



Relaxation of additional fees and extension of time for filing of Financial Statements and Annual Returns under the Companies Act, 2013

The Ministry of Corporate Affairs (MCA) has earlier extended the Annual Filing due date for the FY 2024-25 to 31.12.2025 vide notification dated 17.10.2025.

It has further provided relaxation from the payment of additional fees in filling of their Annual Financial Statements (**e-forms AOC-4, AOC-CFS, AOC-4 NBFC (Ind AS), AOC-4 CFS NBFC (Ind AS), AOC-(XBRL) and Annual Return (e-forms MGT-7, MGT-7A)**), through general circular No 08/2025 , dated 30.12.2025, thereby allowing the filing of Forms without late fees up to 31.01.2026.

Source: MCA Circular dated 30.12.2025

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