

MCA Update: No late fee on filing Form AOC-4



The Government has recently given relaxation with regard to [Annual Compliance of Private Limited Company](#).

The Ministry of Corporate Affairs has recently notified that the additional fee applicable on late filing of ROC e-Forms AOC-4, AOC-4 (Cash Flow Statement), AOC-4 XBRL and AOC-4 Non-XBRL with respect to the financial year ended on 31st March 2020, up to 15th February 2021.

Hence, no late fee shall be levied on filing of the Form AOC-4 for the FY 2019-20 till 15th February 2021.

Let us understand the relaxation in detail.

Why has MCA waived off the late fee on Form AOC-4?

Recently, many representations have been filed by the professionals and stakeholders for the relaxation of the late fee on Form AOC-4.

Considering various requests received from these stakeholders, the MCA has now decided to waive off the additional fee for the 31st March 2020 up to 15th February 2021. However the **normal government fee is still chargeable.**

Hence, no additional fees shall be levied on late filing of the following e-forms up to 15.02.2021:

- AOC-4,
- AOC-4 (CFS),
- AOC-4 XBRL, and
- AOC-4 Non-XBRL

Here are some important queries related to the annual filing of Form AOC-4:

1. What is the new due date for filing Form AOC-4 for the FY 2019-20?

As per the MCA circular, the extended Due Date for filing Form AOC-4 is 15th February 2021.

2. Whether the Company has to file the CFSS, if it has already filed FORM AOC-4 before 15th February 2021?

No. If the company has already filed AOC-4 till 15th of February 2021, then it need not file the Companies Fresh Start Scheme 2020 (CFSS 2020) form for the same.

3. Whether OPC is allowed to file form AOC-4 without any late fee?

Yes, the OPC is given the relief of filing the Form AOC-4 without any additional fees till 15th February 2021.

4. Whether this relaxation is only applicable to the Companies, who have held AGMs on 31st December 2020?

MCA has provided this relief to all the Companies for the FY 2019-20, regardless of the date of holding the Annual General Meeting (AGM).

Hence, irrespective of the date of the AGM in FY 2019-20, the companies can file their AOC-4 without any late fees only till 15th February 2021.

5. Whether this extension is applicable to LLPs?

No, there is no extension of the due date of filing AOC-4 for the LLPs. The additional fees shall be applicable on LLPs filing their annual AOC-4 forms after the previous due date.

6. Whether normal government fee also relaxed on AOC-4?

No, the normal government fee is still applicable on filing of AOC-4 forms.
