
FAQs: Companies Fresh Filing Scheme, 2026 (CCFS-2026)

1. What is the objective of CCFS-2026?

The Scheme aims to provide a one-time opportunity to defaulting companies to file pending statutory documents with the Registrar of Companies (ROC). It aims to improve compliance levels, ensure the corporate registry reflects accurate information, and allow inactive or defunct entities to opt for dormancy or closure at a reduced cost.

2. Which authority has introduced the Scheme?

The Scheme has been introduced by the **Ministry of Corporate Affairs (MCA)** under the provisions of the **Companies Act, 2013**.

3. When does the scheme come into effect?

The scheme is a strictly time-bound window of Three months:

- **Commencement Date:** 15th April, 2026.
- **Expiry Date:** 15th July, 2026.

4. Who is eligible to avail the Scheme?

The Scheme is applicable to:

- **Active Companies:** Those that have defaulted in filing their Annual Returns and Financial Statements.
- **Inactive/Defunct Companies:** Entities looking to either complete pending filings or transition to "dormant" status or "struck off" status.

5. Which companies are not eligible?

Generally, the following are excluded:

- Companies where the Registrar has already initiated final notice for striking off the name under section 248.
- Companies that have already filed an application for striking off.
- Companies that applied for Dormant Status under section 455 before the Scheme's inception.
- Companies dissolved pursuant to a scheme of amalgamation.
- Vanishing companies

6. What forms can be filed under the Scheme?

The "relevant e-forms" covered include:

- **Companies Act, 2013 Forms:** MGT-7, MGT-7A, AOC-4, AOC-4 CFS, AOC-4 NBFC (Ind AS), AOC-4 CFS NBFC (Ind AS), AOC-4 (XBRL), ADT-1, FC-3, and FC-4.
- **Companies Act, 1956 Forms:** Form 20B, Form 21A, Form 23AC, Form 23ACA, Form 23AC-XBRL, Form 23ACA-XBRL, Form 66, and Form 23B.

7. Are Forms like INC-20A or DPT-3 or MGT-14 or MSME or CHG-1 or CHG-4 or PAS-6 or DIR-12 covered?

No. Only the specified annual filing forms mentioned in the circular are covered.

8. What is the benefit of the Scheme?

- **Pending Annual Filings:** Pay only **10%** of the total additional fees normally due for delays.
- **Dormant Status (MSC-1):** Pay only **half (50%)** of the normal filing fee.
- **Striking Off (STK-2):** Pay only **25%** of the standard filing fee.
- **Immunity:** Protection from certain penalties and prosecution related to delayed filings.

9. How are the fees calculated for pending annual filings?

Companies must pay:

- **Normal Filing Fee:** As prescribed under the rules.
- **Additional Fee:** Only **10%** of the standard additional fees (waiving 90% of the usual penalty).

10. What are the benefits for companies choosing Dormancy or Closure?

- **Dormancy (MSC-1):** Inactive companies can remain on the register with minimal compliance by paying only **half (50%)** of the normal filing fee.
- **Striking Off (STK-2):** Defunct companies can apply for closure by paying only **25%** of the standard filing fee.

11. If STK-2 is filed under the scheme, must annual filings be completed?

If you file e-form STK-2 (for striking off) during the scheme, you only pay 25% of the filing fee and Company must be up-to-date with filings until it ceases operations or applies for strike-off.

12. What if earlier years/ previous years Financials are unaudited and UDIN is not generated by Auditor?

UDIN must be generated as per ICAI norms. The auditor can generate UDIN on the current date and sign the financial statements accordingly.

13. Does the scheme cover non-conduct of AGM for previous years?

No, the scheme focuses on condoning the delay in filing Annual Returns and Financial Statements. It only provides immunity from penal actions under Section 92 (Annual Return) and Section 137 (Financial Statements), but It does not cover default in holding AGM.

14. Does filing under this scheme grant immunity from penalties?

Yes, under specific conditions:

- **For sections 92 & 137:** No penalty shall be leviable if filings are made before the issuance of a notice by the adjudicating officer, or within 30 days of such a notice.
- **For other forms (e.g., ADT-1, FC-3, etc.):** Immunity is granted against prospective penal action provided no prosecution or adjudication proceedings were initiated before the filing

15. Does the Scheme grant immunity automatically?

Immunity is granted for defaults under sections 92 (Annual Return) and 137 (Financial Statements) if filings are made:

- Prior to the issuance of a notice by an adjudicating officer.
- Within 30 days of the issuance of such a notice.

Note: It does **not** cover cases where an adjudication order has already been passed or where the 30-day notice period has already expired.

16. Is a separate immunity application required?

The Circular does not specify a separate application; however, it states that upon filing the relevant forms under the Scheme, proceedings under sections 92 or 137 shall be concluded and no penalty shall be leviable

17. Can additional penalties imposed earlier be refunded?

No. The Scheme clarifies that where an adjudication order imposing a penalty has already been passed, the liabilities of the companies and their officers shall **not** undergo any change.

18. Does the Scheme apply to Directors as well?

Yes. The immunity from penalties and changes in liability for defaults may extend to officers in default for documents filed under the Scheme.

19. Does the Scheme regularize all past non-compliances?

No. The Scheme regularizes only filing-related defaults. It does not condone:

- Fraudulent activities
- Substantive violations of law
- Non-compliance unrelated to document filing

20. What happens if an adjudication order or penalty has already been issued?

The Scheme **does not** change the liability to pay penalties if:

- The 30-day notice period for adjudication has already expired.
- An adjudication order imposing a penalty has already been passed.

21. What happens if a company fails to avail the Scheme?

After July 15, 2026, the Registrars of Companies (RoC) shall take necessary action under the Act against companies that are still in default of timely filings.

22. What should companies do now?

- **Conduct a Review:** Identify all pending filings and calculate the potential savings under the 10% additional fee rule.
- **Decide on Status:** Determine if the company should stay active, go dormant, or strike off.
- **Timeline:** Prepare documents for filing within the window of **15th April to 15th July 2026**.
