CCFS-2026 Practical Filing Guide

Step-by-Step MCA V3 Portal Walkthrough for the **April 15 to July 15 Amnesty Window**

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MCA | COMPANIES ACT | COMPLIANCE | AMNESTY | CCFS-2026

The 92-Day Window Explained

GENERAL CIRCULAR NO. 01/2026 | MCA | FEBRUARY 24, 2026

🟢 Opens

April 15, 2026

🔴 Closes

July 15, 2026

Option A — Regularise

10% additional-fee concession on pending annual filings

Option B — Dormant (MSC-1)

50% of normal fee

Option C — Strike-Off (STK-2)

25% of normal fee

Exclusive Filing Route

All filings must go through the **MCA-21 V3 portal**. The V2 portal has been disabled for CCFS-2026 purposes.

Post-July 15: full Rs 100/day penalty resumes and Section 92 & 137 prosecution accelerates. The MCA has signalled aggressive enforcement. This is a one-time window — extension is NOT expected.

Why File Now?

The MCA has made clear that this amnesty is a singular opportunity. Companies that miss the July 15 deadline will face the full weight of penalties and potential prosecution under the Companies Act, 2013.

Three Pathways Under CCFS-2026

Evaluate your pathway **before** filing. Choosing the wrong option wastes professional fees and can trigger tax questions.

Option A: Regularise

Who it suits: Active, operational companies

Fee: Normal fee + 10% additional fees

Key Forms: MGT-7/7A, AOC-4, ADT-1, FC-3, FC-4

Option B: Dormant

Who it suits: No operations, preserve shell

Fee: 50% of MSC-1 fee

Key Forms: e-Form MSC-1

Option C: Strike-Off

Who it suits: Permanent closure

Fee: 25% of STK-2 fee

Key Forms: e-Form STK-2

⚠ Evaluate A vs B vs C **BEFORE** filing. Wrong pathway wastes professional fees and can trigger tax questions from the Income Tax Department.

Fee Savings Example: 3-Year Default

₹1.97L

Total Savings

On a 3-year default under CCFS-2026 concession

10%

Additional Fee Rate

Only the Rs 100/day additional fee is reduced — normal filing fee still payable in full

Normal filing fee (based on authorized capital) is still payable in full. Only the Rs 100/day **additional fee** is cut to 10% under CCFS-2026.

Year	Days Late	Normal Fee	CCFS-2026 Fee
FY 2022-23	1,095	Rs 1,09,500	Rs 10,950
FY 2023-24	730	Rs 73,000	Rs 7,300
FY 2024-25	365	Rs 36,500	Rs 3,650
Total	—	**Rs 2,19,000**	**Rs 21,900**

Forms Covered Under Option A (Regularise)

Companies Act, 2013 — Covered Forms

MGT-7 / MGT-7A

Annual Return for most companies / OPCs and Small Companies

AOC-4

Financial Statements — including XBRL, NBFC, and CFS variants

ADT-1

Auditor Appointment

FC-3 / FC-4

Foreign Company filings

Companies Act, 1956 — Legacy Forms

- Form 20B
- Form 21A
- Form 23AC & Form 23ACA
- Form 66
- Form 23B

NOT COVERED — Continue at Normal Fees: DPT-3, BEN-2, DIR-3 KYC, CHG-1, DIR-12, and all event-based forms. These fall outside the CCFS-2026 amnesty scope entirely.

Six-Step Filing Playbook

Follow this sequence precisely on the **MCA-21 V3 Portal**. Skipping steps or filing out of order will result in rejection.

Login and Map Defaults

V3 login, pull Master Data, build filing matrix **oldest-first**. Identify all pending forms across all financial years.

Prepare Documents

Audited financials, Board reports, resolutions, auditor reports with CARO, statutory registers, and shareholding patterns.

Verify DSC Validity

Confirm every signing director's DSC is alive and registered in V3 against the correct DIN. NRI directors are a common bottleneck.

File Oldest Year First

ADT-1 → AOC-4 → MGT-7 for each pending year. **V3 blocks out-of-order filings** — this is non-negotiable.

Pay Concessional Fee

The 10% CCFS-2026 discount appears on the challan automatically. Retain SRN and bank transaction ID for records.

Track SRN to Approval

STP filings approve in days. Non-STP (certain XBRL) go to ROC manual scrutiny. Respond to resubmissions promptly.

Immunity Matrix: Section 92 & 137 Prosecution

Situation	10% Fee Benefit	Prosecution Immunity
No notice served, voluntary filing	✅ Yes	✅ Full immunity
AO notice served, file within 30 days	✅ Yes	✅ Yes
AO notice served, 30+ days elapsed	✅ Yes	❌ No
Penalty adjudication order already passed	✅ Yes	❌ No

⚠ Even if you lose prosecution immunity, the 10% fee concession still applies. But **immunity is the bigger prize**. File fast — every day of delay narrows your options.

Excluded Companies

- Final strike-off notice already issued
- Already in STK proceedings
- Dissolved companies
- MCA watch-listed Vanishing Companies
- Companies with finalized adjudication penalty orders

If your company falls into any of these categories, consult a professional before attempting any filing under CCFS-2026.

7 Mistakes That Cost the Scheme Benefit

1	Waiting Till Early July Portal congestion in the last 14 days delays SRN generation. **File by mid-June** to be safe.
2	Filing Latest Year First V3 rejects out-of-order annual filings. **Oldest year must go first** — no exceptions.
3	Inadequate Documentation Missing board resolutions or unsigned financials is the **#1 rejection cause**. Use a checklist before every submission.
4	Expired DSCs NRIs and overseas directors with expired DSCs stall the entire filing. **Renew by April 30** without fail.
5	Wrong AOC-4 Variant XBRL vs NBFC vs CFS applicability needs a **separate assessment per company**. Do not assume.
6	Treating Shell Companies as Eligible Companies already in STK or with a final strike-off notice are **excluded from CCFS-2026**.
7	Forgetting the ADT-1 Trail ADT-1 for every auditor appointment year must be filed **before** the corresponding AOC-4 can process.

Pre-Filing Checklist & What to Do This Week

Task	Owner	When
Map all pending forms by year	CS or CA	This week
Verify V3 login credentials	Company	This week
Confirm DSC validity (all directors)	Directors	By April 30
Audit pending financial statements	Auditor	By May 15
Draft board resolutions for each year	CS	By May 15
Evaluate Option A vs B vs C	Board + Promoters	By May 20
Estimate fees and block filing window	CS or CA	Mid-May onwards

July 15, 2026 is a hard stop. Plan to finish all filings by mid-June to absorb portal load, resubmissions, and last-mile surprises. Do not wait.

Need Expert Guidance?

Deciding between Option A, B, or C requires careful analysis of your company's status, pending liabilities, and future plans.

Book a quick consultation with **A S Banka Advisors Private Limited** to determine the right pathway for your company before the window closes.