



TCF NEWSLETTER

MCA CCFS-2026:

A Strategic Opportunity
for Penalty Relief and
Compliance Immunity



COMPANIES COMPLIANCE FACILITATION SCHEME, 2026 (CCFS-2026)

Objective of the Scheme

The MCA has introduced **CCFS-2026** on dated 24th February, 2026 to provide a one-time opportunity for companies to file pending documents related to **Annual Returns and Financial Statements**. This initiative is designed to ease the financial burden on companies, that face mounting additional fees due to filing delays. Furthermore, the scheme aims to improve compliance levels and ensure that the corporate registry contains accurate and updated information. It also provides an opportunity for inactive or defunct entities to opt for dormancy/closure by paying lesser fees.

A One-Time Opportunity to Regularise Pending Filings

Since 1st July, 2018, companies face an additional fee of ₹100 per day for delayed filing of Annual Returns and Financial Statements, with no upper cap — making even a few years of delay a significant financial burden. In response to representations received from various stakeholders, including MSMEs, OPCs, and private companies, the MCA has now introduced a relief scheme.

Validity Period

The scheme shall come into force on **15.04.2026** and shall remain in force till **15.07.2026**.

Key Benefits & Options Available

Under the CCFS-2026, the companies/inactive companies have the option to:

1. Clear Pending Filings at a Discount:

- Companies can complete their pending annual filings by paying the **normal fees** and **10%** of the total additional fees payable due to delays.

Illustration: If the normal fee is Rs. 600 and total additional fee for delayed filing is ₹1,00,000, the company pays only Rs. 10,600 (600+10,000) under this scheme — a saving of ₹90,000.

2. Opt for Dormant Status:

- Inactive companies can apply to be declared a '**dormant company**' under section 455 of the Act by filing e-form MSC-1.
- The Companies will only pay **one-half** of the normal filing fee.

3. Strike Off the Company:

- Defunct companies looking to close can file an application in e-form STK-2 during the scheme.
- The cost is significantly reduced to just **25%** of the applicable filing fees.

Immunity Provisions

The scheme provides a crucial shield against penalties for defaults under section 92 (Annual Return) or section 137 (Financial Statements):

- Proceedings shall be concluded and no penalty will be leviable if the filings are made prior to the issuance of a notice by the adjudicating officer.
- Immunity also applies if filings are completed within 30 days of the issuance of such a notice.
- For other relevant e-forms [*such as MGT-7, MGT-7A, AOC-4, AOC-4 Form (including variants), ADT-1, FC-3, FC-4, Form 20B, Form 21A, Form 23AC, Form 23ACA, Form 66, Form 23B*] immunity against prospective penal action is granted if the forms are filed under the scheme before any prosecution or adjudication proceedings have been initiated.

Important Note: If a penalty has already been ordered, or the 30-day period after receiving an adjudication notice has lapsed, the company remains liable to pay that penalty - the scheme does not change this. However, the company can and should still file the pending documents to keep its MCA records up to date.

Exclusions: Who cannot avail the Scheme?

The scheme permits all companies to file their relevant due e-forms, except the following:

- Companies against which a **final notice for striking off under Section 248 of the Companies Act, 2013** has already been issued;
- Companies that have **already filed an application for striking off their name** from the register of companies;
- Companies that have **applied for dormant status under Section 455 before the commencement of the Scheme**;
- Companies that have been **dissolved pursuant to a scheme of amalgamation** under the Act;
- **Vanishing companies.**

Post-Scheme Consequences

Once the CCFS-2026 concludes, the Registrars of Companies (ROC) will take necessary action under the Act against defaulting companies that did not avail themselves of this scheme.

Our Recommendation

We strongly encourage all companies with pending annual filings to review their compliance status immediately and assess whether this scheme can be leveraged before **15th July, 2026**. Please feel free to reach out to us for assistance in identifying pending filings and computing the fees payable under the scheme.

Please refer to the web link below for the MCA notification regarding Companies Compliance Facilitation Scheme, 2026:

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

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For any queries, write to us at:

tcf_roc@tokyoconsultingfirm.com