

## **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 31<sup>st</sup> March 2020, up to 15<sup>th</sup> February 2021.

Hence, no late fee shall be levied on filing of the Form AOC-4 for the FY 2019-20 till 15<sup>th</sup> 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 31<sup>st</sup> March 2020 up to 15<sup>th</sup> 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 15<sup>th</sup> February 2021.

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

No. If the company has already filed AOC-4 till 15<sup>th</sup> 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 15<sup>th</sup> February 2021.

**4. Whether this relaxation is only applicable to the Companies, who have held AGMs on 31<sup>st</sup> 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 15<sup>th</sup> 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.

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