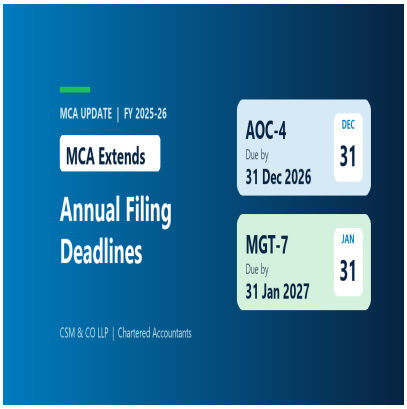


MCA Extends AOC-4 to 31 December 2026 and MGT-7 to 31 January 2027 (FY 2025-26)

Description

Last updated: 25 October 2026 · Written and reviewed by CA Meet Dhrangadhariya, CSM & Co LLP

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.

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.

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.

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.

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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

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Date
26/10/2026
Date Created
25/10/2026
Author
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