



My Dear Friend

I am presenting Research book on 165 Legal Compliances and Legal Updates for June-2026 in India

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

You requested to subscribe our You-tube channel for quick availability for reading 100% Articles as published on different topics till date instead of searching on google or under article section of:

<https://www.youtube.com/@satishagarwal303>

&

https://femainindia.com/resource/Reserach_Paper.aspx

&

https://taxguru.in/author/satishagarwal307_1957

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



165 Legal Compliances and Legal Updates for June-2026 in India

INDEX

S.No	Topic	Page No.
(A) Legal Obligations under 10 Acts in India		3
1.	Under Foreign Exchange Management Act (FEMA) 1999	3 & 4
2.	Under Income Tax (IT) Act, 1961	5 to 11
3.	Under Goods and Services Tax (GST) Act, 2017	12 to 14
4.	Under Securities and Exchange Board of India (SEBI) Act, 1992	15 to 20
5.	Under Companies Act (CA) 2013	21 to 24
6.	Under Special Economic Zone (SEZ) Act, 2005	25
7.	Under Software Technology Parks of India (STPI) Act, 2010	26
8.	Under Labour Law Act (LLA), 1948	27
9.	Under Real Estate Regulatory Authority (RERA) Act, 2016	28
10.	Under Food Safety and Standards Authority of India (FSSAI) Act, 2006	29
(B) Legal Updates under under Income Tax (IT) Act 1961		30 & 31
(C) Legal Updates under Goods and Services Tax (GST) Act 2017		31
Profile of Publisher on 165 Legal Compliances and Legal Updates for June-2026 in India		32



165 Legal Compliances and Legal Updates for June-2026 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.	June, 05 th 2026	----	May 2026	Monthly	Uploading data by AD Category-I Bank for amounts remitted under Liberalized Remittance Scheme (LRS)
2.	June, 07 th 2026	ECB - 2	May 2026	Monthly	Filing returns by External Commercial Borrowings (ECBs)
3.	June, 15 th 2026	DNBS-4B	May 2026	Monthly	Filing Structural Liquidities and Interest Rates Sensitivity reports by NBFC- NDSI and also NBFC- D "both"
4.	June, 15 th 2026	DNBS-08	May 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)

<i>S.No</i>	<i>Date of Event</i>	<i>Form or Challan</i>	<i>Period Ending on</i>	<i>Frequency</i>	<i>Type of Legal Obligation</i>
11.	June, 07 th 2026	----	May 2026	Monthly	Depositing Commodities Transaction Tax (CTT)
12.	June, 07 th 2026	127	May 2026	Monthly	Depositing declarations by seller as received in May from buyers for non-deduction of TCS.
13.	June, 07 th 2026	281	May 2026	Monthly	Depositing TDS and also TCS by govt. offices when paid through book entry
14.	June, 07 th 2026	281	May 2026	Monthly	Depositing TDS and also TCS by non govt. offices when paid through bank
15.	June, 07 th 2026	285	May 2026	Monthly	Depositing Equalization Levy (EQL)
16.	June, 07 th 2026	127	May 2026	Monthly	Submitting declarations for TCS is not obtained from manufacturer
17.	June, 15 th 2026	137/24G	June 2026	Monthly	Depositing details for TDS/TCS' deposit through book entry by Govt office.
18.	June, 15 th 2026	16 B	April 2026	Monthly	Issuing TDS Certificates under Section 194-IA
19.	June, 15 th 2026	16 C	April 2026	Monthly	Issuing TDS Certificates under Section 194-IB
20.	June, 15 th 2026	16 D	April 2026	Monthly	Issuing TDS Certificates under Section 194-IM
21.	June, 15 th 2026	16 E	April 2026	Monthly	Issuing TDS Certificates under Section 194-S



22.	June, 15 th 2026	3BC	May 2026	Monthly	<i>Filing statements/returns by recognized association when client's code was changed</i>
23.	June, 15 th 2026	3BB	May 2026	Monthly	<i>Filing returns by stock exchange(s) for transactions when client's code is modified</i>
24.	June, 15 th 2026	137	May 2026	Monthly	<i>Filing returns for TDS and also TCS "both" by Govt. deductors "without" depositing tax to exchanger's (govt.) account</i>
25.	June, 15 th 2026	ITR 3, 5, 6	May 2026	Monthly	<i>Filing ITR when Transfer Pricing (TP) principal are applicable</i>
26.	June, 30 th 2026	141	May 2026	Monthly	<i>Filing challan-cum-returns for TDS under Section 194-IA</i>
27.	June, 30 th 2026	141	May 2026	Monthly	<i>Filing challan-cum-returns for TDS under Section 194-IB</i>
28.	June, 30 th 2026	141	May 2026	Monthly	<i>Filing challan-cum-returns for TDS under Section 194-M</i>
29.	June, 30 th 2026	141	May 2026	Monthly	<i>Filing challan-cum-returns for TDS under Section 194-S</i>



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

S.No	Date of Event	Form or Challan	Period Ending on	Frequency	Type of Legal Obligation
30.	June, 15 th 2026	280	June 2026	Quarterly	(i) Depositing 1 st instalment for Advance tax (@ 15%) by the eligible taxpayers (ii) However, instalment for Advance tax is not needed for taxpayers those are opting section 44AD also 44ADA
31.	June, 15 th 2026	16A	Mar 2026	Quarterly	Issuing TDS Certificates by deductors for other than salaries



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
32.	June, 15 th 2026	64D	Mar 2026	Annually	Issuing statement for income paid or credited by investment funds to unit holders under section 115UB
33.	June, 15 th 2026	16 & 12BA	Mar 2026	Annually	Issuing TDS Certificates by employers for salaries
34.	June, 29 th 2026	3CEK	Mar 2026	Annually	Filing statement by Investment Fund to AO for conditions specified under section 9A
35.	June, 30 th 2026	64B	Mar 2026	Annually	Issuing distributed incomes' statements by business trusts to unit holders under section 115UA
36.	June, 30 th 2026	64C	Mar 2026	Annually	Issuing distributed incomes' statements by investment funds to unit holders under section 115UB
37.	June, 30 th 2026	64F	Mar 2026	Annually	Issuing distributed incomes' statements by securitization trusts to unit holders under section 115TCA
38.	June, 30 th 2026	1	Mar 2026	Annually	Filing return for Equalization Levy (EL) collected by foreign E-commerce operators
39.	June, 30 th 2026	---	Mar 2026	Annually	Filing return for Securities Transaction Tax (STT) by recognized sharebrokers
40.	June, 30 th 2026	---	Mar 2026	Annually	Filing return for Commodities Transaction Tax (CTT) by recognized sharebrokers
41.	June, 30 th 2026	ITR-1/2	Mar 2026	Annually	Filing return for Securities Transaction Tax (STT) by Listed Companies/Mutual Funds.



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

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



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)

S.No	Date of Event	Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
61.	June, 10 th 2026	SRM -II	May 2026	Monthly	Filing returns by manufacturers for specified goods against inputs used in final products produced
62.	June, 10 th 2026	GSTR - 7	May 2026	Monthly	Filing returns by Tax deductors
63.	June, 10 th 2026	GSTR - 8	May 2026	Monthly	Filing returns by E-Commerce operators
64.	June, 11 th 2026	GSTR - 1	May 2026	Monthly	Filing returns when annual turnover is exceeding INR 5 crore
65.	June, 13 th 2026	GSTR - IFF	May 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
66.	June, 13 th 2026	GSTR - 6	May 2026	Monthly	Filing returns by Input Service Distributors (ISDs)
67.	June, 13 th 2026	GSTR - 5	May 2026	Monthly	Filing returns by non-resident dealers
68.	June, 18 th 2026	CMP-08	May 2026	Monthly	Filing declarations for summary of self-assessed tax payable by dealer (opted for composition levy)



69.	June, 20 th 2026	GSTR - 5A	May 2026	Monthly	Filing returns by OIDAR service provider
70.	June, 20 th 2026	GSTR - 3B	May 2026	Monthly	Depositing GST when annual turnover is exceeding INR 5 cr.
71.	June, 20 th 2026	GSTR - 1A	May 2026	Monthly	Amending details already furnished in GSTR-1 "if needed"
72.	June, 22 nd 2026	GSTR - 3B	May 2026	Monthly	Depositing GST when annual turnover is not exceeding 5 crores for Category- I States
73.	June, 24 th 2026	GSTR - 3B	May 2026	Monthly	Depositing GST when annual turnover is not exceeding INR 5 crore for Category- II States
74.	June, 25 th 2026	GSTR - 3B	May 2026	Monthly	Depositing GST when annual turnover is not exceeding INR 5 crore and also opted QRMP Scheme
75.	June, 25 th 2026	GSTR- PMT-06	May 2026	Monthly	Depositing tax for QRMP Scheme
76.	June, 30 th 2026	GSTR - 11	May 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 (Annually)

S.No	Date of Event	Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
77.	June, 30 th 2026	GSTR - 4	March 2026	Annually	Filing summary for Outward & Inward supplies by Composition taxpayers.



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

S.No	Frequency	Type of Legal Obligations
78.	Event based	<p><i>Computing</i> aggregate annual turnover for year ending March 31, 2026 for certain compliances like:</p> <p>(i) QRMP scheme</p> <p>(ii) Composition scheme</p> <p>(iii) E-invoice's applicability</p> <p>(iv) Etc.</p>
79.	Event based	<i>Registering for</i> Input Service Distributor (ISD) when taxpayers have branches in different states and also receiving common Input Tax Credit (ITC) both.
80.	Event based	<i>Registering for e-invoices when</i> aggregate annual turnover is exceeding 5 crore for year ending March 31, 2026
81.	Event based	<i>Restricting for issuing e-invoices, credit notes and also debit notes</i> " all " older than 30 days when aggregate annual turnover is exceeding 10 crores for year ending March 31, 2026
82.	Event based	<i>Authenticating for Multi factor</i> by 100% taxpayers



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

S.No	Frequency	Type of Legal Obligations
83.	Event based	<i>Submitting intimation by</i> 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
84.	Event based	<i>Filing disclosures by</i> 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)
85.	Event based	<i>Submitting intimation by</i> 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	<i>Giving intimation by</i> 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	<i>Submitting intimation by</i> 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</i> 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</p> <p>(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</p> <p>(b) Decision for cancellation of dividend with reasons</p> <p>(c) Decision for buyback of securities</p> <p>(d) Decision for proposed fund raising</p> <p>(e) Decision for issue of bonus shares and also date "both" for bonus shares to be credited or dispatched</p> <p>(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"</p> <p>(g) Information's for particulars against other capital's alterations + also calls "both"</p> <p>(h) Decision for Financial result's announced</p> <p>(i) Decision for voluntary delisting from stock exchange(s)</p>
89.	Event based	<p><i>Submitting securities</i> 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)</p>



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



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



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



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 (Quarterly)

S.No	Date of Event	Act	Application or Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
115.	June, 30 th 2026	CA, 2013	----	June 2026	Quarterly	Holding 1 st meeting for Board of Directors (BoDs) by eligible companies

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

S.No	Date of Event	Act	Application or Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
116.	June, 29 th 2026	CA, 2013	NDH-1	March 2026	Annually	Filing return for Statutory Compliances by Nidhi Companies
117.	June, 30 th 2026	CA, 2013	---	March 2026	Annually	(i) Demetallizing shares, debentures and other securities by eligible Private Limited companies (ii) Demetallizing not required for One Person Companies (OPCs) and Small Companies



118.	June, 30 th 2026	CA, 2013	DPT-3	March 2026	Annually	(i) Filing return for deposits by eligible Companies (ii) Filing return for deposits is “not” required by NBFCs
119.	June, 30 th 2026	CA, 2013	MBP-1	March 2026	Annually	Disclosing Director’s interest & non disqualifications by eligible companies
120.	June, 30 th 2026	CA, 2013	DIR-8	March 2026	Annually	Disclosing for non-disqualifications by eligible companies’ directors
121.	June, 30 th 2026	CA, 2013	CSR-2	March 2025	Annually	Filing Standalone Annual Report (SAR) for Corporate Social Responsibility (CSR) by eligible companies
122.	June, 30 th 2026	CA, 2013	DIR-3 KYC	March 2026	Annually	Filing Directors’ KYC details, once in 3 consecutive financial years



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" within 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 28 th 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 within 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 from “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(1). 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.	June, 05 th 2026	SEZ Act, 2005	----	May 2026	Monthly	Filing Progress Reports (PRs) by SEZ's units under Special Economic Zones (SEZ) Act, 2005
141.	June, 10 th 2026	SEZ Act, 2005	SERF	May 2026	Monthly	Filing reports by SEZ's units under Special Economic Zones (SEZ) Act, 2005
142.	June, 31 st 2026	SEZ Act, 2005	----	May 2026	Monthly	Filing SOFTEX by SEZ's units under Special Economic Zones (SEZ) Act, 2005

6(2). Under Special Economic Zone (SEZ) Act, 2005 (Annually)

S.No	Date of Event	Act	Application or Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
143.	June, 30 th 2026	SEZ Act, 2005	----	March 2026	Annually	Filing Performance Report (PR) by SEZ's units



7(1). 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
144.	June, 07 th 2026	STPI Act, 2010	----	May 2026	Monthly	Filing Progress Reports (PRs) by STP units and also Non STP units "both" under Software Technology Parks of India (STPI) Act, 2010
145.	June, 10 th 2026	STPI Act, 2010	SERF	May 2026	Monthly	Filing reports by STP units under Software Technology Parks of India (STPI) Act, 2010
146.	June, 31 st 2026	STPI Act, 2010	----	May 2026	Monthly	Filing SOFTEX by STPI units under Software Technology Parks of India (STPI) Act, 2010

7(2). Under Software Technology Parks of India (STPI) Act, 2010 (Annually)

S.No	Date of Event	Act	Application or Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
147.	June, 30 th 2026	STPI Act, 2010	----	March 2026	Annually	Filing Performance Report (PR) by STP units



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
148.	June, 15 th 2026	LLA Act, 1948	EPF	May 2026	Monthly	Depositing Employee Provident Fund (EPF) Contribution by employers under Employee Provident Fund and Miscellaneous Provisions Act, 1952
149.	June, 15 th 2026	Provident Fund, 1952	ECR	May 2026	Monthly	Filing challan-cum-returns for PF
150.	June, 15 th 2026	ESI, 1948	ESI	May 2026	Monthly	Depositing contributions by employers
151.	June, 30 th 2026	LLA Act, 1948	----	May 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
152.	5A	Event based	Filing intimation by eligible entities for changes under Employees Provident Fund Act, 1952 within 15 days from change
153.	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
154.	1	Event based	<i>Filing Architect's certificate by eligible entities to RERA Authority for withdrawal of funds from RERA's designated bank accounts under RERA Act, 2016</i>
155.	2	Event based	<i>Filing Structural Engineer's certificate by eligible entities to RERA Authority for withdrawal of funds from RERA's designated bank accounts under RERA Act, 2016</i>
156.	3	Event based	<i>Filing CA's Certificate by eligible entities to RERA Authority for withdrawal of funds from RERA's designated bank accounts under RERA Act, 2016</i>
157.	4	Event based	<i>Filing Architect's certificate by eligible entities to RERA Authority for project's registrations under RERA Act, 2016</i>



10. Under Food Safety and Standards Authority of India (FSSAI) Act, 2006

S.No	Date of Event	Act	Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
158.	June, 15 th 2026	FSSAI Act, 2006	D1	March 2026	Annually	<p>(i) Filing return for food business by licensed Manufacturers, Re-packers, Re-labellers, manufacturers importers and manufacturer exporters</p> <p>(ii) Filing return for food business is changed from quarterly to annually</p> <p>(iii) However original date for filing was May 31, 2026 but extended this year up to June 15, 2026</p>



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

159. **CBDT** has **announced** Gross Direct Tax (**GDT**) collection for financial year ending on **March 31, 2026** up to **March 31, 2026** is **INR 28.11** lakh crore as **4.03%** higher than **GDT** for financial Year ending on **March 31, 2025**
- *Vide Press release dated **May 04, 2026***
160. **CBDT** has **issued taxpayer educational content** on **Income-tax Act, 2025** and **key forms**
- *Vide **access the pamphlets***
161. **CBDT** has **tightened scrutiny of unexplained Income and Assets** and **instructed to Assessing Officers (AOs)** to apply stricter standards in cases involving:
- Unexplained **cash credits***
 - Unexplained **investments***
 - Undisclosed **assets***
- *The **move follows audit observations regarding** inconsistent application of **anti-evasion provisions** and aims to **reduce revenue leakage.***
162. **Govt.** has **proposed the Foreign Investment Tax Relief**
- *A significant development under **consideration is the removal of:***



- (i) **Capital gains tax on Foreign Portfolio Investment (FPI) in Indian government securities.**
- (ii) **Potential removal of withholding tax on bond interest.**
- **The objective is to attract foreign capital and strengthen debt market participation. Cabinet approval has reportedly been obtained, though implementation details are awaited**

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

- 163. **CBIC has informed that revenue collection for May 2026 INR 1.94 lac crore (3.2 % higher than GST revenue in May 2025)**
 - **Vide revenue report dated June 01, 2026.**
- 164. **GSTN has issued advisory on enhancements in the E-Way Bill (EWB) portal**
 - **Vide advisory dated May 21, 2026.**
- 165. **GSTN has issued advisory on filing of Annexure-B for refund applications involving accumulated Input Tax Credit (ITC) using the offline utility in GST portal**
 - **Vide advisory dated May 18, 2026.**



Published By



CA. Satish Agarwal

B.com (Hons) FCA

Practicing Chartered Accountant Since 1985

+919811081957

9/14 (First Floor) East Patel Nagar, New Delhi- 110008

Email: satishagarwal307@yahoo.com/ Website: www.femainindia.com

● **Disclaimer**

1. *Contents* of this article are solely **for** informational **purpose**. Neither this **article nor** information's as **contained** herein **constitutes** a contract or will **form basis** of a **contract**.
2. *Material contained* in this **article** does **not constitute** or substitute **professional advice** that **June** be required **before acting** on any **matter**. While **every care** has been **taken in preparation** of this **article** to ensure its **accuracy** at time of **publication**.
3. *Satish Agarwal* **assumes no responsibility** for any **error** which **despite all precautions June** be **found** herein.
4. *We shall not* be liable for **direct, indirect** or **consequential damages** if any **arising** out of or in any way **connected** with **use** of this **article** or **information's** as **contained** herein.

June - 2026

