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With warm wishes
CA Satish Agarwal

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*This series presents **161 Legal Compliances and Legal Updates for Sep-2026** in India*

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(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.	Sep, **05th** 2026	**----**	Aug **2026**	Monthly	Uploading **data by** AD Category-I **Bank for amounts remitted under** Liberalized Remittance Scheme (LRS)
2.	Sep, **07th** 2026	**ECB - 2**	Aug **2026**	Monthly	Filing **returns by** External Commercial Borrowings (ECBs)
3.	Sep, **15th** 2026	**DNBS-4B**	Aug **2026**	Monthly	Filing **Structural** Liquidities and **Interest** Rates Sensitivity reports **by NBFC**- NDSI and also **NBFC**- D "both"
4.	Sep, **15th** 2026	**DNBS-08**	Aug **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.	Sep, 07th 2026	----	Aug 2026	Monthly	Depositing Commodities Transaction Tax (CTT)
12.	Sep, 07th 2026	127/27C	Aug 2026	Monthly	Depositing **declarations by seller** as received in May from buyers **for non-deduction of TCS**.
13.	Sep, 07th 2026	281	Aug 2026	Monthly	Depositing **TDS** and also **TCS by govt. offices when** paid through book entry
14.	Sep, 07th 2026	281	Aug 2026	Monthly	Depositing **TDS** and also **TCS by non govt. offices when** paid through bank
15.	Sep, 07th 2026	285	Aug 2026	Monthly	Depositing Equalization Levy (EQL)
16.	Sep, 07th 2026	127	Aug 2026	Monthly	Submitting **declarations** for **TCS** is **not obtained** from manufacturer
17.	Sep, 15th 2026	137/24G	Aug 2026	Monthly	Depositing **details for TDS/TCS' deposit** through book entry **by Govt office**.
18.	Sep, 15th 2026	132/16 B	July 2026	Monthly	Issuing TDS **Certificates** under Section **194-IA**
19.	Sep, 15th 2026	132/16 C	July 2026	Monthly	Issuing TDS **Certificates** under Section **194-IB**
20.	Sep, 15th 2026	132/16 D	July 2026	Monthly	Issuing TDS **Certificates** under Section **194-IM**

21.	Sep, **15th 2026**	**132/16 E**	July **2026**	Monthly	Issuing TDS **Certificates** under Section **194-S**
22.	Sep, **15th 2026**	**3BC**	Aug **2026**	Monthly	Filing **statements**/returns **by** recognized **association when** client's **code** was **changed**
23.	Sep, **15th 2026**	**3BB**	Aug **2026**	Monthly	Filing **returns by** stock exchange(s) **for transactions when** client's **code** is **modified**
24.	Sep, **15th 2026**	**137**	Aug **2026**	Monthly	Filing **returns for** TDS and also TCS "both" **by** Govt. **deductors** "without" **depositing tax** to exchanger's (govt.) account
25.	Sep, **30th 2026**	**141/26QB**	Aug **2026**	Monthly	Filing **challan**-cum-returns **for TDS** under Section **194-IA**
26.	Sep, **30th 2026**	**141/26QC**	Aug **2026**	Monthly	Filing **challan**-cum-returns **for TDS** under Section **194-IB**
27.	Sep, **30th 2026**	**141/26QD**	Aug **2026**	Monthly	Filing **challan**-cum-returns **for TDS** under Section **194-M**
28.	Sep, **30th 2026**	**141/26QE**	Aug **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.	Sep 15th 2026	280	Sep 2026	Quarterly	(i) Depositing **1st instalment for Advance tax** (@ 45%) by the eligible taxpayers (ii) However, **instalment for Advance tax** is **not needed for taxpayers** those are **opting** section **44AD** also **44ADA**

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
30.	Sep, 15th 2026	10IEA	March 2026	Annually	Filing **application by Individuals** / HUFs **for** changing **regime where** incomes are **from business** / profession.
31.	Sep, 30th 2026	Form 3CD, 3CA/3CB	March 2026	Annually	Filing Tax Audit Report (TAR) **by** eligible **taxpayers when** due **date for** filling of ITR is **Oct 31**.
32.	Sep, 30th 2026	Form 29B / 29C	March 2026	Annually	Filing **MAT/AMT** Audit Report **by** eligible **taxpayers when** due **date for** filling of ITR is **Oct 31**.
33.	Sep, 30th 2026	Form 10DA	March 2026	Annually	Filing Audit **Report by** eligible **taxpayers for** "additional" **employment** under section **80JJAA(2) when** due **date for** filling of ITR is **Oct 31**

34.	Sep, **30th 2026**	**Form 9A**	March **2026**	Annually	Filing **application by** eligible Charitable **Institutions for** exercising **option** under explanation to section **11(1) to apply** income of previous year **in** "next" **year** / in future **when** due **date for** filling of ITR is **Nov 30**
35.	Sep, **30th 2026**	**Form 10**	March **2026**	Annually	Filing **statement by** eligible Charitable **Institutions for** accumulating **incomes** under section **10(21)** or **11(1) to apply** income of previous year **in** "next" **year** / in future **when** due **date for** filling of ITR is **Nov 30**
36.	Sep, **30th 2026**	**10B/ 10BB**	March **2026**	Annually	Filing **Audit report by fund** / trust / institution / **university** / "other" educational **institution** / hospital / "other" **medical institution**
37.	Sep, **30th 2026**	**----**	March **2026**	Annually	Filing "other" Audit **Reports** when "original" **date for** filling of ITR is **Oct 31**

2(4) Under Income Tax (IT) Act, 1961 (Event based)		
S.No	**Frequency**	**Type of Legal Obligation**
38.	Event based	Now **TDS** on interest on securities reduced from 10% on Rs. 1 to 10% on Rs. 10001 under section **193**
39.	Event based	Now **TDS** on Dividends to individual shareholders reduced from 0% on Rs. 5000 to 10000 when **paid by companies** under section **194**
40.	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**
41.	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**
42.	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**
43.	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**
44.	Event based	Now **TDS** on insurance commission reduced from 0% on Rs. 15000 to Rs. 20000 under section **194D**
45.	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**

46.	*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***
47.	*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***
48.	*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***
49.	*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***
50.	*Event based*	*Now **TDS** on enhanced Compensations reduced from 0% on Rs. 250000 to Rs. 500000 under section **194LA***
51.	*Event based*	*Now **TDS** on payments for investments **by** securitization trust reduced from 25% to 10% when payee is individual /HUF under section **194LBC***
52.	*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***
53.	*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***

54.	*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)***
55.	*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)***
56.	*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
57.	*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.*
58.	*Sep,* ***10th 2026***	*SRM -II*	*Aug* ***2026***	*Monthly*	*Filing* ***returns by manufacturers for*** *specified* ***goods*** *against* ***inputs*** *used* ***in final*** *products* ***produced***
59.	*Sep,* ***10th 2026***	*GSTR* ***- 7***	*Aug* ***2026***	*Monthly*	*Filing* ***returns by*** *Tax* ***deductors***
60.	*Sep,* ***10th 2026***	*GSTR* ***- 8***	*Aug* ***2026***	*Monthly*	*Filing* ***returns by*** *E-Commerce* ***operators***
61.	*Sep,* ***11th 2026***	*GSTR* ***- 1***	*Aug* ***2026***	*Monthly*	*Filing* ***returns when*** *annual turnover is exceeding INR* ***5*** *crore*
62.	*Sep,* ***13th 2026***	*GSTR* ***- IFF***	*Aug* ***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***
63.	*Sep,* ***13th 2026***	*GSTR* ***- 6***	*Aug* ***2026***	*Monthly*	*Filing* ***returns by*** *Input Service Distributors (ISDs)*

64.	Sep, **13th 2026**	GSTR **- 5**	Aug **2026**	Monthly	Filing **returns by** non-resident dealers
65.	Sep, **18th 2026**	CMP-**08**	Aug **2026**	Monthly	Filing **declarations for** summary of **self-assessed tax** payable by dealer (opted for composition levy)
66.	Sep, **20th 2026**	GSTR **- 5A**	Aug **2026**	Monthly	Filing **returns by** OIDAR service **provider**
67.	Sep, **20th 2026**	GSTR **- 3B**	Aug **2026**	Monthly	Depositing **GST when** annual **turnover** is **exceeding** INR **5** cr.
68.	Sep, **20th 2026**	GSTR **– 1A**	Aug **2026**	Monthly	Amending **details** already furnished **in GSTR-1** "if needed"
69.	Sep, **22nd 2026**	GSTR **- 3B**	Aug **2026**	Monthly	Depositing **GST when** annual **turnover** is **not exceeding 5** crores for **Category- I** States
70.	Sep, **24th 2026**	GSTR **- 3B**	Aug **2026**	Monthly	Depositing **GST when** annual turnover is **not exceeding** INR **5** crore for Category- **II** States
71.	Sep, **25th 2026**	GSTR **- 3B**	Aug **2026**	Monthly	Depositing **GST when** annual turnover is **not exceeding** INR **5** crore and also **opted** QRMP **Scheme**
72.	Sep, **25th 2026**	GSTR- PMT-**06**	Aug **2026**	Monthly	Depositing **tax for** QRMP **Scheme**
73.	Sep, **30th 2026**	GSTR **- 11**	Aug **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
74.	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**.
75.	Event based	Registering **for** Input Service Distributor (ISD) **when** taxpayers have **branches in different states** and also **receiving common** Input Tax Credit (ITC) both.
76.	Event based	Registering **for e-invoices when** aggregate annual **turnover** is exceeding **5 crore for** year ending **March 31**, 20**26**
77.	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**
78.	Event based	Authenticating **for Multi factor by** 100% **taxpayers**

4. Under Securities and Exchange Board of India (SEBI) Act, 1992 (Event based)		
S.No	**Frequency**	**Type of Legal Obligations**
79.	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
80.	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**)
81.	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)**
82.	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)**
83.	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**

84.	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)
85.	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)**

86.	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)**
87.	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
88.	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)**
89.	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)**
90.	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)
91.	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)**

92.	*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)***
93.	*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)***
94.	*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)***
95.	*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)***
96.	*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)***
97.	*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)***
98.	*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)***

99.	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)**
100.	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)**
101.	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
102.	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
103.	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)**
104.	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)
105.	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)**

106.	*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)***
107.	*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***
108.	*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***
109.	*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***
110.	*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 (Quarterly)					
S.No	**Date of Event**	**Application or Form or Challan**	**Period Ending on**	**Frequency**	**Type of Legal Obligations**
111.	Sep 15th **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** and **further extended date** was **Aug 31, 2026**
112.	Sep, **30th 2026**	CA, **2013**	June **2026**	Quarterly	Holding **2nd meeting for** Board of Directors (**BoDs**) **by** eligible **companies**

5(2) Under Companies Act (CA), 2013 (Annually)

S.No	Date of Event	Application or Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
113.	Sep, 30th 2026	CRA-2	March 2026	Annually	Filing **form with MCA** for informing the Central Govt. **against** an **appointment** or reappointment of a **Cost Auditor** under **section 148**.
114.	Sep, 30th 2026	CRA-3	March 2026	Annually	Submitting Cost Audit Report (**CAR**) **by** Cost **Auditor to** the Board of Directors (**BoDs**)
115.	Sep, 30th 2026	AOC-4	March 2026	Annually	Filing Financial **Statements** (Balance sheets) **by** One Person Company (OPC) **Companies**.
116.	Sep, 30th 2026	-	March 2026	Annually	Submitting Cost Audit Report (CAR) **by** Cost **Auditors to** Board of Directors (BoDs).
117.	Sep, 30th 2026	-	March 2026	Annually	Transferring unspent **CSR amount** to CSR fund **by** eligible **companies when** CSR **expenditures** are **unspent** as on **March 31** and also **amount** is **not** marked **for** ongoing **project** "both".
118.	Sep, 30th 2026	-	March 2026	Annually	Holding Annual General meeting (**AGM**) **by** 100% **companies**

119.	Sep, **30th 2026**	**DIR-3**	March **2026**	Annually	Updating **KYC by** 100% **directors** holding **DIN** as on **March 31**, **2026**
120.	Sep, **30th 2026**	**FC-3**	March **2026**	Annually	Filing annual **accounts** and also **list** of 100% **principal places** of business **in India established** "both" **by foreign** companies **i.e. Branch** / Liaison /**Project** Office
121.	Sep, **30th 2026**	**MGT-8**	March **2026**	Annually	Certifying companies' **annual returns by** Practising Company Secretary (**PCS**) **when companies** are **listed** / having **paid-up** share capital INR **10 crore** / turnover **50 crore**.
122.	Sep, **30th 2026**	**MR-3**	March **2026**	Annually	Obtaining Secretarial Audit Report (**SAR**) **from PCS** when **companies** are **listed** / having **paid-up** share capital INR **50 crore** / turnover **250 crore** / **borrowings from banks** / public financial **institutions 100 crores**

5(3) Under Companies Act (CA), 2013 (Event based)

S.No	Application or Form or Challan	Frequency	Type of Legal Obligations
123.	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)
124.	CSR-1	Event based	Filing **registration's** application **by** eligible companies **for** undertaking CSR activities
125.	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
126.	CRA-4	Event based	Filing **Cost Audit Report** (CAR) to central govt. **by** eligible companies in **30 days** from "next day" of its receipt
127.	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
128.	FC-2	Event based	Filing **return by** eligible foreign companies **for** alternations in documents within **30 days** from "next day" of its alternation.
129.	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
130.	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.

131.	***MGT-3***	*Event based*	*Filing **intimation by** foreign companies **for** office address change in **30 days** from "next day" of change*
132.	***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*
133.	***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*
134.	***MGT-14***	*Event based*	*Filing **resolutions** and also agreements "both" by 100% companies within **30 days** from "next day" of BoDs' meeting*
135.	***MGT-15***	*Event based*	*Filing **report by** 100% Listed Companies for AGM within **30 days** from "next day" of AGM's conclusion date*
136.	***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*
137.	***NFRA-1***	*Event based*	*Filing **intimation by** NFRA eligible companies within **15 days** from "next day" of appointment **for** Statutory Auditors' appointment / re-appointment*
138.	***PAS-3***	*Event based*	*Filing **return by** 100% companies **for** allotment with register against private placement within **15 days** from "next day" of allotment*
139.	***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
140.	Sep, **05th 2026**	SEZ Act, **2005**	----	Aug **2026**	Monthly	Filing Progress Reports (PRs) **by SEZ's** units under Special Economic Zones (SEZ) Act, 2005
141.	Sep, **10th 2026**	SEZ Act, **2005**	**SERF**	Aug **2026**	Monthly	Filing **reports by SEZ's** units under Special Economic Zones (SEZ) Act, 2005
142.	Sep, **31st 2026**	SEZ Act, **2005**	----	Aug **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
143.	Sep, **07th 2026**	STPI Act, **2010**	----	Aug **2026**	Monthly	Filing Progress Reports (PRs) **by STP** units and also **Non STP** units "both" under Software Technology Parks of India (STPI) Act, 20**10**
144.	Sep, **10th 2026**	STPI Act, **2010**	**SERF**	Aug **2026**	Monthly	Filing **reports by STP** units under Software Technology Parks of India (STPI) Act, 20**10**
145.	Sep, **31st 2026**	STPI Act, **2010**	----	Aug **2026**	Monthly	Filing **SOFTEX by STPI** units under Software Technology Parks of India (STPI) Act, 20**10**

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
146.	Sep, **15th 2026**	LLA Act, **1948**	**EPF**	Aug **2026**	Monthly	Depositing Employee Provident Fund (EPF) Contribution **by employers** under **Employee** Provident **Fund** and **Miscellaneous** Provisions **Act**, 1952
147.	Sep, **15th 2026**	Provident Fund, **1952**	**ECR**	Aug **2026**	Monthly	Filing **challan**-cum-returns **for PF**
148.	Sep, **15th 2026**	ESI, **1948**	**ESI**	Aug **2026**	Monthly	Depositing **contributions by employers**
149.	Sep, **30th 2026**	LLA Act, **1948**	----	Aug **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
150.	**5A**	Event based	Filing **intimation by** eligible entities **for** changes under Employees Provident Fund Act, 1952 within **15 days** from change
151.	**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**
152.	**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*
153.	**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*
154.	**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*
155.	**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

156. *CBDT has **announced** Gross Direct Tax (GDT) **collection** up to **Aug 10**, 2026 is INR **9.55** lakh crore as **19.75% higher** than GDT for corresponding period*

- *Vide **Press release** dated **Aug 11**, 2026*

157. *CBDT has **informed that** Income-Tax Department (**ITD**) undertakes **verification of suspicious** foreign **remittances***

- *Vide **Press Release** dated **Aug 18, 2026***

158. *CBDT has **issued Foreign Assets** of Small Taxpayers - **Disclosure Scheme** Rules 2026*

- *Vide **Notification No. 114** dated **Aug 14, 2026***
- *Vide **FAQ** issued by Income tax department*

159. *Ministry of Law and Justice (**MLJ**) has **issued Taxation** & Other Laws (**Amendment**) Act, 2026 – Ratification of Income-tax (Amendment) Ordinance, 2026 announced in June 2026 & Amendments to the Income-tax Act, 2025 & Finance Act, 2026*

- *Vide **Taxation and Other Laws** (Amendment) Act, 2026*
- *Vide **FAQ** issued by Income tax department*

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

160. *CBIC has **informed** that **revenue collection for Aug 2026** INR **1.99** lac crore (**14.8**% higher than GST revenue **in Aug** 2025)*

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

161. *GSTN has **issued advisory for** keeping proposed **e-Way Bill** enhancements **on hold***

- *Vide **advisory** dated **July 29, 2026**.*

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