



File No. Policy-17/111/2022-CL-V-MCA
भारत सरकार /Government of India
कॉर्पोरेट कार्य मंत्रालय /Ministry of Corporate Affairs

5th Floor, 'A' Wing, Shastri Bhawan,
Dr. Rajendra Prasad Road, New Delhi 110001
Dated: 30th December 2025

To,
The DGC&A,
All Regional Directors,
All Registrar of Companies.
All Stakeholders.

Subject: Relaxation of additional fees and extension of time for filing of Financial Statements and Annual Returns under the Companies Act, 2013 - reg.

Sir/Madam,

In continuation of General Circular No. 06/2025 dated 17.10.2025 on the subject cited above, and in view of the representations received from stakeholders, the competent authority has decided to allow companies to complete their annual filings [e- Forms MGT-7, MGT-7A, AOC-4, AOC-4 CFS, AOC-4 NBFC (Ind AS), AOC-4 CFS NBFC (Ind AS), AOC-4 (XBRL)] pertaining to FY 2024-25 up to 31st January, 2026 without payment of additional fees.

2. All the other requirements of General Circular No. 06/2025 will remain unchanged.
3. This issues with the approval of the Competent Authority.

Yours Faithfully,
AMIT
KUMAR
Digitally signed
by AMIT KUMAR
Date: 2025.12.30
14:42:25 +05'30'
(Dr. Amit Kumar)
Deputy Director
dramit.kumar@gov.in

Copy to:

1. e-Governance Section and Web Content officer to place the Circular on MCA Website.
2. Guard file.