

# DEWAN P N CHOPRA & CO

## REGULATORY UPDATE

### **MCA FURTHER EXTENDS THE DEADLINE FOR FILING FINANCIAL STATEMENTS AND ANNUAL RETURN FOR THE FY 2024-25 TILL 31<sup>ST</sup> JAN, 2026**

The Ministry of Corporate Affairs (“MCA”) vide its General Circular No. 08/2025 dated 30<sup>th</sup> December, 2025 in continuation with its General Circular No. 06/2025 dated 17<sup>th</sup> October, 2025; has provided a further relaxation of additional fees and extension of time for filing of Financial Statements in Form AOC-4, AOC-4 CFS, AOC-4 NBFC (Ind AS), AOC-4 CFS NBFC (Ind AS), AOC-4 XBRL and Annual Return in Form MGT-7, MGT-7A for the financial year ended on 31<sup>st</sup> March, 2025; **up to 31<sup>st</sup> January, 2026** (which was earlier extended to 31<sup>st</sup> December, 2025).

This further relaxation and extension has been granted owing to representations received from stakeholders. Accordingly, companies can now complete their annual filings for the FY 2024-25 within the further extended deadline without payment of any additional fees.

For more details, please refer to the MCA General Circular No. 08/2025 dated 30<sup>th</sup> December, 2025:

<https://www.mca.gov.in/bin/dms/getdocument?mds=O%252BR6QnciZFAjhGuEaQwrcw%253D%253D&type=open>

*DISCLAIMER: - The summary information herein is based on General Circular No. 08/2025 issued by MCA dated 30<sup>th</sup> December, 2025. 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.*