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With warm wishes
CA Satish Agarwal

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155 Legal Compliances and Legal Updates for Aug-2026 in India

INDEX

155 Legal Compliances and Legal Updates for Aug-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.	*Aug, **05th** 2026*	----	*July **2026***	*Monthly*	*Uploading **data by** AD Category-I **Bank for amounts remitted under** Liberalized Remittance Scheme (LRS)*
2.	*Aug, **07th** 2026*	**ECB - 2**	*July **2026***	*Monthly*	*Filing **returns by** External Commercial Borrowings (ECBs)*
3.	*Aug, **15th** 2026*	**DNBS-4B**	*July **2026***	*Monthly*	*Filing **Structural** Liquidities and **Interest** Rates Sensitivity reports **by NBFC**- NDSI and also **NBFC**- D "both"*
4.	*Aug, **15th** 2026*	**DNBS-08**	*July **2026***	*Monthly*	*Filing **Credit information's for** total **exposures when** exceeding **5** crores to **1** (single) borrower*

1(2) Under Foreign Exchange Management Act (FEMA) 1999 (Event based)

S.No	Form	Frequency	Type of Legal Obligation
5.	DI and also FIFP reporting "both"	Event Based	Filing **intimation by** Indian custodians within **30 days** from date of issue or transfer or sponsored or unsponsored Depository Receipts (DRs) **any**
6.	DNBS-10	Event Based	Filing **Statutory Auditor's Certificate** (SAC) **by** 100% NBFCs and also ARCs "both" within **5 days from** date of signing financial statements (balance sheet)
7.	FC-GPR	Event Based	Filing **intimation by** Indian companies within **30 days** from **date of allotment for** eligible securities under FDIs schemes in India
8.	FD-LLP-I	Event Based	Filing **intimation by** eligible LLPs within **30 days** from **date of consideration** received **for** acquisition of LLPs' shares
9.	FD-LLP-II	Event Based	(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"
10.	FC-TRS	Event Based	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

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**
11.	Aug, **07th 2026**	----	July **2026**	Monthly	Depositing Commodities Transaction Tax (CTT)
12.	Aug, **07th 2026**	**127/27C**	July **2026**	Monthly	Depositing **declarations by seller** as received in May from buyers **for non-deduction of TCS**.
13.	Aug, **07th 2026**	**281**	July **2026**	Monthly	Depositing **TDS** and also **TCS by govt. offices when** paid through book entry
14.	Aug, **07th 2026**	**281**	July **2026**	Monthly	Depositing **TDS** and also **TCS by non govt. offices when** paid through bank
15.	Aug, **07th 2026**	**285**	July **2026**	Monthly	Depositing Equalization Levy (EQL)
16.	Aug, **07th 2026**	**127**	July **2026**	Monthly	Submitting **declarations** for **TCS** is **not obtained** from manufacturer
17.	Aug, **15th 2026**	**137/24G**	July **2026**	Monthly	Depositing **details for TDS/TCS' deposit** through book entry **by Govt office**.
18.	Aug, **15th 2026**	**132/16 B**	June **2026**	Monthly	Issuing TDS **Certificates** under Section **194-IA**
19.	Aug, **15th 2026**	**132/16 C**	June **2026**	Monthly	Issuing TDS **Certificates** under Section **194-IB**
20.	Aug, **15th 2026**	**132/16 D**	June **2026**	Monthly	Issuing TDS **Certificates** under Section **194-IM**

21.	*Aug,* ***15th 2026***	***132/16 E***	*June* ***2026***	*Monthly*	*Issuing TDS* ***Certificates*** *under Section* ***194-S***
22.	*Aug,* ***15th 2026***	***3BC***	*July* ***2026***	*Monthly*	*Filing* ***statements****/returns* ***by*** *recognized* ***association when*** *client's* ***code*** *was* ***changed***
23.	*Aug,* ***15th 2026***	***3BB***	*July* ***2026***	*Monthly*	*Filing* ***returns by*** *stock exchange(s)* ***for transactions when*** *client's* ***code*** *is* ***modified***
24.	*Aug,* ***15th 2026***	***137***	*July* ***2026***	*Monthly*	*Filing* ***returns for*** *TDS and also TCS "both"* ***by*** *Govt.* ***deductors*** *"without"* ***depositing tax*** *to exchanger's (govt.) account*
25.	*Aug,* ***30th 2026***	***141/26QB***	*July* ***2026***	*Monthly*	*Filing* ***challan****-cum-returns* ***for TDS*** *under Section* ***194-IA***
26.	*Aug,* ***30th 2026***	***141/26QC***	*July* ***2026***	*Monthly*	*Filing* ***challan****-cum-returns* ***for TDS*** *under Section* ***194-IB***
27.	*Aug,* ***30th 2026***	***141/26QD***	*July* ***2026***	*Monthly*	*Filing* ***challan****-cum-returns* ***for TDS*** *under Section* ***194-M***
28.	*Aug,* ***30th 2026***	***141/26QE***	*July* ***2026***	*Monthly*	*Filing* ***challan****-cum-returns* ***for TDS*** *under Section* ***194-S***

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
29.	Aug, 15th 2026	27D/133	June 2026	Quarterly	Issuing **certificates for TCS by collectors**
30.	Aug, 15th 2026	16A/131	June 2026	Quarterly	Issuing **certificates for TDS by collectors**

2(3) Under Income Tax (IT) Act, 1961 (Annually)

S.No	Date of Event	Form or Challan	Period Ending on	Frequency	Type of Legal Obligation
31.	Aug, 31st 2026	ITR-3/4	Mar 2026	Annually	Filing **ITR for having income from business** / profession but not liable to tax audit **by Individuals, HUF, Firms/LLP, AOP**
32.	Aug, 31st 2026	10-IEA	Mar 2026	Annually	Filing **application for allowing old tax regime** or re-entering the new tax regime under Income Tax Act (ITA) 1961 and **having income from business** / profession but not liable to tax audit **by Individuals, HUF**
33.	Aug, 31st 2026	9A	Mar 2026	Annually	Filing **applications for exercising option** under explanation to section **11(1) for applying incomes** of "previous year" **in next year**/in future **when ITRs** are required **to be filed** up to **Oct 31**
34.	Aug, 31st 2026	10	Mar 2026	Annually	Filing **applications for exercising option** under section **10(21) /11(1) for applying incomes** of "previous year" **in future when ITRs** are required **to be filed** up to **Oct 31**.

2(4) Under Income Tax (IT) Act, 1961 (Event based)

S.No	Frequency	Type of Legal Obligation
35.	Event based	Now **TDS** on interest on securities reduced from 10% on Rs. 1 to 10% on Rs. 10001 under section **193**
36.	Event based	Now **TDS** on Dividends to individual shareholders reduced from 0% on Rs. 5000 to 10000 when **paid by companies** under section **194**
37.	Event based	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**
38.	Event based	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**
39.	Event based	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**
40.	Event based	Now **TDS** on winning from lotteries / cross-word / puzzles reduced from Rs. 10000 in "financial year" to 10000 "per transactions" under section **194B**
41.	Event based	Now **TDS** on insurance commission reduced from 0% on Rs. 15000 to Rs. 20000 under section **194D**
42.	Event based	Now **TDS** on incomes i.e. commissions / prizes / etc. on lottery tickets reduced from 0% on Rs. 15000 to Rs. 20000 under section **194G**

43.	Event based	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**
44.	Event based	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**
45.	Event based	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**
46.	Event based	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**
47.	Event based	Now **TDS** on enhanced Compensations reduced from 0% on Rs. 250000 to Rs. 500000 under section **194LA**
48.	Event based	Now **TDS** on payments for investments **by** securitization trust reduced from 25% to 10% when payee is individual /HUF under section **194LBC**
49.	Event based	Now **TDS** on payments for investments **by** securitization trust reduced from 20% to 10% when payee is "other than" individual /HUF under section **194LBC**
50.	Event based	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**

51.	Event based	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)**
52.	Event based	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)**
53.	Event based	Now **limit** for partner's **remuneration** is **increased** like: (i) Minimum **3 lac** or **90%** of book profits **whichever** is **lower when** book profits are below **6 lac** (ii) **60%** of book **profits when** book **profits** are above **6 lac** (iii) Abovementioned **amendments** are **needed** in partnership **deed**

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
54.	Aug, 01th 2026	----	----	Recurring	Capturing (mandatory) **of** the "**Ship To GSTIN**" in Bill-to/Ship-to transactions **and** the **Voluntary Closure of E-Way Bill** functionality.
55.	Aug, 10th 2026	SRM -II	July 2026	Monthly	Filing **returns by manufacturers for** specified **goods** against **inputs** used **in final** products **produced**
56.	Aug, 10th 2026	GSTR - 7	July 2026	Monthly	Filing **returns by** Tax **deductors**
57.	Aug, 10th 2026	GSTR - 8	July 2026	Monthly	Filing **returns by** E-Commerce **operators**
58.	Aug, 11th 2026	GSTR - 1	July 2026	Monthly	Filing **returns when** annual turnover is exceeding INR **5** crore
59.	Aug, 13th 2026	GSTR - IFF	July 2026	Monthly	(a) Uploading **invoices** under QRMP scheme **not required for month of July**, Sep, Feb, **May** = **4 months** or (b) Uploading invoices under **QRMP** scheme **required for month of May**, July, Aug, **August**, Feb, Feb, Mar, Mar = **8 months**
60.	Aug, 13th 2026	GSTR - 6	July 2026	Monthly	Filing **returns by** Input Service Distributors (ISDs)

61.	Aug, **13th 2026**	GSTR **- 5**	July **2026**	Monthly	Filing **returns by** non-resident dealers
62.	Aug, **18th 2026**	CMP-**08**	July **2026**	Monthly	Filing **declarations for** summary of **self-assessed tax** payable by dealer (opted for composition levy)
63.	Aug, **20th 2026**	GSTR **- 5A**	July **2026**	Monthly	Filing **returns by** OIDAR service **provider**
64.	Aug, **20th 2026**	GSTR **- 3B**	July **2026**	Monthly	Depositing **GST when** annual **turnover** is **exceeding** INR **5** cr.
65.	Aug, **20th 2026**	GSTR **– 1A**	July **2026**	Monthly	Amending **details** already furnished **in GSTR-1** "if needed"
66.	Aug, **22nd 2026**	GSTR **- 3B**	July **2026**	Monthly	Depositing **GST when** annual **turnover** is **not exceeding 5** crores for **Category- I** States
67.	Aug, **24th 2026**	GSTR **- 3B**	July **2026**	Monthly	Depositing **GST when** annual turnover is **not exceeding** INR **5** crore for Category- **II** States
68.	Aug, **25th 2026**	GSTR **- 3B**	July **2026**	Monthly	Depositing **GST when** annual turnover is **not exceeding** INR **5** crore and also **opted** QRMP **Scheme**
69.	Aug, **25th 2026**	GSTR- PMT-**06**	July **2026**	Monthly	Depositing **tax for** QRMP **Scheme**
70.	Aug, **30th 2026**	GSTR **- 11**	July **2026**	Monthly	Filing **returns by** Unique Identification Number (UIN) holder i.e. **embassies** and **etc**. "both" to get **refund against ITC**

3(2) Under Goods and Services Tax (GST) Act, 2017 (Event based)		
S.No	**Frequency**	**Type of Legal Obligations**
71.	Event based	Computing aggregate annual **turnover** for year ending **March** 31, 20**26** for certain **compliances** like: (i) **QRMP** scheme (ii) **Composition** scheme (iii) **E-invoice's** applicability (iv) **Etc**.
72.	Event based	Registering **for** Input Service Distributor (ISD) **when** taxpayers have **branches in different states** and also **receiving common** Input Tax Credit (ITC) both.
73.	Event based	Registering **for e-invoices when** aggregate annual **turnover** is exceeding **5 crore for** year ending **March 31**, 20**26**
74.	Event based	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**, 20**26**
75.	Event based	Authenticating **for Multi factor by** 100% **taxpayers**

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
76.	Aug 15th **2026**	----	June 2026	Quarterly	Filing **statement by listed companies** in specified format **for Deviations** "and also" **variations in proceeds' used** "both" from purposes / objects as stated in offer document under SEBI's regulation **32(1)**
77.	Aug 15th **2026**	----	June 2026	Quarterly	Filing **statement by listed companies** in specified format to stock exchange(s) **for quarterly** and also **year-to-date standalone financial statements** "both" under SEBI's regulations **33(3)(a)**

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

S.No	Frequency	Type of Legal Obligations
78.	*Event based*	*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*
79.	*Event based*	*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)***
80.	*Event based*	*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)***
81.	*Event based*	*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)***
82.	*Event based*	*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***

83.	*Event based*	*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* *(a) 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* *(b) Decision for cancellation of dividend with reasons* *(c) Decision for buyback of securities* *(d) Decision for proposed fund raising* *(e) Decision for issue of bonus shares and also date "both" for bonus shares to be credited or dispatched* *(f) 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"* *(g) Information's for particulars against other capital's alterations + also calls "both"* *(h) Decision for Financial result's announced* *(i) Decision for voluntary delisting from stock exchange(s)*
84.	*Event based*	*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)***

85.	*Event based*	*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)***
86.	*Event based*	*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 :* *(a) Information's for receipt of request for re-classification from promoter(s)* *(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*
87.	*Event based*	*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)***
88.	*Event based*	*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)***
89.	*Event based*	*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)*
90.	*Event based*	*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)***

91.	*Event based*	*(a) Ensuring registering securities' transfers in name of transferees + also to issue certificates or receipts or advices "any" for transfers **by** listed companies* ***Or*** *(b) Ensuring 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)***
92.	*Event based*	*Ensuring 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)***
93.	*Event based*	*Filing **certificates 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 **May 30th** under SEBI's Regulation **40(9)** + **40(10)***
94.	*Event based*	*Submitting **voting results'** 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)***
95.	*Event based*	*Disseminating 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)***
96.	*Event based*	*Updating website contents' change(s) **by** listed companies in specified format within maximum **2 worki ng days** from date of change under SEBI's Regulation **46(3)(b)***
97.	*Event based*	*Publishing 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)***

98.	Event based	Publishing 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)**
99.	Event based	Intimating **debentures** 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)**
100.	Event based	Publishing **financial** 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
101.	Event based	Submitting **certificates 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
102.	Event based	Intimating **recording date** 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)**
103.	Event based	Intimating **record date** 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)
104.	Event based	Intimating **BoD's meeting 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)**

105.	*Event based*	*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)***
106.	*Event based*	*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***
107.	*Event based*	*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***
108.	*Event based*	*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***
109.	*Event based*	*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***

5(1) Under Companies Act (CA), 2013 (One time)					
S.No	**Date of Event**	**Application or Form or Challan**	**Period Ending on**	**Frequency**	**Type of Legal Obligations**
110.	Aug 31th **2026**	**----**	----	One time	(i) Regularising **pending MCA** annual **filings under CCFS 2026** "without" **penalty** but **at concessional fees**. (ii) **Parallel route for inactive or** defunct companies **to opt for** dormancy or **strike-off**. (iii) **Original** last **date** was **July 15, 2026**

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

S.No	Application or Form or Challan	Frequency	Type of Legal Obligations
111.	ADT-1	Event based	Filing **intimation by** 100% companies **for** Statutory Auditors' appointment and also re-appointment "both" with**in 15** days from "next day" of Annual General Meeting (AGM)
112.	CSR-1	Event based	Filing **registration's** application **by** eligible companies **for** undertaking CSR activities
113.	CRA-2	Event based	Filing **intimation by** eligible companies **for** Cost Auditor's appointment (a) Within **30 days** from "next day" of BoDs Or (b) Up to **September 28th** whichever is earlier
114.	CRA-4	Event based	Filing **Cost Audit Report** (CAR) to central govt. **by** eligible companies in **30 days** from "next day" of its receipt
115.	DIR-12	Event based	Filing **intimation by** eligible companies **for** CEO, CFOs and also CSs "all" appointments with**in 30** days from "next day" of Appointment / Resignation
116.	FC-2	Event based	Filing **return by** eligible foreign companies **for** alternations in documents within **30 days** from "next day" of its alternation.
117.	IEPF-1	Event based	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
118.	IEPF-4	Event based	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.

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

6. Under Special Economic Zone (SEZ) Act, 2005 (Monthly)						
S.No	**Date of Event**	**Act**	**Application or Form or Challan**	**Period Ending on**	**Frequency**	**Type of Legal Obligations**
128.	Aug, **05th 2026**	SEZ Act, **2005**	----	July **2026**	Monthly	Filing Progress Reports (PRs) **by SEZ's** units under Special Economic Zones (SEZ) Act, 2005
129.	Aug, **10th 2026**	SEZ Act, **2005**	**SERF**	July **2026**	Monthly	Filing **reports by SEZ's** units under Special Economic Zones (SEZ) Act, 2005
130.	Aug, **31st 2026**	SEZ Act, **2005**	----	July **2026**	Monthly	Filing **SOFTEX by SEZ's** units under Special Economic Zones (SEZ) Act, 2005

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

S.No	Date of Event	Act	Application or Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
131.	Aug, 07th 2026	STPI Act, 2010	----	July 2026	Monthly	Filing Progress Reports (PRs) **by STP** units and also **Non STP** units "both" under Software Technology Parks of India (STPI) Act, 2010
132.	Aug, 10th 2026	STPI Act, 2010	SERF	July 2026	Monthly	Filing **reports by STP** units under Software Technology Parks of India (STPI) Act, 2010
133.	Aug, 31st 2026	STPI Act, 2010	----	July 2026	Monthly	Filing **SOFTEX by STPI** units under Software Technology Parks of India (STPI) Act, 2010

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
134.	Aug, 15th 2026	LLA Act, 1948	EPF	July 2026	Monthly	Depositing Employee Provident Fund (EPF) Contribution **by employers** under **Employee** Provident **Fund** and **Miscellaneous** Provisions **Act**, 1952
135.	Aug, 15th 2026	Provident Fund, 1952	ECR	July 2026	Monthly	Filing **challan**-cum-returns **for PF**
136.	Aug, 15th 2026	ESI, 1948	ESI	July 2026	Monthly	Depositing **contributions by employers**
137.	Aug, 30th 2026	LLA Act, 1948	----	July 2026	Monthly	Depositing Maharashtra **Tax by professionals** under Professions, **Trades**, Callings and Employments Act, 1975

8(2) Under Labour Law Act (LLA), 1948 (Event based)

S.No	Form or Challan	Frequency	Type of Legal Obligations
138.	5A	Event based	Filing **intimation by** eligible entities **for** changes under Employees Provident Fund Act, 1952 within **15 days** from change
139.	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**
140.	**1**	Event based	Filing **Architect's certificate by** eligible entities to RERA Authority **for** withdrawal of funds from RERA's designated bank accounts under RERA Act, 2016
141.	**2**	Event based	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
142.	**3**	Event based	Filing **CA's Certificate by** eligible entities to RERA Authority **for** withdrawal of funds from RERA's designated bank accounts under RERA Act, 2016
143.	**4**	Event based	Filing **Architect's certificate by** eligible entities to RERA Authority **for** project's registrations under RERA Act, 2016

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

144. *CBDT has **announced** Gross Direct Tax (GDT) **collection** up to **July 13**, 2026 is INR **7.73** lakh crore as **16.11**% **higher** than GDT for corresponding period*

- *Vide **Press release** dated **July 13**, 2026*

145. *CBDT has **notified new** Income-tax Return (**ITR**) Form **ITR-BN for Block Assessment** under Income-tax Act, 2025*

- *Vide **Notification No. 97** dated **July 24, 2026***

146. *CBDT has **released guidance notes for crypto-asset reporting** obligations under section **509** of the Income-tax Act, 2025*

- *Vide **guidelines** on **July 24, 2026***

147. *CBDT has **notified 384** as Cost Inflation Index (**CII**) **against** Long Term Capital Gains (**LTCG**) **for** Year ending on **March 31, 2027***

- *Vide **Notification No. 85** dated **July 15, 2026***

148. *CBDT has **exempted certain categories of payments** received **for withholding TDS by units** located **in** International Financial Services Centres (**IFSCs**) under the Income-tax Act, 2025*

- *Vide **Notification No. 80** dated **July 10, 2026***
- *Vide **Notification No. 75** dated **July 03, 2026***
- *Vide **Notification No. 74** dated **July 03, 2026***

149. *CBDT has **authorised inclusion of information received under** Automatic Exchange of Information (**AEOI**) **framework into** Annual Information Statement (**AIS**)*

- *Vide **Order** issued **on 8 July 2026** under section **119** of **ITA**, **1961** and under section **536** of **ITA** Act, **2025***
- *Vide **Order** issued **on 8 July 2026** under section **239** of **ITA 2025** read with Rule **245(2)** of the **IT Rules**, **2026**.*

150. *CBDT has **announced condonation of delay** in submission of application **for renewal in** Form **10AB against donation** made **to charitable trust** / institution under section **80G** of ITA, 1961*

- *Vide **Circular No. 06** dated **July 02, 2026***

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

151. *CBIC has **informed** that **revenue collection for July 2026** INR **2.11** lac crore (**15.4%** higher than GST revenue **in July** 2025)*

- *Vide **revenue report** dated **Aug 01**, 2026.*

152. *GSTN has **issued** Frequently Asked Questions (**FAQs**) **for mandatory capture of Ship-to Field** and Voluntary Closure of E-Way Bill, 2026*

- *Vide **advisory** dated **July 02, 2026**.*
- *Vide **FAQs on Bill-to/Ship-to Transactions**, Export Scenarios and API Impact.*
- *Vide **FAQs on Voluntary Closure of e-Way Bill**: Business Scenarios, API Impact and Portal Behaviour*

153. *GSTN has **issued advisory for revision of timeline against amendment of** Aggregate Annual Turnover (**AATO**), 2026*

- *Vide **advisory** dated **July 01, 2026**.*

(D) Legal updates under International Taxation

154. *CBDT has **released annual report for** the year ending on **March 31, 2026 against** Advance Pricing Agreement (**APA**) **programme***

- *Vide complete **report** dated **July 24, 2026.***

155. *Ministry of Finance (**MoF**) has **executed India's** Double Taxation Avoidance Agreement (**DTAA**) **with Sri Lanka** amended **for preventing tax avoidance by incorporating** Principal Purpose Test (**PPT**)*

- *Vide **Notification No. 88** dated **July 16, 2026***

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Aug – 2026