



ROC Jurisdiction Re-alignment 2026

4 ROCs Split Into 12. 5.6 Lakh Companies Affected. Filing Wrong = Forfeited Fee + Section 403 Clock.

MCA NOTIFICATION S.O. 658(E)

SECTION 396 COMPANIES ACT 2013

EFFECTIVE FEBRUARY 16, 2026

Delhi, Mumbai, Kolkata, and UP ROC offices split into 12 effective February 16, 2026. The September 2026 AOC-4 wave is the first high-volume test. Source authority: MCA Notification S.O. 658(E) dated February 12, 2026 under Section 396, Companies Act 2013.

4 ROCs Became 12. Approximately 5.6 Lakh Active Companies Re-mapped.

MCA notified the splitting of four overburdened ROC offices, Delhi, Mumbai, Kolkata, and Kanpur (combined UP), into 12 new offices to ease filing congestion and enable faster adjudication. The split takes effect February 16, 2026, but the six-week grace period ends on April 1, 2026, from when system rejection becomes automatic.

5.6L

Active Companies Affected

Across all four impacted states, re-mapped to new ROC jurisdictions

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States Impacted

Delhi, Maharashtra, West Bengal, and Uttar Pradesh

12


New ROC Offices Live

All operational from February 16, 2026 under MCA V3

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Days After April 1, 2026


Grace period expires; automatic system rejection begins immediately

 The Section 403 clock continues from the original due date, not the re-filing date. Every day of delay compounds the additional fee liability.

4 Original ROCs Split Into 12 New Offices

The CIN is permanent. Only the ROC of jurisdiction shown on V3 master data changes. Verify your company's new ROC before filing any form from February 16, 2026 onward.

Original ROC	New ROCs Created	States Impacted
ROC Delhi	ROC Delhi (NCT-East/Central), ROC Delhi-West, ROC Haryana	Delhi, Haryana
ROC Mumbai	ROC Mumbai-MMR, ROC Pune, ROC Nagpur, ROC Aurangabad	Maharashtra
ROC Kolkata	ROC Kolkata, ROC West Bengal-North	West Bengal
ROC Kanpur (UP Combined)	ROC Kanpur, ROC Noida, ROC Varanasi	Uttar Pradesh

 Full district mapping is available on the MCA portal under Registrar of Companies, Jurisdiction. Always cross-reference the V3 master data for each CIN individually.

District Examples by New ROC

Each new ROC office covers specific districts. Companies must identify their registered office district and map it to the correct new ROC before filing. Below are key examples from the four impacted states.

ROC Delhi-West

West, North-West, South-West, New Delhi, South, and South-East NCT districts. Companies previously under ROC Delhi must verify which of the three new Delhi-region ROCs applies.

ROC Pune

Pune, Satara, Sangli, Kolhapur, Solapur, Ratnagiri, and Sindhudurg. Companies in western Maharashtra shift away from ROC Mumbai-MMR to ROC Pune.

ROC Noida

Gautam Buddha Nagar, Ghaziabad, Meerut, Saharanpur, Aligarh, Mathura, Agra, and Firozabad. Western UP companies now route to ROC Noida, not ROC Kanpur.

ROC Haryana

All Haryana districts including Gurugram and Faridabad, previously under ROC Delhi. This is a full state-level carve-out into a dedicated new office.

Full district mapping is on the MCA portal under Registrar of Companies, Jurisdiction.

Filings to the Wrong ROC = Non-Curable Defect

A filing submitted to the wrong ROC is treated as a defective filing. The fee is forfeited, the form must be re-filed with the correct ROC at full cost, and the Section 403 additional fee clock runs from the original statutory due date, not the re-filing date.

Risk	Financial Impact	Applicable Section
Fee Forfeiture	Standard fee lost; full re-filing fee payable again	Standard fee twice
Section 403 Additional Fee	Up to 12x normal fee for delays beyond 12 months from due date	Section 403, Companies Act 2013
Daily Continuing Default Penalty	Rs 100 to Rs 1,000 per day depending on form	Section 137 (AOC-4), Section 92 (MGT-7), Section 90(11) (BEN-2)
Officer-in-Default Residual	Rs 10,000 plus Rs 1,000 per day; capped at Rs 2 lakh	Section 450, Companies Act 2013

⊗ Critical: The Section 403 clock continues from the original due date, not the re-filing date. There is no reset on re-submission to the correct ROC.

4-Step V3 Master Data Verification

01

Login to V3

Visit mca.gov.in V3 services. Re-associate DSC if needed; allow 7 to 10 working days for DSC association to reflect.

02

Open Master Data

Navigate: MCA Services, then Company Services, then View Public Documents. Enter the CIN. Locate the Registrar of Companies row in the output.

03

Compare the ROC Name

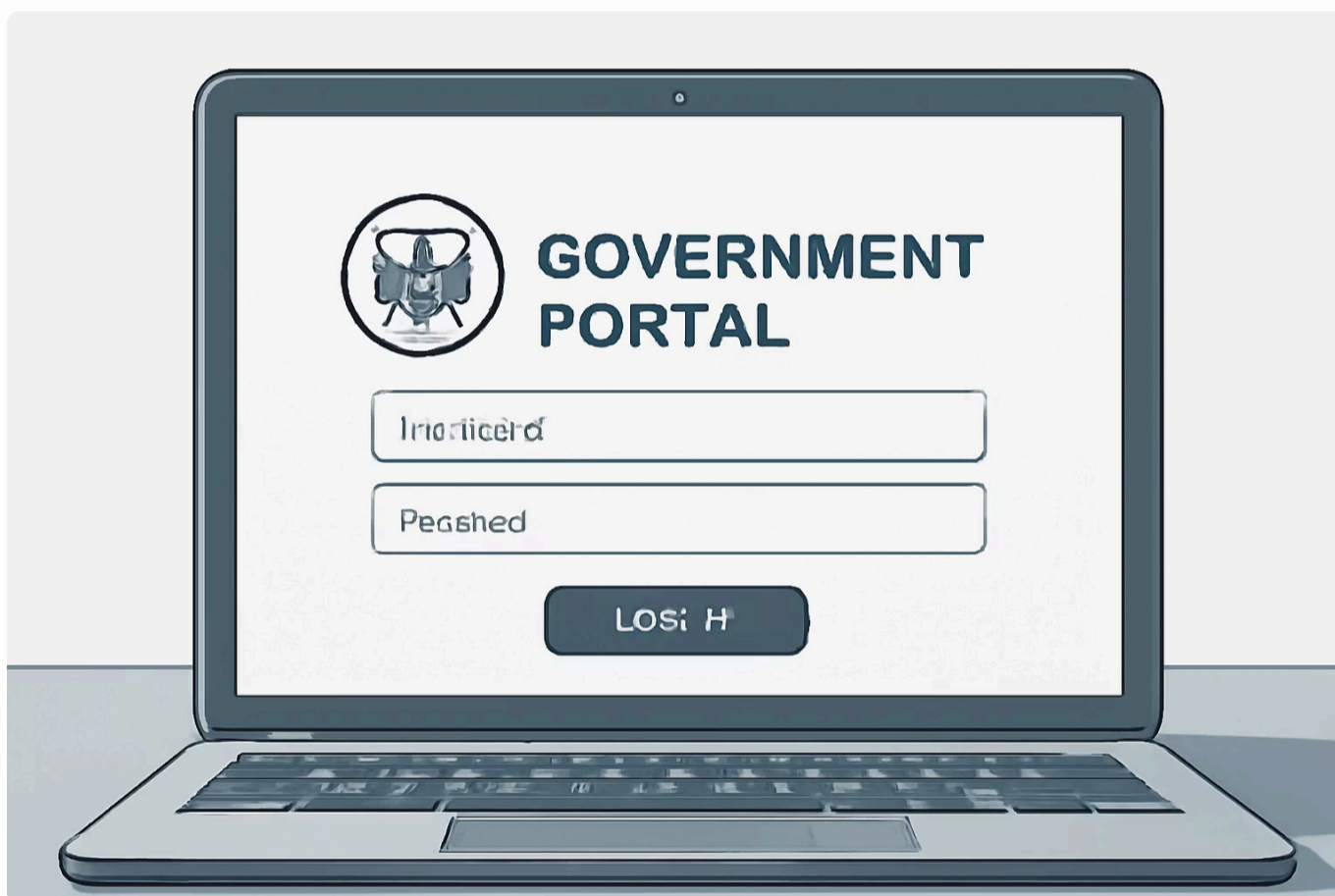
If the company previously filed at ROC Delhi, Mumbai, Kolkata, or Kanpur, expect a change. Note the new ROC name exactly as shown.

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Update All Records

Update compliance tracker, engagement letters, statutory registers, and share certificate templates with the new ROC name.

- 📄 If V3 shows stale data, raise an MCA helpdesk ticket via 1800 11 4445 or service-related@mca.gov.in citing notification S.O. 658(E).



Forms Affected From February 16, 2026

All forms filed on or after February 16, 2026 must route to the new ROC of jurisdiction. Pending forms filed before February 16 continue with the original ROC. The following categories are high-priority for compliance teams.

Annual Filings

- AOC-4: within 30 days of AGM
- MGT-7 or MGT-7A: within 60 days of AGM

Beneficial Ownership

- BEN-2: within 30 days of BEN-1
- Aligns with SBO V3 Register effective April 1, 2026

Director and Office Changes

- DIR-12: within 30 days
- INC-22: cross-jurisdiction triggers Section 12 and 13 procedure with newspaper publication

Charges and Capital

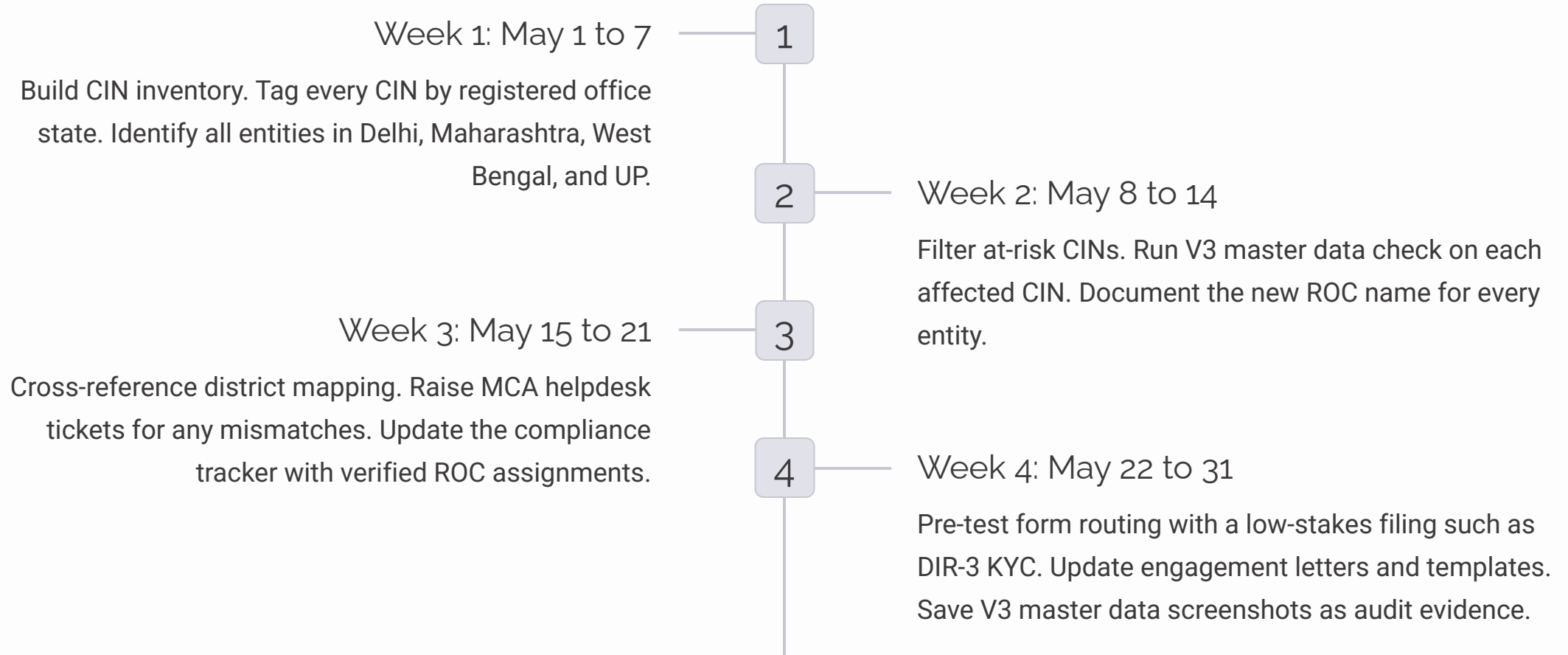
- CHG-1: 30 days, Section 77
- CHG-4: satisfaction of charge
- SH-7: alteration of share capital
- MGT-14: special resolutions

Strike-off

- STK-1 to STK-7: fresh applications go to new ROC
- Applications filed before February 16 continue with original ROC

May 1 to May 31, 2026: Verification Sprint

A focused four-week sprint in May 2026 creates a four-month buffer before the September 2026 AOC-4 wave. Each week has a defined deliverable to ensure no CIN is missed.



✔ Completing this sprint by May 31, 2026 gives a four-month buffer before the September to October 2026 AOC-4 filing wave for FY 2025-26.

2026 ROC Re-alignment Calendar

Key dates every compliance professional must track. The CIN does not change. PAN, GST, and Udyam are unaffected. Only the ROC of jurisdiction changes.



Need Help Mapping Your Portfolio?

A S Banka Advisors Private Limited can assist with CIN-level ROC mapping, V3 verification, compliance tracker updates, and form routing for the 2026 re-alignment.

Key Reminder

The CIN does not change. PAN, GST, and Udyam registrations are unaffected. Only your ROC of jurisdiction changes. Verify on V3 before every filing from February 16, 2026 onward.