

MCA Circular – Relaxation of additional fees and extension of time for filing of Financial Statements and Annual Returns under the Companies Act, 2013 – 17th October 2025

MCA vide, its circular dated 17th October 2025 has granted extension till 31st December 2025 to complete their annual filings pertaining to FY 2024-25 without payment of additional fees.

Key Points of the Circular:

- **Reason for Extension:** The Ministry recently deployed revised e-Forms on the MCA-21 Version 3 portal. Acknowledging that companies need time to familiarize themselves with the new filing process and considering requests from stakeholders, this relaxation is being provided.
- **Affected Forms:** The revised e-Forms include MGT-7, MGT-7A, AOC-4, AOC-4 CFS, AOC-4 NBFC (Ind AS), AOC-4 CFS NBFC (Ind AS), and AOC-4 (XBRL).
- **New Deadline:** Companies can complete their annual filings for FY 2024-25 until December 31, 2025, without incurring any additional fees.
- **AGM Deadline Unchanged:** The circular explicitly clarifies that this does *not* extend the statutory deadline for holding Annual General Meetings (AGMs). Companies that failed to hold their AGM on time will still be liable for legal action under the Companies Act, 2013.
- **Post-Deadline Filings:** Any filings made after this relaxation period (i.e., after December 31, 2025) will attract all applicable fees, including additional fees, calculated from the original due date.

Implementation Status:

According to a related update, the system changes required to implement this additional fee waiver (as per circular no. 06/2025) are currently under development. These changes are expected to be completed by the middle of the week following 17th October, 2025. Companies whose filing due dates have passed or fall within this development period are advised to take note and plan their filings accordingly.