

AKANSHA RATHI & ASSOCIATES (ARACS)

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Tuesday, January 13, 2026



Key Updates

- Company Law (pg 03-06)
- IBC (Pg 07)
- Case Law (Pg 08-09)
- Insights (Pg 10)
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- Compliance Calendar 26-27 (Pg 12)

Bonus (Compliance Calendar 2026-27)



Company Law | POSH Consultant | Trademark Registration | Foreign Direct Investment | Drafting of Funding Agreements | Insolvency

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71st Edition



COMPANY LAW

- The Companies Amendment Bill 2025.
- Extension of time for filing of Financial Statements and Annual Returns.
- MCA Amends Rules on Striking Off Companies.
- Companies (Appointment and Qualification of Directors) Amendment Rules, 2025.

IBC

- IBBI amends CIRP Regulations to mandate beneficial ownership disclosure

CASE LAW

- PoSH Act clarification by Supreme Court on cross company harassment .
- Dividend tax on foreign payouts to be capped at treaty rate

Exclusive Bonus

Compliance Calendar 2026-27

Companies Act 2013



COMPANY LAW

The Companies (Amendment) Bill, 2025 was introduced in the Rajya Sabha.

What's Changing?

1. Lower CSR Thresholds:

Companies with net worth of ₹100 crore or more, turnover of ₹500 crore or more, or net profit of ₹3 crore or more will now be required to undertake CSR activities, (Earlier limits: ₹500 crore net worth, ₹1,000 crore turnover, ₹5 crore profit)

2. Enhanced Governance:

CSR Committees must include:

At least one independent director

One director with extensive experience in CSR planning and implementation

[Click here for Bill](#)

The Companies Amendment Bill 2025

Why This Matters?

1. Brings medium-sized companies into the CSR fold
2. Unlocks greater private sector funding for social development



Companies Act 2013



COMPANY LAW

The Competent Authority has extended the timeline for filing key annual forms for FY 2024–25—including MGT-7, MGT-7A, AOC-4 and its variants (CFS, NBFC Ind AS, XBRL)—up to 31 January 2026 without additional fees, in continuation of General Circular No. 06/2025 dated 17.10.2025.

All other conditions of General Circular No. 06/2025 remain unchanged which waived the penalty for annual filing till 31st December 2025.

[Click here for Notification](#)

Extension of time for filing of Financial Statements and Annual Returns.



Companies Act 2013



COMPANY LAW

- **New Indemnity for Government Companies:** Government companies must now submit an indemnity bond when applying for strike-off.
- **Centralised Process:** All strike-off applications will be processed through C-PACE, ensuring faster and uniform handling.
- **Form & Compliance:** Companies must file Form STK-2, ensure all overdue financial statements and annual returns are submitted, and comply with public notice requirements.
- **Impact:** Streamlines exit process, reduces delays, and strengthens accountability for government companies.

[Click here for Notification](#)

MCA Amends Rules on Striking Off Companies.



M MINISTRY OF
G CORPORATE
A AFFAIRS

GOVERNMENT OF INDIA

Companies Act 2013

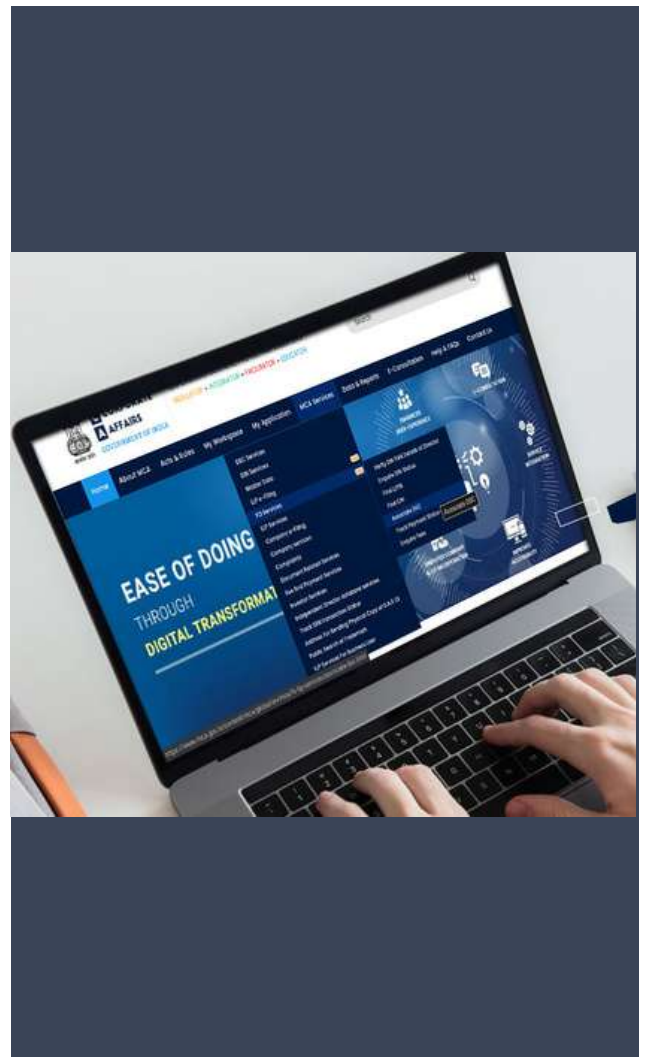


COMPANY LAW

- Annual DIR-3 KYC filing requirement abolished; directors will file once every three years instead of every year.
- Form DIR-3 KYC-Web is now the standard form for KYC compliance.
- The next KYC under the new regime is due by 30 June 2028 for directors current as of 31 March 2026.
- Updated details (mobile, email, residential address) must still be informed within 30 days of any change.

[Click here for Notification](#)

Companies (Appointment and Qualification of Directors) Amendment Rules, 2025.





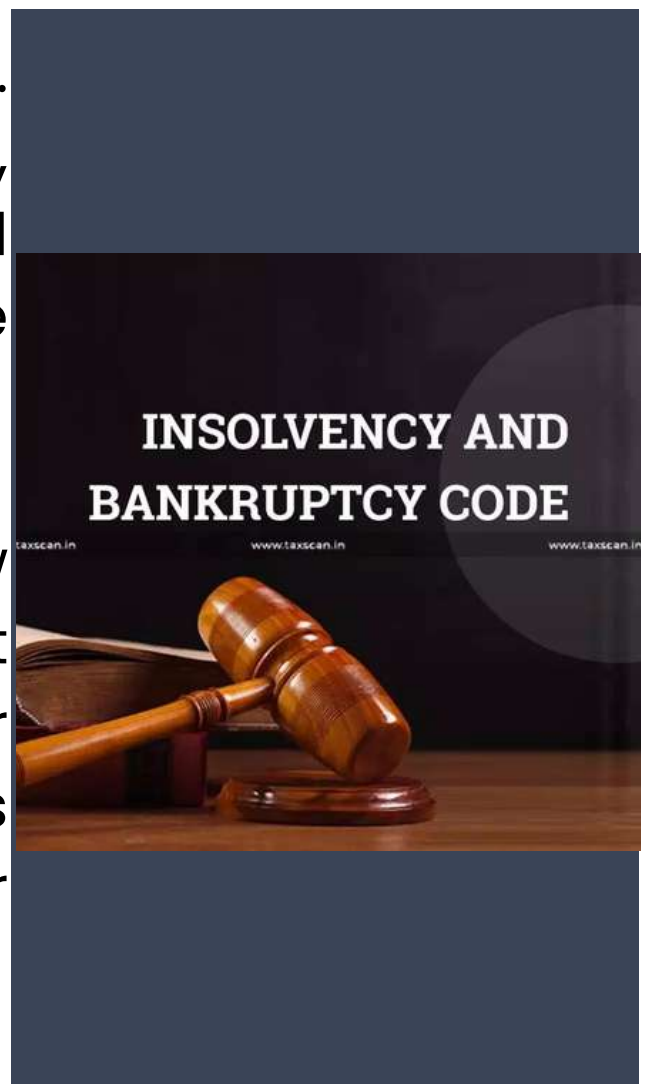
IBBI amends CIRP Regulations to mandate beneficial ownership disclosure

IBBI

CIRP Regulations to require mandatory disclosure of beneficial ownership by resolution applicants. Beneficial owner name, PAN, Address, nationality and manner of control is to be mentioned.

Resolution plans must now include an affidavit confirming eligibility under Section 32A which provides immunity against prior offences

[Click here for Circular](#)





CASE LAW

- Internal committee (IC) proceedings against a 'respondent' can be instituted before any IC, not necessarily before IC constituted at the workplace of the 'respondent'
- IC has a dual-role – to conduct the preliminary / fact finding inquiry under the POSH Act and to act as the inquiry authority in the formal disciplinary proceedings

[Click here for Order](#)

PoSH Act
clarification by
Supreme Court
on cross
company
harassment

POSH
STAND UP, SPEAK OUT



CASE LAW

- Bombay High Court rules that tax on dividend payouts to foreign shareholders should be capped at the applicable DTAA (treaty) rate, overriding higher domestic withholding rates.
- Clarified that for application of the treaty the nature of income is relevant and not in whose hands it is taxed.

[Click here for Order](#)

Dividend tax
on foreign
payouts to be
capped at
treaty rate



Insights

- [Click here to read our latest article on Non-Banking Financial Companies\(NBFCs\) Compliance Calender](#)



January 2026						
M	T	W	T	F	S	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
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January 2026

- Form ADT-1 Notice to registrar for appointment of statutory auditor (If AGM date is 31st December)-14th January 2026
- Shareholding Pattern (Reg 31(1))-21st January 2026
- Form AOC-4-Filing financial statement by newly incorporated company If AGM date is 31st December)-30th January 2026
- Corporate Governance Report (Reg 27(2))-30th January 2026
- Reconciliation of Share Capital Audit Report (Reg 76)-30th January 2026
- POSH Annual Report -31st January 2026
- Filing Form AOC-4 (Financial Statements) and MGT 7/MGT 7A for the financial year 2024-25 -31st January 2026

Compliance calendar 2026–27

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2	Compliances under Prevention of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013	Page No.17

[Click here to Read more](#)