DEWAN P N CHOPRA & CO

REGULATORY UPDATE

MCA EXTENDS THE DEADLINE FOR FILING FINANCIAL STATEMENTS & ANNUAL RETURN FOR THE FY-2025-26



MCA EXTENDS THE DEADLINES FOR FILING FINANCIAL STATEMENTS & ANNUAL RETURN FOR THE FINANCIAL YEAR 2025-26

INTRODUCTION:

The Ministry of Corporate Affairs (MCA) vide its General Circular No. 05/2026 dated 24th October 2026, has granted a 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)] for the FY 2025-26 uptill **31st December, 2026** and

- Annual return [MGT-7 and MGT-7A] for the FY 2025-26 uptill **31st January, 2027.**

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**.

- Any **filings made after the extended due dates** shall attract **applicable filing fees, including additional fees**, in accordance with the Companies (Registration Offices and Fees) Rules, 2014.

  Such fees shall be **calculated strictly from the original due date** of the respective filing under the Companies Act, 2013.

- **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.

For more details, refer to the MCA Notification dated 24th October, 2026:
https://www.mca.gov.in/bin/dms/getdocument?mds=5vSiNq59rdjIZwZqMbEIgQ%253D%253D&type=open

***DISCLAIMER**: - The summary information herein is based on General Circular No. 05/2026 issued by Ministry of Corporate Affairs dated 24th October, 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. 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.*