



General Circular No. 01/2026

F.No. Policy-02/2/2020-CL-V

भारत सरकार/Government of India

कॉर्पोरेट कार्य मंत्रालय/Ministry of Corporate Affairs

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Dated: 24th February, 2026

To
DGCoA
All Regional Directors,
All Registrars of Companies,
All Stakeholders.

Subject: Companies Compliance Facilitation Scheme, 2026-reg.

Sir(s)/Madam(s),

The Companies Act, 2013 requires all companies to file the Annual Return and Financial Statements. Fees for filing such statements, documents, returns, etc. are governed by section 403 of the Companies Act, 2013 read with Companies (Registration Offices and Fees) Rules 2014. With effect from 1st July, 2018, an additional fee of Rs. 100/- day is applicable in respect of delay in filing annual returns and financial statements, without any upper limit.

2. This Ministry has been taking several initiatives from time to time to provide ease of doing business to the corporates. The number of active companies has crossed the 20 lakh mark and the rate of growth of companies in the country corresponds to the increase in the formalization of the economy, which consists of many new-age entrepreneurs, MSMEs, producer companies, OPCs, etc. The Ministry has received representations from various stakeholders, including these companies, with a request to waive off additional

fees through a scheme. It has been noted that some of these companies, including MSMEs and private companies, have not been able to complete their annual compliances in time, leading to a situation of additional financial burden on account of additional fees payable due to delay.

3. In order to give a one-time opportunity to allow companies to file their documents related to Annual Return and Financial Statements in the MCA-21 registry, or to file for dormancy/closure, the Central Government, in exercise of the powers conferred under section 460 read with section 403 of the Companies Act, 2013, has decided to condone the delay in filing the above-mentioned documents with the Registrar, wherever applicable, through a Scheme namely "**Companies Compliance Facilitation Scheme, 2026 (CCFS-2026)**". The Scheme is aimed at improving compliance levels and ensuring that the corporate registry reflects accurate and up-to-date information. Additionally, it is aimed at facilitating inactive or defunct entities to opt for dormancy/closure by paying lesser fees.

4. Under the Scheme, companies/inactive companies have the option to:

- a. get their pending annual filings completed by paying only 10% of the total additional fees payable on account of delays; or
- b. get their companies declared as 'dormant company' under section 455 of the Act by filing e-form MSC-1 and paying half of the normal fee payable under the rules. The said provision enables inactive companies to remain on the register of the companies with minimal compliance requirements; or
- c. get their companies struck off by filing an application in e-form STK-2 during the currency of the scheme, by paying 25% of the filing fees.

5. **The details of the Scheme are as under: -**

(i) The scheme shall come into force on 15.04.2026 and shall remain in force till 15.07.2026.

(ii) **Definitions** - In this Scheme, unless the context otherwise requires, -

(a) "Act" means the Companies Act, 2013;

(b) "Company" means a company as defined in clause (20) of section 2 of the Companies Act, 2013;

(c) "relevant e-forms" means

- i. Any one or more of the e-forms MGT-7, MGT-7A, AOC-4, AOC-4 CFS, AOC-4 NBFC (Ind AS), AOC-4 CFS NBFC (Ind AS), AOC4 (XBRL), ADT-1, FC-3, FC-4 (the Forms notified under the Companies Act, 2013 and the Rules thereunder), and
- ii. Any one or more of the e-forms Form 20B, Form 21A, Form 23AC, Form 23ACA, Form 23AC-XBRL, Form 23ACA-XBRL, Form 66 and Form 23B (the Forms notified under the Companies Act, 1956 and the Rules thereunder);

(d) "Rules" means the Companies (Registration Offices and Fee) Rules, 2014;

(e) "Scheme" means the Companies Compliance Facilitation Scheme, 2026 (CCFS-2026)

(iii) **Applicability:** All companies **except for the following** are permitted to file relevant e-forms which were due for filing on any given date in accordance with the provisions of this Scheme:

- a) companies against which action of final notice for striking off the name u/s 248 of the Act (previously section 560 of Companies Act, 1956) has already been initiated by the Registrar;
- b) companies which have filed application for striking off their name from the register of companies;
- c) companies which have filed for obtaining Dormant Status under section 455 of the Act before the inception of this Scheme;
- d) companies which have been dissolved pursuant to a scheme of amalgamation under the Act;
- e) vanishing companies;

(iv) **Manner of payment of normal fees and additional fees, as the case may**

be, under the Scheme:

- a. Every company shall be required to pay the fees on the filing of each relevant e-form as per the following table:

Type of Fees	Amount
Normal fees	As prescribed under the rules
Additional fees	10% of the additional fees as prescribed under the rules

- b. Every company which files an application for obtaining the status of a “dormant company” under section 455 in e-form MSC-1 shall pay a fee of one-half of the normal filing fees applicable in this regard under the rules.
- c. Every company which applies for striking off by filing e-form STK-2 shall be required to pay only 25% of the applicable filing fees under Companies (Removal of Name of Companies from the Register of Companies) Rules, 2016.

(v) Immunity pursuant to the filing of relevant e-forms:

(a) In view of the express provisions of the proviso to section 454(3), the relevant proceedings under section 92 or section 137 shall be concluded and no penalty shall be leviable, if the filings are made under the scheme:

- i. prior to issuance of the notice by the adjudicating officer; or
- ii. within thirty days of the issuance of the notice by the adjudicating officer.

In all other cases, i.e. where the filings are made under the scheme but the period of 30 days, after the issuance of notice for adjudication, has expired, or where the adjudication order imposing the penalty for the defaults under section 92 and section 137 has already been passed, the liabilities of the companies and its officers to pay the penalties [not the fees for filing of documents under section 403 of the Act] shall not undergo any change by

virtue of the fact that such companies have made filings under this Scheme.

(b) In respect of e-forms ADT-1, FC-3, FC-4, Form 20B, Form 21A, Form 23AC, Form 23ACA, Form 23AC-XBRL, Form 23ACA-XBRL, Form 66 and Form 23B, the immunity would be granted against any prospective penal action in respect of delayed filings of such forms, if:

- i. the said forms are filed under the Scheme; and
- ii. no prosecution has been filed, or adjudication proceedings have been initiated by issuance of a show cause notice, for such default, before the filing of such forms under the Scheme.

6. At the conclusion of the Scheme, the Registrars of Companies concerned shall take necessary action under the Act against the companies who have not availed this Scheme and are in default of filing these documents in a timely manner.

Yours faithfully,

(Dr. Amit Kumar, I.C.LS.)
Deputy Director (Policy)