



## MCA Compliance Relief Scheme (CCFS-2026): Complete Guide for Companies

### Description

#### Missed Your MCA Filings? Your Step-by-Step Recovery Plan Under CCTS-2026

The Ministry of Corporate Affairs (MCA) has introduced the **Companies Compliance Facilitation Scheme, 2026 (CCFS-2026)** to provide a one-time opportunity for companies to regularize pending compliances at reduced cost.

This scheme is especially beneficial for companies struggling with delayed filings and high additional fees.

### Scheme Period

- **Start Date:** 15 April 2026
- **End Date:** 15 July 2026

Companies must act within this limited window to avail benefits.

### Objective of CCFS-2026

The scheme aims to:

- Reduce compliance burden on companies
- Allow filing of pending annual returns and financial statements
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Provide an opportunity to inactive companies to:

- Become dormant
  - Close operations (strike-off)
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- Improve accuracy of MCA records

As per MCA, this initiative is introduced to support businesses facing financial burden due to heavy additional fees on delayed filings

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### Key Benefits Under the Scheme

#### 1. 90% Late Fee Waiver

- Applicable on:
  - Annual Return (MGT-7 / MGT-7A)
  - Financial Statements (AOC-4 series)
  
- Companies need to pay only **10% of additional fees**

Major relief considering ₹100 per day penalty with no upper limit

#### 2. 75% Saving on Strike-Off

- File **Form STK-2**
  
- Pay only **25% of normal filing fees**

Suitable for companies that want to exit business.

#### 3. 50% Fee for Dormant Status

- Apply via **Form MSC-1**
- Pay only **50% of normal fees**

Helps inactive companies maintain legal status with minimal compliance.

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### Forms Covered Under the Scheme

The scheme allows filing of multiple pending forms, including:

- MGT-7 / MGT-7A
  - AOC-4 (all variants including XBRL, NBFC, CFS)
  - ADT-1
  - FC-3, FC-4
  - Old Act forms (like 23AC, 23ACA, etc.)
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### Immunity from Penalty (Important)

Immunity is **conditional**:

Available if:

- Filing is done **before notice**, or
- Within **30 days of notice**

Not available if:

- Penalty order already passed
- 30-day window after notice has expired

In such cases, penalties remain payable even if filings are completed

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## Who Cannot Avail CCFS-2026

The scheme is **not applicable** to:

- Companies with final strike-off notice issued (u/s 248)
  - Companies already applied for strike-off
  - Companies already applied for dormant status
  - Companies dissolved under amalgamation
  - Vanishing companies
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## Important Post-Scheme Warning

After **15 July 2026**:

- ROC will initiate **strict action**
  - Non-compliant companies may face:
    - Penalties
    - Legal consequences
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## Practical Insights

- Ideal for clearing backlog at minimal cost
- MSMEs and small companies benefit the most
- Evaluate whether:

- Continue business ? File returns
  - Pause operations ? Dormant
  - Exit ? Strike-off
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## Conclusion

The **CCFS-2026** is a valuable opportunity for companies to become compliant at significantly reduced cost. Missing this window may result in heavy penalties and regulatory action.

Timely decision-making is crucial.

[Click here to download MCA Official Circular](#)

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## Author

meetsoni