

G&CL: MCA: OCT:01/2026

October 09, 2026

Dr. Pallavi Jain Govil
Secretary
Ministry of Corporate Affairs
Government of India

Ministry of Corporate Affairs

Dy. No. /R & I/MCA

09/Oct/2026

Respected Madam,

Subject: Request for Extension of Due Dates for Filing Annual E-Forms under the Companies Act, 2013 till 31.12.2026 without Levy of Additional Fees

Greetings from the Institute of Company Secretaries of India!

The ICSI conveys its sincere appreciation for the continuous efforts of the Ministry of Corporate Affairs towards strengthening the corporate regulatory framework and enhancing Ease of Doing Business through regulatory reforms and technological advancements under the MCA-21 V3 platform.

However, the Institute has been receiving numerous representations from the stakeholders regarding persistent difficulties being experienced in filing Annual e-forms on the MCA-21 V3 portal. Following are the key concerns being raised by the stakeholders:-

1. Persistent Technical Issues on MCA-21 V3 Portal, including:

- Frequent portal downtime and slow response time.
- Session timeout and automatic logout during form preparation and filing.
- Difficulties in login, profile updation and user access management.
- Errors in pre-filled data and inconsistencies in data retrieval.
- Challenges in associating Digital Signature Certificates (DSCs).
- Form validation failures despite correct data entry.
- SRN generation, payment processing and challan-related issues.
- Difficulties in viewing, downloading and tracking filed forms and approvals.

2. Migration to Revised Annual Filing Forms: The transition of annual filing forms to the V3 framework has introduced significant structural and disclosure changes. Forms such as AOC-4 and MGT-7 now require extensive data capturing within the forms themselves, reducing reliance on attachments and increasing preparation time.

3. Practical Difficulties in Annual Filing and XBRL Compliance: Preparation and filing of annual financial statements and annual returns, particularly XBRL filings, involve extensive tagging, validation and reconciliation requirements. The additional time required for accurate reporting is further compounded by portal-related challenges.

4. Portal Overload During Working Hours: During peak hours, especially between 11 a.m. to 6 p.m., the system frequently crashes or becomes inaccessible due to heavy concurrent traffic, causing disruption in time-bound filings.



Vision

"To be a global leader in promoting good corporate governance"

Motto

सत्यं वद। धर्मं चर। इष्टार्थं कुरु। अर्थं कुरु।

Mission

"To develop high calibre professionals facilitating good corporate governance"

Further it is respectfully submitted that the Central Board of Direct Taxes (CBDT), recognizing the practical challenges faced by stakeholders in meeting statutory compliance requirements, vide Circular No. 07/2026 dated 28 September 2026, extended the due date for furnishing Income Tax Returns in audit cases for Assessment Year 2026-27 from **31 October 2026 to 21 November 2026**, and correspondingly extended the timeline for submission of audit reports from 30 September 2026 to 21 October 2026.

ICSI Submission:

In view of the above circumstances, and on behalf of the stakeholders, we most respectfully submit for Ministry's kind consideration for providing **extension of due dates for all annual filing forms** AOC-4, AOC-4 (CFS), AOC-4 (XBRL), AOC-4 NBFC (Ind AS), AOC-4 CFS NBFC (Ind AS), DIR-12, ADT-1, MGT-7, and MGT-7A - till **December 31, 2026**, without levy of additional fees.

Considering the continuing technical challenges on the MCA-21 V3 portal, the increased complexity of annual filing forms, enhanced disclosure requirements and the recent precedent of extensions granted by the Central Board of Direct Taxes, a **one-time extension** up to **31 December 2026** would provide substantial relief to companies and professionals while ensuring accurate, complete and quality compliance.

The Institute shall remain grateful for a favourable consideration of this request in the larger interest of stakeholders and in furtherance of the Government's objective of promoting Ease of Doing Business and Ease of Compliance.

We will be pleased to furnish any additional information/clarification required in this matter.

Thanking you,

Yours faithfully,



(CS Asish Mohan)

Secretary

The Institute of Company Secretaries of India

CC: Smt. Anita Shah Akella, Joint Secretary, MCA