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CORPORATE LAW · CAPITAL MARKETS · TAX

Weekly edition
Week ended Sunday, 22 November 2026
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Corporate Law Updates This Week

Every update verified against its official source.

INDIA | VERIFIED EDITION · 20 UPDATES, ONE WEEK | IFSCA · SEBI · RBI · MCA · LABOUR · TAX

VERIFIED UPDATES	REGULATORS	DEADLINES THIS WEEK	CONSULTATIONS OPEN	GUIDES
20	**6**	**4**	**3**	**1**
26 articles in 20 items	IFSCA to Tax	In the week ahead	SEBI × 2 · MCA × 1	Form ADT-1

MCA · LEAD STORY

CSR, rewritten: impact checks voluntary, four new exclusions, Schedule VII grows to 14

MCA's draft amendments — the widest rewrite of the CSR framework since 2021 — make impact assessment voluntary, bar four kinds of spending and put implementing agencies under a surrender-and-cancellation regime. Comments close Friday, 11 December 2026.

MCA's Public Notice No. 05/05/2026-CSR-MCA, dated Wednesday, 11 November 2026, puts out the draft Companies (Corporate Social Responsibility Policy) Second Amendment Rules, 2026 and a fully revamped Schedule VII — 14 items instead of 13. Comments, with a brief justification, may be sent by Friday, 11 December 2026 through the MCA e-consultation module. Nothing in the package is final yet: both draft instruments carry blank G.S.R. numbers and dates, and each comes into force only on publication in the Official Gazette.

The headline change is in rule 8(3). Today, impact assessment is mandatory for every company with an average CSR obligation of ₹10 crore or more in the three immediately preceding financial years, for CSR projects with outlays of ₹1 crore or more completed not less than one year before the study. The draft makes it voluntary: any CSR-mandated company may undertake impact assessment through an independent agency. The reporting discipline stays — the report must still be placed before the Board and annexed to the annual report on CSR.

Rule 2(1)(d) gains four new exclusions from CSR spending: one-off events; financing Government Schemes; contribution to any corpus fund of any entity; and in-kind contribution of the company's own products or services — except immediate relief distribution for disaster management, valued on an arm's length basis. The COVID-19 proviso that let vaccine, drug and medical-device R&D count as CSR is omitted. Implementing agencies move to the Income-tax Act, 2025 — registration under section 332 or approval under section 354 — and International Organisations with their global headquarters in India can now qualify.

New rules 4(2A) and 4(2B) add a full lifecycle regime: voluntary surrender, with a chartered accountant's utilisation certificate and transfer of unspent funds to a Schedule VII fund, decided within 30 days; and cancellation for fraud, diversion or non-compliance, after written notice and at least 30 days to reply, with a three-year bar on fresh registration. Schedule VII itself grows from 13 to 14 items — mental health and telemedicine, the Prime Minister's Internship Scheme, transgender persons, animal welfare and clean energy among the additions — and the liberal-reading principle is written into the Schedule itself.

Read the full update →

The CSR draft: the numbers

IMPACT ASSESSMENT	SCHEDULE VII	NEW EXCLUSIONS	COMMENTS CLOSE
Voluntary	**14 items**	**4**	**11 Dec 2026**
Was mandatory at ₹10 cr obligation	Was 13 — new list	One-off, govt schemes, corpus, in-kind	Friday, via MCA e-consultation

Draft Companies (CSR Policy) Second Amendment Rules, 2026 — Public Notice No. 05/05/2026-CSR-MCA, 11 Nov 2026.

IN BRIEF

Joint Plant Committee, exempt twice over. CBDT Notifications 142/2026 and 143/2026, both 16 November, exempt the Committee's specified income — section 10(46), retrospectively for FY 2022-23 to 2025-26, and Schedule III for tax year 2026-27, subject to three conditions. **Read 142 →** **Read 143 →**

Windfall levy, reset again. Diesel export SAED rises ₹2.50 to ₹14 per litre and ATF ₹1.50 to ₹12.50 from 16 November; petrol stays nil. Export-only — domestic fuel prices are unchanged. Next review around 30 November. **Read →**

Silver tariff value cut again. CBIC cuts silver to $1,496 per kg from 20 November (Notification 94/2026); gold unchanged at $1,245 per 10 g. The duty rate itself is unchanged. **Read →**

DUE THIS WEEK

Wed 25 Nov	**PMT-06 (GST, QRMP)** — October 2026 tax payment by quarterly filers.
Sat 28 Nov	**GSTR-11 (GST, UIN holders)** — inward supplies, October 2026.
Sun 29 Nov	**PAS-6 (MCA)** — Reconciliation of Share Capital Audit Report, half-year to 30 September 2026.
Sun 29 Nov	**Form OPI (FEMA)** — half-yearly report; only where a transaction took place.
Sun 29 Nov	**MGT-7 / MGT-7A — not a hard deadline.** No additional fee till 31 January 2027 (MCA GC 05/2026).
Mon 30 Nov	**Next week:** transfer-pricing ITR (s. 92E); Form 141 for October TDS; last date for FY 2025-26 ITC; statutory bonus; NFRA-2.

Verified 23 November 2026 — re-checked for extensions issued 17–22 November; nothing moved. Mon 23, Tue 24, Thu 26 and Fri 27: nothing due.

HAVE YOUR SAY · CLOSES FRIDAY, 11 DECEMBER 2026

Two more consultations, one deadline

SEBI's two papers close the same day as the CSR draft that leads this edition: the proposal to scrap the FPI Additional Disclosure Framework entirely, and the MII governance paper capping managing-director tenure at 12 years and cutting public interest directors' maximum age to 70. None of the three drafts is in force.

FPI proposal → **MII proposal →**

LABOUR · ESI

Same ₹21,000 ceiling, new law: ESI moves under the Code on Social Security

Two Gazette notifications of 20 November 2026 — S.O. 6339(E) and S.O. 6338(E) — bring the ESI wage ceiling under Chapter IV of the Code on Social Security, 2020, with effect from 21 November 2026. The ceiling itself does not move: ₹21,000 a month, and ₹25,000 for a person with disability — the same figures as rule 50 of the old ESI (Central) Rules. What changes is the ceiling's legal home. The old Rules' one-year transition under section 164(2)(b) of the Code expired on 20 November 2026, the day before the new specifications took effect — no gap day, but no grace period for paperwork either. Payroll templates citing rule 50 or section 2(9)(b) of the ESI Act, 1948 now cite superseded law and need updating to S.O. 6339(E).

WHY IT MATTERS

Wages must be tested on the Code's definition of "wages", not on CTC or gross pay — and the ESI (₹21,000) and EPF (₹25,000) ceiling tests must be kept separate in payroll. New joiners within the ceiling enrol under Chapter IV from 21 November 2026. Neither notification states a contribution rate, so no deduction changes on their strength.

S.O. 6339(E) and S.O. 6338(E), 20 November 2026, Ministry of Labour and Employment

Read the full update →

LABOUR · ESIC

1950 ESI Regulations replaced: claims go electronic from 21 November

ESIC Notification No. N-12011/1/2026-P&D dated 20 November 2026 — Gazette No. 690, published 21 November 2026, 231 pages, 122 Regulations — replaces the Employees' State Insurance (General) Regulations, 1950 with the Employees' State Insurance (General) Regulations, 2026. The headline change is electronic claims: Regulation 29A creates a Deemed Claim, paid by direct benefit transfer once three conditions are met — a medical certificate through the Corporation's information system, the employer having furnished Form 8B, and an Aadhaar-enabled bank account with the Insurance number linked to Aadhaar. Regulation 29B pays employment-injury benefits by DBT the same way, and Regulation 29C lets the dependants choose how the benefit is paid. The wage ceiling of ₹21,000 is not in these Regulations — it sits in S.O. 6339(E).

WHY IT MATTERS

A missed Form 8B or an unlinked Aadhaar blocks the payment. Employers should check Form 8B filing and Aadhaar seeding now; the monthly Form 2 return is due within 15 days of month-end, and the inspection book must be kept for five years.

ESIC Notification No. N-12011/1/2026-P&D, 20 November 2026, Gazette No. 690

Read the full update →

LABOUR · NCS

One network for jobs: NCS ONE Portal launches with a shortage index

Union Minister Dr. Mansukh Mandaviya launched the National Career Service (NCS) ONE Portal on Sunday, 22 November 2026, at the Chintan Shivir of Labour and Employment Ministers in Gandhinagar — an open network linking job-seeker apps, employer apps, state employment portals, private job platforms and campuses, instead of each working separately. Three new tools come with it: a Voice Bot, a Chat Bot and the Occupational Shortage Index (OSI), a data-driven index that maps where workers are short. The e-Shram Livelihood Profile Module tracks a worker's livelihood information alongside the five Panch Suraksha protections — food security, health protection, life insurance, accident and disability protection, and pension security. Eight Career Lounges opened virtually — Jaipur, Ludhiana, Bhubaneswar, Kanpur, Bengaluru, Varanasi, Hyderabad and Guwahati — with 200 planned, mainly in Tier-II and Tier-III cities.

WHY IT MATTERS

The OSI is the first official, portal-level signal of where workers are short — job seekers can check it before choosing a course, employers before planning hiring, and training institutes before designing courses. The module adds no new benefit amount or eligibility rule; it records the coverage a worker already has in one place.

PIB Press Release PRID 2339938, 22 November 2026

Read the full update →

RBI · FEMA

SOFTEX is gone, EDF waivers have ended — the new export-import rulebook, answered

RBI's 17 FAQs of 20 November 2026 explain the Foreign Exchange Management (Export and Import of Goods and Services) Regulations, 2026, in force from 1 October 2026. The SOFTEX form is discontinued from 1 October 2026: non-individual software exporters in the Domestic Tariff Area now file the Export Declaration Form with any authorised dealer or STPI, and SEZ exporters may file it with the Development Commissioner. The EDF/GR waiver requirement has ended — goods with no realisable value are declared as zero value in the EDF, and authorised dealers can no longer issue waiver letters.

WHY IT MATTERS

The waiver route is closed for good. Non-individual service exporters above ₹10 lakh per remittance must file the EDF within 30 days of the invoice month-end, and every AD bank must now publish its trade policy and SOP features on its website — the bank's own procedure is part of the rulebook.

RBI FAQs on the FEMA (Export and Import of Goods and Services) Regulations, 2026, 20 November 2026

Read the full update →

SEBI · COMMODITIES

Agri margins cut to 6–10% from 1 December — aligned with non-agri for a year

SEBI's circular of 17 November 2026 cuts the minimum initial margin on agri-commodity derivatives by 2 percentage points in every volatility band: from 1 December 2026, agri initial margin is 6% (low), 8% (medium) and 10% (high) — identical to non-agri contracts. The minimum margin period of risk falls by a day in every band, from 3, 3 and 4 days to 2, 2 and 3 days. Non-agri margins and MPOR do not change; the circular only aligns agri with non-agri. The new rates apply for one year from 17 November 2026, and SEBI may extend them by a separate circular.

> **WHY IT MATTERS**
> Lower margin frees capital for agri traders from 1 December — but only for a year unless SEBI extends it. Exchanges and clearing corporations must amend their bye-laws and rules, notify members and report implementation to SEBI.

SEBI Circular No. HO/47/16/14(3)2026-MRD-POD1/I/25885/2026, 17 November 2026

Read the full update →

LABOUR · EPFO

PF in instalments after retirement — and the final withdrawal wait falls to 2 months

EPFO's 240th Central Board of Trustees meeting approved a Systematic Withdrawal Plan for retiring members: PF savings can be taken in monthly, quarterly or half-yearly instalments instead of one lump sum, entirely voluntarily. The minimum PF balance is cut from 25% to 10%, and the final PF withdrawal wait falls from 12 months to 2 months. The SWP is not live yet — EPF Scheme amendments must be notified after Ministry approval, and an Income Tax Act amendment is being taken up, so no start date has been announced. The meeting also cleared EDLI Scheme, 2026 amendments and in-principle approval for EPFO to invest up to 3% of fresh accretion in eligible AIFs.

> **WHY IT MATTERS**
> The wait and minimum-balance cuts matter now for members planning withdrawals; the SWP itself needs the amendments notified first. Do not promise a member instalments until the Scheme amendment is out.

EPFO 240th CBT meeting

Read the full update →

TAXATION · GST

Two GSTN advisories: RCM e-invoicing from 1 January, metro rail joins the e-way bill

Advisory 688 (17 November) fixes the RCM e-invoicing rollout: mandatory from 1 January 2027 under Notifications 04/2026 and 05/2026-Central Tax, for two new supply types — RCMDOM for domestic supplies from unregistered persons and RCMIMP for import of services — both recipient-generated self-invoices under reverse charge. Production opens on all six IRPs on 15 December 2026, with voluntary IRN generation from 15 to 31 December to test live integration. Advisory 689 (20 November) adds Metro Rail as a selectable e-way bill transport mode: web users can select it in Production now, API users have it in Sandbox only, and entering the Transport Document Number is mandatory.

> **WHY IT MATTERS**
> December is the test window for RCM e-invoicing — use the voluntary fortnight before the mandate bites. Metro rail users must enter the TDN, and the metro railway must not deliver the goods unless the e-way bill is produced.

GSTN Advisories 688 and 689

Read 688 → **Read 689 →**

IFSCA · INSURANCE

Cat bonds from GIFT IFSC proposed — fully collateralised, retail kept out

IFSCA's Working Group report (submitted 19 October 2026, listed 16 November 2026) proposes India's first framework for insurance-linked securities from GIFT IFSC — recommendations only, no rule in force yet. A new entity, the Special Purpose Insurer, would be a bankruptcy-remote vehicle for a single defined transaction, fully collateralised at 100% and wound up when the transaction ends. Fully collateralised SPIs would be exempt from the conventional minimum paid-up capital (₹100 crore for insurers, ₹200 crore for reinsurers) and from the solvency margin — collateral, not capital, is the safeguard. Catastrophe bonds come first; reinsurance sidecars, collateralised reinsurance and other structures follow once the market matures.

> **WHY IT MATTERS**
> Proposals only, no rule yet — but the first route to cat bonds from India. Only qualified or professional investors may participate; retail investors are outside the proposed framework.

IFSCA Working Group report on insurance-linked securities

Read the full update →

SEBI · VALUATION

Merchant bankers doing valuations must hold IBBI valuer registration

SEBI's informal guidance letter of 16 November 2026 says any merchant banker doing valuation work must obtain registration from the relevant regulatory authority. Valuation is a permitted activity for merchant bankers under Regulation 13A — but only with registration as a valuer under Section 247 of the Companies Act, 2013, even where tax or FEMA rules recognise them. The nine-month window to conclude existing assignments, which ran from the 2025 amendments coming into force on 1 January 2026, has now expired. The letter is informal guidance — the issuing department's position on enforcement action only, not a decision of the SEBI Board, and based on the applicant's representations.

WHY IT MATTERS

The grace window is over. Merchant bankers should confirm their valuer registration, take no new valuation assignments until it is in place, and update engagement letters and reports — and companies commissioning valuations should check that the signatory holds registered-valuer registration.

SEBI informal guidance letter No. I/25868/2026, 16 November 2026

Read the full update →

TAXATION · DISCLOSURE

43 more FAST-DS answers: the ₹20 lakh relief, the ₹94.6543 rate, one ₹1 lakh fee

CBDT's 43 supplementary FAST-DS FAQs (Q51–Q93) of 20 November 2026 continue the original set. Foreign bank accounts up to ₹20 lakh in aggregate need no FAST-DS declaration if the money is from disclosed sources; undisclosed deposits must still be declared. Fair market value as on 31 March 2026 converts at ₹94.6543 per US dollar — the 30 March 2026 RBI reference rate, as no rate was published on 31 March. Each joint holder reports separately, with the value split by definite shares or equally, and the ₹5 crore ceiling is tested per declarant. Category B charges one flat ₹1 lakh fee for all assets up to ₹5 crore, across multiple years — not per asset.

WHY IT MATTERS

The ₹20 lakh relief and the single-fee rule are the two answers most declarants were waiting for. Form 1 can be refiled before Form 2 is issued; after Form 2, no further Form 1 is possible, even for omissions.

CBDT FAST-DS supplementary FAQs, 20 November 2026

Read the full update →

TAXATION · CUSTOMS

Diamond imports under the DIA scheme: duty and IGST exempt

Notification 37/2026-Customs (20 November 2026) exempts natural cut and polished diamonds imported under the DIA scheme from basic customs duty, additional duty, anti-dumping, countervailing and safeguard duties, education cess and IGST. Only diamonds up to 25 cents (1/4 carat) each qualify; semi-processed, half-cut and broken diamonds are included, but rough diamonds and lab-grown diamonds are not. Only Two Star Export House (or above) diamond exporters with US$15 million export performance in each of the last three years can use the scheme, and imports are capped at 5% of average annual export performance over the preceding three years, subject to a maximum of US$15 million.

WHY IT MATTERS

The caps and the 10% value-addition rule decide whether the scheme pays — exports must carry at least 10% value addition in free foreign exchange within six months, and only through Mumbai Airport. Check eligibility before applying.

Notification 37/2026-Customs, 20 November 2026

Read the full update →

IFSCA · FRAUD

AI-driven fraud warning: GIFT City entities told to review their controls

IFSCA's Press Release No. IFSCA/PR/2026-27/015 of 16 November 2026 asks regulated entities to take note of IOSCO's statement on rising fraud targeting retail investor accounts — fraudsters using AI, social engineering and digital channels to reach more investors across more jurisdictions with greater impact. The four schemes to recognise are impersonation, phishing/smishing/ quishing/vishing, account takeover, and identity theft and synthetic identity onboarding. IOSCO's seven lessons for intermediaries centre on phishing-resistant MFA, friction on detail and withdrawal changes, real-time monitoring and layered, risk-based controls.

WHY IT MATTERS

The advisory creates no new rule, deadline or filing — and the IOSCO statement creates no new standards. But the four schemes are the checklist to test existing controls against, and IFSCA encourages entities to review their adequacy and effectiveness periodically.

IFSCA Press Release No. IFSCA/PR/2026-27/015, 16 November 2026

Read the full update →

TAXATION · CUSTOMS

Hard disk drive registration date moves to 1 May 2027

CBIC Instruction No. 24/2026-Customs of 12 November 2026 records the extension made by MeitY Notification S.O. 5689(E) of 16 October 2026: the Compulsory Registration Order, 2021 provisions for Standalone Hard Disk Drives now apply from 1 May 2027, not 5 November 2026. The extension was notified before the original 5 November 2026 date arrived, so that date never took effect for these drives. The Standard (IS 13252: Part 1: 2010) and the Schedule entry (Serial No. 50) are unchanged; only the date moved. Instruction No. 09/2026-Customs of 12 June 2026 stands modified to the extent of the date change.

> **WHY IT MATTERS**
> Importers get six more months — but the standard itself is unchanged, so test and certify to it. CBIC field formations must apply the Order as amended while processing imports of Standalone Hard Disk Drives from 1 May 2027.

Instruction No. 24/2026-Customs, 12 November 2026

Read the full update →

TAXATION · GST

40 English, 23 Hindi fixes to the CGST (Amendment) Rules — the Rules themselves unchanged

CBIC's corrigendum G.S.R. 1001(E) of 18 November 2026 corrects 40 errors in the English text and 23 in the Hindi text of the CGST (Amendment) Rules, 2026, published vide G.S.R. 918(E) of 26 October 2026. The corrections are cross-reference and typographical fixes — page 113 line 18 '(d)' corrected to '(a)', 'Aadhar' corrected to 'Aadhaar' — and the Rules are unchanged in substance. A wrong sub-clause letter or sub-rule number can send a reader to the wrong provision, which is why the correction is a formal Gazette corrigendum.

> **WHY IT MATTERS**
> Nobody needs to re-file or change any compliance step because of this corrigendum. But if you quoted the Rules from the original Gazette, check the corrigendum — the letter you cited may have moved. Readers working from the Hindi text should check the Hindi portion of the corrigendum itself.

G.S.R. 1001(E), 18 November 2026

Read the full update →

TAXATION · NOTIFICATIONS

Three more tax notifications: Tata Memorial, Ramayapatnam port, met coke

CBDT Notification 144/2026 (S.O. 6241(E)) approves Tata Memorial Centre, Mumbai, for scientific research under section 45(3)(a)(i) of the Income-tax Act, 2025, for tax years 2026-27 to 2030-31 — donations to the Centre for scientific research qualify for deduction, subject to conditions including DSIR approval each year. CBIC Notification 93/2026-Customs (N.T.) (S.O. 6235(E)) notifies Ramayapatnam in Andhra Pradesh as a customs port under section 7(1)(a) of the Customs Act, 1962, for unloading imported goods and loading export goods — a port designation only, changing no duty rate. CBIC Notification 28/2026-Customs (ADD) (G.S.R. 990(E)) makes the anti-dumping duty exclusions for ultra-low-phosphorous met coke and low-ash met coke conditional on following the IGCR Rules, 2022.

> **WHY IT MATTERS**
> Three single-entity items, one thread — check the condition attached to the relief before relying on it. An undertaking alone no longer suffices for the met coke exclusion, and the duty rates ($42.95 to $128.83 per tonne) are unchanged.

Notifications 144/2026, 93/2026-Customs (N.T.), 28/2026-Customs (ADD)

Tata → **Port →** **Met coke →**

GUIDE OF THE WEEK · MCA

Form ADT-1, end to end. The notice of auditor appointment every company files within 15 days of the meeting — the 15-day due date (for a 30 September 2026 AGM, 14 October 2026), the ₹200–₹600 fee, Table B late fees of 1×–12× the normal fee with worked examples, the first-auditor question, rotation, eligibility and step-by-step MCA V3 filing. **Read the guide →**

The CorpLawUpdates take

EDITORIAL

If you run payroll, update the ESI references now: rule 50 and section 2(9)(b) of the ESI Act, 1948 are superseded, wages are tested on the Code's definition, and the ESI and EPF ceiling tests stay separate. The ceiling did not move — the paperwork did. And if you export, the EDF waiver route is closed for good: file within 30 days of the invoice month-end and check your AD bank's published SOP, because the bank's own procedure is now part of the rulebook.

If you trade agri commodities, the margin cut is live from 1 December — but only for a year, so plan capital on that, not on a permanent cut. If you hold FPI or MII exposure, or run a CSR programme, the window to be heard is open until 11 December: SEBI's two consultations and MCA's CSR draft all close the same day, and all three are proposals, not law — comments now are the only cheap way to shape them.

For GST, December is the test month: voluntary RCM e-invoicing runs 15–31 December before the mandate bites on 1 January, and the week's deadlines fall on a weekend-heavy stretch — PMT-06 on Wednesday, GSTR-11 on Saturday, PAS-6 and Form OPI on Sunday. Diary them now. And remember MGT-7 is not a 29 November hard deadline — the no-additional-fee window runs to 31 January 2027, so do not pay a rushed fee for a date that has already moved.

And if you hire or look for work, the new Occupational Shortage Index is the first official signal of where workers are short — check it before your next course or hire.

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Sources: MCA Public Notice No. 05/05/2026-CSR-MCA (11 November 2026); S.O. 6339(E) and S.O. 6338(E) (20 November 2026); ESIC Notification No. N-12011/1/2026-P&D (20 November 2026); SEBI Circular HO/47/16/14(3)2026-MRD-POD1/I/25885/2026; GSTN Advisories 688 and 689; Notifications 04/2026 and 05/2026-Central Tax; Notification 05/2026–Central Tax (G.S.R. 919(E)); SEBI informal guidance letter I/ 25868/2026; CBDT Notifications 142/2026 (S.O. 6239(E)), 143/2026 (S.O. 6240(E)) and 144/2026 (S.O. 6241(E)); CBIC Notifications 93/2026-Customs (N.T.) (S.O. 6235(E)), 94/2026-Customs (N.T.) and 37/2026-Customs; CBIC Notification 28/2026-Customs (ADD) (G.S.R. 990(E)); Instruction 24/2026-Customs; G.S.R. 1001(E); RBI FAQs on the FEMA (Export and Import of Goods and Services) Regulations, 2026; SEBI consultation papers of 20 November 2026; CBDT FAST-DS supplementary FAQs; MCA draft CSR Policy (Second Amendment) Rules, 2026; EPFO 240th CBT meeting; IFSCA Working Group report on insurance-linked securities; IFSCA Press Release IFSCA/PR/2026-27/015; CBIC windfall-tax (SAED) rates from 16 November 2026; PIB Press Release PRID 2339938 (MoLE, 22 November 2026) — each traced to its official document on corplawupdates.in.