

NDA Update - Companies Compliance Facilitation Scheme, 2026

MCA has provided a major relief and a good opportunity to companies to clear their compliance backlogs.

It has introduced the Companies Compliance Facilitation Scheme (CCFS), 2026 vide Circular No. 01/2026 dated 24.02.2026.

The Scheme provides one-time opportunity to companies a chance to complete pending and overdue ROC filings (like Annual Return and Financial Statements) and become compliant. It provides relief from substantial additional fees for delayed filings through **concessional fees**. It enables inactive / defunct companies to opt for dormancy or strike-off.

The salient features of the scheme are:

Effective Period: 15th April, 2026 to 15th July, 2026

Applicable to: All defaulting companies having pending filings except the following companies-

- Companies against which strike-off action has already been initiated by RoC
- Companies already filed application for striking off their name
- Companies applied for dormant status before the scheme
- Companies dissolved pursuant to a scheme of amalgamation
- Vanishing Companies

Relevant Forms:

Under Companies Act, 2013	Under Companies Act, 1956
e-forms MGT-7, MGT-7A, AOC-4, AOC-4 CFS, AOC-4 NBFC (Ind AS), AOC-4 CFS NBFC (Ind AS), AOC4 (XBRL), ADT-1, FC-3, and FC-4	e-forms Form 20B, Form 21A, Form 23AC, Form 23ACA, Form 23AC-XBRL, Form 23ACA-XBRL, Form 66 and Form 23B

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Relief & Concession:

Particulars	Normal Filing Fees payable	Additional fees payable
Pending Annual Filing	100%	10% (waiver of 90%)
Application for dormancy	Filing of Form MSC-1 at 50% of prescribed fees	NIL
Application for strike-off	Filing of Form STK-2 at 25% of prescribed fees	NIL

Immunity under the Scheme:

- Immunity from proceedings under Sections 92 and 137 of the Companies Act, 2013 for delay in filing of relevant forms.
- No penalty where filings are made before issue of notice by the Adjudicating Officer; or within 30 days from the date of such notice.
- Immunity is limited to delay-related defaults only.
- Not available where prosecution/adjudication has already been initiated by way of show cause notice prior to filing under the Scheme.
- where the filings are made under the scheme but the period of 30 days, after the issuance of notice for adjudication, has expired, or where the adjudication order imposing the penalty for the defaults under section 92 and section 137 has already been passed, the liabilities of the companies and its officers to pay the other penalties [not the fees for filing of documents under section 403 of the Act] shall not undergo any change by virtue of the fact that such companies have made filings under this Scheme.

<https://www.mca.gov.in/bin/dms/getdocument?mds=ZojVoJLpnPM35BP6QFpABA%253D%253D&type=open>