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We are pleased to announce the publication of our latest research book:

"171 Legal Compliances and Legal Updates for Nov-2026 in India"

*This book is part of our ongoing **Darshan Mala Series (DMS)**—a special weekly research initiative covering various aspects of Indian laws, enforcement agencies, regulatory authorities, and important legal and regulatory developments.*
The series covers important subjects relating to:

***Indian Acts** — including the Prevention of Corruption Act, PMLA, FEMA, COFEPOSA, and other important statutes.*

***Enforcement Agencies** — including the ED, DRI, CBI, NIA, SFIO, DGGI, Income Tax Investigation, and other agencies.*

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With warm wishes
CA Satish Agarwal



DARSHAN MALA SERIES (DMS)

*This series presents **171 Legal Compliances and Legal Updates for Nov-2026** in India*

The Series covers matters reported in the public domain concerning exclusive and/or designated Special Courts, proceedings before such Courts, and parallel investigations conducted by the aforesaid enforcement agencies across India.

The Darshan Mala Series has been initiated with inspiration from the vision of the Hon'ble Prime Minister of India to promote greater public awareness and informed discussion on matters relating to governance, accountability, transparency, administration, enforcement, and the functioning of the justice delivery system.

DISCLAIMER

The contents of this Series have been compiled exclusively from information available in the public domain, including official statements, court records, judicial orders, government publications, media reports, and other publicly accessible sources.

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

21.	**Nov, 15th 2026**	132/16 E	Sep, 2026	Monthly	Issuing TDS Certificates under Section 194-S
22.	**Nov, 15th 2026**	3BC	Oct, 2026	Monthly	Filing statements/returns by recognized association when client's code was changed
23.	**Nov, 15th 2026**	3BB	Oct, 2026	Monthly	Filing returns by stock exchange(s) for transactions when client's code is modified
24.	**Nov, 15th 2026**	137	Oct, 2026	Monthly	Filing returns for TDS and also TCS "both" by Govt. deductors "without" depositing tax to exchanger's (govt.) account
25.	**Nov, 30th 2026**	141/26QB	Oct, 2026	Monthly	Filing challan-cum-returns for TDS under Section 194-IA
26.	**Nov, 30th 2026**	141/26QC	Oct, 2026	Monthly	Filing challan-cum-returns for TDS under Section 194-IB
27.	**Nov, 30th 2026**	141/26QD	Oct, 2026	Monthly	Filing challan-cum-returns for TDS under Section 194-M
28.	**Nov, 30th 2026**	141/26QE	Oct, 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	Frequency	Type of Legal Obligation
29.	Nov, **15th 2026**	**27D/133**	Sep **2026**	Quarterly	Issuing **certificates for TCS by collectors**
30.	Nov, **15th 2026**	**16A/131**	Sep **2026**	Quarterly	Issuing **certificates for TDS by collectors**

2(3) Under Income Tax (IT) Act, 1961 (Annually)					
S.No	**Date of Event**	**Form or Challan**	**Period Ending on**	**Frequency**	**Type of Legal Obligation**
31.	**Nov, 21st 2026**	Form 67	March 2026	Annually	(i) Depositing statement for foreign incomes offered to Income tax, TDS outside India and also tax paid outside India "all" under Foreign Tax Credit (FTC) against ITR filed for year ending on March 31, 2026 / Assessment Year 2026-27 (ii) Original due date of the ITR is October 31, 2026 but extended to Nov 21, 2026.
32.	**Nov, 21st 2026**	ITR 3, 5, 6, 7	March 2026	Annually	(i) Filing of income tax returns by companies, partnership firms etc. (audit applicable). (ii) Original due date of the ITR is October 31, 2026 but extended to Nov 21, 2026
33.	**Nov, 21st 2026**	10-ID	March 2026	Annually	(i) Filing application for option's exercise under section 115BAB @ 15% tax by New Manufacturing Domestic Companies where Transfer Pricing (TP) provisions are not applicable (ii) Original due date of the ITR is October 31, 2026 but extended to Nov 21, 2026
34.	**Nov, 21st 2026**	Form 29B / 29C	March 2026	Annually	(i) Filing MAT/AMT Audit Report by eligible taxpayer (ii) Original due date of the ITR is October 31, 2026 but extended to Nov 21, 2026

35.	**Nov, 21st 2026**	10BA	March 2026	Annually	(i) 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). (ii) Original due date of the ITR is October 31, 2026 but extended to Nov 21, 2026
36.	**Nov, 21st 2026**	10E	March 2026	Annually	(i) Furnishing particulars by eligible taxpayers for claiming relief under section 89 when accounts are to be audited by Chartered Accountant (CA). (ii) Original due date of the ITR is October 31, 2026 but extended to Nov 21, 2026
37.	**Nov, 21st 2026**	10-IC	March 2026	Annually	(i) Filing application for option's exercise under section 115BAA @ 22% tax by Domestic Companies where Transfer Pricing (TP) provisions are not applicable (ii) Original due date of the ITR is October 31, 2026 but extended to Nov 21, 2026
38.	**Nov, 21st 2026**	10-ID	March 2026	Annually	(i) Filing application for option's exercise under section 115BAB @ 15% tax by New Manufacturing Domestic Companies where Transfer Pricing (TP) provisions are not applicable (ii) Original due date of the ITR is October 31, 2026 but extended to Nov 21, 2026
39.	**Nov, 21st 2026**	10-IE	March 2026	Annually	(i) Filing application for option's exercise under section 115BAD (1) by resident co-operative society. (ii) Original due date of the ITR is Oct 31, 26 but extended to Nov 21, 26

40.	**Nov, 21st 2026**	*10-IF*	*March 2026*	*Annually*	*(i) Filing statement for foreign incomes to be offered* *(ii) Also, foreign tax deducted + paid "all"* *(iii) Original due date of the ITR is October 31, 2026 but extended to Nov 21, 2026*
41.	**Nov, 21st 2026**	*10-IFA*	*March 2026*	*Annually*	*(i) Filing application by a resident manufacturing co-operative society, for exercise of the option u/s 115BAE (1).* *(ii) Original due date of the ITR is October 31, 2026 but extended to Nov 21, 2026*
42.	**Nov, 30th 2026**	*10-IC, 10-ID, 10-IE, 10-IF, 10-IFA*	*March 2026*	*Annually*	*Filing application for alternative tax regime when due date of ITR is 30 Nov.*
43.	**Nov, 30th 2026**	*ITR 3, 5, 6, 7*	*March 2026*	*Annually*	*Filing Income Tax Return (ITR) when Transfer Pricing (TP) is applicable.*
44.	**Nov, 30th 2026**	*49C*	*March 2026*	*Annually*	*Filing statement for having liaison office in India by non-resident under section 285*

2(4) Under Income Tax (IT) Act, 1961 (Event based)		
S.No	**Frequency**	**Type of Legal Obligation**
45.	Event based	Now TDS on interest on securities reduced from 10% on Rs. 1 to 10% on Rs. 10001 under section 193
46.	Event based	Now TDS on Dividends to individual shareholders reduced from 0% on Rs. 5000 to 10000 when paid by companies under section 194
47.	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
48.	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
49.	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
50.	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
51.	Event based	Now TDS on insurance commission reduced from 0% on Rs. 15000 to Rs. 20000 under section 194D
52.	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

53.	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
54.	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
55.	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
56.	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
57.	Event based	Now TDS on enhanced Compensations reduced from 0% on Rs. 250000 to Rs. 500000 under section 194LA
58.	Event based	Now TDS on payments for investments by securitization trust reduced from 25% to 10% when payee is individual /HUF under section 194LBC
59.	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
60.	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

61.	*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)*
62.	*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)*
63.	*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**
64.	**Nov, 01st 2026**	----	----	Recurring	Deducting GST's TDS for purchase of used cooking oil, plastic, tyre and e-waste scrap where metal scrap already covered by registered recipients vide notification 07/2026-CT
65.	**Nov, 01st 2026**	----	----	Recurring	Applying Reverse Charge Mechanism (RCM) for purchase of used cooking oil, plastic, tyre and e-waste scrap from unregistered suppliers vide notification no. 04/2026-CT (Rate)
66.	**Nov, 01st 2026**	----	----	Recurring	Exempting registration for used cooking oil, plastic, tyre, e-waste scrap and metal scraps. However, to be registered when liable, charge GST and file returns vide notification no. 06/2026-CT
67.	**Nov, 10th 2026**	SRM -II	Oct, 2026	Monthly	Filing returns by manufacturers for specified goods against inputs used in final products produced
68.	**Nov, 10th 2026**	GSTR - 7	Oct, 2026	Monthly	Filing returns by Tax deductors
69.	**Nov, 10th 2026**	GSTR - 8	Oct, 2026	Monthly	Filing returns by E-Commerce operators
70.	**Nov, 11th 2026**	GSTR - 1	Oct, 2026	Monthly	Filing returns when annual turnover is exceeding INR 5 crore

71.	**Nov, 13th 2026**	GSTR - IFF	Oct, 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
72.	**Nov, 13th 2026**	GSTR - 6	Oct, 2026	Monthly	Filing returns by Input Service Distributors (ISDs)
73.	**Nov, 13th 2026**	GSTR - 5	Oct, 2026	Monthly	Filing returns by non-resident dealers
74.	**Nov, 18th 2026**	CMP-08	Oct, 2026	Monthly	Filing declarations for summary of self-assessed tax payable by dealer (opted for composition levy)
75.	**Nov, 20th 2026**	GSTR - 5A	Oct, 2026	Monthly	Filing returns by OIDAR service provider
76.	**Nov, 20th 2026**	GSTR - 3B	Oct, 2026	Monthly	Depositing GST when annual turnover is exceeding INR 5 cr.
77.	**Nov, 20th 2026**	GSTR – 1A	Oct, 2026	Monthly	Amending details already furnished in GSTR-1 "if needed"
78.	**Nov, 22nd 2026**	GSTR - 3B	Oct, 2026	Monthly	Depositing GST when annual turnover is not exceeding 5 crores for Category- I States
79.	**Nov, 24th 2026**	GSTR - 3B	Oct, 2026	Monthly	Depositing GST when annual turnover is not exceeding INR 5 crore for Category- II States
80.	**Nov, 25th 2026**	GSTR - 3B	Oct, 2026	Monthly	Depositing GST when annual turnover is not exceeding INR 5 crore and also opted QRMP Scheme
81.	**Nov, 25th 2026**	GSTR- PMT-06	Oct, 2026	Monthly	Depositing tax for QRMP Scheme
82.	**Nov, 30th 2026**	GSTR - 11	Oct, 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**
83.	Event based	Computing aggregate annual turnover for year ending March 31, 2026 for certain compliances like: (i) QRMP scheme (ii) Composition scheme (iii) E-invoice's applicability (iv) Etc.
84.	Event based	Registering for Input Service Distributor (ISD) when taxpayers have branches in different states and also receiving common Input Tax Credit (ITC) both.
85.	Event based	Registering for e-invoices when aggregate annual turnover is exceeding 5 crore for the year ending March 31, 2026
86.	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, 2026
87.	Event based	Authenticating for Multi factor by 100% taxpayers

4(1) Under Securities and Exchange Board of India (SEBI) Act, 1992 (Quarterly)					
S.No	**Date of Event**	**Application or Form or Challan**	**Period Ending on**	**Frequency**	**Type of Legal Obligations**
88.	Nov, 14th **2026**	**----**	Sep, 2026	Quarterly	Filing statement by listed companies in specified format for Deviations "and also" variations in proceeds' used "both" from purposes / objects as stated in offer document under SEBI's regulation 32(1)
89.	Nov, 14th **2026**	**----**	Sep, 2026	Quarterly	Filing statement by listed companies in specified format to stock exchange(s) for quarterly and also year-to-date standalone financial statements "both" under SEBI's regulations 33(3)(a)

4(2) Under Securities and Exchange Board of India (SEBI) Act, 1992 (Event based)		
S.No	**Frequency**	**Type of Legal Obligations**
90.	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
91.	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)
92.	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)
93.	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)
94.	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

95.	*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)*
96.	*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)*

97.	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)
98.	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
99.	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)
100.	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)
101.	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)
102.	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)

103.	*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)*
104.	*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)*
105.	*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)*
106.	*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)*
107.	*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)*
108.	*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)*
109.	*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)*

110.	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)
111.	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)
112.	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
113.	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
114.	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)
115.	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)
116.	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)

117.	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)
118.	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
119.	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
120.	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
121.	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**	**Application or Form or Challan**	**Period Ending on**	**Frequency**	**Type of Legal Obligations**
122.	**Nov, 29th 2026**	PAS-6	Sep 2026	Half yearly	Filing reconciliation of share capital with MCA
123.	**Nov, 29th 2026**	MGT 7 along with MGT- 8 (if applicable)	March 2026	Annually	Filing return by companies other than OPCs and small companies.
124.	**Nov, 29th 2026**	MGT-7A	March 2026	Annually	Filing return by OPCs and Small Companies.
125.	**Nov, 30th 2026**	NAFRA	March 2026	Annually	Filing annual return with National Financial Reporting Authority (NFRA) for entities covered in Clause 3(1)(a) to 3(1)(e) of NFRA Rules 2018. However, it will not cover tax audits, Limited review & Quarterly audits.

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

S.No	Application or Form or Challan	Frequency	Type of Legal Obligations
126.	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)
127.	CSR-1	Event based	Filing registration's application by eligible companies for undertaking CSR activities
128.	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
129.	CRA-4	Event based	Filing Cost Audit Report (CAR) to central govt. by eligible companies in 30 days from "next day" of its receipt
130.	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
131.	FC-2	Event based	Filing return by eligible foreign companies for alternations in documents within 30 days from "next day" of its alternation.
132.	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
133.	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.

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

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

S.No	Date of Event	Act	Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
149.	Nov, 15th 2026	LLA Act, 1948	EPF	Oct, 2026	Monthly	Depositing Employee Provident Fund (EPF) Contri-bution by employers under Employee Provident Fund and Miscellaneous Provisions Act, 1952
150.	Nov, 15th 2026	Provident Fund, 1952	ECR	Oct, 2026	Monthly	Filing challan-cum-returns for PF
151.	Nov, 15th 2026	ESI, 1948	ESI	Oct, 2026	Monthly	Depositing contributions by employers
152.	Nov, 30th 2026	LLA Act, 1948	----	Oct, 2026	Monthly	Depositing Maharashtra Tax by professionals under Professions, Trades, Callings and Employ-ments Act, 1975

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

S.No	Form or Challan	Frequency	Type of Legal Obligations
153.	5A	Event based	Filing intimation by eligible entities for changes under Employees Provident Fund Act, 1952 within 15 days from change
154.	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**
155.	**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
156.	**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
157.	**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
158.	**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

159. *CBDT has announced Gross Direct Tax (GDT) collection up to Oct 14, 2026 is INR 16.03 lakh crore as 14.89% higher than GDT for corresponding period*

- *Vide Press release dated Oct 14, 2026*

160. *CBDT has notified Rule 281A for claiming tax exemption on interest and capital gains from Government securities*

161. *CBDT has notified Form 173A for claiming tax exemption on interest and capital gains from Government securities*

- *Vide Notification no. 137/2026 dated Oct 19, 2026*

162. *CBDT (Govt.) exempted interest payments on New Development Bank's Maharajah INR bonds from withholding tax applicable from tax year 2026-27 onwards*

- *Vide Notification No. 136/2026 dated Oct 19, 2026*

163. *CBDT has introduced revised Form 161 for penalty waiver, clarifies misreporting categories and taxpayer relief*

- *Vide Notification no. 134/2026 dated Oct 08, 2026*

164. *CBDT has extended the due date for tax audit and tax return filing for corporates not subject to Transfer Pricing (TP)*

- *Vide Circular No. 7/2026 dated September 28, 2026*
- *Vide Press release dated September 28, 2026*

165. *CBDT has notified the withholding tax on purchase of immovable property from non-resident and Permanent Account Number (PAN) based compliance from 1 October 2026 onwards*

- *Vide Notification no. 121/2026 dated Sep 22, 2026*

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

166. CBIC has informed that revenue collection for Oct 2026 INR 2.31 lac crore (22.90% higher than GST revenue in Oct 2025)

- Vide revenue report dated Nov 01, 2026.

167. GSTN has introduced e-invoicing facility for recipient generated self-invoices under Reverse Charge Mechanism (RCM) for Domestic Supplies from unregistered persons (RCMDOM) and Import of Services (RCMIMP)

- Vide advisory dated Oct 16, 2026.

168. GSTN has issued advisory for annual returns in Form GSTR-9 / 9C for Financial Year (FY) 2025-26

- Vide advisory dated Oct 13, 2026.

169. GST Council has released the key recommendations of 57th GST Council meeting held on October 08, 2026 at New Delhi

- Vide our newsletter dated October 09, 2026.
- Vide Press Release dated October 09, 2026
- Vide FAQs dated October 13, 2026

170. *GSTN has issued advisory on 'multistate registration' facility for GST registration*

- *Vide advisory dated Oct 01, 2026.*

(D) Legal updates under International Tax

171. *Ministry of Finance (MoF) has amended India–Mauritius Double Taxation Avoidance Agreement (DTAA) Protocol - Principal Purpose Test (PPT) to curb treaty abuse, effective from 10 August 2026 onwards*

- *Vide Notification no. 135/2026 dated Oct 13, 2026*

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Nov – 2026