

SUMIT GROVER & ASSOCIATES

Company Secretaries
(A Peer Reviewed Firm)

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COMPANIES COMPLIANCE FACILITATION SCHEME, 2026-REG.

The Ministry of Corporate Affairs (MCA) in pursuance of the Government of India's efforts to provide relief to law abiding Companies has introduced the "Companies Compliance Facilitation Scheme, 2026" (hereinafter referred as CCFS-2026) by issuing General Circular No. 12/2020 dated March 30, 2020 and General Circular No. 01/2026 dated February 24, 2026. This Scheme will provide one-time relief in Additional Fees to those Companies/ Inactive Companies which are yet to comply Annual filing during the period 15.04.2026 to 15.07.2026.

| Basis | Particulars |
|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Tenure of Scheme | CCFS-2026 will come into force on 15.04.2026 and shall remain in force till 15.07.2026 |
| Applicability | All Companies / Inactive Companies |
| Scheme covered | <ol style="list-style-type: none">Any one or more of the e-forms MGT-7, MGT-7A, AOC-4, AOC-4 CFS, AOC-4 NBFC (Ind AS), AOC-4 CFS NBFC (Ind AS), AOC4 (XBRL), ADT-1, FC-3, FC-4 (the Forms notified under the Companies Act, 2013 and the Rules thereunder), andAny one or more of the e-forms Form 20B, Form 21A, Form 23AC, Form 23ACA, Form 23AC-XBRL, Form 23ACA-XBRL, Form 66 and Form 23B (the Forms notified under the Companies Act, 1956 and the Rules thereunder);Form MSC-1 for obtaining the status of Dormant CompanyForm STK-2 for filing strike off application |
| Cases where Scheme shall not apply | <ol style="list-style-type: none">The Companies against whom the Notice of strike off has been issued by ROC;The Companies which have already filed Strike off FormThe Companies which have already filed for obtaining Dormant Status u/s 455The Companies which have dissolved pursuant to the scheme of amalgamationVanishing Companies |

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|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Manner of Payment</p> | <p>The flowchart details the following fee structures:</p> <ul style="list-style-type: none"> (For Annual Filing): Normal Fees (as per law) + Additional Fees (10% of Standard Applicable Fees) For Strike off: 25% of the applicable fees. Example: Rs. 2,500 (calculated as 25% of the Standard Rs. 10,000 strike-off fees) For Dormant Status: 50% of the applicable fees |
| <p>Immunity pursuant to the filing of relevant e-Forms</p> | <p>The diagram compares two scenarios:</p> <ul style="list-style-type: none"> Proceedings Under Section 92 or 137: <ul style="list-style-type: none"> No Penalty will be imposed if the filings are made by the Company under this scheme prior to issuance of the notice by adjudicating officer; or No Penalty will be imposed if the filings are made by the Company under this scheme within 30 days of issuance of the notice by the adjudicating Officer The Companies and Officer in default will not undergo any change after 30 days by virtue of the fact that such Companies have made filings in the scheme Penal Actions for default in Filing of Forms*: <ul style="list-style-type: none"> the Forms filed under the scheme No prosecution has been filed or adjudication proceeding have been initiated by issuance of Show Cause Notice, for such default, before the filing of the Forms under this scheme. <p>*e-forms ADT-1, FC-3, FC-4, Form 20B, Form 21A, Form 23AC, Form 23ACA, Form 23AC-XBRL, Form 23ACA-XBRL, Form 66 and Form 23B</p> |

Disclaimer: This content summarizes specific legal provisions and immunity schemes for convenience. It is not a substitute for official government notifications or professional legal counsel. Please verify all sections and fee calculations with the latest MCA (Ministry of Corporate Affairs) guidelines before filing.