



Nov 03, 2025

Good morning my Dear Friend

We are happy to share our **Research Book** being **published** on "**Monday**" **155 Legal Compliances and Legal Updates for Nov 2025** 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.
Institute of Chartered Accountant (ICAI) Act, 1949
9.
Labour Law Act (LLA) 1988

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Our research books are being **published** on “**Monday**” 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. “**all**”

+

Different Indian **Enforcement agencies** like:

ED, DRI, CBI, NIA, SFIO, DGITCI, DGGI and also etc. “**all**”

+

Different Indian **Regulatory Authorities** like:

IFSCA, RBI, SEBI, NCB, R&AW, EOW, IB, CVC, NCLT, FIU-IND and also etc. “**all**”

You may **click** on following **link**:

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Where our **publicly** published **free 150, research books** and also **25000 pages** "**both**" are available

For

Your kind **reading** + also **reverting back** to us "**both**"

With warm wishes

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My Dear Friend

I am presenting Article on 155 Legal Compliances and Legal Updates for Nov-2025 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 article***

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



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155 Legal Compliances and Legal Updates for Nov-2025 in India

(A) Legal Obligations under 10 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.	Nov, 05 th 2025	----	Oct 2025	Monthly	Uploading data by AD Category-I Bank for amounts remitted under Liberalized Remittance Scheme (LRS)
2.	Nov, 07 th 2025	ECB - 2	Oct 2025	Monthly	Filing returns by External Commercial Borrowings (ECBs)
3.	Nov, 15 th 2025	DNBS-4B	Oct 2025	Monthly	Filing Structural Liquidities and Interest Rates Sensitivity reports by NBFC- NDSI and also NBFC- D "both"
4.	Nov, 15 th 2025	DNBS-08	Oct 2025	Monthly	Filing Credit information's for total exposures when exceeding 5 crore 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/Quarterly/Half yearly/Annually)

S.No	Date of Event	Form or Challan	Period Ending on	Frequency	Type of Legal Obligation
11.	Nov, 07 th 2025	----	Oct 2025	Monthly	Depositing Commodities Transaction Tax (CTT)
12.	Nov, 07 th 2025	281	Oct 2025	Monthly	Depositing TDS and also TCS by govt. offices when paid through book entry
13.	Nov, 07 th 2025	281	Oct 2025	Monthly	Depositing TDS and also TCS by non govt. offices when paid through bank
14.	Nov, 07 th 2025	285	Oct 2025	Monthly	Depositing Equalization Levy (EQL)
15.	Nov, 07 th 2025	27C	Oct 2025	Monthly	Submitting declarations for TCS is not obtained from manufacturer
16.	Nov, 15 th 2025	16 B	Sep 2025	Monthly	Issuing TDS Certificates under Section 194-IA
17.	Nov, 15 th 2025	16 C	Sep 2025	Monthly	Issuing TDS Certificates under Section 194-IB
18.	Nov, 15 th 2025	16 D	Sep 2025	Monthly	Issuing TDS Certificates under Section 194-IM
19.	Nov, 15 th 2025	16 E	Sep 2025	Monthly	Issuing TDS Certificates under Section 194-S
20.	Nov, 15 th 2025	16 A	Sep 2025	Quarterly	Issuing TDS Certificates under "all" sections "except" 192



21.	Nov, 15 th 2025	3BC	Oct 2025	Monthly	<i>Filing statements (returns) by recognized association when client's code was changed</i>
22.	Nov, 15 th 2025	3BB	Oct 2025	Monthly	<i>Filing returns by stock exchange(s) for transactions when client's code is modified</i>
23.	Nov, 15 th 2025	24G	Oct 2025	Monthly	<i>Filing returns for TDS and also TCS "both" by Govt. deductors "without" depositing tax to exchanger's (govt.) account</i>
24.	Nov, 30 th 2025	26QB	Oct 2025	Monthly	<i>Filing challan-cum-returns for TDS under Section 194-IA</i>
25.	Nov, 30 th 2025	26QC	Oct 2025	Monthly	<i>Filing challan-cum-returns for TDS under Section 194-IB</i>
26.	Nov, 30 th 2025	26QD	Oct 2025	Monthly	<i>Filing challan-cum-returns for TDS under Section 194-M</i>
27.	Nov, 30 th 2025	26QE	Oct 2025	Monthly	<i>Filing challan-cum-returns for TDS under Section 194-S</i>
28.	Nov, 10 th 2025	10BA	March 2025	Annually	<i>"Extended" furnishing declaration by taxpayers for claiming deduction under section 80GG for rent paid against "residential" accommodations when accounts are to be audited by Chartered Accountant (CA).</i>
29.	Nov, 10 th 2025	3CD, 3CA/ 3CB	March 2025	Annually	<i>"Extended" filing Tax Audit Report (TAR) by eligible taxpayers</i>
30.	Nov, 10 th 2025	29B / 29C	March 2025	Annually	<i>"Extended" filing MAT / AMT Audit Report by eligible taxpayers</i>
31.	Nov, 10 th 2025	10DA	March 2025	Annually	<i>"Extended" obtaining and also filing Audit Report (AR) "both" for additional employment under section 80JJAA(2)</i>



32.	Nov, 10 th 2025	10B/10BB	March 2025	Annually	(a) "Extended" obtaining Audit Report (AR) by funds , trusts, university, medical institutions and also educational institutions "all" (b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date
33.	Nov, 30 th 2025	10-IC	March 2025	Annually	"Extended" filing application for option's exercise under section 115BAA @ 22% tax by Domestic Companies when Transfer Pricing (TP) provisions are not applicable
34.	Nov, 30 th 2025	10-ID	March 2025	Annually	"Extended" filing application for option's exercise under section 115BAB @ 15% tax by New Manufacturing Domestic Companies when Transfer Pricing (TP) provisions are not applicable
35.	Nov, 30 th 2025	10-IE	March 2025	Annually	"Extended" filing application for option's exercise under section 115BAD(1) by resident co-operative society
36.	Nov, 30 th 2025	10-IF	March 2025	Annually	(i) "Extended" filing statement for foreign incomes to be offered (ii) Also foreign tax deducted + paid "all"
37.	Nov, 30 th 2025	ITR 1 to 7	March 2025	Annually	Filing ITR when Transfer Pricing (TP) is applicable
38.	Nov, 30 th 2025	Form 3CEAA	March 2025	Annually	Filing Master file under section 92D(4)



39.	Nov, 30 th 2025	Form 3CEFA	March 2025	Annually	Filing Application for opting safe harbour rules against international transactions
40.	Nov, 30 th 2025	Form 3CEFB	March 2025	Annually	Filing Application for opting safe harbour rules against Specified Domestic Transactions (SDT)
41.	Nov, 30 th 2025	49C	March 2025	Annually	Filing statement by non-residents those are having Liaison Office (LO) in India under section 285.



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

S.No	Frequency	Type of Legal Obligation
42.	Event based	Now TDS on interest on securities reduced from 10% on Rs. 1 to 10% on Rs. 10001 under section 193
43.	Event based	Now TDS on Dividends to individual shareholders reduced from 0% on Rs. 5000 to 10000 when paid by companies under section 194
44.	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
45.	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
46.	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
47.	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
48.	Event based	Now TDS on insurance commission reduced from 0% on Rs. 15000 to Rs. 20000 under section 194D
49.	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



50.	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
51.	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
52.	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
53.	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
54.	Event based	Now TDS on enhanced Compensations reduced from 0% on Rs. 250000 to Rs. 500000 under section 194LA
55.	Event based	Now TDS on payments for investments by securitization trust reduced from 25% to 10% when payee is individual /HUF under section 194LBC
56.	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
57.	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



58.	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)
59.	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)
60.	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/Half yearly)*

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



69.	Nov, 20 th 2025	GSTR - 5A	Oct 2025	Monthly	Filing returns by OIDAR service provider
70.	Nov, 20 th 2025	GSTR - 3B	Oct 2025	Monthly	Depositing GST when annual turnover is exceeding INR 5 cr.
71.	Nov, 20 th 2025	GSTR - 1A	Oct 2025	Monthly	Amending details already furnished in GSTR-1 "if needed"
72.	Nov, 22 nd 2025	GSTR - 3B	Oct 2025	Monthly	Depositing GST when annual turnover is not exceeding 5 crores for Category- I States
73.	Nov, 24 th 2025	GSTR - 3B	Oct 2025	Monthly	Depositing GST when annual turnover is not exceeding INR 5 crore for Category- II States
74.	Nov, 25 th 2025	GSTR - 3B	Oct 2025	Monthly	Depositing GST when annual turnover is not exceeding INR 5 crore and also opted QRMP Scheme
75.	Nov, 25 th 2025	GSTR- PMT-06	Oct 2025	Monthly	Depositing tax for QRMP Scheme
76.	Nov, 28 th 2025	GSTR - 11	Oct 2025	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
77.	Event based	Computing aggregate annual turnover for year ending March 31, 2025 for certain compliances like: (i) QRMP scheme (ii) Composition scheme (iii) E-invoice's applicability (iv) Etc.
78.	Event based	Registering for Input Service Distributor (ISD) when taxpayers have branches in different states and also receiving common Input Tax Credit (ITC) both.
79.	Event based	Registering for e-invoices when aggregate annual turnover is exceeding 5 crore for year ending March 31, 2025
80.	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, 2025
81.	Event based	Authenticating for Multi factor by 100% taxpayers



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

S.No	Frequency	Type of Legal Obligations
82.	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
83.	Event based	Filing disclosures by listed companies to stock exchange(s) in specified format for Related Party Transactions (RTPs) within 30 days from date of publication of standalone and also consolidated financial results "both" under SEBI's regulation 23(9)
84.	Event based	Filing affirmations by listed companies to stock exchange(s) in specified format for compliances against code of conduct at 1 st meeting of Board of Directors (BoDs) in every financial year under SEBI's regulation 26(3)
85.	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)
86.	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)
87.	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



88.	Event based	<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> <p><i>(a) Decision for dividends and/or cash bonuses recommended or declared or decision to pass any dividend and date on which dividend are to be paid or dispatched</i></p> <p><i>(b) Decision for cancellation of dividend with reasons</i></p> <p><i>(c) Decision for buyback of securities</i></p> <p><i>(d) Decision for proposed fund raising</i></p> <p><i>(e) Decision for issue of bonus shares and also date "both" for bonus shares to be credited or dispatched</i></p> <p><i>(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"</i></p> <p><i>(g) Information's for particulars against other capital's alterations + also calls "both"</i></p> <p><i>(h) Decision for Financial result's announced</i></p> <p><i>(i) Decision for voluntary delisting from stock exchange(s)</i></p>
89.	Event based	<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>



90.	Event based	<i>Submitting intimation by</i> 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)
91.	Event based	<i>Submitting intimation by</i> 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
92.	Event based	<i>Filing report by</i> listed companies to stock exchange(s) in specified format within maximum 21 days before Annual General Meeting (AGM) under SEBI's regulation 34(1)
93.	Event based	<i>Submitting intimation by</i> 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)
94.	Event based	<i>Ensuring issuing of certificates,</i> 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)
95.	Event based	<i>Submitting information's by</i> 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)



96.	Event based	<p>(a) Ensuring 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) 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)</p>
97.	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)
98.	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 April 30th under SEBI's Regulation 40(9) + 40(10)
99.	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)
100.	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)
101.	Event based	Updating 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)
102.	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)



103.	Event based	<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)
104.	Event based	<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)
105.	Event based	<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
106.	Event based	<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
107.	Event based	<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)
108.	Event based	<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)
109.	Event based	<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)



110.	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)
111.	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
112.	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
113.	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
114.	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 (Half yearly/Annually)

S.No	Date of Event	Act	Application or Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
115.	Nov, 29 th 2025	Companies Act	PAS-6	Sep 2025	Half yearly	Filing Reconciliation of share capital with MCA
116.	Nov, 30 th 2025	Companies Act	NFRA-2	March 2025	Annually	<p>(i) Filing Annual return by Statutory Auditor with National Financial Reporting Authority (NFRA) for entities covered under Clause 3(1)(a) to 3(1)(e) of NFRA Rules 2018.</p> <p>(ii) Abovementioned is not included tax audits, Limited review and also Quarterly audits "all".</p>



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

S.No	Application or Form or Challan	Frequency	Type of Legal Obligations
117.	ADT-1	Event based	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)
118.	CSR-1	Event based	Filing registration's application by eligible companies for undertaking CSR activities
119.	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 28 th whichever is earlier
120.	CRA-4	Event based	Filing Cost Audit Report (CAR) to central govt. by eligible companies in 30 days from "next day" of its receipt
121.	DIR-12	Event based	Filing intimation by eligible companies for CEO, CFOs and also CSs "all" appointments within 30 days from "next day" of Appointment / Resignation
122.	FC-2	Event based	Filing return by eligible foreign companies for alternations in documents within 30 days from "next day" of its alternation.
123.	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
124.	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.



125.	MGT-3	Event based	Filing intimation by foreign companies for office address change in 30 days from “next day” of change
126.	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 from “next day” of registration in shareholder register
127.	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
128.	MGT-14	Event based	Filing resolutions and also agreements “both” by 100% companies within 30 days from “next day” of BoDs’ meeting
129.	MGT-15	Event based	Filing report by 100% Listed Companies for AGM within 30 days from “next day” of AGM’s conclusion date
130.	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
131.	NFRA-1	Event based	Filing intimation by NFRA eligible companies within 15 days from “next day” of appointment for Statutory Auditors’ appointment / re-appointment
132.	PAS-3	Event based	Filing return by 100% companies for allotment with register against private placement within 15 days from “next day” of allotment
133.	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*

<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>
134.	Nov, 05th 2025	SEZ Act, 2005	----	Oct 2025	Monthly	Filing Progress Reports (PRs) by SEZ's units under Special Economic Zones (SEZ) Act, 2005
135.	Nov, 10th 2025	SEZ Act, 2005	SERF	Oct 2025	Monthly	Filing reports by SEZ's units under Special Economic Zones (SEZ) Act, 2005
136.	Nov, 30th 2025	SEZ Act, 2005	----	Oct 2025	Monthly	Filing SOFTEX by SEZ's units under Special Economic Zones (SEZ) Act, 2005



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

S.No	Date of Event	Act	Application or Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
137.	Nov, 07 th 2025	STPI Act, 2010	----	Oct 2025	Monthly	Filing Progress Reports (PRs) by STP units and also Non STP units "both" under Software Technology Parks of India (STPI) Act, 2010
138.	Nov, 10 th 2025	STPI Act, 2010	SERF	Oct 2025	Monthly	Filing reports by STP units under Software Technology Parks of India (STPI) Act, 2010
139.	Nov, 30 th 2025	STPI Act, 2010	----	Oct 2025	Monthly	Filing SOFTEX by STPI units under Software Technology Parks of India (STPI) Act, 2010



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

S.No	Date of Event	Act	Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
140.	Nov, 15 th 2025	LLA Act, 1948	EPF	Oct 2025	Monthly	Depositing Employee Provident Fund (EPF) Contribution by employers under Employee Provident Fund and Miscellaneous Provisions Act, 1952
141.	Nov, 15 th 2025	Provident Fund, 1952	ECR	Oct 2025	Monthly	Filing challan-cum-returns for PF
142.	Nov, 15 th 2025	ESI, 1948	ESI	Oct 2025	Monthly	Depositing contributions by employers
143.	Nov, 30 th 2025	LLA Act, 1948	----	Oct 2025	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
144.	5A	Event based	Filing intimation by eligible entities for changes under Employees Provident Fund Act, 1952 within 15 days from change
145.	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
146.	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
147.	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
148.	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
149.	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

150. ***CBDT** has **announced** Gross Direct Tax (**GDT**) **collection** for Financial Year ending on **March 31, 2026** up to **Oct 12, 2025** is **INR 13.92** lakh crore as **2.36%** higher than **GDT** for Financial Year ending on **March 31, 2025***

- *Vide **Press release** dated **Oct 12, 2025***

151. ***CBDT** has **issued brochures** for Income-tax department **on certain subjects** like:*

- (a) **Taxpayers guide** to claim exemptions / deductions,*
- (b) **How to apply** for correction in tax deducted at source challans*
- (c) **Declaration** of foreign assets & income*

- *Vide brochure on **Taxpayers guide to claim exemptions / deductions***
- *Vide brochure on **TDS provisions for Government deductors***
- *Vide brochure on **How to apply for correction in TDS challans***
- *Vide brochure on **Declaration of foreign assets and income***



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

152. CBIC has informed that revenue collection for Oct 2025 INR 1.96 lac crore (4.6 % higher than GST revenue in Oct 2024)

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

153. GSTN has introduced a “pending” option for Credit Notes & declaration of Input Tax Credit (ITC) reversal amount in Invoice Management System (IMS)

- Vide **Advisory** dated **Oct 17, 2025**.
- Vide **responses to Frequently Asked Questions** issued by **GSTN**.

154. GSTN has enabled Forms GSTR-9 (annual return) & GSTR-9C (reconciliation statement) for Financial Year (FY) 2024-25 on GST portal from October 12, 2025 onwards and also issued FAQs

- Vide **Advisory** dated **Oct 16, 2025**.
- Vide **Advisory** dated **Oct 15, 2025**.
- Vide **read the FAQs** issued by **GSTN**.

155. GSTN has issued advisory on IMS

- Vide **Advisory** dated **Oct 08 2025**.



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