



# MCA CCFS-2026 Amnesty Scheme

90% Fee Waiver for Pending ROC Filings (April 15 to July 15, 2026)

MCA

COMPANIES ACT

ROC

AMNESTY

COMPLIANCE

# Scheme Overview: Companies Compliance Facilitation Scheme, 2026

A one-time amnesty window for overdue statutory filings – the most generous MCA relief in years.

📄 ★ **Key Highlight: 90% waiver on additional (late) filing fees** – pay only 10% of what you owe.

Benefit	Detail
Annual filing fee waiver	90% – pay only 10% of additional fees
Dormant status application	50% fee reduction
Voluntary strike-off	75% fee reduction – pay only 25%
Prosecution immunity	Under Sections 92 and 137, Companies Act 2013
Window	April 15 to July 15, 2026

# Forms Covered Under the Scheme

The following forms are eligible for fee relief under CCFS-2026. Ensure all pending filings are identified before April 15.

Form	Purpose	Fee Under Scheme
MGT-7 / MGT-7A	Annual Return	10% of additional fees
AOC-4 / AOC-4 CFS / AOC-4 XBRL	Financial Statements	10% of additional fees
AOC-4 NBFC (Ind AS)	NBFC Financial Statements	10% of additional fees
ADT-1	Auditor Appointment	10% of additional fees
FC-3 / FC-4	Foreign Company Returns	10% of additional fees
Form 20B, 21A, 23AC, 23ACA, 66, 23B	Legacy Forms (pre-2014)	10% of additional fees
MSC-1	Dormant Status Application	50% of normal fee
STK-2	Voluntary Strike-Off	25% of normal fee

# Cost Savings Example

A private limited company with **3 years of overdue MGT-7 and AOC-4 filings** stands to save dramatically under CCFS-2026.

₹1,80,000+

Without Scheme

Total additional late fees payable at full rate

₹18,000

Under CCFS-2026

Pay only 10% of additional fees

₹1,62,000

Total Savings

Savings on 3 years of overdue filings

## Prosecution Risk

**WITHOUT scheme:** YES – active prosecution risk under Sections 92 and 137

**UNDER CCFS-2026:** FULL IMMUNITY – prosecution proceedings shielded during the window



# Eligibility: Who Qualifies?

The scheme is broadly inclusive – almost every registered company can benefit. Only one exclusion applies.



## ✓ Eligible

- All companies registered under Companies Act, 2013
- Companies under former Companies Act, 1956
- Active companies with overdue annual returns or financial statements
- Inactive companies with multiple years of non-filing
- Companies transitioning to dormant status (MSC-1)
- Companies applying for voluntary strike-off (STK-2)

## ✗ Excluded

- Companies where ROC has already initiated **final strike-off action** under Section 248, Companies Act, 2013

📄 **Important Note:** Even companies with 5–10+ years of pending filings can use this scheme to fully regularize their compliance status.

# Stakeholder Impact

CCFS-2026 creates immediate, actionable opportunities for every stakeholder in the corporate ecosystem.



## CA Professionals

- Send client advisories immediately
- Prepare overdue financial statements NOW
- Target April 15 opening day for filings
- Significant revenue opportunity from clearing backlogs
- Upsell dormant/strike-off services at reduced fees



## Founders & Startups

- Clear pending filings at 90% reduced cost
- Use MSC-1 for inactive companies (50% fee)
- Use STK-2 for strike-off of shell entities (25% fee)
- Prevents DIN deactivation for directors
- Cleans up corporate history before next fundraise



## MSME Owners

- Preserve access to bank loans and government tenders
- Avoid ROC enforcement and director disqualification
- Clear years of backlog at minimal cost
- Protect your director's DIN status

# Post-Scheme Enforcement: After July 15, 2026

Once the window closes, the MCA will move swiftly. The consequences of non-compliance are severe and immediate.

## Full Penalties Resume

100% additional fees apply to all filings submitted after July 15. No discounts, no exceptions.

## Prosecution Proceedings

ROCs will initiate prosecution under Sections 92 and 137 for continued non-compliance after the scheme closes.

## Director Disqualification

Directors of non-compliant companies risk DIN deactivation and disqualification under Section 164(2).

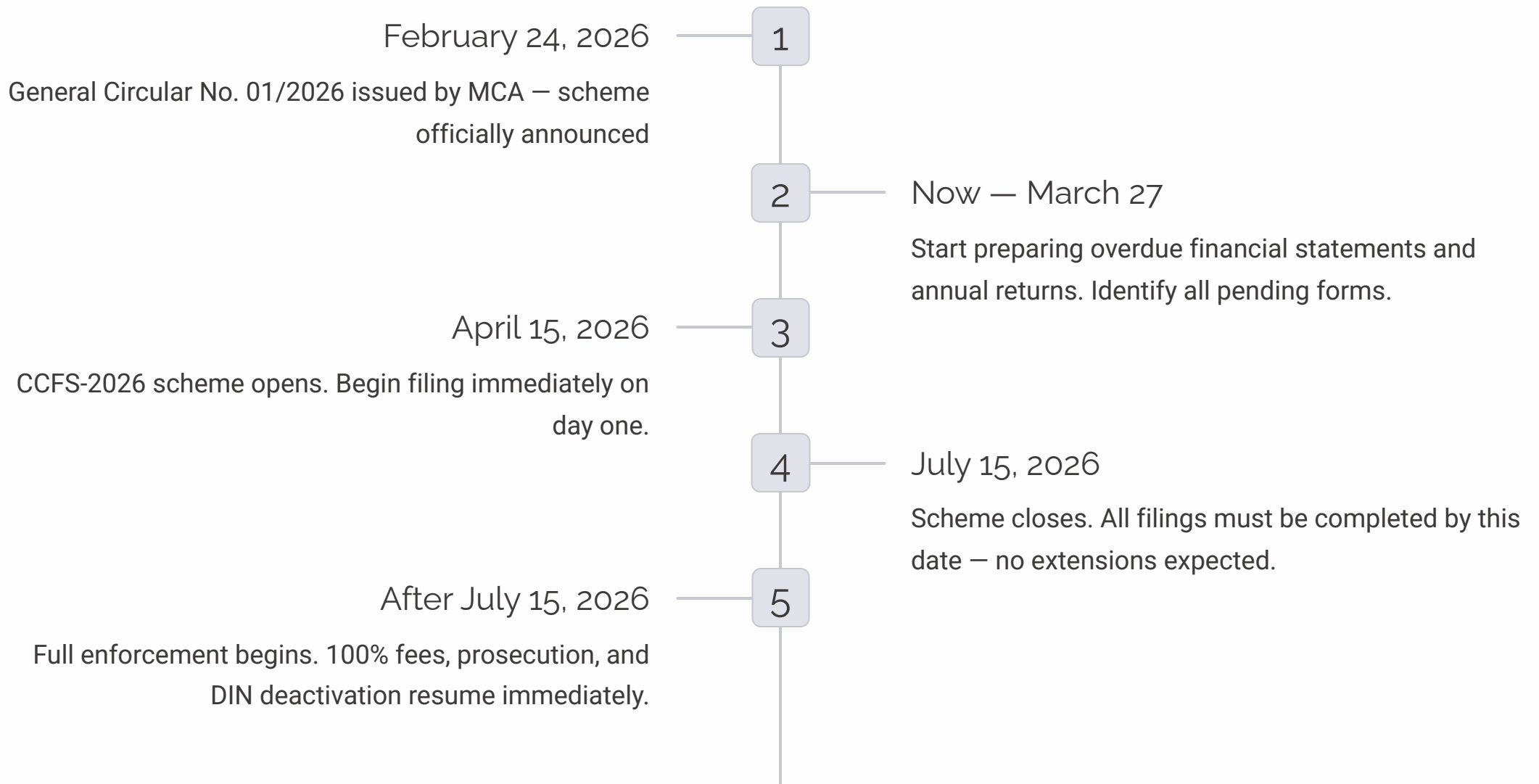
## Suo Motu Strike-Off



ROCs may initiate forced strike-off under Section 248, removing the company from the register without consent.



# Action Timeline

Time is critical. Use every day before April 15 to prepare. File on opening day to avoid last-minute delays.



  **Critical Action:** Use the next 19 days (before April 15) to prepare all pending documents. File on opening day to secure your compliance and immunity.

# Key Takeaway & Next Steps

This is the most generous MCA amnesty in years: **90% waiver, prosecution immunity, and a 3-month window** to clean up your company's compliance record. If you have inactive companies, pending annual returns, or overdue financial statements – **this is your window.**



## Identify Pending Filings

Review all overdue MGT-7, AOC-4, ADT-1, and legacy forms across all entities



## Prepare Before April 15

Compile financial statements, annual returns, and supporting documents now




## File on Opening Day

Submit all filings on April 15 to maximize immunity and avoid last-minute rush



## Secure Immunity

Obtain prosecution immunity under Sections 92 and 137 before the July 15 deadline

 **Need help preparing your filings?** Get expert guidance from **A S Banka Advisors Private Limited** – reach out today to start your compliance journey before April 15.