

Relaxations announced by MCA

MCA has issued the following circulars relating to various relaxations:

1. General Circular No. 17 /2021 dt 29.10.2021 – Relaxation in levy of additional fees for filing of financial statements and annual return

No additional fees shall be levied up to 31.12.2021 for the filing of financial statements in e-forms AOC-4, AOC-4 (CFS), AOC-4 XBRL, AOC-4 Non-XBRL and filing of annual return in e-forms MGT-7/MGT-7A in respect of the financial year ended on 31.03.2021.

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

2. General Circular No. 18 /2021 dt 29.10.2021 – Extension of last date of filing of Cost Audit Report to the Board of Directors

Vide General Circular No 15 dated 27.09.2021, the last date of submission of Cost Audit Report by the Cost Auditor to the Board of Directors was extended to 31.10.2021.

This has been further extended to **30.11.2021** by today's circular.

<https://www.mca.gov.in/bin/dms/getdocument?mds=A5nNeF4Hy8RsmBJKnnKERw%253D%253D&type=open>

3. General Circular No. 16 /2021 dt 26.10.2021 – Relaxation in levy of additional fees for filing of Form 8 by LLPs

No additional fees shall be levied up to 30.12.2021 for the filing of e-Form 8 (the Statement of Account and Solvency) for the Financial Year 2020-2021 if filed on or before 30.12.2021.

<https://www.mca.gov.in/bin/dms/getdocument?mds=D6JwDgXJxJkSj9vnkrkNZw%253D%253D&type=open>