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April 02, 2026

Good morning my Dear Friend

*We are happy to share our **Research book** is being **published** “weekly” **191** Legal Compliances and Legal Updates **for April 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 9 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

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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.

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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 191 Legal Compliances and Legal Updates for Apr-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* ●



191 Legal Compliances and Legal Updates for Apr-2026 in India

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191 Legal Compliances and Legal Updates for Apr-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.	Apr, 05 th 2026	----	March 2026	Monthly	Uploading data by AD Category-I Bank for amounts remitted under Liberalized Remittance Scheme (LRS)
2.	Apr, 07 th 2026	ECB - 2	March 2026	Monthly	Filing returns by External Commercial Borrowings (ECBs)
3.	Apr, 15 th 2026	DNBS-4B	March 2026	Monthly	Filing Structural Liquidities and Interest Rates Sensitivity reports by NBFC- NDSI and also NBFC- D "both"
4.	Apr, 15 th 2026	DNBS-08	March 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.	Apr, 21 st 2026	DNBS-01	March 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.	Apr, 21 st 2026	DNBS-03	March 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.	Apr, 21 st 2026	DNBS-04A	March 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.	Apr, 21 st 2026	DNBS-05	March 2026	Quarterly	<p>Filing Return by NBFCs when CoR is rejected</p>
9.	Apr, 21 st 2026	DNBS-06	March 2026	Quarterly	<p>Filing financial information's "and also" compliances "both" by 100% RNBCs for prudential standards</p>
10.	Apr, 21 st 2026	DNBS-07	March 2026	Quarterly	<p>Filing financial metrics "and also" operational information "both" by 100% ARCs</p>



11.	Apr, 21 st 2026	DNBS-11	March 2026	Quarterly	Filing Return for CICs - Balance sheet parameters Data by 100% NBFC-CICs
12.	Apr, 21 st 2026	DNBS-12	March 2026	Quarterly	Filing Return for CICs - Prudential parameters Data by 100% NBFC-CICs
13.	Apr, 21 st 2026	DNBS-13	March 2026	Quarterly	Filing Verification of Overseas Investments by 100% NBFCs
14.	Apr, 21 st 2026	DNBS-14	March 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 (Event based)

S.No	Form	Frequency	Type of Legal Obligation
15.	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
16.	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)
17.	FC-GPR	Event Based	Filing intimation by Indian companies within 30 days from date of allotment for eligible securities under FDIs schemes in India
18.	FD-LLP-I	Event Based	Filing intimation by eligible LLPs within 30 days from date of consideration received for acquisition of LLPs' shares
19.	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"
20.	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>
21.	Apr, 07 th 2026	----	March 2026	Monthly	Depositing Commodities Transaction Tax (CTT)
22.	Apr, 07 th 2026	281	March 2026	Monthly	Depositing TDS and also TCS by govt. offices when paid through book entry
23.	Apr, 07 th 2026	281	March 2026	Monthly	Depositing TDS and also TCS by non govt. offices when paid through bank
24.	Apr, 07 th 2026	285	March 2026	Monthly	Depositing Equalization Levy (EQL)
25.	Apr, 07 th 2026	27C	March 2026	Monthly	Submitting declarations for TCS is not obtained from manufacturer
26.	Apr, 15 th 2026	16 B	Feb 2026	Monthly	Issuing TDS Certificates under Section 194-IA
27.	Apr, 15 th 2026	16 C	Feb 2026	Monthly	Issuing TDS Certificates under Section 194-IB
28.	Apr, 15 th 2026	16 D	Feb 2026	Monthly	Issuing TDS Certificates under Section 194-IM
29.	Apr, 15 th 2026	16 E	Feb 2026	Monthly	Issuing TDS Certificates under Section 194-S
30.	Apr, 15 th 2026	3BC	March 2026	Monthly	Filing statements/returns by recognized association when client's code was changed



31.	Apr, 15 th 2026	3BB	March 2026	Monthly	Filing returns by stock exchange(s) for transactions when client's code is modified
32.	Apr, 15 th 2026	24G	March 2026	Monthly	Filing returns for TDS and also TCS "both" by Govt. deductors "without" depositing tax to exchanger's (govt.) account
33.	Apr, 15 th 2026	ITR 3, 5, 6	March 2026	Monthly	Filing ITR when Transfer Pricing (TP) principal are applicable
34.	Apr, 30 th 2026	26QB	March 2026	Monthly	Filing challan-cum-returns for TDS under Section 194-IA
35.	Apr, 30 th 2026	26QC	March 2026	Monthly	Filing challan-cum-returns for TDS under Section 194-IB
36.	Apr, 30 th 2026	26QD	March 2026	Monthly	Filing challan-cum-returns for TDS under Section 194-M
37.	Apr, 30 th 2026	26QE	March 2026	Monthly	Filing challan-cum-returns for TDS under Section 194-S



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

S.No	Date of Event	Form or Challan	Period Ending on	Frequency	Type of Legal Obligation
38.	Apr, 15 th 2026	15CC	Mar 2026	Quarterly	Filing returns for foreign remittances by banks "and also" authorized dealers "both"
39.	Apr, 15 th 2026	15CD	Mar 2026	Quarterly	Filing returns for remittances sent "outside" India by IFSCs Units
40.	Apr, 15 th 2026	49BA	Mar 2026	Quarterly	Filing return by specified funds or stock brokers under Rule 114AAB of Income Tax Rule (ITR) 1962
41.	Apr, 30 th 2026	15G/H	Mar 2026	Quarterly	Filing forms by TDS deductors
42.	Apr, 30 th 2026	10BBB	Mar 2026	Quarterly	Filing intimations for investments made in India by pension funds
43.	Apr, 30 th 2026	II SWF	Mar 2026	Quarterly	Filing statements/returns by Sovereign Wealth Funds (SWFs) for investments made in India
44.	Apr, 30 th 2026	---	Mar 2026	Quarterly	Depositing TDS by payers when Assessing Officer (AO) has permitted for quarterly depositing under section 192, 194A, 194D and 194H
45.	Apr, 30 th 2026	61	Mar 2026	Quarterly	Filing declarations for particulars of Form 60

2(3) Under Income Tax (IT) Act, 1961 (Half yearly)

S.No	Date of Event	Form or Challan	Period Ending on	Frequency	Type of Legal Obligation
46.	Apr, 30 th 2026	61-A	Mar 2026	Halfyearly	Filing statement by Depositories and Registrar & Share Transfer Agents for capital gains on transfer of listed securities and units of mutual funds



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

S.No	Frequency	Type of Legal Obligation
47.	<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>
48.	<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>
49.	<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>
50.	<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>
51.	<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>
52.	<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>
53.	<i>Event based</i>	<i>Now TDS on insurance commission reduced from 0% on Rs. 15000 to Rs. 20000 under section 194D</i>
54.	<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>



55.	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
56.	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
57.	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
58.	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
59.	Event based	Now TDS on enhanced Compensations reduced from 0% on Rs. 250000 to Rs. 500000 under section 194LA
60.	Event based	Now TDS on payments for investments by securitization trust reduced from 25% to 10% when payee is individual /HUF under section 194LBC
61.	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
62.	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



63.	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)
64.	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)
65.	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 (One time)

S.No	Date of Event	Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
66.	Apr, 01 st 2026	---	March 2026	One time	<p>Calculating aggregate turnover during financial year ending March 31, 2026 for several compliances like:</p> <p>(i) For QRMP scheme</p> <p>(ii) For Composition scheme</p> <p>(iii) For E-invoice's applicability</p> <p>(iv) For etc.</p>
67.	Apr, 01 st 2026	---	March 2026	One time	<p>Accepting mandatory e-invoicing when aggregate turnover is exceeding 5 crore during financial year ending March 31, 2026</p>



3(2) 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.	Apr, 10 th 2026	SRM -II	March 2026	Monthly	Filing returns by manufacturers for specified goods against inputs used in final products produced
69.	Apr, 10 th 2026	GSTR - 7	March 2026	Monthly	Filing returns by Tax deductors
70.	Apr, 10 th 2026	GSTR - 8	March 2026	Monthly	Filing returns by E-Commerce operators
71.	Apr, 11 th 2026	GSTR - 1	March 2026	Monthly	Filing returns when annual turnover is exceeding INR 5 crore
72.	Apr, 13 th 2026	GSTR - IFF	March 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, Mar, Mar = 8 months
73.	Apr, 13 th 2026	GSTR - 6	March 2026	Monthly	Filing returns by Input Service Distributors (ISDs)
74.	Apr, 13 th 2026	GSTR - 5	March 2026	Monthly	Filing returns by non-resident dealers



75.	Apr, 18 th 2026	CMP-08	March 2026	Monthly	Filing declarations for summary of self-assessed tax payable by dealer (opted for composition levy)
76.	Apr, 20 th 2026	GSTR - 5A	March 2026	Monthly	Filing returns by OIDAR service provider
77.	Apr, 20 th 2026	GSTR - 3B	March 2026	Monthly	Depositing GST when annual turnover is exceeding INR 5 cr.
78.	Apr, 20 th 2026	GSTR - 1A	March 2026	Monthly	Amending details already furnished in GSTR-1 "if needed"
79.	Apr, 22 nd 2026	GSTR - 3B	March 2026	Monthly	Depositing GST when annual turnover is not exceeding 5 crores for Category- I States
80.	Apr, 24 th 2026	GSTR - 3B	March 2026	Monthly	Depositing GST when annual turnover is not exceeding INR 5 crore for Category- II States
81.	Apr, 25 th 2026	GSTR - 3B	March 2026	Monthly	Depositing GST when annual turnover is not exceeding INR 5 crore and also opted QRMP Scheme
82.	Apr, 25 th 2026	GSTR- PMT-06	March 2026	Monthly	Depositing tax for QRMP Scheme
83.	Apr, 30 th 2026	GSTR - 11	March 2026	Monthly	Filing returns by Unique Identification Number (UIN) holder i.e. embassies and etc. "both" to get refund against ITC



3(3) 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.	Apr, 13 th 2026	GSTR-1	Mar 2026	Quarterly	Filing return by dealers when opted QRMP scheme
85.	Apr, 18 th 2026	CMP-08	Mar 2026	Quarterly	Depositing GST by composition dealers when opted Composition Scheme
86.	Apr, 22 nd 2026	GSTR-3B	Mar 2026	Quarterly	Filing return by dealers when opted QRMP Scheme in State-A
87.	Apr, 24 th 2026	GSTR-3B	Mar 2026	Quarterly	Filing return by dealers when opted QRMP Scheme in State-B
88.	Apr, 25 th 2026	ITC-04	Mar 2026	Quarterly	Filing return by dealers for input of goods and capital goods sent or received "and also" from or to job workers
89.	Apr, 30 th 2026	GSTR-04	Mar 2026	Quarterly	Filing return by composition dealers when opted composition scheme
90.	Apr, 30 th 2026	----	June 2026	Quarterly	Filing application to opt or to opt out from QRMP Scheme for quarter ending June 30, 2026 when aggregate turnover is "not" exceeding 5 crore during financial year ending on March 31, 2026. However, its "not" required when already availed QRMP Scheme



3(4) Under Goods and Services Tax (GST) Act, 2017 (Event based)

S.No	Frequency	Type of Legal Obligations
91.	Event based	<p>Computing 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>
92.	Event based	Registering for Input Service Distributor (ISD) when taxpayers have branches in different states and also receiving common Input Tax Credit (ITC) both.
93.	Event based	Registering for e-invoices when aggregate annual turnover is exceeding 5 crore for year ending March 31, 2026
94.	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
95.	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
96.	Apr, 15 th 2025	----	March 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>
97.	Apr, 15 th 2025	----	March 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>
98.	Apr, 21 st 2025	----	March 2026	Quarterly	<i>Filing statement by listed companies for Grievance Redressal Mechanism (GRM) under SEBI's regulation 13(3)</i>
99.	Apr, 21 st 2025	----	March 2026	Quarterly	<i>Filing Corporate Governance Report (CGR) by listed companies under SEBI's regulation 27 (2)(a)</i>
100.	Apr, 21 st 2025	----	March 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 (Annually)

<i>S.No</i>	<i>Date of Event</i>	<i>Application or Form or Challan</i>	<i>Period Ending on</i>	<i>Frequency</i>	<i>Type of Legal Obligations</i>
101.	Apr, 30th 2025	----	March 2026	Annually	Filing certificate to stock exchange(s) by listed companies for activities against Share Transfer facility maintained in house or through registered Registrar to issue “and also” to share transfer agent under SEBI’s regulation 7(3)
102.	Apr, 30th 2025	----	March 2026	Annually	Depositing listing fee “and also” other charges by listed companies under SEBI’s regulation 14



4(3) Under Securities and Exchange Board of India (SEBI) Act, 1992 (Event based)

S.No	Frequency	Type of Legal Obligations
103.	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
104.	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)
105.	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)
106.	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)
107.	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)
108.	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



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



111.	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>
112.	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>
113.	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>
114.	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>
115.	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>
116.	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>



117.	Event based	(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 Or (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)
118.	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)
119.	Event based	<i>Filing certificates</i> by listed companies to stock exchange(s) in specified format as obtained from share transfer agent and / or in house share transfer facility as duly signed by practicing Company Secretary (CS) for transfers, subdivisions, consolidations, renewals, exchanges or endorsement of calls or allotment monies "all" within 30 days from end of financial year like April 30th under SEBI's Regulation 40(9) + 40(10)
120.	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)
121.	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)
122.	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)
123.	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)



124.	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>
125.	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>
126.	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>
127.	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>
128.	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>
129.	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>
130.	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>



131.	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>
132.	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>
133.	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>
134.	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>
135.	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 (One time)

S.No	Date of Event	Act	Application or Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
136.	Apr, 30 th 2026	CA, 2013	----	March, 2026	One time	Opening Bank Account for Un-spent Corporate Social Responsibility (CSR) Account and to transfer unspent CSR amount

5(2) 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
137.	Apr, 30 th 2026	CA, 2013	MSME-1	Oct-Mar 2026	Half Yearly	Submitting information's for MSMEs' outstanding payments when period is exceeding 45 days
138.	Apr, 30 th 2026	CA, 2013	PAS-6	Oct-Mar 2026	Half Yearly	Submitting share capital's reconciliation by unlisted public companies
139.	Apr, 30 th 2026	CA, 2013	NDH-3	Oct-Mar 2026	Half yearly	Filing return by Nidhi companies



5(3) 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
140.	Apr, 1 st 2026	CA, 2013	DIR-8	Mar 2026	Annually	Submitting intimation "to company" by directors for their disqualifications
141.	Apr, 1 st 2026	CA, 2013	MBP-1	Mar 2026	Annually	Submitting intimation "to company" by directors for their interest in other companies + firms + LLPs + body corporates "and also" Association of Individuals (AIs) all
142.	Apr, 30 th 2026	CA, 2013	MSC-3	Mar 2026	Annually	Filing return to ROC by dormant companies
143.	Apr, 30 th 2026	CA, 2013	----	Mar 2026	Annually	Passing resolution by Board of Directors (BoDs) for public deposits' non-acceptance
144.	Apr, 30 th 2026	CA, 2013	----	Mar 2026	Annually	Opening Bank Account for Un-spent Corporate Social Responsibility (CSR) when companies are liable



5(4) Under Companies Act (CA), 2013 (Event based)

S.No	Application or Form or Challan	Frequency	Type of Legal Obligations
145.	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)
146.	CSR-1	Event based	Filing registration's application by eligible companies for undertaking CSR activities
147.	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
148.	CRA-4	Event based	Filing Cost Audit Report (CAR) to central govt. by eligible companies in 30 days from "next day" of its receipt
149.	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
150.	FC-2	Event based	Filing return by eligible foreign companies for alternations in documents within 30 days from "next day" of its alternation.
151.	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
152.	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.



153.	MGT-3	Event based	Filing intimation by foreign companies for office address change in 30 days from "next day" of change
154.	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
155.	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
156.	MGT-14	Event based	Filing resolutions and also agreements "both" by 100% companies within 30 days from "next day" of BoDs' meeting
157.	MGT-15	Event based	Filing report by 100% Listed Companies for AGM within 30 days from "next day" of AGM's conclusion date
158.	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
159.	NFRA-1	Event based	Filing intimation by NFRA eligible companies within 15 days from "next day" of appointment for Statutory Auditors' appointment / re-appointment
160.	PAS-3	Event based	Filing return by 100% companies for allotment with register against private placement within 15 days from "next day" of allotment
161.	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)

<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>
162.	Apr, 05th 2026	SEZ Act, 2005	----	March 2026	Monthly	Filing Progress Reports (PRs) by SEZ's units under Special Economic Zones (SEZ) Act, 2005
163.	Apr, 10th 2026	SEZ Act, 2005	SERF	March 2026	Monthly	Filing reports by SEZ's units under Special Economic Zones (SEZ) Act, 2005
164.	Apr, 31st 2026	SEZ Act, 2005	----	March 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
165.	Apr, 07 th 2026	STPI Act, 2010	----	March 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>
166.	Apr, 10 th 2026	STPI Act, 2010	SERF	March 2026	Monthly	<i>Filing reports by STP units under Software Technology Parks of India (STPI) Act, 2010</i>
167.	Apr, 31 st 2026	STPI Act, 2010	----	March 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
168.	Apr, 15 th 2026	LLA Act, 1948	EPF	March 2026	Monthly	Depositing Employee Provident Fund (EPF) Contribution by employers under Employee Provident Fund and Miscellaneous Provisions Act, 1952
169.	Apr, 15 th 2026	Provident Fund, 1952	ECR	March 2026	Monthly	Filing challan-cum-returns for PF
170.	Apr, 15 th 2026	ESI, 1948	ESI	March 2026	Monthly	Depositing contributions by employers
171.	Apr, 31 st 2026	LLA Act, 1948	----	March 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
172.	Apr, 30 th 2026	LLA Act, 1948	ER-1	March 2026	Quarterly	Filing return by eligible entities for employees under Employment Exchange Act, 1959



8(3) Under Labour Law Act (LLA), 1948 (Annually)

S.No	Date of Event	Act	Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
173.	Apr, 30 th 2026	LLA Act, 1948	1	March 2026	Annually	Filing return by eligible entities for employees under Trade Union Act, 1926
174.	Apr, 30 th 2026	LLA Act, 1948	---	March 2026	Annually	Filing return by eligible entities for information's under Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975

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

S.No	Form or Challan	Frequency	Type of Legal Obligations
175.	5A	Event based	Filing intimation by eligible entities for changes under Employees Provident Fund Act, 1952 within 15 days from change
176.	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
177.	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
178.	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
179.	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
180.	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

181. **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**
182. **Ministry of Finance (MoF) has launched nationwide awareness campaign for Income-tax Act, 2025 and also unveiled new Income-tax website 2.0**
- **Vide Press Release dated March 20, 2026**
183. **CBDT has issued Frequently Asked Questions (FAQs) for interplay and also transition from the Income-tax Act, 1961 to Income-tax Act, 2025**
- **Vide FAQs**
184. **CBDT has notified new Income-tax Rules, 2026 and also Forms for implementing Income-tax Act, 2025**
- **Vide Notification no. 22/2026 dated March 20, 2026.**



185. **CBDT has prescribed procedure, formats and standards for generation and allotment of Unique Identification Number (UIN)**
- **Vide Notification no. 01/CPC(TDS)/2026 dated March 28, 2026**
186. **CBDT has extended time limit for issue of tax deducted at source (TDS) certificate for the quarter ending December 31, 2025 from February 15, 2026 to March 31, 2026**
- **Vide Circular no. 2/2026 dated March 25, 2026.**
187. **CBDT has announced that Jurisdictional Principal Commissioner of Income-tax (PCIT) or Commissioner of Income-tax (CIT) is permitted to condone the delay when reasonable causes are existed.**
- **Vide Circular 1/2026 dated March 23, 2026.**
188. **Income-tax department (ITD) has carried nationwide verification exercise on restaurants for suppressing turnover**
- **Vide Press Release dated March 09, 2026.**
189. **CBDT has brought Crypto-Assets and Digital Currency under Income-tax reporting framework**
- **Vide Notification no. 19 dated March 05, 2026.**



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

- 190.** *CBIC has informed that revenue collection for March 2026 INR 1.78 lac crore (8.2 % higher than GST revenue in Mar 2025)*
- *Vide revenue report dated March 01, 2025.*
- 191.** *GSTN has issued advisory for confirmation of 'Tax Liability Breakup, as Applicable' in Form GSTR-3B (summary return) and for payment of pre-deposit while filing of appeal before first appellate authority*
- *Vide Advisory dated March 16, 2026.*
 - *Vide Advisory dated March 14, 2026.*



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April - 2026

