Act, 2017

6.
Special Economic Zones (SEZ) Act, 2005

7.
Software Technology Parks of India (STPI) Act, 2010

8.
Labour Law Act (LLA) 1988

9.
Real Estate Regulatory Authority (RERA) Act, 2016

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*Our research books are being published “[weekly](#)” under our **special program** known as*

Darshan Mala Series

For

*Knowing about legal **provisions** “[and also](#)” **workings** “[both](#)” under*

*Different **Indian Acts** like:*

Prevention of Corruption (PC) Act,1988, Prevention of Money Laundering Act (PMLA) 2002 “[and also](#)” etc.

+

*Different Indian **Enforcement agencies** like:*

ED, DRI, CBI, NIA, SFIO, DGTCI, DGFI “[and also](#)” etc.

+

*Different Indian **Regulatory Authorities** like:*

IFSCA, RBI, SEBI, NCB, R&AW, EOW, IB, CVC, NCLT, FIU-IND “[and also](#)” etc.

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For

Your kind reading "and also" reverting back to us "both"

With warm wishes

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My Dear Friend

I am presenting Research book on 180 Legal Compliances and Legal Updates for Jan-2026 in India

1. Readers are advised to comply legal compliances to avoid Financial Penalties "and also" imprisonments "both".
2. It's humbly suggested to stop non-compliances for furnishing of legal documents "and also" correct information's "both".
3. I trust that you will be enriched by reading this Research book

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● With best wishes from CA. Satish Agarwal, New Delhi ●



180 Legal Compliances and Legal Updates for Jan-2026 in India

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180 Legal Compliances and Legal Updates for Jan-2026 in India

(A) Legal Obligations under 9 Acts in India

1(1) Under Foreign Exchange Management Act (FEMA) 1999 (Monthly)

S.No	Date of Event	Form	Period Ending on	Frequency	Type of Legal Obligation
1.	<i>Jan, 05th 2026</i>	----	<i>Dec 2025</i>	<i>Monthly</i>	<i>Uploading data by AD Category-I Bank for amounts remitted under Liberalized Remittance Scheme (LRS)</i>
2.	<i>Jan, 07th 2026</i>	ECB - 2	<i>Dec 2025</i>	<i>Monthly</i>	<i>Filing returns by External Commercial Borrowings (ECBs)</i>
3.	<i>Jan, 15th 2026</i>	DNBS-4B	<i>Dec 2025</i>	<i>Monthly</i>	<i>Filing Structural Liquidities and Interest Rates Sensitivity reports by NBFC- NDSI and also NBFC- D "both"</i>
4.	<i>Jan, 15th 2026</i>	DNBS-08	<i>Dec 2025</i>	<i>Monthly</i>	<i>Filing Credit information's for total exposures when exceeding 5 crores to 1 (single) borrower</i>



1(2) Under Foreign Exchange Management Act (FEMA) 1999 (Quarterly)

S.No	Date of Event	Form	Period Ending on	Frequency	Type of Legal Obligation
5.	Jan, 21 st 2026	DNBS-01	Dec 2025	Quarterly	<p><i>Filing</i> "certain" financial details like:</p> <p>(a) Components of assets and liabilities</p> <p>(b) P&L account</p> <p>(c) Etc.</p> <p>By 100% NBFC-D "and also" NBFC-NDSI "both"</p>
6.	Jan, 21 st 2026	DNBS-03	Dec 2025	Quarterly	<p><i>Filing</i> compliances report by 100% NBFC-D and NBFC-NDSI and also NBFC- Non NDSI for prudential standards and Capital Adequacy and Asset Classification and Provisioning and NOF "and also" others when assets are exceeding 100 crores</p>
7.	Jan, 21 st 2026	DNBS-04A	Dec 2025	Quarterly	<p><i>Filing</i> Short Term Dynamic Liquidity report by 100% NBFC-D and NBFC- NDSI "and also" NBFC- Non NDSI when assets are exceeding 100 crore</p>
8.	Jan, 21 st 2026	DNBS-05	Dec 2025	Quarterly	<p><i>Filing</i> Return by NBFCs when CoR is rejected</p>
9.	Jan, 21 st 2026	DNBS-06	Dec 2025	Quarterly	<p><i>Filing</i> financial information's "and also" compliances "both" by 100% RNBCs for prudential standards</p>
10.	Jan, 21 st 2026	DNBS-07	Dec 2025	Quarterly	<p><i>Filing</i> financial metrics "and also" operational information "both" by 100% ARCs</p>



11.	<i>Jan, 21st 2026</i>	DNBS-11	<i>Dec 2025</i>	<i>Quarterly</i>	<i>Filing Return for CICs - Balance sheet parameters Data by 100% NBFC-CICs</i>
12.	<i>Jan, 21st 2026</i>	DNBS-12	<i>Dec 2025</i>	<i>Quarterly</i>	<i>Filing Return for CICs - Prudential parameters Data by 100% NBFC-CICs</i>
13.	<i>Jan, 21st 2026</i>	DNBS-13	<i>Dec 2025</i>	<i>Quarterly</i>	<i>Filing Verification of Overseas Investments by 100% NBFCs</i>
14.	<i>Jan, 21st 2026</i>	DNBS-14	<i>Dec 2025</i>	<i>Quarterly</i>	<i>Filing financial information's "and also" compliances "both" by 100% NBFC-P2Ps for prudential standards against P2P lending platforms</i>



1(3) Under Foreign Exchange Management Act (FEMA) 1999 (Event based)

S.No	Form	Frequency	Type of Legal Obligation
15.	DI and also FIFP reporting "both"	Event Based	<i>Filing intimation by Indian custodians within 30 days from date of issue or transfer or sponsored or unsponsored Depository Receipts (DRs) any</i>
16.	DNBS-10	Event Based	<i>Filing Statutory Auditor's Certificate (SAC) by 100% NBFCs and also ARCs "both" within 5 days from date of signing financial statements (balance sheet)</i>
17.	FC-GPR	Event Based	<i>Filing intimation by Indian companies within 30 days from date of allotment for eligible securities under FDIs schemes in India</i>
18.	FD-LLP-I	Event Based	<i>Filing intimation by eligible LLPs within 30 days from date of consideration received for acquisition of LLPs' shares</i>
19.	FD-LLP-II	Event Based	<i>(a) Filing intimation by eligible LLPs within 60 days from date of transfer of LLPs' shares (b) Filing is required by resident transferors or transferees "any"</i>
20.	FC-TRS	Event Based	<i>Filing intimation by resident transferors or resident transferees for transfer of shares + other securities between residents and non-residents and also between non-residents and residents "all" within 60 days from date of receipt or remittance of funds or transfer of capital instruments whichever is earlier</i>



2(1) Under Income Tax (IT) Act, 1961 (Monthly)

S.No	Date of Event	Form or Challan	Period Ending on	Frequency	Type of Legal Obligation
21.	Jan, 07th 2026	----	Dec 2025	Monthly	Depositing Commodities Transaction Tax (CTT)
22.	Jan, 07th 2026	281	Dec 2025	Monthly	Depositing TDS and also TCS by govt. offices when paid through book entry
23.	Jan, 07th 2026	281	Dec 2025	Monthly	Depositing TDS and also TCS by non govt. offices when paid through bank
24.	Jan, 07th 2026	285	Dec 2025	Monthly	Depositing Equalization Levy (EQL)
25.	Jan, 07th 2026	27C	Dec 2025	Monthly	Submitting declarations for TCS is not obtained from manufacturer
26.	Jan, 15th 2026	16 B	Nov 2025	Monthly	Issuing TDS Certificates under Section 194-IA
27.	Jan, 15th 2026	16 C	Nov 2025	Monthly	Issuing TDS Certificates under Section 194-IB
28.	Jan, 15th 2026	16 D	Nov 2025	Monthly	Issuing TDS Certificates under Section 194-IM
29.	Jan, 15th 2026	16 E	Nov 2025	Monthly	Issuing TDS Certificates under Section 194-S
30.	Jan, 15th 2026	3BC	Dec 2025	Monthly	Filing statements/returns by recognized association when client's code was changed



31.	<i>Jan, 15th 2026</i>	3BB	<i>Dec 2025</i>	<i>Monthly</i>	<i>Filing returns by stock exchange(s) for transactions when client's code is modified</i>
32.	<i>Jan, 15th 2026</i>	24G	<i>Dec 2025</i>	<i>Monthly</i>	<i>Filing returns for TDS and also TCS "both" by Govt. deductors "without" depositing tax to exchanger's (govt.) account</i>
33.	<i>Jan, 15th 2026</i>	ITR 3, 5, 6	<i>Dec 2025</i>	<i>Monthly</i>	<i>Filing ITR when Transfer Pricing (TP) principal are applicable</i>
34.	<i>Jan, 30th 2026</i>	26QB	<i>Dec 2025</i>	<i>Monthly</i>	<i>Filing challan-cum-returns for TDS under Section 194-IA</i>
35.	<i>Jan, 30th 2026</i>	26QC	<i>Dec 2025</i>	<i>Monthly</i>	<i>Filing challan-cum-returns for TDS under Section 194-IB</i>
36.	<i>Jan, 30th 2026</i>	26QD	<i>Dec 2025</i>	<i>Monthly</i>	<i>Filing challan-cum-returns for TDS under Section 194-M</i>
37.	<i>Jan, 30th 2026</i>	26QE	<i>Dec 2025</i>	<i>Monthly</i>	<i>Filing challan-cum-returns for TDS under Section 194-S</i>



2(2) Under Income Tax (IT) Act, 1961 (Quarterly)

S.No	Date of Event	Form or Challan	Period Ending on	Frequency	Type of Legal Obligation
38.	Jan, 15th 2025	27EQ	Dec 2025	Quarterly	<i>Filing returns by TCS collectors under section 206C of Income Tax Act (ITA) 1961</i>
39.	Jan, 15th 2025	15CC	Dec 2025	Quarterly	<i>Filing returns for foreign remittances by banks "and also" authorized dealers "both"</i>
40.	Jan, 15th 2025	15CD	Dec 2025	Quarterly	<i>Filing returns for remittances sent "outside" India by IFSCs Units</i>
41.	Jan, 15th 2025	15G/H	Dec 2025	Quarterly	<i>Filing forms by TDS deductors</i>
42.	Jan, 30th 2026	27D	Dec 2025	Quarterly	<i>Issuing certificates by TCS collectors.</i>
43.	Jan, 31st 2026	24Q	Dec 2025	Quarterly	<i>Filing returns for salaries by employers</i>
44.	Jan, 31st 2026	26Q	Dec 2025	Quarterly	<i>Filing returns for other than salaries by deductors</i>
45.	Jan, 31st 2026	27Q	Dec 2025	Quarterly	<i>Filing returns for foreign payments by remitters</i>
46.	Jan, 31st 2026	26QF	Dec 2025	Quarterly	<i>Filing statements/returns by exchange(s) for tax deposit against transfer of Virtual Digital Asset (VDA) under section 194S</i>
47.	Jan, 31st 2026	26QAA	Dec 2025	Quarterly	<i>Filing statements/returns by banks for non-TDS on interest on time deposits</i>
48.	Jan, 31st 2026	10BBB	Dec 2025	Quarterly	<i>Filing intimations for investments made in India by pension funds</i>
49.	Jan, 31st 2026	II SWF	Dec 2025	Quarterly	<i>Filing statements/returns by Sovereign Wealth Funds (SWFs) for investments made in India</i>



2(3) Under Income Tax (IT) Act, 1961 (Event based)

S.No	Frequency	Type of Legal Obligation
50.	Event based	<i>Now TDS on interest on securities reduced from 10% on Rs. 1 to 10% on Rs. 10001 under section 193</i>
51.	Event based	<i>Now TDS on Dividends to individual shareholders reduced from 0% on Rs. 5000 to 10000 when paid by companies under section 194</i>
52.	Event based	<i>Now TDS on "other than" Interest on securities reduced from 0% on Rs. 50000 to Rs. 100000 for senior citizen when paid by banks / cooperative societies / post offices under section 194A</i>
53.	Event based	<i>Now TDS on "other than" Interest on securities reduced from 0% on Rs. 40000 to Rs. 50000 for "non"-senior citizen when paid by banks / cooperative societies / post offices under section 194A</i>
54.	Event based	<i>Now TDS on "other than" Interest on securities reduced from 0% on Rs. 5000 to Rs. 10000 when "not" paid by banks / cooperative societies / post offices under section 194A</i>
55.	Event based	<i>Now TDS on winning from lotteries / cross-word / puzzles reduced from Rs. 10000 in "financial year" to 10000 "per transactions" under section 194B</i>
56.	Event based	<i>Now TDS on insurance commission reduced from 0% on Rs. 15000 to Rs. 20000 under section 194D</i>
57.	Event based	<i>Now TDS on incomes i.e. commissions / prizes / etc. on lottery tickets reduced from 0% on Rs. 15000 to Rs. 20000 under section 194G</i>



58.	Event based	<i>Now TDS not applicable when aggregate annual payments to professionals are below 50 thousand (it was 30 thousand up to March 31, 2025) under section 194J</i>
59.	Event based	<i>Now TDS on Incomes to individual shareholders reduced from 0% on Rs. 5000 to 10000 when paid by mutual funds / specified companies / specified undertakings under section 194K</i>
60.	Event based	<i>Now TDS not applicable when aggregate annual payments to brokers / agents are below 20 thousand (it was 15 thousand up to March 31, 2025) under section 194H</i>
61.	Event based	<i>Now TDS not applicable when aggregate annual payments to Properties' owners are below 50 thousand "per month" (it was 2.40 lac "per financial year" up to March 31, 2025) under section 194I</i>
62.	Event based	<i>Now TDS on enhanced Compensations reduced from 0% on Rs. 250000 to Rs. 500000 under section 194LA</i>
63.	Event based	<i>Now TDS on payments for investments by securitization trust reduced from 25% to 10% when payee is individual /HUF under section 194LBC</i>
64.	Event based	<i>Now TDS on payments for investments by securitization trust reduced from 20% to 10% when payee is "other than" individual /HUF under section 194LBC</i>
65.	Event based	<i>Now TDS applicable @ 10% when aggregate annual payments to partners are exceeding INR 20000 for salary, remuneration, commission, bonus, interest on loan and also interest on capital "all" under section 194T</i>



67.	<i>Event based</i>	<i>Now TCS on timber / other forest produce but “not” on tendu leaves which are obtained under forest lease / timber obtained by other mode other than under forest lease reduced from 2.5% to 2% under section 206C(1)</i>
68.	<i>Event based</i>	<i>Now TCS on remittance under Liberalized Remittance Scheme (LRS) is reduced from 0.5% to 0% for education through financing from financial institutions under section 206C(1G)</i>
69.	<i>Event based</i>	<i>Now limit for partner's remuneration is increased like:</i> <i>(i) Minimum 3 lac or 90% of book profits whichever is lower when book profits are below 6 lac</i> <i>(ii) 60% of book profits when book profits are above 6 lac</i> <i>(iii) Abovementioned amendments are needed in partnership deed</i>



3(1) Under Goods and Services Tax (GST) Act, 2017 (Monthly)

S.No	Date of Event	Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
70.	Jan, 10 th 2026	SRM -II	Dec 2025	Monthly	<i>Filing returns by manufacturers for specified goods against inputs used in final products produced</i>
71.	Jan, 10 th 2026	GSTR - 7	Dec 2025	Monthly	<i>Filing returns by Tax deductors</i>
72.	Jan, 10 th 2026	GSTR - 8	Dec 2025	Monthly	<i>Filing returns by E-Commerce operators</i>
73.	Jan, 11 th 2026	GSTR - 1	Dec 2025	Monthly	<i>Filing returns when annual turnover is exceeding INR 5 crore</i>
74.	Jan, 13 th 2026	GSTR - IFF	Dec 2025	Monthly	<p>(a) <i>Uploading invoices under QRMP scheme not required for month of July, Sep, Jan, May = 4 months</i></p> <p>or</p> <p>(b) <i>Uploading invoices under QRMP scheme required for month of May, July, Aug, August, Jan, Jan, Feb, Feb = 8 months</i></p>
75.	Jan, 13 th 2026	GSTR - 6	Dec 2025	Monthly	<i>Filing returns by Input Service Distributors (ISDs)</i>
76.	Jan, 13 th 2026	GSTR - 5	Dec 2025	Monthly	<i>Filing returns by Non-resident dealers</i>
77.	Jan, 18 th 2026	CMP-08	Dec 2025	Monthly	<i>Filing declarations for summary of self-assessed tax payable by dealer (opted for composition levy)</i>



78.	Jan, 20 th 2026	GSTR - 5A	Dec 2025	Monthly	<i>Filing returns by OIDAR service provider</i>
79.	Jan, 20 th 2026	GSTR - 3B	Dec 2025	Monthly	<i>Depositing GST when annual turnover is exceeding INR 5 cr.</i>
80.	Jan, 20 th 2026	GSTR - 1A	Dec 2025	Monthly	<i>Amending details already furnished in GSTR-1 "if needed"</i>
81.	Jan, 22 nd 2026	GSTR - 3B	Dec 2025	Monthly	<i>Depositing GST when annual turnover is not exceeding 5 crores for Category- I States</i>
82.	Jan, 24 th 2026	GSTR - 3B	Dec 2025	Monthly	<i>Depositing GST when annual turnover is not exceeding INR 5 crore for Category- II States</i>
83.	Jan, 25 th 2026	GSTR - 3B	Dec 2025	Monthly	<i>Depositing GST when annual turnover is not exceeding INR 5 crore and also opted QRMP Scheme</i>
84.	Jan, 25 th 2026	GSTR- PMT-06	Dec 2025	Monthly	<i>Depositing tax for QRMP Scheme</i>
85.	Jan, 28 th 2026	GSTR - 11	Dec 2025	Monthly	<i>Filing returns by Unique Identification Number (UIN) holder i.e. embassies and etc. "both" to get refund against ITC</i>



3(2) Under Goods and Services Tax (GST) Act, 2017 (Quarterly)

S.No	Date of Event	Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
86.	Jan, 13 th 2026	GSTR-1	Dec 2025	Quarterly	<i>Filing return by dealers when opted QRMP scheme</i>
87.	Jan, 18 th 2026	CMP-08	Dec 2025	Quarterly	<i>Depositing GST by composition dealers when opted Composition Scheme</i>
88.	Jan, 22 nd 2026	GSTR-3B	Dec 2025	Quarterly	<i>Filing return by dealers when opted QRMP Scheme in State-A</i>
89.	Jan, 24 th 2026	GSTR-3B	Dec 2025	Quarterly	<i>Filing return by dealers when opted QRMP Scheme in State-B</i>
90.	Jan, 25 th 2026	ITC-04	Dec 2025	Quarterly	<i>Filing return by dealers for input of goods and capital goods sent or received "and also" from or to job workers</i>
91.	Jan, 30 th 2026	GSTR-04	Dec 2025	Quarterly	<i>Filing return by composition dealers when opted composition scheme</i>



3(3) Under Goods and Services Tax (GST) Act, 2017 (Event based)

S.No	Frequency	Type of Legal Obligations
92.	Event based	<i>Computing aggregate annual turnover for year ending March 31, 2025 for certain compliances like:</i> (i) QRMP scheme (ii) Composition scheme (iii) E-invoice's applicability (iv) Etc.
93.	Event based	<i>Registering for Input Service Distributor (ISD) when taxpayers have branches in different states and also receiving common Input Tax Credit (ITC) both.</i>
94.	Event based	<i>Registering for e-invoices when aggregate annual turnover is exceeding 5 crore for year ending March 31, 2025</i>
95.	Event based	<i>Restricting for issuing e-invoices, credit notes and also debit notes "all" older than 30 days when aggregate annual turnover is exceeding 10 crores for year ending March 31, 2025</i>
96.	Event based	<i>Authenticating for Multi factor by 100% taxpayers</i>



4(1) Under Securities and Exchange Board of India (SEBI) Act, 1992 (Quarterly)

S.No	Date of Event	Application or Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
97.	Jan, 15 th 2025	----	----	Quarterly	<i>Filing Indian Depository Receipts (IDRs) to stock exchange(s) by listed companies for holding pattern under SEBI's Regulation 69(1)</i>
98.	Jan, 15 th 2025	----	----	Quarterly	<i>Ensuring Net Asset Value (NAV) is to be calculated based on independent valuation "and also" be declared by Asset Reconstruction Company (ARC) "both" by listed companies under SEBI's Regulation 87C(1)(iii)</i>
99.	Jan, 21 st 2025	----	----	Quarterly	<i>Filing statement by listed companies for Grievance Redressal Mechanism (GRM) under SEBI's regulation 13(3)</i>
100.	Jan, 21 st 2025	----	----	Quarterly	<i>Filing Corporate Governance Report (CGR) by listed companies under SEBI's regulation 27 (2)(a)</i>
101.	Jan, 21 st 2025	----	----	Quarterly	<i>Filing Shareholding Patterns by listed companies under SEBI's regulation Reg 31(1)(b)</i>



4(2) Under Securities and Exchange Board of India (SEBI) Act, 1992 (Event based)

S.No	Frequency	Type of Legal Obligations
102.	Event based	<i>Submitting intimation by listed companies in specified format for change or appointment of new share transfer agent to stock exchange(s) within maximum 7 days from date of entering into agreement under SEBI's Regulation 7(4) + also 7(5) both</i>
103.	Event based	<i>Filing disclosures by listed companies to stock exchange(s) in specified format for Related Party Transactions (RTPs) within 24 Hours / same day from date of publication of standalone and also consolidated financial results "both" under SEBI's regulation 23(9)</i>
104.	Event based	<i>Filing affirmations by listed companies to stock exchange(s) in specified format for compliances against code of conduct at 1st meeting of Board of Directors (BoDs) in every financial year under SEBI's regulation 26(3)</i>
105.	Event based	<i>Submitting intimation by listed companies to stock exchange(s) in specified format for holding Annual General Meeting (AGM) or Extra Ordinary General Meeting (EGM) or Postal ballot for obtaining shareholder's approval against funds raising and also type of issuance "both" within in minimum 2 days in advance from date of holding AGM or EGM or postal ballot "any" under SEBI's Regulation 29(1)</i>
106.	Event based	<i>Giving intimation by listed companies to stock exchange(s) in specified format within maximum 2 days in advance from date of Board of Directors (BoDs) meeting under SEBI's Regulation 29(1)</i>
107.	Event based	<i>Submitting intimation by listed companies to stock exchange(s) in specified format for important events or information's within maximum 24 hours from time of occurrence of event or information under SEBI's Regulation 30(6) read with Part A of schedule III</i>



108.	<i>Event based</i>	<p><i>Submitting intimation by listed companies to stock exchange(s) in specified format for certain decisions within maximum 30 minutes from announcement under SEBI's Regulation 30(6) read with Part A(4) of schedule III like</i></p> <ul style="list-style-type: none">(a) <i>Decision for dividends and/or cash bonuses recommended or declared or decision to pass any dividend and date on which dividend is to be paid or dispatched</i>(b) <i>Decision for cancellation of dividend with reasons</i>(c) <i>Decision for buyback of securities</i>(d) <i>Decision for proposed fund raising</i>(e) <i>Decision for issue of bonus shares and also date "both" for bonus shares to be credited or dispatched</i>(f) <i>Decision for reissue of forfeited shares, securities, issue of shares and also securities "all" held for future issue or creation in any form or new shares or securities or other rights or privileges or benefits to subscribe "any"</i>(g) <i>Information's for particulars against other capital's alterations + also calls "both"</i>(h) <i>Decision for Financial result's announced</i>(i) <i>Decision for voluntary delisting from stock exchange(s)</i>
109.	<i>Event based</i>	<p><i>Submitting securities and also shareholdings pattern "both" separately by listed companies to stock exchange(s) in specified format for each class of security within minimum 1 day in advance from date of security's listing under SEBI's Regulation 31(1)(a)</i></p>



110.	<i>Event based</i>	<i>Submitting intimation by listed companies to stock exchange(s) in specified format for capital restructuring when exceeding 2% of total paid-up capital within maximum 10 day from date of restructuring under SEBI's Regulation 31(1)(c)</i>
111.	<i>Event based</i>	<i>Submitting intimation by listed companies to stock exchange(s) in specified format for material information's within maximum 24 hours from occurrence of event under SEBI's Regulation 31A(8) like :</i> <i>(a) Information's for receipt of request for re-classification from promoter(s)</i> <i>(b) Information's for minutes of BoD's meeting considering abovementioned request and also opinion of BoDs against request "both" Submission for application for re- classification of status promoter or public</i>
112.	<i>Event based</i>	<i>Filing report by listed companies to stock exchange(s) in specified format within maximum 21 days before Annual General Meeting (AGM) under SEBI's regulation 34(1)</i>
113.	<i>Event based</i>	<i>Submitting intimation by listed companies to stock exchange(s) in specified format for changes in annual report + also to file revised annual report (both within maximum 48 hours from conclusion of AGM under SEBI's Regulation 34(1)(b)</i>
114.	<i>Event based</i>	<i>Ensuring issuing of certificates, receipts, advices for subdivisions, splits, consolidations, renewals, exchanges, endorsements, duplicates and new certificates "all" against loss or old decrepit or worn out certificates or receipts or advises "any" in dematerialized by listed companies within maximum 30 day under SEBI's Regulation 39(2)</i>
115.	<i>Event based</i>	<i>Submitting information's by listed companies to stock exchange(s) in specified format for loss of share certificates + also issue of duplicate certificates "both" within maximum 2 days from date of getting information's under SEBI's Regulation 39(3)</i>



116.	<i>Event based</i>	<p>(a) <i>Ensuring</i> registering securities' transfers in name of transferees + also to issue certificates or receipts or advices "any" for transfers by listed companies</p> <p style="text-align: center;">Or</p> <p>(b) <i>Ensuring</i> issuing valid objections or intimations to transferees or transferors "any" by listed companies within maximum 15 days from date of receipt of request for transfer under SEBI's Regulation 40(3)</p>
117.	<i>Event based</i>	<p><i>Ensuring</i> processing transmission's request by listed companies within maximum 7 days from date of receipt of request for transmission under SEBI's Regulation 40(3)</p>
118.	<i>Event based</i>	<p><i>Filing certificates</i> by listed companies to stock exchange(s) in specified format as obtained from share transfer agent and / or in house share transfer facility as duly signed by practicing Company Secretary (CS) for transfers, subdivisions, consolidations, renewals, exchanges or endorsement of calls or allotment monies "all" within 30 days from end of financial year like April 30th under SEBI's Regulation 40(9) + 40(10)</p>
119.	<i>Event based</i>	<p><i>Submitting voting results'</i> details by listed companies to stock exchange(s) in specified format within maximum 2 working days from conclusion of AGM under SEBI's Regulation 44(3)</p>
120.	<i>Event based</i>	<p><i>Disseminating</i> company's financial statements and also subsidiary's financial statements "both" at website by listed companies in specified format within maximum 21 days before from date of AGM when same are to be approved under SEBI's Regulation 46(2)(S)</p>
121.	<i>Event based</i>	<p><i>Updating</i> website contents' change(s) by listed companies in specified format within maximum 2 working days from date of change under SEBI's Regulation 46(3)(b)</p>
122.	<i>Event based</i>	<p><i>Publishing</i> financial results by listed companies in specified format within maximum 48 hours from conclusion of BoD's meeting when financial results were approved under SEBI's clause 47(b)(1) read with Regulation 47 (3)</p>



123.	<i>Event based</i>	<i>Publishing</i> information's by listed companies in specified format in designated newspaper and also to stock exchange(s) "both" within maximum 48 hours under SEBI's Regulation 47(3)
124.	<i>Event based</i>	<i>Intimating debentures</i> interest, bonds interest, redemptions amount, against redeemable shares, debentures and also bonds "all" by listed companies to stock exchange(s) in specified format within maximum 2 working days from date of their payables under SEBI's Regulation 50(1)
125.	<i>Event based</i>	<i>Publishing financial</i> results in minimum 1 english national daily newspaper circulating in whole or substantially whole of India by listed companies in specified format within maximum 2 working days from date of conclusion of BoD's meeting under SEBI's Regulation 52 (4) + also 52 (8) both
126.	<i>Event based</i>	<i>Submitting certificates</i> by listed companies to stock exchange(s) in specified format for status of interest payments, re-payments and also redemptions of principal of non-convertible securities "all" within 1 working day from date of becoming due under SEBI's Regulation 57
127.	<i>Event based</i>	<i>Intimating recording date</i> and also other dates "both" by listed companies to stock exchange(s) in specified format within maximum 7 working days from date specified or agreed for same purpose under SEBI's Regulation 60(2)
128.	<i>Event based</i>	<i>Intimating record date</i> and also specifying purpose "both" by listed companies to stock exchange(s) in specified format within minimum 4 working days in advance from specified day for same purpose under SEBI's Regulation 78(2)
129.	<i>Event based</i>	<i>Intimating BoD's meeting</i> by listed companies to stock exchange(s) in specified format for recommending or declaring issue of securitized debt instruments or other matter affecting rights or interest of holders of abovementioned instruments "any" within maximum 2 working days from date of meeting under SEBI's Regulation 82(2)



130.	<i>Event based</i>	<i>Submitting statements, reports, important information's and also financial information's "all" by listed companies to stock exchange(s) in specified format within maximum 7 working days from end of month or actual payment date under SEBI's Regulation 82(3)</i>
131.	<i>Event based</i>	<i>Disclosing 100% events and also information's "both" by listed companies to stock exchange(s) in specified format within maximum 24 hours from occurrence of event or information under SEBI's Regulation 87B read with Part E of Schedule III</i>
132.	<i>Event based</i>	<i>Submitting intimation by listed companies to stock exchange(s) in specified format for Statutory auditor's resignation and also detailed reasons given by him "both" within maximum 24 hours from time of resignation's communication under SEBI's Part-A7(A) of Schedule-III</i>
133.	<i>Event based</i>	<i>Submitting intimation by listed companies to stock exchange(s) in specified format for Independent director's resignation within maximum 7 days from time of resignation's communication under SEBI's Part-A7(B) of Schedule-III</i>
134.	<i>Event based</i>	<i>Disclosing large corporate's requirements by listed companies to stock exchange(s) in specified format within maximum 45 days from end of financial year like May 15 vide Circular No. SEBI/HO/DDHS/CIR/P/2018/144</i>



5(1) Under Companies Act (CA), 2013 (Annually)

S.No	Date of Event	Act	Application or Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
135.	Jan, 31 st 2026	Companies Act	AOC-4/AOC-4 XBRL	March 2025	Annually & One time	<p>(i) "Originally" filing financial statements by "non" OPCs "and also" "non" small companies "both" within 30 days from date of Annual General Meeting (AGM)</p> <p>(ii) "One time" filing financial statements by "non" OPCs "and also" "non" small companies "both"</p>
136.	Jan, 31 st 2026	Companies Act	CSR-2	March 2025	Annually & One time	<p>(i) "Originally" filing reports by eligible companies for Corporate Social Responsibility (CSR) "after" filing form AOC-4</p> <p>(ii) "One time" filing reports by eligible companies for Corporate Social Responsibility (CSR) "after" filing form AOC-4</p>
137.	Dec, 31 st 2025	Companies Act	MGT-7A	March 2025	Annually & One time	<p>(i) "Originally" filing return by One Person Companies (OPCs) "and also" small companies "both"</p> <p>(ii) "One time" filing return by One Person Companies (OPCs) "and also" small companies "both"</p>



5(2) Under Companies Act (CA), 2013 (Event based)

S.No	Application or Form or Challan	Frequency	Type of Legal Obligations
138.	ADT-1	<i>Event based</i>	<i>Filing intimation by 100% companies for Statutory Auditors' appointment and also re-appointment "both" within 15 days from "next day" of Annual General Meeting (AGM)</i>
139.	CSR-1	<i>Event based</i>	<i>Filing registration's application by eligible companies for undertaking CSR activities</i>
140.	CRA-2	<i>Event based</i>	<i>Filing intimation by eligible companies for Cost Auditor's appointment</i> (a) Within 30 days from "next day" of BoDs Or (b) Up to September 28 th whichever is earlier
141.	CRA-4	<i>Event based</i>	<i>Filing Cost Audit Report (CAR) to central govt. by eligible companies in 30 days from "next day" of its receipt</i>
142.	DIR-12	<i>Event based</i>	<i>Filing intimation by eligible companies for CEO, CFOs and also CSs "all" appointments within 30 days from "next day" of Appointment / Resignation</i>
143.	FC-2	<i>Event based</i>	<i>Filing return by eligible foreign companies for alterations in documents within 30 days from "next day" of its alteration.</i>
144.	IEPF-1	<i>Event based</i>	<i>Filing statement by 100% companies for amount credited to Investor Education and Protection Fund (IEPF) within 30 days from "next day" of it's become due</i>
145.	IEPF-4	<i>Event based</i>	<i>Filing statement by 100% companies for shares transferred to Investor Education and Protection Fund (IEPF) within 30 days from "next day" of it's corporate action.</i>



146.	MGT-3	<i>Event based</i>	<i>Filing intimation by foreign companies for office address change in 30 days from "next day" of change</i>
147.	MGT-6	<i>Event based</i>	<i>Filing intimation by 100% companies for registered person's name when he is not holding Beneficial Ownership (BO) interest in 30 days from "next day" of registration in shareholder register</i>
148.	MGT-10	<i>Event based</i>	<i>Filing return by 100% listed companies for changes in number of shares</i> (a) Held by promoters Or (b) Held by top 10 shareholders within 15 days from "next day" of change's date
149.	MGT-14	<i>Event based</i>	<i>Filing resolutions and also agreements "both" by 100% companies within 30 days from "next day" of BoDs' meeting</i>
150.	MGT-15	<i>Event based</i>	<i>Filing report by 100% Listed Companies for AGM within 30 days from "next day" of AGM's conclusion date</i>
151.	MR-1	<i>Event based</i>	<i>Filing return by eligible companies within 60 days from "next day" of appointment, re-appointment against Managing Director (MD) / Whole Time Director (WTD) / manager</i>
152.	NFRA-1	<i>Event based</i>	<i>Filing intimation by NFRA eligible companies within 15 days from "next day" of appointment for Statutory Auditors' appointment / re-appointment</i>
153.	PAS-3	<i>Event based</i>	<i>Filing return by 100% companies for allotment with register against private placement within 15 days from "next day" of allotment</i>
154.	PAS-3	<i>Event based</i>	<i>Filing return by 100% companies for allotment with register against non-private placement within 30 days from "next day" of allotment</i>



6. Under Special Economic Zone (SEZ) Act, 2005 (Monthly)

<i>S.No</i>	<i>Date of Event</i>	<i>Act</i>	<i>Application or Form or Challan</i>	<i>Period Ending on</i>	<i>Frequency</i>	<i>Type of Legal Obligations</i>
155.	Jan, 05th 2026	SEZ Act, 2005	----	Dec 2025	Monthly	<i>Filing Progress Reports (PRs) by SEZ's units under Special Economic Zones (SEZ) Act, 2005</i>
156.	Jan, 10th 2026	SEZ Act, 2005	SERF	Dec 2025	Monthly	<i>Filing reports by SEZ's units under Special Economic Zones (SEZ) Act, 2005</i>
157.	Jan, 30th 2026	SEZ Act, 2005	----	Dec 2025	Monthly	<i>Filing SOFTEX by SEZ's units under Special Economic Zones (SEZ) Act, 2005</i>



7. Under Software Technology Parks of India (STPI) Act, 2010 (Monthly)

<i>S.No</i>	<i>Date of Event</i>	<i>Act</i>	<i>Application or Form or Challan</i>	<i>Period Ending on</i>	<i>Frequency</i>	<i>Type of Legal Obligations</i>
158.	Jan, 07th 2026	STPI Act, 2010	----	Dec 2025	Monthly	<i>Filing Progress Reports (PRs) by STP units and also Non STP units "both" under Software Technology Parks of India (STPI) Act, 2010</i>
159.	Jan, 10th 2026	STPI Act, 2010	SERF	Dec 2025	Monthly	<i>Filing reports by STP units under Software Technology Parks of India (STPI) Act, 2010</i>
160.	Jan, 30th 2026	STPI Act, 2010	----	Dec 2025	Monthly	<i>Filing SOFTEX by STPI units under Software Technology Parks of India (STPI) Act, 2010</i>



8(1) Under Labour Law Act (LLA), 1948 (Monthly)

S.No	Date of Event	Act	Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
161.	Jan, 15 th 2026	LLA Act, 1948	EPF	Dec 2025	Monthly	Depositing Employee Provident Fund (EPF) Contribution by employers under Employee Provident Fund and Miscellaneous Provisions Act, 1952
162.	Jan, 15 th 2026	Provident Fund, 1952	ECR	Dec 2025	Monthly	Filing challan-cum-returns for PF
163.	Jan, 15 th 2026	ESI, 1948	ESI	Dec 2025	Monthly	Depositing contributions by employers
164.	Jan, 30 th 2026	LLA Act, 1948	----	Dec 2025	Monthly	Depositing Maharashtra Tax by professionals under Professions, Trades, Callings and Employments Act, 1975

8(2) Under Labour Law Act (LLA), 1948 (Quarterly)

S.No	Date of Event	Act	Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
165.	Jan, 30 th 2026	LLA Act, 1948	ER-1	Dec 2025	Quarterly	Filing return by eligible entities for employees under Employment Exchange Act (EEA)1959



8(3) Under Labour Law Act (LLA), 1948 (Half yearly)

S.No	Date of Event	Act	Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
166.	Jan, 15th 2026	LLA Act, 1948	LWF	Dec 2025	Half yearly	Filing return by eligible entities for LWF under Labour Welfare Act (LWA) 1953
167.	Jan, 15th 2026	LLA Act, 1948	Form A	Dec 2025	Half yearly	Filing by eligible entities for contribution under Payment of Wages Act (PWA) 2024

8(4) Under Labour Law Act (LLA), 1948 (Event based)

S.No	Form or Challan	Frequency	Type of Legal Obligations
168.	5A	Event based	Filing intimation by eligible entities for changes under Employees Provident Fund Act, 1952 within 15 days from change
169.	MR	Event based	Filing intimation by eligible employers for gratuities under Payment of Gratuity Act, 1972 within 30 days



9. Under Real Estate Regulatory Authority (RERA) Act, 2016 (Event based)

S.No	Form	Frequency	Type of Legal Obligations
170.	1	<i>Event based</i>	<i>Filing Architect's certificate by eligible entities to RERA Authority for withdrawal of funds from RERA's designated bank accounts under RERA Act, 2016</i>
171.	2	<i>Event based</i>	<i>Filing Structural Engineer's certificate by eligible entities to RERA Authority for withdrawal of funds from RERA's designated bank accounts under RERA Act, 2016</i>
172.	3	<i>Event based</i>	<i>Filing CA's Certificate by eligible entities to RERA Authority for withdrawal of funds from RERA's designated bank accounts under RERA Act, 2016</i>
173.	4	<i>Event based</i>	<i>Filing Architect's certificate by eligible entities to RERA Authority for project's registrations under RERA Act, 2016</i>



(B) Legal updates under Income Tax (IT) Act 1961

174. CBDT has announced Gross Direct Tax (GDT) collection for Financial Year ending on March 31, 2026 up to Dec 17, 2025 is INR 20.02 lakh crore as 4.16% higher than GDT for Financial Year ending on March 31, 2025

- *Vide Press release dated Dec 17, 2025*

175. CBDT has initiated for encouraging taxpayers to voluntarily review deduction / exemption claims identified as potentially ineligible through risk analytics & to file revised tax return by Dec 31 2025 for Assessment Year (AY) 2025-26 if applicable

- *Vide Press release dated Dec 23, 2025 issue by CBDT*

176. Ministry of Finance (MoF) has initiated for encouraging taxpayers to voluntarily review deduction / exemption claims identified as potentially ineligible through risk analytics & to file revised tax return by Dec 31 2025 for Assessment Year (AY) 2025-26 if applicable

- *Vide Press release dated Dec 13, 2025 issue by Ministry of Finance*



(C) Legal updates under Goods and Services Tax (GST) Act, 2017

177. CBIC has informed that revenue collection for Dec 2025 INR 1.75 lac crore (6.1 % higher than GST revenue in Dec 2024)

- Vide **revenue report dated Jan 01, 2025.**

178. GSTN has issued Consolidated Frequently Asked Questions (FAQs) for filing of Forms GSTR -9 (Annual Return) & GSTR - 9C (Reconciliation Statement) for Financial Year (FY) 2024-25

- Vide **Advisory dated Dec 17, 2025.**

179. GSTN has issued advisory for furnishing of bank account details as per Rule 10A of CGST Rules, 2017

- Vide **Advisory dated Dec 05, 2025.**

180. GSTN has issued advisory for reporting values in Table 3.2 of Form GSTR-3B (Summary Return)

- Vide **Advisory dated Dec 05, 2025.**



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