General Circular No. 05/2026

File No. Policy-17/111/2022-CL-V-MCA
भारत सरकार **/Government of India**
कॉर्पोरेट कार्य मंत्रालय**/Ministry of Corporate Affairs**
तीसरी मंजिल, कर्तव्य भवन-1
3rd floor, Kartavya Bhawan-1,
Man Singh Road, New Delhi - 110001
Dated: 24th Oct, 2026

To,

The DGCoA,
All Regional Directors,
All Registrar of Companies,
All Stakeholders.

Subject: Relaxation of additional fees and extension of time for filing of Financial Statements and Annual Returns under the Companies Act, 2013- reg.

Sir/Madam,

The Ministry has received representations from various stakeholders requesting an extension of the due dates for filing annual statutory forms under the Companies Act, 2013 (the Act), for the financial year 2025-26.

2. In view of the representations received and to enable companies to complete their annual statutory filings, it has been decided that companies will be allowed to file:

(a.) the financial statements in e-forms AOC-4, AOC-4 (CFS), AOC-4 (XBRL), AOC-4 NBFC (Ind AS) and AOC-4 CFS NBFC (Ind AS) for the financial year 2025-26 up to **31st December, 2026;**

(b.) for filing annual returns in e-Forms MGT-7 and MGT-7A for the financial year 2025-26 up to **31st January, 2027**,

without payment of additional fees.

3. However, it is hereby clarified that this General Circular shall not be construed as conferring any extension of statutory time for holding of AGMs by the companies under the Act and the companies which have not adhered to the relevant statutory timelines shall be liable under the relevant provisions of the Act.

4. Any filings made subsequent to the currency of this General Circular would attract payment of all fees, including additional fees, as provided in the Companies (Registration Offices and Fees) Rules, 2014,

from the date when such filings were actually due under the Act.

5. This issues with the approval of the Competent Authority.

Yours faithfully,

Nupur Aishwarya

(Nupur Aishwarya)
Deputy Director, Policy

Copy to:

1. e-Governance Section and Web Content officer to place the Circular on MCA Website.

2. Guard File.