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## **Companies Compliance Facilitation Scheme, 2026**

Ministry of Corporate Affairs (“MCA”), Government of India vide its General Circular No. 1/2026 dated February 24, 2026 has introduced “Companies Compliance Facilitation Scheme, 2026” (“CCFS” / “the Scheme”) providing opportunity to the companies for filing pending e-forms with MCA with lesser penalty under the provisions of the Scheme. An analysis on salient features of the said Scheme is as follows :

<b>Srl. No.</b>	<b>Particulars</b>	<b>Analysis</b>
<b>1</b>	<b>What is the name of the Scheme.</b>	<b>“Companies Compliance Facilitation Scheme, 2026”</b>
<b>2</b>	<b>What is the date of introduction of the Scheme.</b>	The Scheme is introduced by Ministry of Corporate Affairs, Government of India vide its General Circular No. 1/2026 dated February 24, 2026.
<b>3</b>	<b>What is the date of commencement of the Scheme.</b>	April 15, 2026.
<b>4</b>	<b>What is the date of closure of the Scheme.</b>	July 15, 2026.
<b>5</b>	<b>What is the duration of the Scheme.</b>	April 15, 2026 to July 15, 2026.
<b>6</b>	<b>Which entity is eligible under the Scheme.</b>	“Company” as defined vide Section 2(20) of the Companies Act, 2013.
<b>7</b>	<b>Whether Scheme covers LLP or any other entity too.</b>	No



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8	<b>Which pending forms are covered under the Scheme.</b>	<b><u>Forms notified under the Companies Act, 2013 and the Rules thereunder :</u></b>  AOC-4 AOC-4-CFS AOC-4 NBFC (Ind AS) AOC-4 CFS NBFC (Ind AS) AOC-4(XBRL) ADT-1 FC-3 FC-4 MGT-7 MGT-7A  <b><u>Forms notified under the Companies Act, 1956 and the Rules thereunder :</u></b>  23AC 23ACA 23AC-XBRL 23ACA-XBRL 66 23B 20B 21A
9	<b>Whether all forms under the Companies Act, 2013 or any other earlier Companies Act are also covered under the Scheme.</b>	No. Only the pending forms mentioned hereinabove are covered under the Scheme.
10	<b>Whether forms under any other Act, viz LLP Act, etc. are also covered.</b>	No. Only the pending forms mentioned hereinabove under the Companies Act, 2013/1956 and the Rules thereunder are covered under the Scheme.



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11	<b>Whether all companies are eligible to avail the benefits of the Scheme.</b>	<p>All companies, <b><i>except the following</i></b>, are permitted to file relevant e-forms which were due for filing on any given date in accordance with the provisions of the Scheme :</p> <ol style="list-style-type: none"> <li>a. Companies against which action of final notice for striking off the name under Sections 248/560 of the Companies Act, 2013/1956 has already been initiated by the Registrar;</li> <li>b. Companies which have filed application for striking off their name from the register of companies;</li> <li>c. Companies which have filed for obtaining Dormant status under Section 455 of the Companies Act, 2013 before the inception of this Scheme;</li> <li>d. Companies which have been dissolved pursuant to a scheme of amalgamation under the provisions of the Companies Act, 2013.</li> <li>e. Vanishing companies.</li> </ol>
12	<b>What is the basic feature of the Scheme.</b>	<p>Any eligible company can file the relevant e-forms as mentioned in the Scheme and which are due for filing on any given date in accordance with the provisions of the Scheme, with MCA by paying less additional fee during the continuance of the Scheme.</p>
13	<b>How much is the “new Additional Fee under the Scheme” instead of the current normal Additional Fee in terms of the provisions of the Companies Act, 2013 and Rules related thereunder.</b>	<ol style="list-style-type: none"> <li>a. Every company which files an application for obtaining the status of a “Dormant Company” under Section 455 of the Companies Act, 2013 in e-form MSC-1 : <b><u>50% of the normal filing fees as applicable;</u></b></li> <li>b. Every company which applies for striking off by filing e-form STK-2 : <b><u>25% of the filing fees as applicable;</u></b></li> <li>c. Every other companies for filing pending relevant e-forms : <b><u>10% of the additional fees as applicable.</u></b></li> </ol>



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14	<b>What are the Immunities pursuant to the filing of pending relevant e-forms under the Scheme.</b>	<p><b><u>Immunities pursuant to the filing of relevant e-forms : ADT-1, FC-3, FC-4, 20B, 21A, 23AC, 23ACA, 23AC-XBRL, 23ACA-XBRL, 23B &amp; 66 :</u></b></p> <p>The immunity would be granted against any prospective penal action in respect of delayed filings of such forms only if the said forms are filed under the Scheme and no prosecution has been filed or adjudication proceedings have been initiated by issuance of a show cause notice, for such default, before the filing of such forms under the Scheme.</p> <p><b><u>Immunities pursuant to the filing of other e-forms :</u></b></p> <p>The relevant proceedings under Section 92 (for filing of Annual Return) or Section 137 (for filing of Financial Statement) of the Companies Act, 2013 shall stand concluded and no penalty shall be leviable, if the filings are made under the Scheme prior to issuance of the notice by the adjudicating officer or within thirty days of the issuance of the notice by the adjudicating officer.</p> <p>However, there will be no immunity from any proceedings on the above matter, even if the forms have been filed under the Scheme, if the filing has not been made within thirty days of the issuance of the notice by the adjudicating officer or where the adjudication order imposing the penalty for defaults under Sections 92 and 137 of the Companies Act, 2013 has already been passed by the adjudicating officer.</p>
15	<b>What are the consequences for not filing pending relevant e-forms under the Scheme.</b>	<p>At the conclusion of the Scheme, the concerned Registrar of Companies shall take necessary action under the Companies Act, 2013 against the companies who have not availed this Scheme and are in default of filing these documents in a timely manner.</p>

24.02.2026

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**## Disclaimer :** The above note/analysis has been prepared by our research team for guidance purpose only. For authentication of data/information provided, please refer the respective acts, rules, regulations and respective laws. For any further query in the matter, you may contact us at [aklabhcs@gmail.com](mailto:aklabhcs@gmail.com) or [aklabh@aklabh.com](mailto:aklabh@aklabh.com) Please visit at [www.aklabh.com](http://www.aklabh.com) to know more about us and our services. ##