



Good morning, Dear Friend,

We are pleased to share that our latest research book is being published under the title:

“175 Legal Compliances and Legal Updates for July-2026”

This publication forms part of our special weekly initiative, the **Darshan Mala Series**, through which we publish research books covering various aspects of Indian laws, enforcement agencies, and regulatory authorities.

● **Coverage Areas** ●

(I) Indian Acts

1. Prevention of Corruption (PC) Act, 1988
2. Prevention of Money Laundering Act (PMLA), 2002
3. FEMA, COFEPOSA, and other important statutes

(II) Indian Enforcement Agencies

1. Enforcement Directorate (ED)
2. Directorate of Revenue Intelligence (DRI)
3. Central Bureau of Investigation (CBI)
4. National Investigation Agency (NIA)
5. Serious Fraud Investigation Office (SFIO)
6. Directorate General of GST Intelligence (DGGI)
7. Directorate General of Income Tax (Investigation) and other agencies

(III) Indian Regulatory Authorities

1. *International Financial Services Centres Authority (IFSCA)*
2. *Reserve Bank of India (RBI)*
3. *Securities and Exchange Board of India (SEBI)*
4. *Financial Intelligence Unit – India (FIU-IND)*
5. *National Company Law Tribunal (NCLT)*
6. *Central Vigilance Commission (CVC)*
7. *Intelligence Bureau (IB)*
8. *Research and Analysis Wing (R&AW)*
9. *Economic Offences Wing (EOW), and others*

*Over the years, we have publicly published more than **200 research papers/books** comprising **30,000+ pages** of legal and regulatory research, all made available free for public reference.*

We invite you to explore our work, review our publications, and share your valuable feedback.

Your comments and observations will be highly appreciated.

With warm wishes

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About the Darshan Mala Series (DMS) Weekly FAQs

*This series presents **175 Legal Compliances and Legal Updates for July-2026** in India*

*The **FAQs discuss matters that have been reported in the public domain** concerning **allegations, investigations, enforcement actions, court proceedings, and related developments involving various individuals, public officials, political figures, corporations, and entities, including those engaged in real estate development activities in the Delhi-NCR region and other parts of India.***

*The Darshan Mala Series (DMS) has been **initiated with inspiration from** the vision of the Hon'ble **Prime Minister of India to promote public awareness and informed discussion on issues of governance, accountability, transparency, and public administration.***

Disclaimer:** The content of this series is **compiled exclusively from information available in the public domain, including official statements, court records, government publications, media reports, and other publicly accessible sources.

*The inclusion of any person, organization, or matter in these **FAQs does not imply guilt, wrongdoing, or liability.***

All allegations, claims, and findings discussed remain subject to investigation, judicial review, and due process under applicable law.

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175 Legal Compliances and Legal Updates for July-2026 in India

INDEX		
S.No	Topic	Page No.
(A) Legal Obligations under 9 Acts in India		3
1.	Under Foreign Exchange Management Act (FEMA) 1999	3 to 6
2.	Under Income Tax (IT) Act, 1961	7 to 12
3.	Under Goods and Services Tax (GST) Act, 2017	13 to 18
4.	Under Securities and Exchange Board of India (SEBI) Act, 1992	19 to 25
5.	Under Companies Act (CA) 2013	26 to 28
6.	Under Special Economic Zone (SEZ) Act, 2005	29
7.	Under Software Technology Parks of India (STPI) Act, 2010	30
8.	Under Labour Law Act (LLA), 1948	31 & 32
9.	Under Real Estate Regulatory Authority (RERA) Act, 2016	33
(B) Legal Updates under under Income Tax (IT) Act 1961		34
(C) Legal Updates under Goods and Services Tax (GST) Act 2017		35
Profile of Publisher on 175 Legal Compliances and Legal Updates for July-2026 in India		36



175 Legal Compliances and Legal Updates for July-2026 in India

(A) Legal Obligations under 9 Acts in India

1(1) Under Foreign Exchange Management Act (FEMA) 1999 (Monthly)

S.No	Date of Event	Form	Period Ending on	Frequency	Type of Legal Obligation
1.	July, 05 th 2026	----	June 2026	Monthly	Uploading data by AD Category-I Bank for amounts remitted under Liberalized Remittance Scheme (LRS)
2.	July, 07 th 2026	ECB - 2	June 2026	Monthly	Filing returns by External Commercial Borrowings (ECBs)
3.	July, 15 th 2026	DNBS-4B	June 2026	Monthly	Filing Structural Liquidities and Interest Rates Sensitivity reports by NBFC- NDSI and also NBFC- D "both"
4.	July, 15 th 2026	DNBS-08	June 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 (Quarterly)

S.No	Date of Event	Form	Period Ending on	Frequency	Type of Legal Obligation
5.	July, 21 st 2026	DNBS-01	June 2026	Quarterly	<p>Filing "certain" financial details like:</p> <p>(a) Components of assets and liabilities</p> <p>(b) P&L account</p> <p>(c) Etc.</p> <p>By 100% NBFC-D "and also" NBFC-NDSI "both"</p>
6.	July, 21 st 2026	DNBS-03	June 2026	Quarterly	<p>Filing compliances report by 100% NBFC-D and NBFC-NDSI and also NBFC- Non NDSI for prudential standards and Capital Adequacy and Asset Classification and Provisioning and NOF "and also" others when assets are exceeding 100 crores</p>
7.	July, 21 st 2026	DNBS-04A	June 2026	Quarterly	<p>Filing Short Term Dynamic Liquidity report by 100% NBFC-D and NBFC- NDSI "and also" NBFC- Non NDSI when assets are exceeding 100 crore</p>
8.	July, 21 st 2026	DNBS-05	June 2026	Quarterly	<p>Filing Return by NBFCs when CoR is rejected</p>
9.	July, 21 st 2026	DNBS-06	June 2026	Quarterly	<p>Filing financial information's "and also" compliances "both" by 100% RNBCs for prudential standards</p>
10.	July, 21 st 2026	DNBS-07	June 2026	Quarterly	<p>Filing financial metrics "and also" operational information "both" by 100% ARCs</p>



11.	July, 21 st 2026	DNBS-11	June 2026	Quarterly	Filing Return for CICs - Balance sheet parameters Data by 100% NBFC-CICs
12.	July, 21 st 2026	DNBS-12	June 2026	Quarterly	Filing Return for CICs - Prudential parameters Data by 100% NBFC-CICs
13.	July, 21 st 2026	DNBS-13	June 2026	Quarterly	Filing Verification of Overseas Investments by 100% NBFCs
14.	July, 21 st 2026	DNBS-14	June 2026	Quarterly	Filing financial information's "and also" compliances "both" by 100% NBFC-P2Ps for prudential standards against P2P lending platforms

1(3) Under Foreign Exchange Management Act (FEMA) 1999 (Annually)

S.No	Date of Event	Form	Period Ending on	Frequency	Type of Legal Obligation
15.	July, 15 th 2026	FLA	March 2026	Annually	Filing Foreign Liabilities and Assets (FLA) by eligible entities for Foreign Direct Investments (FDIs) and Overseas Direct Investments (ODIs)



1(4) Under Foreign Exchange Management Act (FEMA) 1999 (Event based)

S.No	Form	Frequency	Type of Legal Obligation
16.	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
17.	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)
18.	FC-GPR	Event Based	Filing intimation by Indian companies within 30 days from date of allotment for eligible securities under FDIs schemes in India
19.	FD-LLP-I	Event Based	Filing intimation by eligible LLPs within 30 days from date of consideration received for acquisition of LLPs' shares
20.	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"
21.	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
22.	July, 07 th 2026	----	June 2026	Monthly	Depositing Commodities Transaction Tax (CTT)
23.	July, 07 th 2026	127/27C	June 2026	Monthly	Depositing declarations by seller as received in May from buyers for non-deduction of TCS.
24.	July, 07 th 2026	281	June 2026	Monthly	Depositing TDS and also TCS by govt. offices when paid through book entry
25.	July, 07 th 2026	281	June 2026	Monthly	Depositing TDS and also TCS by non govt. offices when paid through bank
26.	July, 07 th 2026	285	June 2026	Monthly	Depositing Equalization Levy (EQL)
27.	July, 07 th 2026	127	June 2026	Monthly	Submitting declarations for TCS is not obtained from manufacturer
28.	July, 15 th 2026	137/24G	June 2026	Monthly	Depositing details for TDS/TCS' deposit through book entry by Govt office.
29.	July, 15 th 2026	132/16 B	May 2026	Monthly	Issuing TDS Certificates under Section 194-IA
30.	July, 15 th 2026	132/16 C	May 2026	Monthly	Issuing TDS Certificates under Section 194-IB
31.	July, 15 th 2026	132/16 D	May 2026	Monthly	Issuing TDS Certificates under Section 194-IM
32.	July, 15 th 2026	132/16 E	May 2026	Monthly	Issuing TDS Certificates under Section 194-S



33.	July, 15 th 2026	3BC	June 2026	Monthly	<i>Filing statements/returns by recognized association when client's code was changed</i>
34.	July, 15 th 2026	3BB	June 2026	Monthly	<i>Filing returns by stock exchange(s) for transactions when client's code is modified</i>
35.	July, 15 th 2026	137	June 2026	Monthly	<i>Filing returns for TDS and also TCS "both" by Govt. deductors "without" depositing tax to exchanger's (govt.) account</i>
36.	July, 15 th 2026	ITR 3, 5, 6	June 2026	Monthly	<i>Filing ITR when Transfer Pricing (TP) principal are applicable</i>
37.	July, 30 th 2026	141/26QB	June 2026	Monthly	<i>Filing challan-cum-returns for TDS under Section 194-IA</i>
38.	July, 30 th 2026	141/26QC	June 2026	Monthly	<i>Filing challan-cum-returns for TDS under Section 194-IB</i>
39.	July, 30 th 2026	141/26QD	June 2026	Monthly	<i>Filing challan-cum-returns for TDS under Section 194-M</i>
40.	July, 30 th 2026	141/26QE	June 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
41.	July, 15 th 2026	147/15CC	June 2026	Quarterly	Filing returns for foreign remittances by banks "and also" authorized dealers "both"
42.	July, 15 th 2026	148/15CD	June 2026	Quarterly	Filing returns for remittances sent "outside" India by IFSCs Units
43.	July, 15 th 2026	49BA	June 2026	Quarterly	Filing return by specified funds or stock brokers under Rule 114AAB of Income Tax Rule (ITR) 1962
44.	July, 30 th 2026	121/ 15G/H	June 2026	Quarterly	Filing forms by TDS deductors
45.	July, 31 st 2026	II SWF	June 2026	Quarterly	Filing statements/returns by Sovereign Wealth Funds (SWFs) for investments made in India
46.	July, 31 st 2026	138/24Q 140/26Q 143/27Q	June 2026	Quarterly	Filing statements by TDS deductees
47.	July, 31 st 2026	144/27EQ	June 2026	Quarterly	Filing TCS statements/returns by collectors for TCS collected under section 206C of Income Tax Act (ITA) 1961

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
48.	July, 31 st 2026	ITR-1/2	Mar 2026	Annually	Filing ITR by Individuals including expatriates, HUF "not" having any income from business / profession



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

S.No	Frequency	Type of Legal Obligation
49.	<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>
50.	<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>
51.	<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>
52.	<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>
53.	<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>
54.	<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>
55.	<i>Event based</i>	<i>Now TDS on insurance commission reduced from 0% on Rs. 15000 to Rs. 20000 under section 194D</i>
56.	<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>



57.	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
58.	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
59.	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
60.	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
61.	Event based	Now TDS on enhanced Compensations reduced from 0% on Rs. 250000 to Rs. 500000 under section 194LA
62.	Event based	Now TDS on payments for investments by securitization trust reduced from 25% to 10% when payee is individual /HUF under section 194LBC
63.	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
64.	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



65.	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)
66.	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)
67.	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
68.	July, 10 th 2026	SRM -II	June 2026	Monthly	Filing returns by manufacturers for specified goods against inputs used in final products produced
69.	July, 10 th 2026	GSTR - 7	June 2026	Monthly	Filing returns by Tax deductors
70.	July, 10 th 2026	GSTR - 8	June 2026	Monthly	Filing returns by E-Commerce operators
71.	July, 11 th 2026	GSTR - 1	June 2026	Monthly	Filing returns when annual turnover is exceeding INR 5 crore
72.	July, 13 th 2026	GSTR - IFF	June 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
73.	July, 13 th 2026	GSTR - 6	June 2026	Monthly	Filing returns by Input Service Distributors (ISDs)
74.	July, 13 th 2026	GSTR - 5	June 2026	Monthly	Filing returns by non-resident dealers
75.	July, 18 th 2026	CMP-08	June 2026	Monthly	Filing declarations for summary of self-assessed tax payable by dealer (opted for composition levy)



76.	July, 20 th 2026	GSTR - 5A	June 2026	Monthly	Filing returns by OIDAR service provider
77.	July, 20 th 2026	GSTR - 3B	June 2026	Monthly	Depositing GST when annual turnover is exceeding INR 5 cr.
78.	July, 20 th 2026	GSTR - 1A	June 2026	Monthly	Amending details already furnished in GSTR-1 "if needed"
79.	July, 22 nd 2026	GSTR - 3B	June 2026	Monthly	Depositing GST when annual turnover is not exceeding 5 crores for Category- I States
80.	July, 24 th 2026	GSTR - 3B	June 2026	Monthly	Depositing GST when annual turnover is not exceeding INR 5 crore for Category- II States
81.	July, 25 th 2026	GSTR - 3B	June 2026	Monthly	Depositing GST when annual turnover is not exceeding INR 5 crore and also opted QRMP Scheme
82.	July, 25 th 2026	GSTR- PMT-06	June 2026	Monthly	Depositing tax for QRMP Scheme
83.	July, 30 th 2026	GSTR - 11	June 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 (Quarterly)

S.No	Date of Event	Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
84.	July, 13 th 2026	GSTR - 1	June 2026	Quarterly	Filing return by dealers when opted QRMP scheme
85.	July, 18 th 2026	CMP-08	June 2026	Quarterly	Depositing GST by composition dealers when opted Composition Scheme
86.	July, 22 nd 2026	GSTR-1A	June 2026	Quarterly	<p>Filing add/amend particulars, other than GSTIN in GSTR-1 by Quarterly filers in:</p> <ul style="list-style-type: none"> (i) Chhattisgarh (ii) Madhya Pradesh (iii) Gujarat (iv) Maharashtra (v) Karnataka (vi) Goa (vii) Kerala (viii) Tamil Nadu (ix) Telangana (x) Andhra Pradesh (xi) Daman and Diu (Union territories) (xii) Dadra and Nagar Haveli (xiii) Puducherry



					<p>(xiv) Andaman and Nicobar Islands (xv) Lakshadweep</p> <ul style="list-style-type: none"> • To be filed "after" filing of GSTR-1 but "before" filing corresponding GSTR-3B
87.	July, 22 nd 2026	GSTR-3B	June 2026	Quarterly	Filing return by dealers when opted QRMP Scheme in State-A
88.	July, 24 th 2026	GSTR-1A	June 2026	Quarterly	<p>Filing add/amend particulars, other than GSTIN in GSTR-1 by Quarterly filers in:</p> <p>(i) Himachal Pradesh (ii) Punjab (iii) Uttarakhand (iv) Haryana (v) Rajasthan (vi) Uttar Pradesh (vii) Bihar (viii) Sikkim (ix) Arunachal Pradesh (x) Nagaland (xi) Manipur (xii) Mizoram (xiii) Tripura (xiv) Meghalaya (xv) Assam (xvi) West Bengal (xvii) Jharkhand (xviii) Odisha</p>



					<p>(xix) Jammu and Kashmir (Union territories) (xx) Ladakh (xxi) Chandigarh (xxii) Delhi.</p> <ul style="list-style-type: none">• To be filed “after” filing of GSTR-1 but “before” filing corresponding GSTR-3B
89.	July, 24 th 2026	GSTR-3B	June 2026	Quarterly	Filing return by dealers when opted QRMP Scheme in State-B



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

S.No	Frequency	Type of Legal Obligations
90.	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>
91.	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.
92.	Event based	<i>Registering for e-invoices when</i> aggregate annual turnover is exceeding 5 crore for year ending March 31, 2026
93.	Event based	<i>Restricting for issuing e-invoices, credit notes and also debit notes "all" older than 30 days when</i> aggregate annual turnover is exceeding 10 crores for year ending March 31, 2026
94.	Event based	<i>Authenticating for Multi factor by 100% taxpayers</i>



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
95.	July, 15 th 2025	----	June 2026	Quarterly	<i>Filing Indian Depository Receipts (IDRs) to stock exchange(s) by listed companies for holding pattern under SEBI's Regulation 69(1)</i>
96.	July, 15 th 2025	----	June 2026	Quarterly	<i>Ensuring Net Asset Value (NAV) is to be calculated based on independent valuation "and also" be declared by Asset Reconstruction Company (ARC) "both" by listed companies under SEBI's Regulation 87C(1)(iii)</i>
97.	July, 21 st 2025	----	June 2026	Quarterly	<i>Filing statement by listed companies for Grievance Redressal Mechanism (GRM) under SEBI's regulation 13(3)</i>
98.	July, 21 st 2025	----	June 2026	Quarterly	<i>Filing Corporate Governance Report (CGR) by listed companies under SEBI's regulation 27 (2)(a)</i>
99.	July, 21 st 2025	----	June 2026	Quarterly	<i>Filing Shareholding Patterns by listed companies under SEBI's regulation Reg 31(1)(b)</i>



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

S.No	Frequency	Type of Legal Obligations
100.	Event based	<i>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</i>
101.	Event based	<i>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)</i>
102.	Event based	<i>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)</i>
103.	Event based	<i>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)</i>
104.	Event based	<i>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</i>



105.	Event based	<p><i>Submitting intimation by listed companies to stock exchange(s) in specified format for certain decisions within maximum 30 minutes from announcement under SEBI's Regulation 30(6) read with Part A(4) of schedule III like</i></p> <p><i>(a) Decision for dividends and/or cash bonuses recommended or declared or decision to pass any dividend and date on which dividend is to be paid or dispatched</i></p> <p><i>(b) Decision for cancellation of dividend with reasons</i></p> <p><i>(c) Decision for buyback of securities</i></p> <p><i>(d) Decision for proposed fund raising</i></p> <p><i>(e) Decision for issue of bonus shares and also date "both" for bonus shares to be credited or dispatched</i></p> <p><i>(f) Decision for reissue of forfeited shares, securities, issue of shares and also securities "all" held for future issue or creation in any form or new shares or securities or other rights or privileges or benefits to subscribe "any"</i></p> <p><i>(g) Information's for particulars against other capital's alterations + also calls "both"</i></p> <p><i>(h) Decision for Financial result's announced</i></p> <p><i>(i) Decision for voluntary delisting from stock exchange(s)</i></p>
106.	Event based	<p><i>Submitting securities and also shareholdings pattern "both" separately by listed companies to stock exchange(s) in specified format for each class of security within minimum 1 day in advance from date of security's listing under SEBI's Regulation 31(1)(a)</i></p>



107.	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>
108.	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>
109.	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>
110.	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>
111.	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>
112.	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>



113.	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>
114.	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)
115.	Event based	<i>Filing certificates by</i> 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)
116.	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)
117.	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)
118.	Event based	<i>Updating</i> website contents' change(s) by listed companies in specified format within maximum 2 working days from date of change under SEBI's Regulation 46(3)(b)
119.	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)



120.	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>
121.	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>
122.	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>
123.	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>
124.	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>
125.	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>
126.	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>



127.	Event based	<i>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)</i>
128.	Event based	<i>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</i>
129.	Event based	<i>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</i>
130.	Event based	<i>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</i>
131.	Event based	<i>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</i>



5(1) Under Companies Act (CA), 2013 (Annually)

<i>S.No</i>	<i>Date of Event</i>	<i>Act</i>	<i>Application or Form or Challan</i>	<i>Period Ending on</i>	<i>Frequency</i>	<i>Type of Legal Obligations</i>
132.	July, 31 st 2026	CA, 2013	DPT-3	March 2026	Annually	(i) <i>Filing Annual Return of Deposits by Companies other than NBFCs due to extension of date</i> (ii) <i>However original date of filing was June 30, 2026</i>



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

S.No	Application or Form or Challan	Frequency	Type of Legal Obligations
133.	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)
134.	CSR-1	Event based	Filing registration's application by eligible companies for undertaking CSR activities
135.	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
136.	CRA-4	Event based	Filing Cost Audit Report (CAR) to central govt. by eligible companies in 30 days from "next day" of its receipt
137.	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
138.	FC-2	Event based	Filing return by eligible foreign companies for alternations in documents within 30 days from "next day" of its alternation.
139.	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
140.	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.



141.	MGT-3	Event based	Filing intimation by foreign companies for office address change in 30 days from "next day" of change
142.	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
143.	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
144.	MGT-14	Event based	Filing resolutions and also agreements "both" by 100% companies within 30 days from "next day" of BoDs' meeting
145.	MGT-15	Event based	Filing report by 100% Listed Companies for AGM within 30 days from "next day" of AGM's conclusion date
146.	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
147.	NFRA-1	Event based	Filing intimation by NFRA eligible companies within 15 days from "next day" of appointment for Statutory Auditors' appointment / re-appointment
148.	PAS-3	Event based	Filing return by 100% companies for allotment with register against private placement within 15 days from "next day" of allotment
149.	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
150.	<i>July, 05th 2026</i>	<i>SEZ Act, 2005</i>	----	<i>June 2026</i>	<i>Monthly</i>	<i>Filing Progress Reports (PRs) by SEZ's units under Special Economic Zones (SEZ) Act, 2005</i>
151.	<i>July, 10th 2026</i>	<i>SEZ Act, 2005</i>	SERF	<i>June 2026</i>	<i>Monthly</i>	<i>Filing reports by SEZ's units under Special Economic Zones (SEZ) Act, 2005</i>
152.	<i>July, 31st 2026</i>	<i>SEZ Act, 2005</i>	----	<i>June 2026</i>	<i>Monthly</i>	<i>Filing SOFTEX by SEZ's units under Special Economic Zones (SEZ) Act, 2005</i>



7(1). Under Software Technology Parks of India (STPI) Act, 2010 (Monthly)

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



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

8(2) Under Labour Law Act (LLA), 1948 (Quarterly)

S.No	Date of Event	Act	Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
160.	July, 30 th 2026	LLA Act, 1948	ER-1	July 2026	Quarterly	Filing return by eligible entities for employees under Employment Exchange Act, 1959



8(3) Under Labour Law Act (LLA), 1948 (Half yearly)

S.No	Date of Event	Act	Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
161.	July, 15 th 2026	LLA Act, 1948	Form A	June 2026	Half yearly	Filing for contribution @ INR 24 where establishment is having more than 5 employees excluding managerial/ supervisory staff

8(4) Under Labour Law Act (LLA), 1948 (Event based)

S.No	Form or Challan	Frequency	Type of Legal Obligations
162.	5A	Event based	Filing intimation by eligible entities for changes under Employees Provident Fund Act, 1952 within 15 days from change
163.	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
164.	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
165.	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
166.	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
167.	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

168. **CBDT** has **announced** Gross Direct Tax (**GDT**) collection up to **June 17, 2026** is **INR 6.10** lakh crore as **12.46%** **higher** than GDT for corresponding period
- *Vide Press release dated June 17, 2026*
169. **President** of India has **promulgated Ordinance granting tax exemption to Foreign Institutional Investors (FIIs)**
170. **President** of India has **promulgated Ordinance granting tax exemption to Bank for International Settlements (BIS) on interest and capital gains from Government securities**
- *Vide Income-Tax (Amendment) Ordinance, 2026 dated June 05, 2026.*
 - *Vide Press Release dated June 05, 2026 issued by Ministry of Finance.*
 - *Vide FAQs on BIS exemption.*
 - *Vide FAQs on FIIs exemption.*
171. **CBDT** has **issued guidelines** including procedure **for complete scrutiny of Income-tax Returns (ITRs)** during year ending on **March 31, 2027**:
- *Vide guidelines on June 04, 2026*



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

172. *CBIC has informed that revenue collection for June 2026 INR 1.95 lac crore (13.9% higher than GST revenue in June 2025)*

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

173. *GSTN has issued advisory for mandatory Ship-to GSTIN and Voluntary Closure of E-Way Bill, effective from August 01, 2026*

- *Vide advisory dated June 17, 2026.*
- *Vide detailed tutorial*

174. *GSTN has issued advisory for extension of timeline against implementation of mandatory 'Ship-to GSTIN'*

175. *GSTN has issued advisory for Voluntary Closure of E-Way Bill functionalities*

- *Vide advisory dated June 09, 2026.*



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July - 2026

