

संयोजित ज्ञान  
**File No. Policy-17/111/2022-CL-V-MCA**  
भारत सरकार /Government of India  
कॉर्पोरेट कार्य मंत्रालय /Ministry of Corporate Affairs

5th Floor, 'A' Wing, Shastri Bhawan,  
Dr. Rajendra Prasad Road, New Delhi 110001  
**Dated: 30<sup>th</sup> December 2025**

**To,**  
The DGC&A,  
All Regional Directors,  
All Registrar of Companies.  
All Stakeholders.

**Subject: Relaxation of additional fees and extension of time for filing of Financial Statements and Annual Returns under the Companies Act, 2013 - reg.**

Sir/Madam,

In continuation of General Circular No. 06/2025 dated 17.10.2025 on the subject cited above, and in view of the representations received from stakeholders, the competent authority has decided to allow companies to complete their annual filings [e- Forms MGT-7, MGT-7A, AOC-4, AOC-4 CFS, AOC-4 NBFC (Ind AS), AOC-4 CFS NBFC (Ind AS), AOC-4 (XBRL)] pertaining to FY 2024-25 up to 31st January, 2026 without payment of additional fees.

2. All the other requirements of General Circular No. 06/2025 will remain unchanged.
3. This issues with the approval of the Competent Authority.

**Yours Faithfully,**  
**AMIT**  
**KUMAR**  
Digitally signed  
by AMIT KUMAR  
Date: 2025.12.30  
14:42:25 +05'30'  
**(Dr. Amit Kumar)**  
Deputy Director  
dramit.kumar@gov.in

**Copy to:**

**1. e-Governance Section and Web Content officer to place the Circular on MCA**