

EDITOR'S NOTE

FROM THE EDITOR'S DESK

From extension to execution

A note on the regulatory priorities shaping August 2026



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Dear Readers,

July 2026 was notable not merely for new regulations, but for the way regulators continued to redesign the mechanics of compliance.

MCA extended the Companies Compliance Facilitation Scheme, SEBI focused on investors and market infrastructure, RBI introduced an integrated grievance framework and updated cross-border guidance, and GSTN placed proposed E-Way Bill enhancements on hold.

Another important theme this month is data visibility, with foreign asset information now visible via AIS.

Use regulatory relief to close old gaps, but build systems for the compliance environment that comes next.

“

*Simpler filing does not mean lighter responsibility.
Relief is an opportunity to improve accuracy,
documentation and governance.*

”

EDITORIAL BOARD

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-  **Gagan Tomar**

EDITOR'S PICKS

- 01** CCFS-2026 extended up to 31 August 2026.
- 02** E-Way Bill enhancements put on hold by GSTN.
- 03** Foreign asset information now visible in AIS (CRS/FATCA).

INSIGHTS THAT EMPOWER.
COMPLIANCE THAT
BUILDS TRUST.
GOVERNANCE THAT
CREATES VALUE.



COMPLIANCE



GOVERNANCE



RISK
MANAGEMENT



ADVISORY



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READING GUIDE**01 WHAT CHANGED**

The regulatory development and effective date.

02 WHY IT MATTERS

The practical impact for companies and professionals.

03 ACTION

The filing, record, SOP or system response required.

04 SOURCE

Official regulator or department reference for verification.

DESIGN PRINCIPLE

Each section uses the same navy / cyan / light-blue system. Gold is reserved only for small premium accents on the cover and byline - not as a separate section theme.

EXECUTIVE DASHBOARD

What matters in August 2026

Five signals, five management actions.

31 AUG

MCA
CCFS-2026

01 JUL

RBI
RB-IOS effective

23 JUL

SEBI
Transmission

30 JUL

GSTN
EWB held

AIS

TAX
Foreign assets

EXECUTIVE PRIORITIES

Five actions for August

1. Close legacy MCA gaps before the relief window ends.
2. Refresh investor-service and depository SOPs for SEBI changes.
3. Rebuild grievance files around RB-IOS chronology and evidence.
4. Keep deferred GST technology behind a controlled production gate.
5. Reconcile AIS, 26AS, GST and books before filing.

REGULATORY HEATMAP

Where attention is highest

MCA • HIGH
Legacy filings, annual data, master-data reconciliation

SEBI • HIGH
RTA, depository, buy-back and AIF operations

RBI / FEMA • MEDIUM
Grievance SOPs and SRVA transaction files

GST / TAX • HIGH
System controls and data reconciliation

SVR TAKEAWAY

The month is less about new law than operational execution: evidence, systems, ownership and closure.

MCA | CCFS-2026

Compliance Facilitation Scheme extended to 31 August 2026

Use the extension to repair the record, not merely submit the form.

WHAT CHANGED

One more month for eligible regularisation

MCA extended the Companies Compliance Facilitation Scheme, 2026 up to 31 August 2026. Eligible companies have additional time to regularise pending statutory filings. The relief should be used to verify underlying records and close legacy inconsistencies.

APPLICABILITY

Build a company-wise gap register

Capture the event, form, original due date, current status, supporting documents and responsible owner. Separate genuine statutory relief from portal-operational issues and identify linked forms that must be filed in sequence.

CERTIFICATION

Evidence before professional sign-off

Where historical documents are incomplete, record the available evidence, reconstruction method, management confirmation, legal basis and any qualification. Filing relief does not cure defective underlying records.

ANNUAL-FILING READINESS

Reconcile before AGM and annual-return season

Directors/KMP • members and capital • beneficial ownership • related-party transactions • loans/guarantees/investments • deposits/exempt receipts • charges • CSR • Board/committee meetings • auditor particulars • AOC-4 and MGT-7/MGT-7A data.

SVR TAKEAWAY

Treat 31 August as the external cut-off, not the internal target. Complete filing, SRN tracking and post-approval master-data verification.

MCA | PRACTICE NOTE

A four-step remediation protocol

A repeatable workflow reduces rejection risk and makes the compliance file defensible.

STEP 1**MAP**

Form/event • original due date • SRN/reference • owner • linked filing sequence

STEP 2**VERIFY**

Approvals • registers • financial data • consents • DSC • attachment integrity

STEP 3**FILE & EVIDENCE**

Circular • screenshots • helpdesk ticket • challan • filed form • working papers

STEP 4**CLOSE**

Verify master data • update statutory file • tracker status • residual actions

BOARD / MANAGEMENT CHECK

Before an item is marked 'closed', confirm: applicability • approval • supporting evidence • professional certification • filing status • payment/challan • master-data impact • residual follow-up.

SVR TAKEAWAY

A helpdesk ticket proves a technical issue; it does not complete the compliance. Continue monitoring until the filing reaches the correct status.

SEBI | JULY 2026

Three operational reforms to implement

Investor servicing, promoter controls and AIF processing move toward standardised execution.

23 JULY 2026

Transmission of securities

SEBI simplified and standardised the transmission framework. Listed companies and RTAs should refresh claimant checklists, document requirements, communication templates and escalation protocols.

ACTION: test existing SOPs against the new framework.

21 JULY 2026

Buy-back: ISIN-level freezing

SEBI operationalised freezing of holdings of promoters, promoter group and associates at ISIN level under the buy-back framework.

ACTION: treat promoter classification and depository data as execution controls.

30 JULY 2026

GARUDA green channel for AIF placement memoranda

The GARUDA mechanism accelerates processing of AIF placement memoranda. Faster processing increases the importance of front-end eligibility checks, disclosure consistency, sponsor/manager information and version control.

SVR TAKEAWAY

Do not carry forward legacy investor-service or transaction checklists without testing them against SEBI's current operational framework.

SEBI | REGULATORY RADAR

Other July developments worth tracking

A concise scan for intermediaries, funds and investor-service teams.

03 JUL

Client unpaid securities

Trading-member handling and control processes

07 JUL

Investor Protection Fund

Norms for utilisation of interest / income

10 JUL

Mutual funds

Intraday borrowing facility

17 JUL

SWP / STP

Standing instructions for demat-held units

21 JUL

SIF

Certification requirements for distribution

SVR TAKEAWAY

July's SEBI changes are heavily operational. Legal/compliance teams should coordinate with depository, RTA, technology, product and investor-service functions.

RBI & FEMA

Grievance governance meets INR settlement

Same visual system as the rest of the edition - navy, cyan and light blue.

01 JULY 2026

Integrated Ombudsman Scheme, 2026

RB-IOS, 2026 applies to complaints received from 1 July 2026 and replaces the 2021 Scheme for those complaints.

COMPLAINT PATH

First approach the regulated entity. Escalation may follow where no reply is received within the prescribed timeline or the complainant is dissatisfied.

ADVOCATE POINT

RBI's FAQ states that an authorised representative may file a complaint, but cannot be an advocate unless the advocate is the aggrieved person.

30 JULY 2026

Special Rupee Vostro Account FAQs

SRVA is an additional INR settlement arrangement distinct from a normal Rupee Vostro Account.

A foreign bank or its branches may maintain more than one SRVA with different AD banks; Indian AD banks may open multiple SRVAs for different banks from the same country.

Exchange rates are market determined. Preserve FEMA purpose, documentation, settlement trail and reporting.

COMPLAINT FILE - MINIMUM EVIDENCE

01 Original complaint • 02 Acknowledgement • 03 Internal review • 04 Final response • 05 Escalation chronology

SVR TAKEAWAY

A strong complaint file is a chronology of evidence, not a collection of emails.

TAX SYSTEMS

Deferred functionality, expanding data visibility

Know what is live, what is deferred and what the administration can already see.

GSTN | 30 JULY 2026

E-Way Bill enhancements kept on hold

GSTN stated that the proposed EWB Closure functionality and mandatory Ship-To GSTIN changes were kept on hold. Businesses should not treat the earlier proposed 1 August implementation as currently mandatory.

SYSTEM ACTION

Keep development tested but hold production activation until a fresh GSTN go-live instruction.

INCOME TAX

AIS foreign assets + AY 2026-27 utilities

CBDT announced that taxpayers can view Foreign Asset Information received under international information-exchange arrangements, including CRS/FATCA, through AIS.

The Department's downloads page records ITR-5 and ITR-7 utility releases in July 2026. The official ITR-4 FAQ states 31 August 2026 as the due date for AY 2026-27.

PRE-FILING RECONCILIATION

AIS / TIS

Information statements

26AS

TDS / TCS / taxes

GST

Turnover / supplies

BOOKS

Revenue / gains

FOREIGN

Assets / CRS-FATCA

SVR TAKEAWAY

Reconcile first. Explain differences second. File third.

AUGUST 2026

Tax and statutory due-date planner

Key dates for professional planning - verify taxpayer-specific applicability and portal status.

07 AUG	TDS / TCS	General monthly deposit deadline for July 2026, subject to applicable exceptions.
10 AUG	GSTR-7 / GSTR-8	GST TDS return and e-commerce TCS statement for July 2026.
11 AUG	GSTR-1	Monthly outward-supply statement for July 2026.
13 AUG	GSTR-5 / GSTR-6 / IFF	Non-resident taxable person, ISD and optional QRMP invoice furnishing, as applicable.
14 AUG	LODR REG. 33	Indicative 45-day deadline for quarterly results for quarter ended 30 June 2026, where applicable.
15 AUG	EPF / ESI	Contribution for wage month July 2026, subject to scheme and portal rules.
20 AUG	GSTR-3B / GSTR-5A	Monthly summary return/payment and OIDAR return, as applicable.

SVR TAKEAWAY

GST and statutory due dates depend on registration type, filing frequency, taxpayer category and specific notifications. Confirm portal status before filing.

MONTH-END CONTROL ROOM

31 August is both a filing date and a governance milestone

Use the final week to close regulatory items and prepare the next compliance cycle.

25 AUG

PMT-06

Monthly deposit for July 2026 by QRMP taxpayers, where applicable.

30 AUG

Challan-cum-statement

Review specified transaction-based TDS challan-cum-statement cases, where applicable.

31 AUG

ITR-4 | AY 2026-27

Official due date stated by the Income Tax Department for ITR-4 for FY 2025-26 / AY 2026-27.

31 AUG

MCA - CCFS-2026

Extended last date of the Companies Compliance Facilitation Scheme, 2026.

31 AUG

Annual-filing readiness

Recommended internal target to complete FY 2025-26 reconciliation before AGM and annual-filing season.

BOARD / SECRETARIAL

Close the corporate record

CCFS items • AGM/annual-report readiness • statutory registers • MCA master data • beneficial ownership • charges • related parties • auditor particulars

REGULATORY OPERATIONS

Close the system record

GSTN go-live monitoring • SEBI/RTA/depository SOPs • RB-IOS grievance handling • SRVA/FEMA files • AIS foreign-asset reconciliation

SOURCE REGISTER

Official references for this edition

Compact, readable and designed as a reference page rather than a dense closing slide.

MCA	CCFS-2026 / Ministry of Corporate Affairs	mca.gov.in
SEBI	Transmission of securities - 23 July 2026	sebi.gov.in
SEBI	Buy-back promoter holding freeze - 21 July 2026	sebi.gov.in
SEBI	GARUDA mechanism for AIFs - 30 July 2026	sebi.gov.in
RBI	Integrated Ombudsman Scheme, 2026 FAQs	rbi.org.in
RBI / FEMA	Special Rupee Vostro Account FAQs	rbi.org.in
GSTN	E-Way Bill announcements	ewaybillgst.gov.in
INCOME TAX	AIS foreign-asset information	incometax.gov.in
INCOME TAX	AY 2026-27 return utilities	incometax.gov.in
NSE	Indicative listed-entity compliance calendar	nseindia.com

PROFESSIONAL NOTE

This newsletter is intended for general professional information and knowledge sharing. It does not constitute legal, tax, investment or other professional advice. Verify regulatory requirements, due dates and applicability for the facts of each case before action. Content reflects official material reviewed as of 12 August 2026.