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May 04, 2026

Good morning my Dear Friend

*We are happy to share our **Research book** is being **published** “weekly” 175 Legal Compliances and Legal Updates **for May 2026** in India*

It's relevant

*For
Your kind **understanding for legal obligations** which are to be compliance*

*By
Corporates and non-corporates in India*

To avoid financial penalties and imprisonments “both” under 10 acts “only” like:

- 1.
Foreign Exchange Management Act (**FEMA**) 1999*
- 2.
Securities and Exchange Board (**SEBI**) Act, 1992*
- 3.
Income Tax (**IT**) Act, 1961*

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4.
Companies Act (CA) 2013
5.
Goods and Services Tax (GST) Act, 2017
6.
Special Economic Zones (SEZ) Act, 2005
7.
Software Technology Parks of India (STPI) Act, 2010
8.
Labour Law Act (LLA) 1988
9.
Real Estate Regulatory Authority (RERA) Act, 2016
10.
Food Safety and Standards Authority of India (FSSAI) Act, 2006

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Our research books are being **published** “*weekly*” under our **special program** known as

Darshan Mala Series

For
Knowing about legal **provisions** and **workings** under

Different **Indian Acts** like:

Prevention of Corruption (PC) Act, 1988, **Prevention of Money Laundering Act (PMLA) 2002** and etc.

+

Different Indian **Enforcement agencies** like:

ED, DRI, CBI, NIA, SFIO, DGITCI, DGGI and etc.

+

Different Indian **Regulatory Authorities** like:

IFSCA, RBI, SEBI, NCB, R&AW, EOW, IB, CVC, NCLT, FIU-IND and etc.

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

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For

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Where our **publicly published free 200 + (plus)** and **research books and 30000 + (plus) pages** are available

For

Your kind **reading and reverting back** to us

With warm wishes

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My Dear Friend

I am presenting Research book on 175 Legal Compliances and Legal Updates for May-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***

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



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

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

| S.No | Date of Event | Form | Period Ending on | Frequency | Type of Legal Obligation |
|-------------|----------------------------|-------------|-------------------------|------------------|---|
| 5. | May, 30 th 2026 | DNBS-02 | March 2026 | Annually | Filing "certain" financial details like: (a) Components of assets and liabilities (b) P&L account (c) Etc. By 100% non-deposit NBFC and non-NDSI-NBFC |



1(3) Under Foreign Exchange Management Act (FEMA) 1999 (Event based)

| S.No | Form | Frequency | Type of Legal Obligation |
|------|-----------------------------------|-------------|---|
| 6. | 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 |
| 7. | 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) |
| 8. | FC-GPR | Event Based | Filing intimation by Indian companies within 30 days from date of allotment for eligible securities under FDIs schemes in India |
| 9. | FD-LLP-I | Event Based | Filing intimation by eligible LLPs within 30 days from date of consideration received for acquisition of LLPs' shares |
| 10. | 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" |
| 11. | 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> |
|-------------|----------------------------|------------------------|-------------------------|------------------|--|
| 12. | May, 07 th 2026 | ---- | April 2026 | Monthly | Depositing Commodities Transaction Tax (CTT) |
| 13. | May, 07 th 2026 | 281 | April 2026 | Monthly | Depositing TDS and also TCS by govt. offices when paid through book entry |
| 14. | May, 07 th 2026 | 281 | April 2026 | Monthly | Depositing TDS and also TCS by non govt. offices when paid through bank |
| 15. | May, 07 th 2026 | 285 | April 2026 | Monthly | Depositing Equalization Levy (EQL) |
| 16. | May, 07 th 2026 | 127 | April 2026 | Monthly | Submitting declarations for TCS is not obtained from manufacturer |
| 17. | May, 15 th 2026 | 16 B | March 2026 | Monthly | Issuing TDS Certificates under Section 194-IA |
| 18. | May, 15 th 2026 | 16 C | March 2026 | Monthly | Issuing TDS Certificates under Section 194-IB |
| 19. | May, 15 th 2026 | 16 D | March 2026 | Monthly | Issuing TDS Certificates under Section 194-IM |
| 20. | May, 15 th 2026 | 16 E | March 2026 | Monthly | Issuing TDS Certificates under Section 194-S |
| 21. | May, 15 th 2026 | 3BC | April 2026 | Monthly | Filing statements/returns by recognized association when client's code was changed |



| | | | | | |
|-----|----------------------------|-------------|------------|---------|--|
| 22. | May, 15 th 2026 | 3BB | April 2026 | Monthly | <i>Filing returns by stock exchange(s) for transactions when client's code is modified</i> |
| 23. | May, 15 th 2026 | 137 | April 2026 | Monthly | <i>Filing returns for TDS and also TCS "both" by Govt. deductors "without" depositing tax to exchanger's (govt.) account</i> |
| 24. | May, 15 th 2026 | ITR 3, 5, 6 | April 2026 | Monthly | <i>Filing ITR when Transfer Pricing (TP) principal are applicable</i> |
| 25. | May, 30 th 2026 | 141 | April 2026 | Monthly | <i>Filing challan-cum-returns for TDS under Section 194-IA</i> |
| 26. | May, 30 th 2026 | 141 | April 2026 | Monthly | <i>Filing challan-cum-returns for TDS under Section 194-IB</i> |
| 27. | May, 30 th 2026 | 141 | April 2026 | Monthly | <i>Filing challan-cum-returns for TDS under Section 194-M</i> |
| 28. | May, 30 th 2026 | 141 | April 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 |
|------|----------------------------|-------------------|------------------|-----------|---|
| 29. | May, 15 th 2026 | 27EQ | Mar 2026 | Quarterly | Filing returns for TCS by collectors |
| 30. | May, 30 th 2026 | 27D | Mar 2026 | Quarterly | Issuing certificates for TCS by collectors |
| 31. | May, 31 st 2026 | 24Q 26Q 27Q | Mar 2026 | Quarterly | Filing returns for TDS by deductors |
| 32. | May, 31 st 2026 | 26QF | Mar 2026 | Quarterly | Filing returns for "other than salaries" by deductors |



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 |
|------|----------------------------|-----------------|------------------|-----------|---|
| 33. | May, 30 th 2026 | 49C | Mar 2026 | Annually | Filing returns for maintaining Liaison Offices (LOs) by non-residents. Now date is extended up to Nov 30th, 2026 |
| 34. | May, 31 st 2026 | 108 | Mar 2026 | Annually | Filing applications for exercising options to apply incomes of previous year in next year and in future by trusts/institutions when due date for filing ITR is Jul 31, 2026. |
| 35. | May, 31 st 2026 | 109 | Mar 2026 | Annually | Filing returns for accumulating incomes for future applications under section 10(21) and 11(1) by trusts / institutions when due date for filing ITR is Jul 31, 2026. |
| 36. | May, 31 st 2026 | 113 | Mar 2026 | Annually | Filing returns for Donors and Donations received by trusts / institutions when donations are received under section 80G and 35 |
| 37. | May, 31 st 2026 | 114 | Mar 2026 | Annually | Downloading certificates of Donations/contributions from IT portal and also to deliver to Donors/contributors. |
| 38. | May, 31 st 2026 | 61A | Mar 2026 | Annually | (i) Filing returns for financial transactions i.e. Dividend, Interest and also etc. (ii) Filing returns for transactions when cash is received exceeding INR 2 lacs against sales. (iii) Filing returns for Nil transactions are "not" required. |
| 39. | May, 31 st 2026 | 61B | Dec 2025 | Annually | (i) Filing returns for reportable accounts by reporting financial institutions. (ii) Filing returns for Nil transactions are "not" required. |



| | | | | | |
|-----|----------------------------|------|----------|----------|--|
| 40. | May, 31 st 2026 | ---- | Mar 2026 | Annually | <i>Filing TDS returns for contributions paid by Approved Superannuation Fund's trustees</i> |
| 41. | May, 31 st 2026 | 93 | Mar 2026 | Annually | <i>Filing applications for PAN's allotments by non-individual taxpayers when financial transactions in aggregate INR 2.50 Lacs and also "not" having PAN</i> |
| 42. | May, 31 st 2026 | 93 | Mar 2026 | Annually | <p><i>Filing applications for PAN's allotment by "certain" persons when financial transactions in aggregate INR 2.50 Lacs and also "not" having PAN like:</i></p> <ul style="list-style-type: none"> <i>(i) Managing Director (MD)</i> <i>(ii) Director</i> <i>(iii) Partner</i> <i>(iv) Trustee</i> <i>(v) Author</i> <i>(vi) Founder</i> <i>(vii) Karta</i> <i>(viii) Chief Executive Officer (CEO)</i> <p><i>Principal officer or office bearer of non-individual resident person</i></p> |
| 43. | May, 31 st 2026 | 49AA | Mar 2026 | Annually | <p><i>Filing applications by "certain" persons when financial transactions in aggregate INR 2.50 Lacs and also "not" having PAN:</i></p> <ul style="list-style-type: none"> <i>(i) MD</i> <i>(ii) Director</i> <i>(iii) Partner</i> <i>(iv) Trustee</i> <i>(v) Author</i> <p><i>Founder or Karta or CEO</i></p> |



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

| S.No | Frequency | Type of Legal Obligation |
|------|--------------------|--|
| 44. | <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> |
| 45. | <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> |
| 46. | <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> |
| 47. | <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> |
| 48. | <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> |
| 49. | <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> |
| 50. | <i>Event based</i> | <i>Now TDS on insurance commission reduced from 0% on Rs. 15000 to Rs. 20000 under section 194D</i> |
| 51. | <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> |



| | | |
|-----|-------------|--|
| 52. | 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 |
| 53. | 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 |
| 54. | 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 |
| 55. | 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 |
| 56. | Event based | Now TDS on enhanced Compensations reduced from 0% on Rs. 250000 to Rs. 500000 under section 194LA |
| 57. | Event based | Now TDS on payments for investments by securitization trust reduced from 25% to 10% when payee is individual /HUF under section 194LBC |
| 58. | 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 |
| 59. | 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 |



| | | |
|-----|-------------|--|
| 60. | 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) |
| 61. | 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) |
| 62. | 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 |
|------|----------------------------|-----------------|------------------|-----------|---|
| 63. | May, 10 th 2026 | SRM -II | April 2026 | Monthly | Filing returns by manufacturers for specified goods against inputs used in final products produced |
| 64. | May, 10 th 2026 | GSTR - 7 | April 2026 | Monthly | Filing returns by Tax deductors |
| 65. | May, 10 th 2026 | GSTR - 8 | April 2026 | Monthly | Filing returns by E-Commerce operators |
| 66. | May, 11 th 2026 | GSTR - 1 | April 2026 | Monthly | Filing returns when annual turnover is exceeding INR 5 crore |
| 67. | May, 13 th 2026 | GSTR - IFF | April 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 |
| 68. | May, 13 th 2026 | GSTR - 6 | April 2026 | Monthly | Filing returns by Input Service Distributors (ISDs) |
| 69. | May, 13 th 2026 | GSTR - 5 | April 2026 | Monthly | Filing returns by non-resident dealers |
| 70. | May, 18 th 2026 | CMP-08 | April 2026 | Monthly | Filing declarations for summary of self-assessed tax payable by dealer (opted for composition levy) |



| | | | | | |
|-----|----------------------------|--------------|------------|---------|--|
| 71. | May, 20 th 2026 | GSTR - 5A | April 2026 | Monthly | Filing returns by OIDAR service provider |
| 72. | May, 20 th 2026 | GSTR - 3B | April 2026 | Monthly | Depositing GST when annual turnover is exceeding INR 5 cr. |
| 73. | May, 20 th 2026 | GSTR - 1A | April 2026 | Monthly | Amending details already furnished in GSTR-1 "if needed" |
| 74. | May, 22 nd 2026 | GSTR - 3B | April 2026 | Monthly | Depositing GST when annual turnover is not exceeding 5 crores for Category- I States |
| 75. | May, 24 th 2026 | GSTR - 3B | April 2026 | Monthly | Depositing GST when annual turnover is not exceeding INR 5 crore for Category- II States |
| 76. | May, 25 th 2026 | GSTR - 3B | April 2026 | Monthly | Depositing GST when annual turnover is not exceeding INR 5 crore and also opted QRMP Scheme |
| 77. | May, 25 th 2026 | GSTR- PMT-06 | April 2026 | Monthly | Depositing tax for QRMP Scheme |
| 78. | May, 30 th 2026 | GSTR - 11 | April 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 |
|------|----------------------------|-----------------|------------------|-----------|---|
| 79. | May, 30 th 2026 | ITC-03 | March 2027 | Annually | Reverting ITC for stocks and also capital goods when opting composition scheme for financial year ending on March 31, 2027. |



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

| S.No | Frequency | Type of Legal Obligations |
|------|-------------|---|
| 80. | 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> |
| 81. | 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. |
| 82. | Event based | <i>Registering for e-invoices when</i> aggregate annual turnover is exceeding 5 crore for year ending March 31, 2026 |
| 83. | 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 |
| 84. | Event based | <i>Authenticating for Multi factor</i> 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 |
|------|---------------------------|--------------------------------|------------------|-----------|---|
| 85. | May 15 th 2026 | ---- | March 2026 | Quarterly | <i>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)</i> |
| 86. | May 15 th 2026 | ---- | March 2026 | Quarterly | <i>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)</i> |



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

| S.No | Date of Event | Application or Form | Period Ending on | Frequency | Type of Legal Obligations |
|------|---------------------------|---------------------|------------------|-----------|---|
| 87. | May 30 th 2026 | ---- | March 2026 | Annually | <i>Filing Secretarial Compliance Report (SCR) for demonstrating compliances with SEBI regulations and circulars by listed companies in specified format in XBRL under SEBI's regulation 24A</i> |
| 88. | May 30 th 2026 | ---- | March 2026 | Annually | <i>Filing financial results and also Limited Review Report (LRR) obtained from statutory auditors for giving assurance that financial information's presented are prepared in accordance with applicable financial reporting frameworks by listed companies in specified format under SEBI's regulation 33(3)(d)</i> |
| 89. | May 30 th 2026 | ---- | March 2026 | Annually | <i>Filing certificate as obtained from practicing Company Secretary (CS) for ensuring compliances and also managing company's share transfer process by share transfer agents that 100% certificates were issued within 30 days from date of lodgement for transfers, sub-divisions, consolidations, renewals, exchanges, endorsements of call, allotment monies under SEBI's regulation 40(10)</i> |



4(3) 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 | Filing affirmations by listed companies to stock exchange(s) in specified format for compliances against code of conduct at 1 st meeting of Board of Directors (BoDs) in every financial year under SEBI's regulation 26(3) |
| 93. | 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) |
| 94. | 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) |



| | | |
|-----|--------------------|--|
| 95. | <i>Event based</i> | <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> |
| 96. | <i>Event based</i> | <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> |



| | | |
|------|-------------|--|
| 97. | Event based | <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> |
| 98. | 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> |
| 99. | 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> |
| 100. | 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> |
| 101. | 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> |
| 102. | 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 advices "any" in dematerialized by listed companies within maximum 30 day under SEBI's Regulation 39(2)</i> |



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|------|-------------|--|
| 103. | 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> |
| 104. | Event based | <p>(a) <i>Ensuring registering securities' transfers in name of transferees + also to issue certificates or receipts or advices "any" for transfers by listed companies</i></p> <p style="text-align: center;">Or</p> <p>(b) <i>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)</i></p> |
| 105. | Event based | <i>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)</i> |
| 106. | Event based | <i>Filing certificates by listed companies to stock exchange(s) in specified format as obtained from share transfer agent and / or in house share transfer facility as duly signed by practicing Company Secretary (CS) for transfers, subdivisions, consolidations, renewals, exchanges or endorsement of calls or allotment monies "all" within 30 days from end of financial year like April 30th under SEBI's Regulation 40(9) + 40(10)</i> |
| 107. | Event based | <i>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)</i> |
| 108. | Event based | <i>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)</i> |
| 109. | Event based | <i>Updating website contents' change(s) by listed companies in specified format within maximum 2 working days from date of change under SEBI's Regulation 46(3)(b)</i> |



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|------|-------------|---|
| 110. | Event based | <i>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)</i> |
| 111. | 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> |
| 112. | 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> |
| 113. | 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> |
| 114. | 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> |
| 115. | 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> |
| 116. | 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> |



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|------|-------------|---|
| 117. | 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> |
| 118. | 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> |
| 119. | 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> |
| 120. | 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> |
| 121. | 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> |
| 122. | 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 (Half yearly)

| S.No | Date of Event | Act | Application or Form or Challan | Period Ending on | Frequency | Type of Legal Obligations |
|------|----------------------------|----------|--------------------------------|------------------|-------------|---|
| 123. | May, 30 th 2026 | CA, 2013 | PAS-6 | March 2026 | Half yearly | Filing audit reports for reconciliation of share capital by unlisted public 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 |
|------|----------------------------|----------|--------------------------------|------------------|-----------|---|
| 124. | May, 30 th 2026 | CA, 2013 | FC-4 | March 2026 | Annually | Filing annual return for foreign contributions received and also utilized by foreign companies Branch Office (BO) and Liasson Office (LO) |
| 125. | May, 30 th 2026 | CA, 2013 | LLP-11 | March 2026 | Annually | Filing return by LLPs for "certain" purposes like: (i) Total contribution by/to partners of LLPs (ii) Details for notices received towards Penalties imposed / compounding offenses committed |



5(3) 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 28 th 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 from "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. | May, 05 th 2026 | SEZ Act, 2005 | ---- | April 2026 | Monthly | Filing Progress Reports (PRs) by SEZ's units under Special Economic Zones (SEZ) Act, 2005 |
| 144. | May, 10 th 2026 | SEZ Act, 2005 | SERF | April 2026 | Monthly | Filing reports by SEZ's units under Special Economic Zones (SEZ) Act, 2005 |
| 145. | May, 31 st 2026 | SEZ Act, 2005 | ---- | April 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. | May, 07 th 2026 | STPI Act, 2010 | ---- | April 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> |
| 147. | May, 10 th 2026 | STPI Act, 2010 | SERF | April 2026 | Monthly | <i>Filing reports by STP units under Software Technology Parks of India (STPI) Act, 2010</i> |
| 148. | May, 31 st 2026 | STPI Act, 2010 | ---- | April 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 |
|------|----------------------------|----------------------|-----------------|------------------|-----------|---|
| 149. | May, 15 th 2026 | LLA Act, 1948 | EPF | April 2026 | Monthly | Depositing Employee Provident Fund (EPF) Contribution by employers under Employee Provident Fund and Miscellaneous Provisions Act, 1952 |
| 150. | May, 15 th 2026 | Provident Fund, 1952 | ECR | April 2026 | Monthly | Filing challan-cum-returns for PF |
| 151. | May, 15 th 2026 | ESI, 1948 | ESI | April 2026 | Monthly | Depositing contributions by employers |
| 152. | May, 31 st 2026 | LLA Act, 1948 | ---- | April 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 |
|------|-----------------|-------------|--|
| 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 |

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 |
|------|----------------------------|-----------------|-----------------|------------------|-----------|---|
| 159. | May, 31 st 2026 | FSSAI Act, 2006 | D1 | March 2026 | Annually | (i) Filing return for food business by licensed Manufacturers , Re-packers, Re-labellers, manufacturers importers and manufacturer exporters (ii) Filing return for food business is changed from quarterly to annually |



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

160. **CBDT** has announced Gross Direct Tax (**GDT**) collection for financial year ending on **March 31, 2026** up to **March 17, 2026** is **INR 27.14** lakh crore as **4.86%** higher than **GDT** for financial Year ending on **March 31, 2025**
- *Vide Press release dated Mar 17, 2026*
161. **CBDT** has notified new forms for change in Permanent Account Number (**PAN**) data – Form **PAN CR-01** for individuals and Form **PAN CR-02** for “non” individuals
- *Vide read Order no. F. No. ADG(S)-1/PAN/M/3699/2026-AD-DD SYSTEMS 1-5 DELHI dated April 01, 2026*
162. **CBDT** has announced that **Income-tax Act 2025** comes into force from **April 01, 2026**
- *Vide Press Release dated April 01, 2026.*
163. **CBDT** has revised the guidelines for quoting Document Identification Number (**DIN**) in official documents, under the amendment through Finance Act 2026
- *Vide Circular no. 4 dated March 31, 2026.*



164. CBDT has notified Income-tax Return (ITR) form ITR-1 & 2 for AY 2026-27

- **Vide Notification no. 45/2026 dated March 30, 2026 for Form ITR-1.**
- **Vide Notification no. 46/2026 dated March 30, 2026 for Form ITR-2.**

165. CBDT has notified Income-tax Return (ITR) form ITR-3 & 5 for AY 2026-27

- **Vide Notification no. 47/2026 dated March 30, 2026 for Form ITR-3.**
- **Vide Notification no. 48/2026 dated March 30, 2026 for Form ITR-5.**

166. CBDT has notified Income-tax Return (ITR) form ITR-6 & 7 for AY 2026-27

- **Vide Notification no. 49/2026 dated March 30, 2026 for Form ITR-6.**
- **Vide Notification no. 50/2026 dated March 30, 2026 for Form ITR-7.**

167. CBDT has notified Income-tax Return (ITR) form ITR-V & U for AY 2026-27

- **Vide Notification no. 51/2026 dated March 30, 2026 for Form ITR-V.**
- **Vide Notification no. 52/2026 dated March 30, 2026 for Form ITR-U.**



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

- 168.** *CBIC has informed that revenue collection for April 2026 INR 2.42 lac crore (8.7 % higher than GST revenue in Apr 2025)*
- *Vide revenue report dated April 01, 2026.*
- 169.** *GSTN has introduced Invoice Management System (IMS) offline tool*
- *Vide advisory dated April 21, 2026.*
- 170.** *GSTN has issued advisory for re-computation of interest in Form GSTR-3B (summary return)*
- *Vide advisory dated April 16, 2026.*
- 171.** *GSTN has issued advisory for payment of pre-deposit percentage through GST portal, in case of appeal*
- *Vide advisory dated April 10, 2026.*
- 172.** *GSTN has issued advisory for difficulty in filing appeal by taxpayers on the GST portal in cases when adjudication orders reflect 'NIL' demand due to prior voluntary payment*
- *Vide advisory dated April 03, 2026.*



(D) Legal updates under International Taxation

173. CBDT has signed Memorandum of Understanding (MOU) between Japan & India for mutual assistance in collection of taxes

- **Vide Notification no. 56/2026 dated April 02, 2026.**

174. CBDT has signed 219 Advance Pricing Agreements (APAs) for the year ending on March 31, 2026

- **Vide Press Release dated March 31, 2026.**

175. CBDT has signed Double Taxation Avoidance Agreement (DTAA) with Brazil for strengthening cooperation and preventing tax avoidance

- **Vide Notification no. 39/2026 dated March 30, 2026.**



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May - 2026

