

DPT-3 Deadline Just Moved to July 31, 2026

MCA General Circular No. 02/2026 waives the additional fee after a Data Centre fire. But the statutory date is still June 30. Here is what that really means for your company.

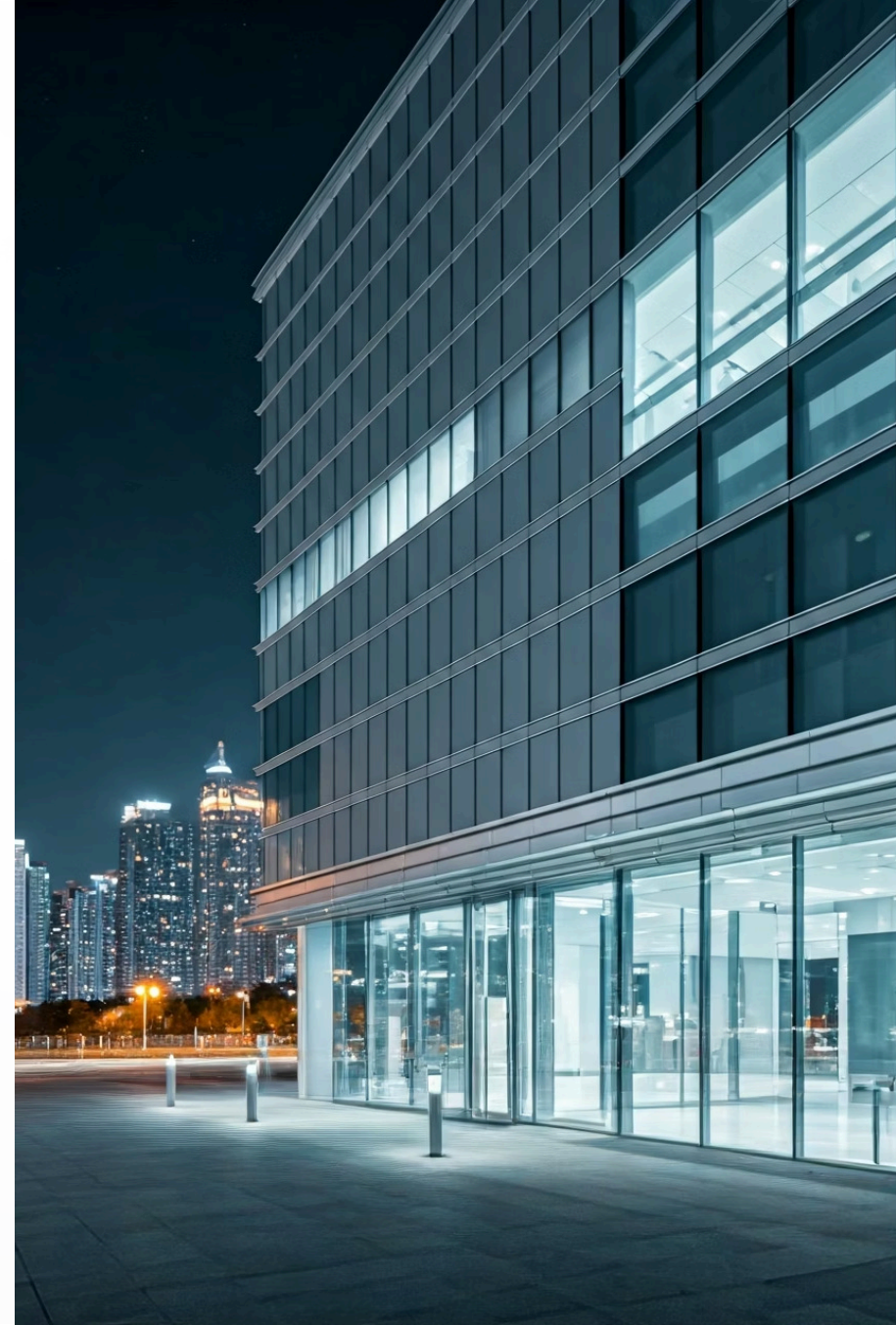
MCA COMPLIANCE

DPT-3

FY 2025-26

CORPORATE LAW

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A Fee Waiver, Not a New Due Date

MCA General Circular No. 02/2026, dated June 19, 2026 (F.No. Policy-02/2/2020-CL-V-MCA), grants companies the ability to file Form DPT-3 for FY 2025-26 (year ended March 31, 2026) WITHOUT additional fees up to July 31, 2026.

The statutory due date stays June 30, 2026 under Rule 16 of the Companies (Acceptance of Deposits) Rules, 2014, read with Section 73 of the Companies Act, 2013.

Net effect: one extra penalty-free month, but the law still treats June 30 as the date.

Statutory Due Date

June 30, 2026 remains the anchor date under Rule 16.

New Penalty-Free Window

31 July 2026 is the last day to file without additional fees.

What Changed

Additional fee waived only. The law is unchanged.

31 July

Penalty-Free Deadline

New window granted by MCA General Circular No. 02/2026

30 June

Statutory Due Date

Still anchors all penalty calculations under Rule 16

1

Extra Month

One additional penalty-free month granted by the circular

The June 5, 2026 MCA Data Centre Fire

The Incident

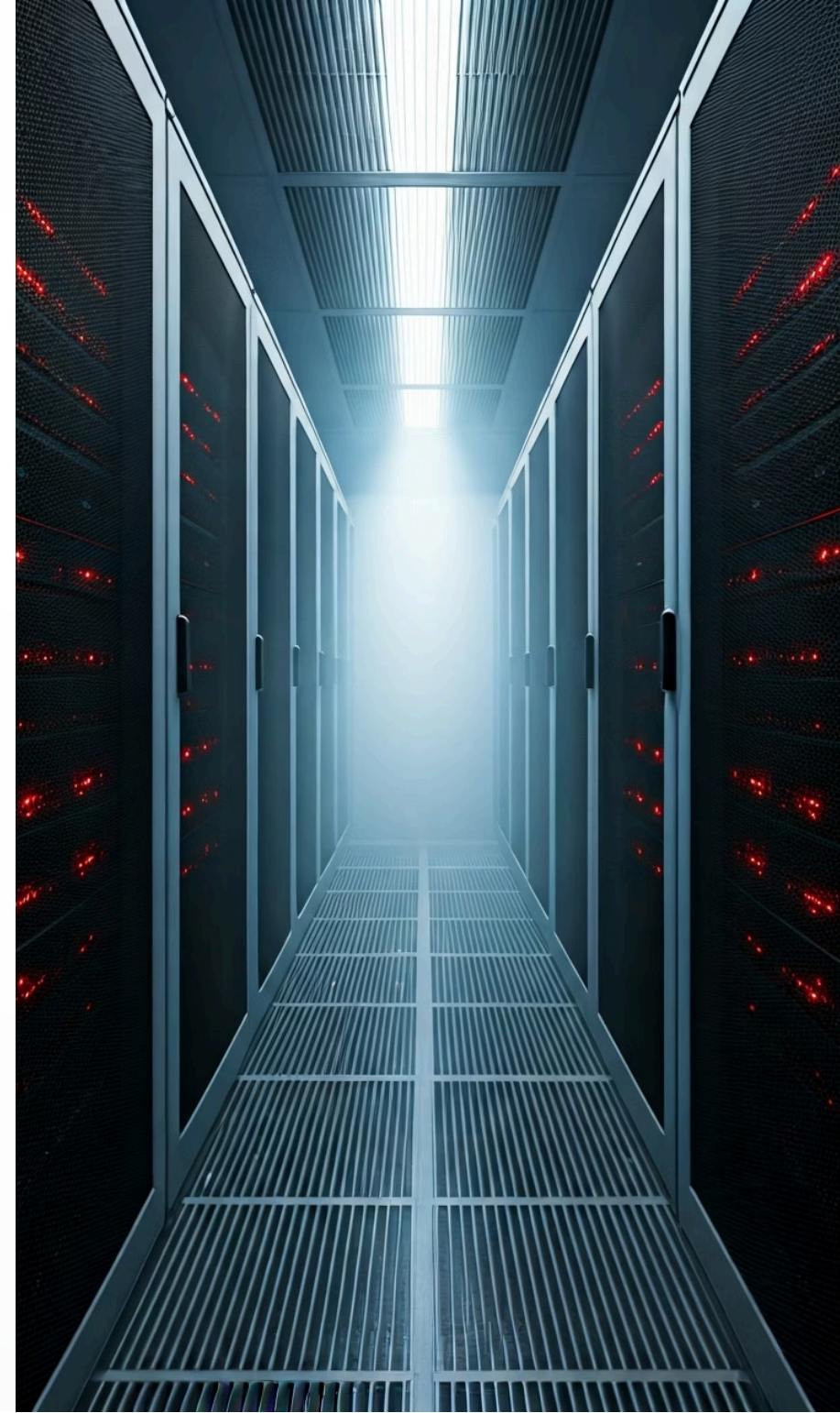
A fire at the MCA Data Centre on June 5, 2026 forced a switchover to the Disaster Recovery site, disrupting normal operations across MCA21 services.

The Impact

Capacity enhancement and restoration work made several MCA21 services slow or intermittently unavailable, affecting companies trying to meet compliance deadlines.

The Response

Because DPT-3 has a hard annual deadline, the MCA waived the additional fee so companies were not penalised for portal downtime outside their control.



Why the June 30 Date Still Matters

The relief window is real, but it carries a hidden trap that directors and compliance officers must understand clearly.

File by July 31, 2026

If you file on, say, July 20, 2026: you have technically filed **AFTER** the statutory due date, but you pay **NO** additional fee because of the relief. The circular protects you within this window.

File After July 31, 2026

File even one day after July 31, 2026: the full additional-fee slab applies, calculated from June 30, 2026, not from July 31. The penalty clock runs from the original statutory date.

 This matters for directors who certify compliance. Treat July 31 as a hard internal deadline, not a soft cushion.

More Companies Than You Think Must File

The biggest DPT-3 mistake: "**We took no deposits, so it does not apply!**" Wrong. DPT-3 covers deposits AND amounts received that are NOT deposits. You must file for FY 2025-26 if, as on March 31, 2026, you had any of these outstanding:

1

Director and Shareholder Loans

Loans from directors (their own funds) or shareholders, where permitted under applicable rules.

2

Inter-Corporate Loans

Loans from holding, subsidiary or associate companies, regardless of the amount.

3

Advances Received

Advances received against supply of goods or services outstanding on the balance sheet date.

4

Bank and ECB Borrowings

Money from banks, financial institutions or external commercial borrowings of any kind.

5

Other Exempt Receipts

Any other receipt of money exempt from the definition of "deposit" under the Rules.

6

Actual Deposits

Actual deposits accepted under Sections 73 to 76 of the Companies Act, 2013.

⊗ Only a completely clean balance sheet is outside DPT-3. That is rare. When in doubt, file.

The Full Fire-Relief Package

MCA General Circular No. 02/2026 extended relief across multiple compliance areas affected by the June 5 Data Centre fire. The table below summarises every measure in the circular.

DPT-3 Additional-Fee Waiver	Form DPT-3 for FY 2025-26	July 31, 2026
Name Reservation Validity	RUN, RUN-LLP, SPICe+ Part A approvals expiring June 21 to 30	July 10, 2026
E-Form Resubmission	Resubmission deadlines falling June 21 to 30	July 10, 2026
Cancelled Forms	E-forms cancelled for non-resubmission during the disruption period	Reopen via MCA Helpdesk, then resubmit by July 10, 2026

 For deadlines that expired June 5 to 20, stakeholders were asked to raise an MCA Helpdesk ticket before June 30, 2026.

Six Steps Before July 31, 2026

Follow this checklist to ensure timely, penalty-free filing of Form DPT-3 for FY 2025-26.

01

Confirm Applicability

Review the March 31, 2026 balance sheet for loans, advances and any receipt of money to determine whether DPT-3 applies to your company.

03

Obtain the Auditor's Certificate

Where the return covers deposits, obtain the auditor's certificate. Arrange this early as auditors may have limited availability near the deadline.

05

File by July 31, 2026

Do not wait for the last day given the portal restoration context. File early to avoid any residual system slowdowns on the MCA21 portal.

02

Classify Each Amount

Split each outstanding balance between "deposits" and "amounts not considered deposits" as defined under the Companies (Acceptance of Deposits) Rules, 2014.

04

Reconcile the Numbers

Reconcile the DPT-3 figures with your audited or provisional accounts as on March 31, 2026 before filing.

06

Keep Proof of Filing

Save the SRN and challan as evidence of timely, penalty-free filing. These documents are critical if compliance is ever questioned.

What Happens After July 31, 2026

Missing the July 31, 2026 window triggers a cascade of financial and legal consequences. All penalties are calculated from June 30, 2026, the statutory due date, not from July 31.

Additional Filing Fees: Under the Companies (Registration Offices and Fees) Rules, 2014, fees apply on a sliding slab by period of delay, rising up to 12 times the normal filing fee, calculated from June 30, 2026.

Rule 21 Penalty: Under Rule 21 of the Companies (Acceptance of Deposits) Rules, 2014, a penalty of up to Rs 5,000 applies on the company and every officer in default.

Continuing Default: A further fine of up to Rs 500 for every day the default continues after the initial penalty is imposed.

Up to 12x

Normal filing fee for long delays, calculated from June 30, 2026.

Rs 5,000

Maximum penalty on the company and every officer in default under Rule 21.

Rs 500 per day

Additional fine for every day the continuing default persists beyond initial penalty.

⊗ All penalty calculations run from June 30, 2026, not from July 31. The relief window does not reset the penalty clock.

Treat July 31 as Your Real Deadline

→ June 30 Still Anchors Penalties

June 30, 2026 still anchors any later penalty calculation. The circular provides relief from additional fees, not from the statutory obligation itself.

→ DPT-3 Catches More Than You Think

DPT-3 catches far more companies than the word "deposit" suggests. Director loans, inter-corporate balances and advances all trigger the filing requirement.

→ Act Now, Not Later

Confirm applicability, classify figures correctly, get the auditor's certificate, and file inside the window. Do not rely on the portal being fully stable near July 31.

Unsure whether your directors' loans, inter-corporate balances or advances make DPT-3 applicable? Get expert guidance: book a quick call.

CA Adityavikram Banka

Founder, A S Banka Advisors Private Limited

Book a 30-Minute Call

calendly.com/asbanka-info/30min