

KNOWLEDGE CAPSULE

19th Edition



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Due date for filing MCA form AOC-4 for F.Y 2019-2020 has been extended till 15th February, 2021

MCA has allowed some relaxation to the companies for filing of following e-forms:

- AOC-4
- AOC-4 (CFS)
- AOC-4 XBRL

The original due date for filing e-form AOC-4 for filing financial statements with MCA is 30 days from the date of AGM. Hence, it falls in October 2020. But due to the pandemic, the MCA has allowed all companies to hold the AGM until last of December 2020 for the financial year 2019-2020. So, after that notification, the due date comes to 29th January, 2021 for filing e-form AOC-4. But with effect to the current MCA circular dated 28th January, 2021, now the due date for filing e form AOC-4 comes to 15th of February, 2021.

According to the MCA circular, the MCA will only charge normal fees and will not charge any late fees if the form for the financial year ended on 31st March, 2020 is filed up to 15th February, 2020. The late filing fees of Rs. 100/- per day up to the day of filing will be levied in addition to the normal fees if the form is filed after the above-mentioned due date.

• THE LINK TO THE MCA CIRCULAR IS AS UNDER:

http://www.mca.gov.in/Ministry/pdf/GeneralCircularNo.4_29012021.pdf



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