

REGULATORY UPDATE

COMPANIES COMPLIANCE
FACILITATION SCHEME,
2026



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BACKGROUND

The Ministry of Corporate Affairs pursuant to General Circular No. 01/2026 dated 24th February 2026, has launched a one-time compliance relief initiative, namely ***the Companies Compliance Facilitation Scheme, 2026 (CCFS-2026)***, to enable companies to regularise pending statutory filings.

This initiative serves as an one-time opportunity for companies to complete pending annual filings with a significantly lower additional fee. The scheme aims to improve overall compliance levels, reduce financial burden on the Companies, and promote ease of doing business.

EFFECTIVE DATE

The scheme shall come into force on ***15th April, 2026*** and shall remain in force till ***15th July, 2026***.

APPLICABILITY AND FINANCIAL INCENTIVE OF THE SCHEME

Service Category	Action Required	CCFS-2026 Benefit
Regularizing Default	Filing pending Annual Returns & Financial Statements	90% Waiver on additional fees (Pay only 10%)
Dormant Status	Obtaining "Dormant Company" status via e-form MSC-1	50% Discount (Pay only half of the normal fee)
Company Closure	Application for Striking Off via e-form STK-2	75% Discount (Pay only 25% of the filing fees)

APPLICABLE FORMS**Under the Companies Act, 2013:**

- MGT-7 and MGT-7A (Annual Returns)
- AOC-4, AOC-4 CFS, AOC-4 NBFC (Ind AS), AOC-4 CFS NBFC (Ind AS) and AOC-4 (XBRL) (Financial Statements)
- ADT-1 (Auditor Appointment)
- FC-3 and FC-4 (Foreign Company forms)

Under the Companies Act, 1956:

Form 20B, Form 21A, Form 23AC, Form 23ACA, Form 23AC-XBRL, Form 23ACA-XBRL, Form 66 and Form 23BA

CONCLUSION

The CCFS-2026 is a significant step toward "Ease of Doing Business," providing a clean slate for companies to regularize their records or exit the registry honourably. With the scheme active only from **15th April, 2026, to 15th July, 2026, stakeholders must act within this 90-day window to avail of the waiver on additional fees and gain immunity from potential penal actions.**

For more details, please refer to the MCA General Circular No. 01/2026 dated 24th February, 2026:-

<https://www.mca.gov.in/bin/dms/getdocument?mds=ZojVoJLpnPM35BP6QFpABA%253D%253D&type=open>

DISCLAIMER: -

The summary information herein is based on the General Circular No.01/2026 issued by MCA dated 24th February, 2026. 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.

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