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**Oct 06, 2025**

**Good morning my Dear Friend**

*We are happy to share our "revised"* ***research paper*** *being* ***published*** *on "Monday"* ***185*** *Legal Compliances and Legal Updates* ***for Oct 2025*** *in India*

*It's relevant*

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

*By*
***Corporates*** *and also* ***non-corporates*** *"both" in India*

***To avoid*** *financial* ***penalties*** *and also* ***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*

+91-9811081957 New Delhi

*4.*
*Companies Act (CA) 20**13***

*5.*
*Goods and Services Tax (GST) Act, 20**17***

*6.*
*Special Economic Zones (SEZ) Act, 20**05***

*7.*
*Software Technology Parks of India (STPI) Act, 20**10***

*8.*
*Institute of Chartered Accountant (ICAI) Act, 19**49***

*9.*
*Labour Law Act (LLA) 19**88***

*10.*
*Institute of Chartered Accountant (ICAI) Act, 1949*

*Our research papers are being **published** on "Monday" **under** our **special program** known as*

***Darshan Mala Series***

*For*
***Knowing** about legal **provisions** and also **workings** "both" under*

*Different **Indian Acts** like:*

***Prevention of Corruption** (PC) Act,19**88**, Prevention of **Money Laundering** Act (PMLA) 20**02** and also etc. "all"*

*+*

*Different Indian **Enforcement agencies** like:*

***ED**, DRI, **CBI**, NIA, SFIO, **DGITCI**, DGGI and also etc. "all"*

*+*

*Different Indian **Regulatory Authorities** like:*

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

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*Your kind **reading** + also **reverting back** to us "both"*

*With warm wishes*
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## *My Dear Friend*

*I am presenting* ***Article on 185 Legal Compliances and Legal Updates for Oct-2025 in India***

1. *Readers are advised to comply legal compliances to avoid* ***Financial Penalties and also imprisonments*** *"both".*

2. *It's humbly suggested to stop non-compliances for furnishing of legal documents and also correct information's "both".*

3. *I trust that you will be enriched by reading this article*

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

# 185 Legal Compliances and Legal Updates for Oct-2025 in India

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# 185 Legal Compliances and Legal Updates for Oct-2025 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.** | Oct, **05th** 2025 | ---- | Sep **2025** | Monthly | Uploading **data by** AD Category-I **Bank for amounts remitted under** Liberalized Remittance Scheme (LRS) |
| **2.** | Oct, **07th** 2025 | **ECB - 2** | Sep **2025** | Monthly | Filing **returns by** External Commercial Borrowings (ECBs) |
| **3.** | Oct, **15th** 2025 | **DNBS-4B** | Sep **2025** | Monthly | Filing **Structural** Liquidities and **Interest** Rates Sensitivity reports **by NBFC**- NDSI and also **NBFC**- D "both" |
| **4.** | Oct, **15th** 2025 | **DNBS-08** | Sep **2025** | Monthly | Filing **Credit information's for** total **exposures when** exceeding **5** crore to **1** (single) borrower |

| 1(2) Under Foreign Exchange Management Act (FEMA) 1999 (Event based) | | | |
|---|---|---|---|
| **S.No** | **Form** | **Frequency** | **Type of Legal Obligation** |
| **5.** | **DI and also FIFP reporting "both"** | Event Based | Filing **intimation by** Indian custodians within **30 days** from date of issue or transfer or sponsored or unsponsored Depository Receipts (DRs) **any** |
| **6.** | **DNBS-10** | Event Based | Filing **Statutory Auditor's Certificate** (SAC) **by** 100% NBFCs and also ARCs "both" within **5 days from** date of signing financial statements (balance sheet) |
| **7.** | **FC-GPR** | Event Based | Filing **intimation by** Indian companies within **30 days** from **date of allotment for** eligible securities under FDIs schemes in India |
| **8.** | **FD-LLP-I** | Event Based | Filing **intimation by** eligible LLPs within **30 days** from **date of consideration** received **for** acquisition of LLPs' shares |
| **9.** | **FD-LLP-II** | Event Based | (a) Filing **intimation by** eligible LLPs within **60 days** from date of transfer of LLPs' shares<br><br>(b) Filing is required **by** resident transferors or transferees "any" |
| **10.** | **FC-TRS** | Event Based | Filing **intimation by** resident transferors or resident transferees **for** transfer of shares + other securities between residents and non-residents and also between non-residents and residents "all" within **60 days** from date of receipt or remittance of funds or transfer of capital instruments whichever is earlier |

## 2(1) Under Income Tax (IT) Act, 1961 (Monthly/Quarterly/Half yearly/Annually)

| S.No | Date of Event | Form or Challan | Period Ending on | Frequency | Type of Legal Obligation |
|---|---|---|---|---|---|
| 11. | Oct, 07th 2025 | ---- | Sep 2025 | Monthly | Depositing Commodities Transaction Tax (CTT) |
| 12. | Oct, 07th 2025 | 281 | Sep 2025 | Monthly | Depositing **TDS** and also **TCS by govt. offices when** paid through book entry |
| 13. | Oct, 07th 2025 | 281 | Sep 2025 | Monthly | Depositing **TDS** and also **TCS by non govt. offices when** paid through bank |
| 14. | Oct, 07th 2025 | 285 | Sep 2025 | Monthly | Depositing Equalization Levy (EQL) |
| 15. | Oct, 07th 2025 | 27C | Sep 2025 | Monthly | Submitting **declarations** for **TCS** is **not obtained** from manufacturer |
| 16. | Oct, 15th 2025 | 27EQ | Sep 2025 | Quarterly | Filing **returns by** TCS collectors under section **206C** of Income Tax Act (ITA) 1961 |
| 17. | Oct, 15th 2025 | 15CC | Sep 2025 | Quarterly | Filing **returns for** foreign remittances **by** banks and also authorized dealers “both” |
| 18. | Oct, 15th 2025 | 15G/H | Sep 2025 | Quarterly | Filing **forms by** TDS deductors |
| 19. | Oct, 15th 2025 | 16 B | Aug 2025 | Monthly | Issuing TDS **Certificates** under Section **194-IA** |
| 20. | Oct, 15th 2025 | 16 C | Aug 2025 | Monthly | Issuing TDS **Certificates** under Section **194-IB** |

| | | | | | |
|---|---|---|---|---|---|
| **21.** | Oct, **15th 2025** | **16 D** | Aug **2025** | Monthly | Issuing TDS **Certificates** under Section **194-IM** |
| **22.** | Oct, **15th 2025** | **16 E** | Aug **2025** | Monthly | Issuing TDS **Certificates** under Section **194-S** |
| **23.** | Oct, **15th 2025** | **3BC** | Sep **2025** | Monthly | Filing **statements** (returns) **by** recognized **association when** client's **code** was **changed** |
| **24.** | Oct, **15th 2025** | **3BB** | Sep **2025** | Monthly | Filing **returns by** stock exchange(s) **for transactions when** client's **code** is **modified** |
| **25.** | Oct, **15th 2025** | **24G** | Sep **2025** | Monthly | Filing **returns for** TDS and also TCS "both" **by** Govt. **deductors** "without" **depositing tax** to exchanger's (govt.) account |
| **26.** | Oct, **30th 2025** | **26QB** | Sep **2025** | Monthly | Filing **challan**-cum-returns **for TDS** under Section **194-IA** |
| **27.** | Oct, **30th 2025** | **26QC** | Sep **2025** | Monthly | Filing **challan**-cum-returns **for TDS** under Section **194-IB** |
| **28.** | Oct, **30th 2025** | **26QD** | Sep **2025** | Monthly | Filing **challan**-cum-returns **for TDS** under Section **194-M** |
| **29.** | Oct, **30th 2025** | **26QE** | Sep **2025** | Monthly | Filing **challan**-cum-returns **for TDS** under Section **194-S** |
| **30.** | Oct, **30th 2025** | **27D** | Sep **2025** | Quarterly | Issuing **certificates by** TCS collectors. |
| **31.** | Oct, **31st 2025** | **24Q** | Sep **2025** | Quarterly | Filing **returns for** salaries **by** employers |
| **32.** | Oct, **31st 2025** | **26Q** | Sep **2025** | Quarterly | Filing **returns for** other than salaries **by** deductors |
| **33.** | Oct, **31st 2025** | **27Q** | Sep **2025** | Quarterly | Filing **returns for** foreign payments **by** remitters |

| | | | | | |
|---|---|---|---|---|---|
| **34.** | Oct, **31st 2025** | **3CD, 3CA/3CB** | March **2025** | Annually | Filing Tax Audit Report (TAR) **by** eligible **taxpayers when** Income Tax **Returns** (ITRs) are to be filed up to **Oct 31**. |
| **35.** | Oct, **31st 2025** | **29B / 29C** | March **2025** | Annually | Filing Minimum Alternative Tax (MAT)/%Alternative Minimum Tax (AMT) Audit Report **by** eligible **taxpayers when** due **date for** filling of ITR is **Oct 31**. |
| **36.** | Oct, **31st 2025** | **Form 10DA** | March **2025** | Annually | Filing Audit **Report by** eligible **taxpayers for** "additional" **employment** under section **80JJAA(2)** when **accounts** are **to be audited by** Chartered Accountant (CA). |
| **37.** | Oct, **31st 2025** | **4 to 7** | March **2025** | Annually | Filing of Income Tax **Returns** (ITRs) **by Companies** and Partnership etc. when **accounts** are **to be audited by** Chartered Accountant (CA). |
| **38.** | Oct, **31st 2025** | **10BA** | March **2025** | 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). |
| **39.** | Oct, **31st 2025** | **10E** | March **2025** | Annually | Furnishing **particulars by** eligible **taxpayers for** claiming **relief** under section 89 when **accounts** are **to be audited by** Chartered Accountant (CA). |
| **40.** | Oct, **31st 2025** | **3CEB** | March **2025** | Annually | Filing **report for international** and also Specified **Domestic Transactions** (SDT) "both" under section **92E** |
| **41.** | Oct, **31st 2025** | **3CD, 3CA/ 3CB** | March **2025** | Annually | Filing Tax Audit Report (TAR) **by** eligible **taxpayers when** Income Tax **Returns** (ITRs) are to be filed up to **Nov 30**. |

| | | | | | |
|---|---|---|---|---|---|
| **42.** | Oct, **31$^{st}$ 2025** | **29B / 29C** | March **2025** | Annually | Filing **MAT / AMT** Audit Report **by** eligible **taxpayers when** due **date for** filling of ITR is **Nov 30**. |
| **43.** | Oct, **31$^{st}$ 2025** | **10DA** | March **2025** | Annually | Obtaining and also filing "both" Audit Report (AR) **for additional employment** under section **80JJAA(2)** where **due date** for ITR's filling is **30 Nov**, 2025. |
| **44.** | Oct, **31$^{st}$ 2025** | **10B/10BB** | March **2025** | Annually | (a) Obtaining **Audit Report** (AR) **by funds**, trusts, university, medical institutions and also educational institutions "all"<br>(b) When required to **obtain** abovementioned Audit Reports (**ARs**) with**in 1 month** prior to ITR's filing date i.e. **Oct 31$^{st}$**<br>(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$^{st}$** |
| **45.** | Oct, **31$^{st}$ 2025** | **10-IC** | March **2025** | Annually | Filing **application** for **option's** exercise under section **115BAA** @ **22%** tax by **Domestic Companies** where Transfer Pricing (**TP**) provisions are **not applicable** |
| **46.** | Oct, **31$^{st}$ 2025** | **10-ID** | March **2025** | 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** |
| **47.** | Oct, **31$^{st}$ 2025** | **10-IE** | March **2025** | 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**, 2025. |
| **48.** | Oct, **31$^{st}$ 2025** | **10-IF** | March **2025** | Annually | (i) Filing **statement** for **foreign incomes** to be offered<br>(ii) Also **foreign tax** deducted + paid "all" where ITR's **filing** is **Oct 31**, 2025. |

| | | | | | |
|---|---|---|---|---|---|
| **49.** | Oct, **31st 2025** | **Form 67** | March **2025** | 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**, 2025 / Assessment Year (AY) 2025-**26** when due date for ITR filing is **Oct 31**, 2025. |
| **50.** | Oct, **31st 2025** | **Form 26QF** | Sep **2025** | Quarterly | Filing statement (return) **by exchange(s) for** tax **deposit** against transfer of Virtual Digital Asset (VDA) under section **194S** |
| **51.** | Oct, **31st 2025** | **26QAA** | Sep **2025** | Quarterly | Filing statement (return) **by banks for non-TDS** on interest on time deposits |
| **52.** | Oct, **31st 2025** | **Form 61** | Sep **2025** | Half yearly | Filing **information** of declaration in form **60** received up to **Sep 30th** |
| **53.** | Oct, **31st 2025** | **Form 61-A** | March **2025** | Annually | Filing **statement** of financial transaction **by depositories**, Registrar and Share transfer agents **for reporting** of **information against capital gains** of transfer of listed securities or units of mutual fund |

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

| S.No | Frequency | Type of Legal Obligation |
|---|---|---|
| 54. | Event based | Now **TDS** on interest on securities reduced from 10% on Rs. 1 to 10% on Rs. 10001 under section **193** |
| 55. | Event based | Now **TDS** on Dividends to individual shareholders reduced from 0% on Rs. 5000 to 10000 when **paid by companies** under section **194** |
| 56. | 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** |
| 57. | 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** |
| 58. | 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** |
| 59. | 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** |
| 60. | Event based | Now **TDS** on insurance commission reduced from 0% on Rs. 15000 to Rs. 20000 under section **194D** |
| 61. | 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** |

| | | |
|---|---|---|
| ***62.*** | *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*** |
| ***63.*** | *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*** |
| ***64.*** | *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*** |
| ***65.*** | *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*** |
| ***66.*** | *Event based* | *Now **TDS** on enhanced Compensations reduced from 0% on Rs. 250000 to Rs. 500000 under section **194LA*** |
| ***67.*** | *Event based* | *Now **TDS** on payments for investments **by** securitization trust reduced from 25% to 10% when payee is individual /HUF under section **194LBC*** |
| ***68.*** | *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*** |
| ***69.*** | *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*** |

| | | |
|---|---|---|
| **70.** | 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)** |
| **71.** | 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)** |
| **72.** | Event based | Now **limit** for partner's **remuneration** is **increased** like:<br>(i) Minimum **3 lac** or **90%** of book profits **whichever** is **lower when** book profits are below **6 lac**<br>(ii) **60%** of book **profits when** book **profits** are above **6 lac**<br>(iii) Abovementioned **amendments** are **needed** in partnership **deed** |

## 3(1) Under Goods and Services Tax (GST) Act, 2017 (Monthly/Half yearly)

| S.No | Date of Event | Form or Challan | Period Ending on | Frequency | Type of Legal Obligations |
|---|---|---|---|---|---|
| 73. | Oct, 10th 2025 | SRM -II | Sep 2025 | Monthly | Filing returns by manufacturers for specified goods against inputs used in final products produced |
| 74. | Oct, 10th 2025 | GSTR - 7 | Sep 2025 | Monthly | Filing returns by Tax deductors |
| 75. | Oct, 10th 2025 | GSTR - 8 | Sep 2025 | Monthly | Filing returns by E-Commerce operators |
| 76. | Oct, 11th 2025 | GSTR - 1 | Sep 2025 | Monthly | Filing returns when annual turnover is exceeding INR 5 crore |
| 77. | Oct, 13th 2025 | GSTR - IFF | Sep 2025 | Monthly | (a) Uploading invoices under QRMP scheme not required for month of July, Sep, Jan, May = 4 months<br>or<br>(b) Uploading invoices under QRMP scheme required for month of May, July, Aug, August, Jan, Jan, Feb, Feb = 8 months |
| 78. | Oct, 13th 2025 | GSTR - 6 | Sep 2025 | Monthly | Filing returns by Input Service Distributors (ISDs) |
| 79. | Oct, 13th 2025 | GSTR - 5 | Sep 2025 | Monthly | Filing returns by Non-resident dealers |
| 80. | Oct, 18th 2025 | CMP-08 | Sep 2025 | Monthly | Filing declarations for summary of self-assessed tax payable by dealer (opted for composition levy) |

| | | | | | |
|---|---|---|---|---|---|
| **81.** | Oct, **20th 2025** | GSTR **- 5A** | Sep **2025** | Monthly | Filing **returns by** OIDAR service **provider** |
| **82.** | Oct, **20th 2025** | GSTR **- 3B** | Sep **2025** | Monthly | Depositing **GST when** annual **turnover** is **exceeding** INR **5** cr. |
| **83.** | Oct, **20th 2025** | GSTR **– 1A** | Sep **2025** | Monthly | Amending **details** already furnished **in GSTR-1** "if needed" |
| **84.** | Oct, **22nd 2025** | GSTR **- 3B** | Sep **2025** | Monthly | Depositing **GST when** annual **turnover** is **not exceeding 5** crores for **Category- I** States |
| **85.** | Oct, **24th 2025** | GSTR **- 3B** | Sep **2025** | Monthly | Depositing **GST when** annual turnover is **not exceeding** INR **5** crore for Category- **II** States |
| **86.** | Oct, **25th 2025** | GSTR **- 3B** | Sep **2025** | Monthly | Depositing **GST when** annual turnover is **not exceeding** INR **5** crore and also **opted** QRMP **Scheme** |
| **87.** | Oct, **25th 2025** | GSTR- PMT-**06** | Sep **2025** | Monthly | Depositing **tax for** QRMP **Scheme** |
| **88.** | Oct, **25th 2025** | GSTR**-** ITC-04 | Sep **2025** | 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**. |
| **89.** | Oct, **28th 2025** | GSTR **- 11** | Sep **2025** | Monthly | Filing **returns by** Unique Identification Number (UIN) holder i.e. **embassies** and **etc**. "both" to get **refund against ITC** |

## 3(2) Under Goods and Services Tax (GST) Act, 2017 (Event based)

| S.No | Frequency | Type of Legal Obligations |
|---|---|---|
| 90. | Event based | Computing aggregate annual **turnover** for year ending **March** 31, 20**25** for certain **compliances** like:<br>(i) **QRMP** scheme<br>(ii) **Composition** scheme<br>(iii) **E-invoice's** applicability<br>(iv) **Etc**. |
| 91. | Event based | Registering **for** Input Service Distributor (ISD) **when** taxpayers have **branches in different states** and also **receiving common** Input Tax Credit (ITC) both. |
| 92. | Event based | Registering **for e-invoices when** aggregate annual **turnover** is exceeding **5 crore for** year ending **March 31**, 20**25** |
| 93. | 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**, 20**25** |
| 94. | 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** |
| **95.** | Oct, **15th 2025** | ---- | March **2025** | Quarterly | Filing Indian Depository Receipts (IDRs) to stock exchange(s) **by** listed companies for holding pattern under SEBI's Regulation **69(1)** |
| **96.** | Oct, **15th 2025** | ---- | March **2025** | Quarterly | Ensuring Net Asset Value (NAV) is to be calculated based on independent valuation + be declared **by** Asset Reconstruction Company (ARC) by listed companies under SEBI's Regulation **87C(1)(iii)** |
| **97.** | Oct, **21st 2025** | ---- | March **2025** | Quarterly | Filing **statement by** listed companies for Grievance Redressal Mechanism (GRM) under SEBI's regulation **13(3)** |
| **98.** | Oct, **21st 2025** | ---- | March **2025** | Quarterly | Filing Corporate Governance Report (CGR) **by** listed companies under SEBI's regulation **27 (2)(a)** |
| **99.** | Oct, **21st 2025** | ---- | March **2025** | Quarterly | Filing **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 |
|---|---|---|
| 100. | 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 |
| 101. | Event based | Filing **disclosures by** listed companies to stock exchange(s) in specified format **for** Related Party Transactions (RTPs) within **30 days** from date of publication of standalone and also consolidated financial results "both" under SEBI's regulation **23(9)** |
| 102. | Event based | Filing **affirmations by** listed companies to stock exchange(s) in specified format **for** compliances against code of conduct at 1st meeting of Board of Directors (BoDs) in every financial year under SEBI's regulation **26(3)** |
| 103. | 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)** |
| 104. | 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)** |
| 105. | 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** |

| | | |
|---|---|---|
| **106.** | Event based | Submitting **intimation by** listed companies to stock exchange(s) in specified format **for** certain decisions within maximum **30 minutes** from announcement under SEBI's Regulation **30(6)** read with Part **A(4)** of schedule **III** like<br>(a) Decision for dividends and/or cash bonuses recommended or declared or decision to pass any dividend and date on which dividend are to be paid or dispatched<br>(b) Decision for cancellation of dividend with reasons<br>(c) Decision for buyback of securities<br>(d) Decision for proposed fund raising<br>(e) Decision for issue of bonus shares and also date "both" for bonus shares to be credited or dispatched<br>(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"<br>(g) Information's for particulars against other capital's alterations + also calls "both"<br>(h) Decision for Financial result's announced<br>(i) Decision for voluntary delisting from stock exchange(s) |
| **107.** | Event based | Submitting **securities** and also shareholdings pattern "both" separately **by** listed companies to stock exchange(s) in specified format **for** each class of security within minimum **1 day** in advance from date of security's listing under SEBI's Regulation **31(1)(a)** |

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| **108.** | Event based | Submitting **intimation by** listed companies to stock exchange(s) in specified format **for** capital restructuring when exceeding **2**% of total paid-up capital within maximum **10 day** from date of restructuring under SEBI's Regulation **31(1)(c)** |
| **109.** | Event based | Submitting **intimation by** listed companies to stock exchange(s) in specified format **for** material information's within maximum **24 hours** from occurrence of event under SEBI's Regulation **31A(8)** like :<br><br>(a) Information's for receipt of request for re-classification from promoter(s)<br><br>(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 |
| **110.** | Event based | Filing **report by** listed companies to stock exchange(s) in specified format within maximum **21 days** before Annual General Meeting (**AGM**) under SEBI's regulation **34(1)** |
| **111.** | Event based | Submitting **intimation by** listed companies to stock exchange(s) in specified format **for** changes in annual report + also to file revised annual report (both within maximum 48 hours from conclusion of AGM under SEBI's Regulation **34(1)(b)** |
| **112.** | Event based | Ensuring **issuing of certificates**, receipts, advices for subdivisions, splits, consolidations, renewals, exchanges, endorsements, duplicates and new certificates "all" against loss or old decrepit or worn out certificates or receipts or advises "any" in dematerialized by listed companies within maximum **30 day** under SEBI's Regulation 39(2) |
| **113.** | Event based | Submitting **information's by** listed companies to stock exchange(s) in specified format **for** loss of share certificates + also issue of duplicate certificates "both" within maximum **2 days** from date of getting information's under SEBI's Regulation **39(3)** |

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|---|---|---|
| **114.** | Event based | (a) Ensuring registering securities' transfers in name of transferees + also to issue certificates or receipts or advices "any" for transfers **by** listed companies<br>**Or**<br>(b) Ensuring issuing valid objections or intimations to transferees or transferors "any" **by** listed companies within maximum **15 days** from date of receipt of request for transfer under SEBI's Regulation **40(3)** |
| **115.** | Event based | Ensuring processing transmission's request **by** listed companies within maximum **7 days** from date of receipt of request **for** transmission under SEBI's Regulation **40(3)** |
| **116.** | Event based | Filing **certificates by** listed companies to stock exchange(s) in specified format as obtained from share transfer agent and / or in house share transfer facility as duly signed **by** practicing Company Secretary (CS) **for** transfers, subdivisions, consolidations, renewals, exchanges or endorsement of calls or allotment monies "all" within **30 days** from end of financial year like **April 30$^{th}$** under SEBI's Regulation **40(9)** + **40(10)** |
| **117.** | Event based | Submitting **voting results'** details **by** listed companies to stock exchange(s) in specified format within maximum **2 working days** from conclusion of AGM under SEBI's Regulation **44(3)** |
| **118.** | Event based | Disseminating company's financial statements and also subsidiary's financial statements "both" at website **by** listed companies in specified format within maximum **21 days** before from date of AGM when same are to be approved under SEBI's Regulation **46(2)(S)** |
| **119.** | Event based | 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)** |
| **120.** | Event based | Publishing financial results **by** listed companies in specified format within maximum **48 hours** from conclusion of BoD's meeting when financial results were approved under SEBI's clause **47(b)(1)** read with Regulation **47 (3)** |

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|---|---|---|
| **121.** | Event based | Publishing information's **by** listed companies in specified format in designated newspaper and also to stock exchange(s) "both" within maximum **48 hours** under SEBI's Regulation **47 (3)** |
| **122.** | Event based | Intimating **debentures** interest, bonds interest, redemptions amount, against redeemable shares, debentures and also bonds "all" by listed companies to stock exchange(s) in specified format within maximum **2 working days** from date of their payables under SEBI's Regulation **50(1)** |
| **123.** | Event based | Publishing **financial** results in minimum **1** english national daily newspaper circulating in whole or substantially whole of India **by** listed companies in specified format within maximum **2 working days** from date of conclusion of BoD's meeting under SEBI's Regulation **52 (4)** + also **52 (8)** both |
| **124.** | Event based | Submitting **certificates by** listed companies to stock exchange(s) in specified format **for** status of interest payments, re-payments and also redemptions of principal of non-convertible securities "all" within **1 working day** from date of becoming due under SEBI's Regulation 57 |
| **125.** | Event based | Intimating **recording date** and also other dates "both" **by** listed companies to stock exchange(s) in specified format within maximum **7 working days** from date specified or agreed for same purpose under SEBI's Regulation **60(2)** |
| **126.** | Event based | Intimating **record date** and also specifying purpose "both" **by** listed companies to stock exchange(s) in specified format within minimum **4 working days** in advance from specified day for same purpose under SEBI's Regulation 78(2) |
| **127.** | Event based | Intimating **BoD's meeting by** listed companies to stock exchange(s) in specified format **for** recommending or declaring issue of securitized debt instruments or other matter affecting rights or interest of holders of abovementioned instruments "any" within maximum **2 working days** from date of meeting under SEBI's Regulation **82(2)** |

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|---|---|---|
| **128.** | Event based | Submitting **statements**, reports, important information's and also financial information's "all" **by** listed companies to stock exchange(s) in specified format within maximum **7 working days** from end of month or actual payment date under SEBI's Regulation **82(3)** |
| **129.** | Event based | Disclosing 100% events and also information's "both" **by** listed companies to stock exchange(s) in specified format within maximum **24 hours** from occurrence of event or information under SEBI's Regulation **87B** read with Part **E** of Schedule **III** |
| **130.** | Event based | Submitting **intimation by** listed companies to stock exchange(s) in specified format **for** Statutory auditor's resignation and also detailed reasons given by him "both" within maximum **24 hours** from time of resignation's communication under SEBI's Part-**A7(A)** of Schedule-**III** |
| **131.** | Event based | Submitting **intimation by** listed companies to stock exchange(s) in specified format **for** Independent director's resignation within maximum **7 days** from time of resignation's communication under SEBI's Part-**A7(B)** of Schedule-**III** |
| **132.** | Event based | Disclosing large **corporate's** requirements **by** listed companies to stock exchange(s) in specified format within maximum **45 days** from end of financial year like **May 15** vide Circular No. SEBI/HO/DDHS/CIR/P/**2018/144** |

| 5(1) Under Companies Act (CA), 2013 (Half yearly/Annually) | | | | | | |
|---|---|---|---|---|---|---|
| S.No | Date of Event | Act | Application or Form or Challan | Period Ending on | Frequency | Type of Legal Obligations |
| 133. | Oct, 14th 2025 | Companies Act | ADT-1 | March 2025 | Annually | Filing intimation for Statutory Auditor's appointment within 15 days from date of Annual General Meeting (AGM) |
| 134. | Oct, 15th 2025 | Companies Act | DIR-3 | March 2025 | Annually | Filing KYC by 100% Directors those are holding Direction Identification Number (DIN) as on March 31, 2025 |
| 135. | Oct, 26th 2025 | Companies Act | CRA-4 | March 2025 | Annually | Filing form for Cost Audit Report |
| 136. | Oct, 29th 2025 | Companies Act | AOC-4/AOC-4 XBRL | March 2025 | Annually | Filing form for Financial Statements (balance sheet + etc). by 100% Non-One Person Companies (OPC) within 30 days from date of AGM |
| 137. | Oct, 29th 2025 | Companies Act | MGT-15 | March 2025 | 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 |
| 138. | Oct, 29th 2025 | LLP Act | LLP-8 | March 2025 | Annually | Filing statement for Accounts and Solvency by 100% LLPs |
| 139. | Oct, 30th 2025 | Companies Act | NDH-3 | Sep 2025 | 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 |
| 140. | ADT-1 | Event based | Filing **intimation by** 100% companies **for** Statutory Auditors' appointment and also re-appointment "both" with**in 15** days from "next day" of Annual General Meeting (AGM) |
| 141. | CSR-1 | Event based | Filing **registration's** application **by** eligible companies **for** undertaking CSR activities |
| 142. | CRA-2 | Event based | Filing **intimation by** eligible companies **for** Cost Auditor's appointment<br>(a) Within **30 days** from "next day" of BoDs<br>Or<br>(b) Up to **September 28th** whichever is earlier |
| 143. | CRA-4 | Event based | Filing **Cost Audit Report** (CAR) to central govt. **by** eligible companies in **30 days** from "next day" of its receipt |
| 144. | DIR-12 | Event based | Filing **intimation by** eligible companies **for** CEO, CFOs and also CSs "all" appointments with**in 30** days from "next day" of Appointment / Resignation |
| 145. | FC-2 | Event based | Filing **return by** eligible foreign companies **for** alternations in documents within **30 days** from "next day" of its alternation. |
| 146. | 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 |
| 147. | 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. |

| | | | |
|---|---|---|---|
| 148. | MGT-3 | Event based | Filing **intimation by** foreign companies **for** office address change in **30 days** from "next day" of change |
| 149. | 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 |
| 150. | MGT-10 | Event based | Filing **return by** 100% listed companies **for** changes in number of shares<br>(a) Held **by** promoters<br>Or<br>(b) Held **by** top **10** shareholders within **15 days** from "next day" of change's date |
| 151. | MGT-14 | Event based | Filing **resolutions** and also agreements "both" by 100% companies within **30 days** from "next day" of BoDs' meeting |
| 152. | MGT-15 | Event based | Filing **report by** 100% Listed Companies for AGM within **30 days** from "next day" of AGM's conclusion date |
| 153. | 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 |
| 154. | NFRA-1 | Event based | Filing **intimation by** NFRA eligible companies within **15 days** from "next day" of appointment **for** Statutory Auditors' appointment / re-appointment |
| 155. | PAS-3 | Event based | Filing **return by** 100% companies **for** allotment with register against private placement within **15 days** from "next day" of allotment |
| 156. | 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 | | | | | | |
|---|---|---|---|---|---|---|
| **S.No** | **Date of Event** | **Act** | **Application or Form or Challan** | **Period Ending on** | **Frequency** | **Type of Legal Obligations** |
| **157.** | Oct, **05th 2025** | SEZ Act, **2005** | **----** | Sep **2025** | Monthly | Filing Progress Reports (PRs) **by SEZ's** units under Special Economic Zones (SEZ) Act, 2005 |
| **158.** | Oct, **10th 2025** | SEZ Act, **2005** | **SERF** | Sep **2025** | Monthly | Filing **reports by SEZ's** units under Special Economic Zones (SEZ) Act, 2005 |
| **159.** | Oct, **30th 2025** | SEZ Act, **2005** | **----** | Sep **2025** | Monthly | Filing **SOFTEX by SEZ's** units under Special Economic Zones (SEZ) Act, 2005 |

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

| S.No | Date of Event | Act | Application or Form or Challan | Period Ending on | Frequency | Type of Legal Obligations |
|---|---|---|---|---|---|---|
| **160.** | Oct, **07th 2025** | STPI Act, **2010** | ---- | Sep **2025** | Monthly | Filing Progress Reports (PRs) **by STP** units and also **Non STP** units "both" under Software Technology Parks of India (STPI) Act, 2010 |
| **161.** | Oct, **10th 2025** | STPI Act, **2010** | **SERF** | Sep **2025** | Monthly | Filing **reports by STP** units under Software Technology Parks of India (STPI) Act, 2010 |
| **162.** | Oct, **30th 2025** | STPI Act, **2010** | ---- | Sep **2025** | Monthly | Filing **SOFTEX by STPI** units under Software Technology Parks of India (STPI) Act, 2010 |

## 8(1) Under Labour Law Act (LLA), 1948 (Monthly/Half yearly)

| S.No | Date of Event | Act | Form or Challan | Period Ending on | Frequency | Type of Legal Obligations |
|---|---|---|---|---|---|---|
| 163. | Oct, 15th 2025 | LLA Act, 1948 | EPF | Sep 2025 | Monthly | Depositing Employee Provident Fund (EPF) Contribution **by employers** under **Employee** Provident **Fund** and **Miscellaneous** Provisions **Act**, 1952 |
| 164. | Oct, 15th 2025 | Provident Fund, 1952 | ECR | Sep 2025 | Monthly | Filing **challan**-cum-returns **for PF** |
| 165. | Oct, 15th 2025 | ESI, 1948 | ESI | Sep 2025 | Monthly | Depositing **contributions by employers** |
| 166. | Oct, 31st 2025 | MSME Act | Form-1 | Sep 2025 | Half yearly | Filing **statement** for **outstanding'** against supplies received from **MSMEs** by 100% eligible companies when **outstanding'** are **exceeding 45 days** |
| 167. | Oct, 30th 2025 | LLA Act, 1948 | ---- | Sep 2025 | 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 |
|---|---|---|---|
| 168. | 5A | Event based | Filing **intimation by** eligible entities **for** changes under Employees Provident Fund Act, 1952 within **15 days** from change |
| 169. | MR | Event based | Filing **intimation by** eligible employers **for** gratuities under Payment of Gratuity Act, 1972 within **30 days** |

## 9. Under Institute of Chartered Accountant (ICAI) Act, 1949

| S.No | Date of Event | Act | Application or Form or Challan | Period Ending on | Frequency | Type of Legal Obligations |
|---|---|---|---|---|---|---|
| 170. | Oct, 10th 2025 | ICAI Act, 1949 | MEF Form | March 2026 | Annually | Furnishing Multi-purpose Empanelment form (MEF) form by Chartered Accountant |

## 10. Under Real Estate Regulatory Authority (RERA) Act, 2016 (Event based)

| S.No | Form | Frequency | Type of Legal Obligations |
|---|---|---|---|
| 171. | 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 |
| 172. | 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 |
| 173. | 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 |
| 174. | 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*

***175.*** *CBDT has **announced** Gross Direct Tax (GDT) **collection for** Financial **Year** ending on **March 31**, **2026** up to **Sep 17**, **2025** is INR **12.43** lakh crore as **3.39**% higher than **GDT for** Financial Year **ending** on **March 31**, **2025***

- *Vide **Press release** dated **Sep 17**, **2025***

***176.*** *CBDT has **announced extension for filing of TAR** from **September 30th** to **October 31st** / AY. **2025-26** by companies and also other categories of taxpayers those are not liable for Transfer Pricing (TP)*

- *Vide **Press release** dated **Sep 25**, **2025***
- *Vide **Circular No. 14** dated **Sep 25**, **2025***

***177.*** *CBDT has **clarified interest is to be levied** under section **220(2)** when **taxpayers** have **availed concessional rate of tax under new tax regime and also rebate** under section **87A** allowed on income taxable at special rate governed by Chapter **XII***

- *Vide **Circular No. 13** dated **Sep 19**, **2025***

***178.*** *CBDT has* ***announced tax exemption on income arising to*** *specified Sovereign Wealth Funds (SWFs) and Pension Funds (PFs) "both"* ***from investments in India*** *being necessary alignment is made in Rule* ***2DCA*** *of Income-tax Rules to provide the manner of computation of minimum investment and also exempt income "all"*

- *Vide* ***Notification No****. 141/2025 dated* ***Sep 01****, 20****25***
- *Vide* ***Circular No. 11*** *dated* ***Sep 02****, 20****25***

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

**179.** CBIC has **informed** that **revenue collection for Sep** 2025 INR **1.89** lac crore (**9.1** % higher than GST revenue **in Sep** 2024)

- *Vide **revenue report** dated **Oct 01**, 2025.*

**180.** GST Network (GSTN) has **issued advisory for invoice-wise reporting functionality** in Form GSTR-**7** (tax deducted at source) on portal

- *Vide **Advisory** dated **Sep 26**, 2025.*

**181.** GSTN has **issued advisory for filing of pending returns** before expiry of 3 years

- *Vide **Advisory** dated **Sep 25**, 2025.*

**182.** GSTN has **issued advisory for new changes in** Invoice Management System (IMS)

- *Vide **Advisory** dated **Sep 23**, 2025.*

***183.*** *GSTN has **issued advisory for enhancement systems** against order-based refunds*

- *Vide **Advisory** dated **Aug 28**, 2025.*

***184.*** *Central Board of Indirect Taxes & Customs (CBIC) has **issued clarifications for GST implications** on secondary or post-sale discounts*

- *Vide **Circular No. 251/08/2025** dated **Sep 12**, 2025*

***185.*** *Key amendments in **CGST Rules**, 2017*

- *Vide **Notification No**. 13/2025 dated **Sep 17**, 2025*
- *Vide **Notification No**. 14/2025 dated **Sep 17**, 2025*
- *Vide **Notification No**. 15/2025 dated **Sep 17**, 2025*
- *Vide **Notification No**. 16/2025 dated **Sep 17**, 2025*

- *Finance Minister has **launched** GST Appellate Tribunal (GSTAT) in New Delhi on **September 24th** 2025*
    - *Vide **Press release** dated **Sep 24**, 2025*

- *Key recommendations **of 56th GST Council** meeting held on **September 03**, **2025** at New Delhi*

    - *Vide **Newsletter** dated **Sep 04**, 2025.*
    - *Vide **Press Release** dated **Sep 03**, 2025.*
    - *Vide **FAQs** dated **Sep 03**, 2025.*
    - *Vide **FAQs** dated **Sep 16**, 2025.*
    - *Vide **FAQs** dated **Sep 18**, 2025.*

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***October – 2025***