NDA Update – Extension of due dates of annual filing by MCA

MCA, vide Circular No 05/2026 dt 24.10.2026 has decided to extend the due date of annual filings without payment of additional fee as under:

(a) the financial statements in e-forms AOC-4, AOC-4 (CFS), AOC4 (XBRL), AOC-4 NBFC (Ind AS) and AOC-4 CFS NBFC (Ind AS) for the financial year 2025-26 up to **31st December, 2026**;

(b) for filing annual returns in e-Forms MGT-7 and MGT-7A for the financial year 2025-26 up to **31st January, 2027**.

It has also been stated that any filings made subsequent to the currency of this General Circular would attract payment of all fees, including additional fees, as provided in the Companies (Registration Offices and Fees) Rules, 2014, from the date when such filings were actually due under the Act.

https://www.mca.gov.in/bin/dms/getdocument?mds=5vSiNq59rdjIZwZqMbEIgQ%253D%253D&type=open

