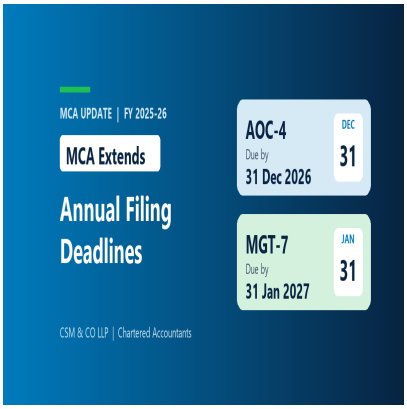


MCA Extends AOC-4 to 31 December 2026 and MGT-7 to 31 January 2027 (FY 2025-26)

Description

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Quick summary

- MCA General Circular 05/2026 dated 24/10/2026 covers financial year 2025-26 only
- AOC-4 and its variants can be filed up to 31 December 2026 without additional fees
- MGT-7 and MGT-7A can be filed up to 31 January 2027 without additional fees
- No extension for holding AGMs, so the AGM deadline stands
- A filing made after the new date attracts all fees, counted from the original due date

The Ministry of Corporate Affairs (MCA) has issued General Circular No. 05/2026 dated 24 October 2026. It gives companies more time to file their financial statements and annual returns for financial year 2025-26 without paying additional fees. The Ministry says it acted after representations from stakeholders asking for an extension of the annual filing due dates.

New to these forms? See the technical terms explained in simple words further down.

At a glance

Form	What it is	Last date without additional fees
AOC-4, AOC-4 (CFS), AOC-4 (XBRL), AOC-4 NBFC (Ind AS), AOC-4 CFS NBFC (Ind AS)	Financial statements	31 December 2026
MGT-7 and MGT-7A	Annual return	31 January 2027

- **Applies to:** financial year 2025-26 only.
- **Circular:** General Circular No. 05/2026, dated 24 October 2026, subject “Relaxation of additional fees

and extension of time for filing of Financial Statements and Annual Returns under the Companies Act, 2013".

- **Official circular:** General Circular No. 05/2026 (PDF)
- **No other form is named** in the circular. Do not assume the relief covers any other e-form, such as ADT-1, unless a separate circular says so.

What the circular does not change

AGMs are not extended. The circular states that it shall not be construed as conferring any extension of statutory time for holding AGMs, and companies that have not followed the statutory timelines remain liable under the Act. The extra time is for filing the forms, not for holding the meeting.

How additional fees work after the new dates

Filings made within the extended windows carry no additional fees. A filing made after the circular's dates attracts all fees, including additional fees, under the Companies (Registration Offices and Fees) Rules, 2014, **from the date the filing was actually due under the Act**, not from 31 December 2026 or 31 January 2027. So the relief is a waiver window, not a resetting of the original due date.

A worked example

Suppose a company held its AGM on 30 September 2026. Its statutory due dates were 30 October 2026 for AOC-4 (30 days) and 29 November 2026 for MGT-7 (60 days).

Filing date	AOC-4	MGT-7
15 December 2026	No additional fee	No additional fee
5 January 2027	Additional fee, counted from 30 October 2026	No additional fee
5 February 2027	Additional fee, counted from 30 October 2026	Additional fee, counted from 29 November 2026

This follows paragraph 4 of the circular: a filing made after the relief period pays all fees, including additional fees, from the date it was actually due under the Act, and not from 31 December or 31 January.

What companies should do

1. Hold the AGM within the statutory timeline, because that part has no relief.
2. Finalise the audited financial statements and prepare AOC-4 (or its applicable variant) well before 31 December 2026.
3. File MGT-7 or MGT-7A before 31 January 2027, after the financial statements are filed.
4. Keep a copy of the circular with the compliance file, in case a Registrar query arises on the filing date.
5. Do not wait for the last day. Last-minute filing near a deadline is when portal slowness hurts most.

Technical terms explained in simple words

If you are not a finance person, the terms below are what make this circular hard to read. Here is each one in everyday language.

Term	What it means
General Circular	A communication from the Ministry that explains or relaxes how the law is applied, for example by waiving a fee for a limited period. It does not change the Act itself.
Financial year (FY) 2025-26	The accounting year from 1 April 2025 to 31 March 2026.
e-Form	A form that is filled and submitted online on the MCA portal instead of on paper.
Financial statements	The company's accounts for the year: balance sheet (what it owns and owes), profit and loss statement (what it earned and spent), cash flow statement where applicable, and notes.
AOC-4	The e-Form used to file the financial statements with the Registrar. Think of it as submitting the company's yearly accounts to the government.
AOC-4 (CFS)	The same filing for *consolidated* financial statements. CFS means Consolidated Financial Statements: the combined accounts of a parent company and its subsidiaries, shown as one group.
AOC-4 (XBRL)	The filing for companies that must submit their accounts in XBRL. XBRL (eXtensible Business Reporting Language) is a standard digital format that tags each figure so computers can read it. Only certain companies, such as listed and larger companies, must use it.
NBFC	Non-Banking Financial Company: a company that lends or invests like a bank but does not hold a banking licence.
Ind AS	Indian Accounting Standards: a set of accounting rules, aligned with international standards, that certain larger companies and NBFCs must follow. The AOC-4 NBFC (Ind AS) forms are for such NBFCs.
Annual return	A yearly report about the company itself rather than its money: its shareholders, directors, shareholding pattern, meetings held and similar details.
MGT-7	The e-Form for the annual return of a normal company.

Term	What it means
MGT-7A	The simpler annual return form for One Person Companies and small companies.
AGM	Annual General Meeting: the yearly meeting where shareholders approve the accounts and take other decisions. The forms above are filed *after* the AGM.
Registrar (ROC)	The Registrar of Companies, the MCA office with which every company is registered and where these forms are filed.
Statutory due date	The date fixed by the law itself. For AOC-4 it is 30 days from the date of the AGM, and for MGT-7 and MGT-7A it is 60 days from the date of the AGM.
Additional fee	A penalty-like charge added on top of the normal filing fee when a form is filed after its statutory due date. It grows with the length of the delay.
Companies (Registration Offices and Fees) Rules, 2014	The rules that set the filing fees and the additional fees for company forms. The circular points to these rules for fees on late filings.

How CSM & Co LLP can help

Our team can prepare and file AOC-4 and MGT-7 or MGT-7A, check whether the AGM and board timelines were met, and advise on exposure if they were not. Please reach out to our team and we will be happy to assist.

Frequently asked questions

Which forms are covered by MCA General Circular 05/2026?

The circular names AOC-4, AOC-4 (CFS), AOC-4 (XBRL), AOC-4 NBFC (Ind AS) and AOC-4 CFS NBFC (Ind AS) for financial statements, and MGT-7 and MGT-7A for annual returns. It applies to financial year 2025-26 only.

Does the circular extend the date for holding the AGM?

No. The circular states that it shall not be construed as conferring any extension of statutory time for holding AGMs, and companies that have not followed the statutory timelines remain liable under the Act.

What if I file after 31 December 2026 or 31 January 2027?

The circular says such filings attract all fees, including additional fees, as provided in the Companies (Registration Offices and Fees) Rules, 2014, from the date the filing was actually due under the Act.

Do I get extra time if my AGM is held late?

The circular gives relief only on additional fees for the filing forms named in it. It does not condone a late AGM, so a company that missed the AGM timeline should take professional advice.

Is the circular a full extension of the due date?

It is framed as a relaxation of additional fees together with extended time for filing. The practical effect is that the named forms can be filed up to the new dates without additional fees.

Official sources

- MCA General Circular No. 05/2026 dated 24/10/2026 (official circular, PDF)
- MCA21 announcement on X

Disclaimer

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