

RVA INSIGHTS

January 2026



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& ASSOCIATES

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Regulatory & Policy Updates

SEBI & Market Regulation

SEBI underscored that IPO disclosures must clearly explain business drivers, including capital structure and pre-IPO changes, to enhance investor transparency.

New Stock Brokers Regulations, 2026 were notified, consolidating broker registration, eligibility, governance, and fraud prevention norms.

MCA / Companies Act

The Ministry of Corporate Affairs replaced annual director KYC with a three-year cycle, effective 31 Mar 2026, reducing compliance burden for many entities.

Sector & Economy

Indian AI startups raised nearly \$500 M in 2025, with government support underlining AI as a strategic priority. Spacetech funding climbed ~94% in 2025 to \$157 M, shifting focus toward execution-ready startups.



Key Deadlines:

30–31 Jan: Quarterly TDS returns (24Q/26Q/27Q) for Oct–Dec 2025; TCS Certificates issuance.

7–13 Feb: Monthly TDS/TCS payments and GST returns (GSTR-7, 8, 1).

31 Mar 2026: Effective start of new director KYC compliance cycle under MCA.



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