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

“195 Legal Compliances and Legal Updates for Oct-2026 in India”

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

The series covers important subjects relating to:

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

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With warm wishes

CA Satish Agarwal



DARSHAN MALA SERIES (DMS)

*This series presents **195 Legal Compliances and Legal Updates for Oct-2026** in India*

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

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

DISCLAIMER

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

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195 Legal Compliances and Legal Updates for Oct-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.	Oct, 05 th 2026	----	Sep 2026	Monthly	Uploading data by AD Category-I Bank for amounts remitted under Liberalized Remittance Scheme (LRS)
2.	Oct, 07 th 2026	ECB - 2	Sep 2026	Monthly	Filing returns by External Commercial Borrowings (ECBs)
3.	Oct, 15 th 2026	DNBS-4B	Sep 2026	Monthly	Filing Structural Liquidities and Interest Rates Sensitivity reports by NBFC- NDSI and also NBFC- D "both"
4.	Oct, 15 th 2026	DNBS-08	Sep 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.	Oct, 15 th 2026	DNBS-01	Sep 2026	Quarterly	Filing "certain" financial details like: (a) Components of assets and liabilities (b) P&L account (c) Etc. By 100% NBFC-D "and also" NBFC-NDSI "both"
6.	Oct, 21 st 2026	DNBS-03	Sep 2026	Quarterly	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
7.	Oct, 21 st 2026	DNBS-04A	Sep 2026	Quarterly	Filing Short Term Dynamic Liquidity report by 100% NBFC-D and NBFC- NDSI "and also" NBFC- Non NDSI when assets are exceeding 100 crore
8.	Oct, 21 st 2026	DNBS-05	Sep 2026	Quarterly	Filing Return by NBFCs when CoR is rejected
9.	Oct, 21 st 2026	DNBS-06	Sep 2026	Quarterly	Filing financial information's "and also" compliances "both" by 100% RNBCs for prudential standards
10.	Oct, 21 st 2026	DNBS-07	Sep 2026	Quarterly	Filing financial metrics "and also" operational information "both" by 100% ARCs



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



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)

S.No	Date of Event	Form or Challan	Period Ending on	Frequency	Type of Legal Obligation
21.	Oct, 07 th 2026	----	Sep 2026	Monthly	Depositing Commodities Transaction Tax (CTT)
22.	Oct, 07 th 2026	127/27C	Sep 2026	Monthly	Depositing declarations by seller as received in May from buyers for non-deduction of TCS.
23.	Oct, 07 th 2026	281	Sep 2026	Monthly	Depositing TDS and also TCS by govt. offices when paid through book entry
24.	Oct, 07 th 2026	281	Sep 2026	Monthly	Depositing TDS and also TCS by non govt. offices when paid through bank
25.	Oct, 07 th 2026	285	Sep 2026	Monthly	Depositing Equalization Levy (EQL)
26.	Oct, 07 th 2026	127	Sep 2026	Monthly	Submitting declarations for TCS is not obtained from manufacturer
27.	Oct, 15 th 2026	137/24G	Sep 2026	Monthly	Depositing details for TDS/TCS' deposit through book entry by Govt office.
28.	Oct, 15 th 2026	132/16 B	Aug 2026	Monthly	Issuing TDS Certificates under Section 194-IA
29.	Oct, 15 th 2026	132/16 C	Aug 2026	Monthly	Issuing TDS Certificates under Section 194-IB
30.	Oct, 15 th 2026	132/16 D	Aug 2026	Monthly	Issuing TDS Certificates under Section 194-IM



31.	Oct, 15 th 2026	132/16 E	Aug 2026	Monthly	Issuing TDS Certificates under Section 194-S
32.	Oct, 15 th 2026	3BC	Sep 2026	Monthly	Filing statements/returns by recognized association when client's code was changed
33.	Oct, 15 th 2026	3BB	Sep 2026	Monthly	Filing returns by stock exchange(s) for transactions when client's code is modified
34.	Oct, 15 th 2026	137	Sep 2026	Monthly	Filing returns for TDS and also TCS "both" by Govt. deductors "without" depositing tax to exchanger's (govt.) account
35.	Oct, 31 st 2026	141/26QB	Sep 2026	Monthly	Filing challan-cum-returns for TDS under Section 194-IA
36.	Oct, 31 st 2026	141/26QC	Sep 2026	Monthly	Filing challan-cum-returns for TDS under Section 194-IB
37.	Oct, 31 st 2026	141/26QD	Sep 2026	Monthly	Filing challan-cum-returns for TDS under Section 194-M
38.	Oct, 31 st 2026	141/26QE	Sep 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
39.	Oct, 15 th 2026	147/15CC	Sep 2026	Quarterly	Filing returns for foreign remittances by banks "and also" authorized dealers "both"
40.	Oct, 15 th 2026	148/15CD	Sep 2026	Quarterly	Filing returns for remittances sent "outside" India by IFSCs Units
41.	Oct, 30 th 2026	27D/133	Sep 2026	Quarterly	Issuing certificates by TCS collectors.
42.	Oct, 30 th 2026	121/ 15G/H	Sep 2026	Quarterly	Filing forms by TDS deductors
43.	Oct, 31 st 2026	II SWF	Sep 2026	Quarterly	Filing statements/returns by Sovereign Wealth Funds (SWFs) for investments made in India
44.	Oct, 31 st 2026	138/24Q 140/26Q 143/27Q	Sep 2026	Quarterly	Filing statements by TDS deductees
45.	Oct, 31 st 2026	144/27EQ	Sep 2026	Quarterly	Filing TCS statements/returns by collectors for TCS collected under section 206C of Income Tax Act (ITA) 1961
46.	Oct, 31 st 2026	Form 26QF	Sep 2026	Quarterly	Filing statement (return) by exchange(s) for tax deposit against transfer of Virtual Digital Asset (VDA) under section 194S
47.	Oct, 31 st 2026	26QAA	Sep 2026	Quarterly	Filing statement (return) by banks for non-TDS on interest on time deposits



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.	Oct, 21 st 2026	Form 3CD, 3CA/3CB	March 2026	Annually	(a) Filing Tax Audit Report (TAR) by eligible taxpayer when due date for filling of ITR is Nov 21. (b) However, filing Tax Audit Report (TAR) by eligible taxpayer is to be filed up to Sep 30 when due date for filling of ITR is Oct 31.
49.	Oct, 31 st 2026	Form 29B / 29C	March 2026	Annually	Filing MAT/AMT Audit Report by eligible taxpayer when due date for filling of ITR is Oct 31.
50.	Oct, 31 st 2026	3CEB	March 2026	Annually	Taxable persons having international transaction or Tax Audit Report in Form specified domestic transaction
51.	Oct, 31 st 2026	10BA	March 2026	Annually	Furnishing declaration by taxpayers for claiming deduction under section 80GG for rent paid against " residential " accommodations when accounts are to be audited by Chartered Accountant (CA).
52.	Oct, 31 st 2026	10E	March 2026	Annually	Furnishing particulars by eligible taxpayers for claiming relief under section 89 when accounts are to be audited by Chartered Accountant (CA).
53.	Oct, 31 st 2026	Income-tax Return where Transfer Pricing is not applicable	March 2026	Annually	(a) By corporates (b) By non-corporates where accounts are to be audited (c) By Partner of a firm where firm's accounts are to be audited



54.	Oct, 31 st 2026	10DA	March 2026	Annually	Obtaining and also filing "both" Audit Report (AR) for additional employment under section 80JJAA (2) where due date for ITR's filing is 30 Nov, 2026.
55.	Oct, 31 st 2026	10B/ 10BB	March 2026	Annually	(a) Obtaining Audit Report (AR) by funds, trusts, university, medical institutions and also educational institutions "all" (b) When required to obtain abovementioned Audit Reports (ARs) within 1 month prior to ITR's filing date i.e. Oct 31 st (c) However, required to obtain abovementioned Audit Reports (ARs) up to Sep 30th but due to extension of time ARs can be obtained up to Oct 31 st
56.	Oct, 31 st 2026	10-IC	March 2026	Annually	Filing application for option's exercise under section 115BAA @ 22% tax by Domestic Companies where Transfer Pricing (TP) provisions are not applicable
57.	Oct, 31 st 2026	10-ID	March 2026	Annually	Filing application for option's exercise under section 115BAB @ 15% tax by New Manufacturing Domestic Companies where Transfer Pricing (TP) provisions are not applicable
58.	Oct, 31 st 2026	10-IE	March 2026	Annually	Filing application for option's exercise under section 115BAD (1) by resident co-operative society when due date for ITR filing is Oct 31, 26.
59.	Oct, 31 st 2026	10-IF	March 2026	Annually	(i) Filing statement for foreign incomes to be offered (ii) Also, foreign tax deducted + paid "all" where ITR's filing is Oct 31, 2026.
60.	Oct, 31 st 2026	Form 67	March 2026	Annually	Depositing statement for foreign incomes offered to Income tax, TDS outside India and also tax paid outside India "all" under Foreign Tax Credit (FTC) against ITR filed for year ending on March 31, 2026 / Assessment Year 2026-27 when due date for ITR filing is Oct 31, 26.



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

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



69.	Event based	<i>Now</i> 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
70.	Event based	<i>Now</i> TDS on Incomes to individual shareholders <i>reduced from 0% on Rs. 5000 to 10000</i> when paid by mutual funds / specified companies / specified undertakings under section 194K
71.	Event based	<i>Now</i> 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
72.	Event based	<i>Now</i> 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
73.	Event based	<i>Now</i> TDS on enhanced Compensations <i>reduced from 0% on Rs. 250000 to Rs. 500000</i> under section 194LA
74.	Event based	<i>Now</i> TDS on payments for investments by securitization trust <i>reduced from 25% to 10%</i> when payee is individual /HUF under section 194LBC
75.	Event based	<i>Now</i> TDS on payments for investments by securitization trust <i>reduced from 20% to 10%</i> when payee is "other than" individual /HUF under section 194LBC
76.	Event based	<i>Now</i> 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



77.	Event based	<i>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)</i>
78.	Event based	<i>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)</i>
79.	Event based	<i>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</i>



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
80.	Aug, 01 th 2026	----	----	Recurring	<i>Capturing</i> (mandatory) of the "Ship To GSTIN" in Bill-to/Ship-to transactions and the Voluntary Closure of E-Way Bill functionality.
81.	Oct, 10 th 2026	SRM -II	Sep 2026	Monthly	<i>Filing</i> returns by manufacturers for specified goods against inputs used in final products produced
82.	Oct, 10 th 2026	GSTR - 7	Sep 2026	Monthly	<i>Filing</i> returns by Tax deductors
83.	Oct, 10 th 2026	GSTR - 8	Sep 2026	Monthly	<i>Filing</i> returns by E-Commerce operators
84.	Oct, 11 th 2026	GSTR - 1	Sep 2026	Monthly	<i>Filing</i> returns when annual turnover is exceeding INR 5 crore
85.	Oct, 13 th 2026	GSTR - IFF	Sep 2026	Monthly	(a) <i>Uploading</i> invoices under QRMP scheme not required for month of July, Sep, Feb, May = 4 months or (b) <i>Uploading</i> invoices under QRMP scheme required for month of May, July, Aug, August, Feb, Feb, Mar, Mar = 8 months
86.	Oct, 13 th 2026	GSTR - 6	Sep 2026	Monthly	<i>Filing</i> returns by Input Service Distributors (ISDs)
87.	Oct, 13 th 2026	GSTR - 5	Sep 2026	Monthly	<i>Filing</i> returns by non-resident dealers



88.	Oct, 18 th 2026	CMP-08	Sep 2026	Monthly	Filing declarations for summary of self-assessed tax payable by dealer (opted for composition levy)
89.	Oct, 20 th 2026	GSTR - 5A	Sep 2026	Monthly	Filing returns by OIDAR service provider
90.	Oct, 20 th 2026	GSTR - 3B	Sep 2026	Monthly	Depositing GST when annual turnover is exceeding INR 5 cr.
91.	Oct, 20 th 2026	GSTR - 1A	Sep 2026	Monthly	Amending details already furnished in GSTR-1 "if needed"
92.	Oct, 22 nd 2026	GSTR - 3B	Sep 2026	Monthly	Depositing GST when annual turnover is not exceeding 5 crores for Category- I States
93.	Oct, 24 th 2026	GSTR - 3B	Sep 2026	Monthly	Depositing GST when annual turnover is not exceeding INR 5 crore for Category- II States
94.	Oct, 25 th 2026	GSTR - 3B	Sep 2026	Monthly	Depositing GST when annual turnover is not exceeding INR 5 crore and also opted QRMP Scheme
95.	Oct, 25 th 2026	GSTR- PMT-06	Sep 2026	Monthly	Depositing tax for QRMP Scheme
96.	Oct, 30 th 2026	GSTR - 11	Sep 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
97.	Oct, 13 th 2026	GSTR – 1	Sep 2026	Quarterly	Filing return by dealers when opted QRMP scheme
98.	Oct, 18 th 2026	CMP-08	Sep 2026	Quarterly	Depositing GST by composition dealers when opted Composition Scheme
99.	Oct, 22 nd 2026	GSTR-1A	Sep 2026	Quarterly	Filing add/amend particulars, other than GSTIN in GSTR-1 by Quarterly filers in: (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



					(xiv) Andaman and Nicobar Islands (xv) Lakshadweep To be filed "after" filing of GSTR-1 but "before" filing corresponding GSTR-3B
100.	Oct, 22 nd 2026	GSTR-3B	Sep 2026	Quarterly	Filing return by dealers when opted QRMP Scheme in the State-A
101.	Oct, 24 th 2026	GSTR-1A	Sep 2026	Quarterly	Filing add/amend particulars, other than GSTIN in GSTR-1 by Quarterly filers in: (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



					(xix) Jammu and Kashmir (Union territories) (xx) Ladakh (xxi) Chandigarh (xxii) Delhi. To be filed "after" filing of GSTR-1 but "before" filing corresponding GSTR-3B
102.	Oct, 24 th 2026	GSTR-3B	Sep 2026	Quarterly	Filing return by dealers when opted QRMP Scheme in the State-B

3(3) Under Goods and Services Tax (GST) Act, 2017 (Half Yearly)

S.No	Date of Event	Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
103.	Oct, 25 th 2026	GSTR- ITC-04	Sep 2026	Half Yearly	Filing details for goods and capital goods sent to and also received from job worker "all" when annual turnover is exceeding 5 crore



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

S.No	Frequency	Type of Legal Obligations
104.	Event based	Computing aggregate annual turnover for year ending March 31, 2026 for certain compliances like: (i) QRMP scheme (ii) Composition scheme (iii) E-invoice's applicability (iv) Etc.
105.	Event based	Registering for Input Service Distributor (ISD) when taxpayers have branches in different states and also receiving common Input Tax Credit (ITC) both.
106.	Event based	Registering for e-invoices when aggregate annual turnover is exceeding 5 crore for the year ending March 31, 2026
107.	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
108.	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
109.	Oct, 15 th 2025	----	Sep 2026	Quarterly	<i>Filing</i> Indian Depository Receipts (IDRs) to stock exchange(s) by listed companies for holding pattern under SEBI's Regulation 69(1)
110.	Oct, 15 th 2025	----	Sep 2026	Quarterly	<i>Ensuring</i> 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)
111.	Oct, 21 st 2025	----	Sep 2026	Quarterly	<i>Filing</i> statement by listed companies for Grievance Redressal Mechanism (GRM) under SEBI's regulation 13(3)
112.	Oct, 21 st 2025	----	Sep 2026	Quarterly	<i>Filing</i> Corporate Governance Report (CGR) by listed companies under SEBI's regulation 27 (2)(a)
113.	Oct, 21 st 2025	----	Sep 2026	Quarterly	<i>Filing</i> Shareholding Patterns by listed companies under SEBI's regulation Reg 31(1)(b)



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

S.No	Frequency	Type of Legal Obligations
114.	Event based	<i>Submitting</i> 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
115.	Event based	<i>Filing</i> 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)
116.	Event based	<i>Submitting</i> 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)
117.	Event based	<i>Giving</i> 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)
118.	Event based	<i>Submitting</i> 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



119.	Event based	<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> <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> <i>(b) Decision for cancellation of dividend with reasons</i> <i>(c) Decision for buyback of securities</i> <i>(d) Decision for proposed fund raising</i> <i>(e) Decision for issue of bonus shares and also date "both" for bonus shares to be credited or dispatched</i> <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> <i>(g) Information's for particulars against other capital's alterations + also calls "both"</i> <i>(h) Decision for Financial result's announced</i> <i>(i) Decision for voluntary delisting from stock exchange(s)</i>
120.	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>



121.	Event based	<i>Submitting</i> 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)
122.	Event based	<i>Submitting</i> intimation by listed companies to stock exchange(s) in specified format for material information's within maximum 24 hours from occurrence of event under SEBI's Regulation 31A(8) like : (a) Information's for receipt of request for re-classification from promoter(s) (b) Information's for minutes of BoD's meeting considering abovementioned request and also opinion of BoDs against request "both" Submission for application for re- classification of status promoter or public
123.	Event based	<i>Filing</i> 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)
124.	Event based	<i>Submitting</i> 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)
125.	Event based	<i>Ensuring</i> 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)
126.	Event based	<i>Submitting</i> 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)



127.	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)
128.	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)
129.	Event based	<i>Filing</i> certificates by listed companies to stock exchange(s) in specified format as obtained from share transfer agent and / or in house share transfer facility as duly signed by practicing Company Secretary (CS) for transfers, subdivisions, consolidations, renewals, exchanges or endorsement of calls or allotment monies "all" within 30 days from end of financial year like May 30 th under SEBI's Regulation 40(9) + 40(10)
130.	Event based	<i>Submitting</i> 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)
131.	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)
132.	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)
133.	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)



134.	Event based	<i>Publishing</i> 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)
135.	Event based	<i>Intimating</i> 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)
136.	Event based	<i>Publishing</i> 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
137.	Event based	<i>Submitting</i> 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
138.	Event based	<i>Intimating</i> 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)
139.	Event based	<i>Intimating</i> 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)
140.	Event based	<i>Intimating</i> 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)



141.	Event based	<i>Submitting</i> 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)
142.	Event based	<i>Disclosing</i> 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
143.	Event based	<i>Submitting</i> 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
144.	Event based	<i>Submitting</i> 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
145.	Event based	<i>Disclosing</i> large corporate's requirements by listed companies to stock exchange(s) in specified format within maximum 45 days from end of financial year like May 15 vide Circular No. SEBI/HO/DDHS/CIR/P/2018/144



5(1) Under Companies Act (CA), 2013 (Half yearly / Annually)

S.No	Date of Event	Application or Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
146.	Oct, 14 th 2026	ADT-1	March 2026	Annually	Filing intimation for Statutory Auditor's appointment within 15 days from date of Annual General Meeting (AGM)
147.	Oct, 15 th 2026	DIR-3	March 2026	Annually	Filing KYC by 100% Directors those are holding Direction Identification Number (DIN) as on March 31, 2026
148.	Oct, 26 th 2026	CRA-4	March 2026	Annually	Filing form for Cost Audit Report
149.	Oct, 29 th 2026	AOC-4/AOC-4 XBRL	March 2026	Annually	Filing form for Financial Statements (balance sheet + etc). by 100% Non-One Person Companies (OPC) within 30 days from date of AGM
150.	Oct, 29 th 2026	MGT-15	March 2026	Annually	Filing report for Annual General Meeting Annual General Meeting by Listed company when AGM held on 30 Sep. within 30 days from date of AGM
151.	Oct, 29 th 2026	LLP-8	March 2026	Annually	Filing statement for Accounts and Solvency by 100% LLPs
152.	Oct, 30 th 2026	NDH-3	Sep 2026	Half yearly	Filing return by 100% Nidhi Companies



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

S.No	Application or Form or Challan	Frequency	Type of Legal Obligations
153.	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)
154.	CSR-1	Event based	Filing registration's application by eligible companies for undertaking CSR activities
155.	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
156.	CRA-4	Event based	Filing Cost Audit Report (CAR) to central govt. by eligible companies in 30 days from "next day" of its receipt
157.	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
158.	FC-2	Event based	Filing return by eligible foreign companies for alternations in documents within 30 days from "next day" of its alternation.
159.	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
160.	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.



161.	MGT-3	Event based	Filing intimation by foreign companies for office address change in 30 days from “next day” of change
162.	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
163.	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
164.	MGT-14	Event based	Filing resolutions and also agreements “both” by 100% companies within 30 days from “next day” of BoDs’ meeting
165.	MGT-15	Event based	Filing report by 100% Listed Companies for AGM within 30 days from “next day” of AGM’s conclusion date
166.	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
167.	NFRA-1	Event based	Filing intimation by NFRA eligible companies within 15 days from “next day” of appointment for Statutory Auditors’ appointment / re-appointment
168.	PAS-3	Event based	Filing return by 100% companies for allotment with register against private placement within 15 days from “next day” of allotment
169.	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
170.	Oct, 05 th 2026	SEZ Act, 2005	----	Sep 2026	Monthly	Filing Progress Reports (PRs) by SEZ's units under Special Economic Zones (SEZ) Act, 2005
171.	Oct, 10 th 2026	SEZ Act, 2005	SERF	Sep 2026	Monthly	Filing reports by SEZ's units under Special Economic Zones (SEZ) Act, 2005
172.	Oct, 31 st 2026	SEZ Act, 2005	----	Sep 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
173.	Oct, 07 th 2026	STPI Act, 2010	----	Sep 2026	Monthly	Filing Progress Reports (PRs) by STP units and also Non STP units “both” under Software Technology Parks of India (STPI) Act, 2010
174.	Oct, 10 th 2026	STPI Act, 2010	SERF	Sep 2026	Monthly	Filing reports by STP units under Software Technology Parks of India (STPI) Act, 2010
175.	Oct, 31 st 2026	STPI Act, 2010	----	Sep 2026	Monthly	Filing SOFTEX by STPI units under Software Technology Parks of India (STPI) Act, 2010



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

S.No	Date of Event	Act	Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
176.	Oct, 15 th 2026	LLA Act, 1948	EPF	Sep 2026	Monthly	Depositing Employee Provident Fund (EPF) Contribution by employers under Employee Provident Fund and Miscellaneous Provisions Act, 1952
177.	Oct, 15 th 2026	Provident Fund, 1952	ECR	Sep 2026	Monthly	Filing challan-cum-returns for PF
178.	Oct, 15 th 2026	ESI, 1948	ESI	Sep 2026	Monthly	Depositing contributions by employers
179.	Oct, 30 th 2026	LLA Act, 1948	----	Sep 2026	Monthly	Depositing Maharashtra Tax by professionals under Professions, Trades, Callings and Employ-ments 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
180.	Oct, 30 th 2026	LLA Act, 1948	ER-1	Sep 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
181.	Oct, 31 st 2026	MSME Act	Form-1	Sep 2026	Half yearly	Filing statement for outstanding' against supplies received from MSMEs by 100% eligible companies when outstanding' are exceeding 45 days

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

S.No	Form or Challan	Frequency	Type of Legal Obligations
182.	5A	Event based	Filing intimation by eligible entities for changes under Employees Provident Fund Act, 1952 within 15 days from change
183.	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
184.	1	Event based	<i>Filing Architect's certificate by eligible entities to RERA Authority for withdrawal of funds from RERA's designated bank accounts under RERA Act, 2016</i>
185.	2	Event based	<i>Filing Structural Engineer's certificate by eligible entities to RERA Authority for withdrawal of funds from RERA's designated bank accounts under RERA Act, 2016</i>
186.	3	Event based	<i>Filing CA's Certificate by eligible entities to RERA Authority for withdrawal of funds from RERA's designated bank accounts under RERA Act, 2016</i>
187.	4	Event based	<i>Filing Architect's certificate by eligible entities to RERA Authority for project's registrations under RERA Act, 2016</i>



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

- 188.** *CBDT has announced Gross Direct Tax (GDT) collection up to Sep 17, 2026 is INR 14.32 lakh crore as 15.19% higher than GDT for corresponding period*
- *Vide Press release dated Sep 17, 2026*
- 189.** *CBDT has amended withholding tax framework for transfers of immovable properties involving non-residents*
- *Vide Notification no. 121 dated September 22, 2026*
- 190.** *CBDT has deleted arrest & detention in prison as modes of recovery of tax arrears*
- *Vide Notification No. 120 dated Sep 17, 2026*
- 191.** *CBDT has prescribed procedure for registration of reporting person and submission of Form 98 as per Rule 160 of the Income-tax Rules, 2026*
- *Vide Notification no. 3 dated September 15, 2026*
- 192.** *CBDT has prescribed procedure for registration of reporting entity & submission of Form 98 as per Rule 160 of the Income-tax Rules, 2026*
- *Vide Notification no. 3 dated September 15, 2026*



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

- 193.** *CBIC has informed that revenue collection for Aug 2026 INR 2.04 lac crore (14.7% higher than GST revenue in Sep 2025)*
- *Vide revenue report dated Sep 01, 2026.*
- 194.** *GSTN has issued advisory on use of version 3.3 of emSigner for newly issued digital signature token on GST portal*
- *Vide advisory dated Sep 19, 2026.*
- 195.** *GSTN has issued advisory in relation to appeals in cases involving nil or zero demand amount*
- *Vide advisory dated Sep 07, 2026.*



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