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General Circular No. 06/2025

File No. Policy-17/111/2022-CL-V-MCA
भारत सरकार /**Government of India**
कॉर्पोरेट कार्य मंत्रालय /**Ministry of Corporate Affairs**

5th Floor, 'A' Wing, Shastri Bhawan,
Dr. Rajendra Prasad Road, New Delhi 110001
Dated: 17.10.2025

To,

The DGCoA,
All Regional Directors,
All Registrar of Companies,
All Stakeholders.

Subject: Relaxation of additional fees and extension of time for filing of Financial Statements and Annual Returns under the Companies Act, 2013 - reg.

Sir/Madam,

The Ministry has revised the e-Forms MGT-7, MGT-7A, AOC-4, AOC-4 CFS, AOC-4 NBFC (Ind AS), AOC-4 CFS NBFC (Ind AS), AOC-4 (XBRL) for annual filings, which were deployed on the MCA-21 Version 3 portal recently.

2. In view of the deployment of the new e-Forms, and considering that companies may require some time to get familiarized with the filing process, and keeping in view the requests received from various stakeholders, it has been decided that companies will be allowed to complete their annual filings pertaining to FY 2024-25 till 31st December, 2025 without payment of additional fees.

3. However, it is hereby clarified that this General Circular shall not be construed as conferring any extension of statutory time for holding of AGMs by the companies under the Companies Act, 2013 (the Act) and the companies which have not adhered to the relevant statutory timelines shall continue to be liable to legal action under the appropriate provisions of the Act.

4. Any filings made subsequent to the currency of this General Circular would attract payment of all fees, including additional fees, as provided in the Companies (Registration Offices and Fees) Rules, 2014, from the date when such filings were actually due under the Act.

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5. This issues with the approval of the Competent Authority.

Yours faithfully,

(Dr. Amit Kumar)
Deputy Director, Policy

Copy to:

1. e-Governance Section and Web Content officer to place the Circular on MCA Website.
2. Guard File.