

REGULATORY UPDATE

MCA extends the deadline for filing
Financial Statements & Annual
Return for the FY 2024-24 till
31st December, 2025

MCA EXTENDS THE DEADLINE FOR FILING FINANCIAL STATEMENTS & ANNUAL RETURN FOR THE FY 2024-25 TILL 31ST DECEMBER, 2025

INTRODUCTION

The Ministry of Corporate Affairs (MCA) vide its General Circular No. 06/2025 dated 17th October, 2025, has provided relaxation of additional fees and extension of time for filing of **financial statements [AOC-4, AOC-4 CFS, AOC-4 XBRL, AOC-4 NBFC (Ind AS), AOC-4 CFS NBFC (Ind AS)] and Annual returns [MGT-7 and MGT-7A]** under the Companies Act, 2013 for the FY 2024-25 uptill **31st December, 2025.**

This extension has been granted owing to the **recent deployment of new e-forms on MCA-21 V3 portal.** To facilitate transition to the new system, companies can now file their financial statements and annual returns for the FY 2024-25 within the extended deadline without payment of any additional fees.

IMPORTANT CLARIFICATIONS

- This relaxation is **limited to** the filing of **Financial Statements and Annual Returns only.**
- It does **not extend the statutory timeline for holding the AGM.**
- **No relaxation** has been provided for other statutory filings, including but not limited to:
 - **Form ADT-1** – Auditor Appointment
 - **MSME Form** – Half-yearly return for payments due to MSMEs
 - **LLP Form 8** – Statement of Account and Solvency for LLPs
 - **Form DIR-12** – Appointment / Regularization of Directors

- **Form MGT-14** – Filing of Board / Shareholder Resolutions or General meeting conducted through Video-conferencing (VC)
- **Form CRA-2** – Appointment of Cost Auditor
- **Form CRA-4** – Filing of Cost Auditor Report
- any other e-form apart from the financial statements and annual return filings

IMPLEMENTATION PROGRESS

The MCA is currently working on making changes to their system so that the fee waiver for filing Financial Statements and Annual Returns for FY 2024-25 can be applied properly.

Companies whose filing deadline has already passed or is coming up soon, are advised that the MCA portal will reflect the fee waiver once these system updates are finished.

In cases where companies have already filed late and paid additional fees, provisions for refund of such additional fees may become available after the system update is implemented.

For more details, refer to the MCA Notification dated 17th October, 2025:

<https://www.mca.gov.in/bin/dms/getdocument?mds=lZq6ZzM2uLU5k38cgrQaxw%253D%253D&type=open>

DISCLAIMER: - *The summary information herein is based on General Circular No. 06/2025 issued by Ministry of Corporate Affairs dated 17th October, 2025 read with the related update posted on the MCA portal on the same day. While the information is believed to be accurate, we make no representations or warranties, express or implied, as to the accuracy or completeness of it. Readers should conduct and rely upon their own examination and analysis and are advised to seek their own professional advice. This note is not an offer, advice or solicitation. We accept no responsibility for any errors it may contain, whether caused by negligence or otherwise or for any loss, howsoever caused or sustained, by the person who relies upon it.*