



CCFS-2026: MCA's 90% Amnesty for Defaulting Companies

The Companies Compliance Facilitation Scheme opens April 15, 2026. Three pathways. One 90-day window.

CORPORATE LAW

MCA

COMPLIANCE AMNESTY

What is CCFS-2026?

Legal Foundation

- Launched via **General Circular No. 01/2026** (February 24, 2026)
- Legal authority: **Sections 460 and 403** of the Companies Act, 2013
- Read with Companies (Registration Offices and Fees) Rules, 2014
- One-time amnesty window: **April 15 to July 15, 2026** (90 days)
- Allows companies to clear ROC compliance backlogs at heavily reduced fees

Three Distinct Pathways

Based on your company's intent, choose the path that fits:

- **Pathway 1:** Continue — Clear pending filings at 90% fee waiver
- **Pathway 2:** Go Dormant — Reduce compliance burden at 50% off
- **Pathway 3:** Close — Strike off the company at 75% off

- ✓ **90% FEE WAIVER** on accumulated penalty fees under Pathway 1 — the most significant compliance relief MCA has offered in years.

Pathway 1: Clear Pending Annual Filings

Pay only 10% of accumulated fees — the most powerful pathway for active companies with a backlog of overdue ROC filings.

Forms Covered Under Pathway 1

- **MGT-7 / MGT-7A** — Annual Returns
- **AOC-4 / AOC-4 CFS / AOC-4 NBFC** — Financial Statements
- **ADT-1** — Auditor Appointment
- **FC-3, FC-4** — Foreign Company Filings
- **Legacy Forms:** 20B, 21A, 23AC, 23ACA, 66, 23B

Example Calculation

Parameter	Amount
Days of Default	1,000 days
Normal Additional Fees	Rs 1,00,000
CCFS-2026 Fee (10%)	Rs 10,000
Total Savings	Rs 90,000

Pathway 2: Go Dormant | Pathway 3: Strike Off


Two alternative pathways for companies that no longer wish to remain fully active — each offering significant fee relief.

Pathway 2 — Dormant Status

- **Form:** e-Form MSC-1
- **Authority:** Section 455, Companies Act 2013
- **Fee Relief:** 50% reduction on filing fees
- Must file **MSC-3 annually** thereafter
- **Best for:** Inactive companies wanting to stay registered
- **Benefit:** Reduced compliance burden while preserving the entity

Pathway 3 — Strike Off

- **Form:** e-Form STK-2
- **Fee Relief:** 75% reduction on filing fees
- Results in **permanent closure** of the company
- **Best for:** Defunct entities seeking a clean exit
- **Benefit:** Lowest cost path to wind down operations entirely

 Compare carefully: Dormancy preserves your entity; Strike-off is irreversible. Choose based on long-term business intent.

Exclusion Categories

These companies are NOT eligible for CCFS-2026

1

Section 248 Final Notice

Companies that received a final notice for strike-off under **Section 248** from the ROC are excluded from all pathways.

2

STK-2 Already Filed

Companies that have **already filed a strike-off application** (STK-2) cannot avail CCFS-2026 benefits.

3

Prior Dormancy Application

Companies that **previously applied for dormant status** are not eligible to use this scheme again.

4


Amalgamation Dissolution

Companies that have been **dissolved through amalgamation** or merger proceedings are excluded.

5

Vanishing Companies

Companies classified as **vanishing companies** by the MCA or SEBI are not eligible under any pathway.

 **Check your MCA portal status BEFORE assuming eligibility.** A pending Section 248 notice disqualifies you immediately from all three pathways.

Prosecution Immunity Provisions



When Immunity Applies

Scenario	Condition	Result
Scenario 1	Filing before ROC adjudication notice issued	No penalty levied
Scenario 2	Filing within 30 days of receiving adjudication notice	No penalty levied
Scenario 3	Pending proceedings under Section 92 or 137	Concluded upon filing

⊗ **Immunity is NOT available if:** the 30-day window has expired, an adjudication order has already been passed, or prosecution was previously initiated against the company or its directors.

Who Should Act Now?

CCFS-2026 creates an urgent opportunity for three key stakeholder groups. Here's what each must do before July 15, 2026.



CA Professionals

- Audit client portfolios for pending ROC filings
- Quantify fee exposure for each defaulting company
- Advise on optimal pathway: file, dormant, or strike-off
- File before April 15 to capture early advantage



Founders & Directors

- Check company filing status on MCA portal immediately
- Identify ALL overdue forms: MGT-7, AOC-4, ADT-1
- Engage CA/CS for CCFS-2026 filing without delay
- **Risk:** Director disqualification post July 15



MSME Owners

- Evaluate dormancy (MSC-1) vs strike-off (STK-2) for inactive Pvt Ltd companies
- Compare 50% vs 75% fee reduction paths carefully
- Execute chosen pathway well before July 15 deadline

After July 15: Strict Enforcement Resumes

MCA has explicitly warned that post-scheme, ROCs will crack down on all non-compliant companies with full force. There will be no grace period.



Step 1: Heavy Penalties

Penalties under **Sections 92 and 137** of the Companies Act will be levied at full rates — no reductions, no waivers.



Step 2: Strike-Off Proceedings

ROC will initiate **compulsory strike-off proceedings** against non-compliant companies without further notice.



Step 3: Director Disqualification

Directors face **disqualification under Section 164(2)**, barring them from holding directorships in any company for 5 years.



Step 4: Full Penalty Exposure

No amnesty, no reduced fees, **full penalty exposure** — companies will bear the complete financial and legal consequences.

⊗ **This is NOT a recurring scheme.** MCA has given no indication of future amnesty windows. Act now or face full enforcement after July 15, 2026.

Critical Dates and Your Action Plan



Key Milestones

**April 15,
2026**

Scheme opens — all three pathways become available on the MCA portal. Begin filing immediately.

**Before
July 15,
2026**

Complete all filings under your chosen pathway. Do not wait until the last week — portal congestion is expected.

**July 15,
2026**

Scheme **permanently closes**. No extensions have been announced. This is a hard deadline.

**Post July
15**

Strict ROC enforcement resumes. Full penalties, strike-off proceedings, and director disqualification risk.

i Need help choosing the right pathway for your company? Get expert guidance from **A S Banka Advisors Private Limited**. Schedule a strategy session at calendly.com/asbanka-info/30min