

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS  
LOK SABHA  
UNSTARRED QUESTION NO. 4968  
ANSWERED ON MONDAY, MARCH 23, 2026  
CHAITRA 02, 1948 (SAKA)  
COMPANIES COMPLIANCE FACILITATION SCHEME  
QUESTION**

**4968. Prof. Sougata Ray:**

**Will the Minister of CORPORATE AFFAIRS  
be pleased to state:**

- (a) whether the Government has introduced Companies Compliance Facilitation Scheme for 2026;**
- (b) if so, the details thereof;**
- (c) whether the Government has increased threshold for small companies;**
- (d) if so, the details thereof;**
- (e) whether the Government introduced portal including web based forms with security improvements to enhance digital transformation and technology upgrades; and**
- (f) if so, the details thereof?**

**ANSWER**

**THE MINISTER OF STATE IN THE MINISTRY OF CORPORATE AFFAIRS AND  
MINISTER OF STATE IN THE MINISTRY OF ROAD, TRANSPORT AND HIGHWAYS  
[SHRI HARSH MALHOTRA]**

**(a) & (b): Yes Sir, the Ministry of Corporate Affairs (MCA) has introduced Companies Compliance Facilitation Scheme, 2026 (CCFS-2026) vide General Circular No. 01/2026 dated 24<sup>th</sup> February, 2026. The details are at Annexure-A.**

**(c) & (d): Yes Sir, the Ministry has, vide G.S.R. 880(E) dated 1<sup>st</sup> December, 2025, notified the Companies (Specification of definition details) Amendment Rules, 2025, enhancing the thresholds for small companies. The paid-up capital criterion has been increased from “not more than Rs. 4 crores” to “not more than Rs. 10 crores” and turnover criterion has been increased from “not more than Rs. 40 crores” to “not more than Rs. 100 crores”.**

**(e) & (f): In MCA21 Version 3 (V3), web-based online forms have been introduced, incorporating field-level validations and auto-prefill functionalities across forms. Furthermore, multi-factor authentication has been implemented to verify the identity of users accessing the system. The user IDs are generated on the basis of unique identifiers like Permanent Account Number (PAN), Director Identification Number (DIN), Membership Number, E-mail ID and Mobile Number. Due to such validation, the users are prevented from creating multiple and duplicate IDs. Additionally, measures such as masking private information from public view have been adopted to ensure the confidentiality and integrity of the data.**

\*\*\*\*\*

**Annexure-A to the Lok Sabha Unstarred Q. No. 4968 part (a) & (b) to be answered on 23<sup>rd</sup> March, 2026**

**i. The scheme shall come into force from 15.04.2026 and shall remain in force till 15.07.2026.**

**ii. Companies can file pending Forms related to Annual Returns, Financial Statements, Auditor Appointments and Foreign Companies filings by paying only 10% of applicable additional fees. Further, the companies can also opt to apply for dormant status paying half the fees applicable, or to be struck off from the register of companies paying only 25% of the fees applicable.**

**iii. It is applicable for all companies except for**

- companies against which action of final notice for striking off the name under Section 248 of the Companies Act, 2013 (previously section 560 of the Companies Act, 1956) has already been initiated by the Registrar;**
- companies which have filed application for striking off their name from the register of companies;**
- companies which have filed for obtaining Dormant Status under section 455 of the Companies Act, 2013 before the inception of this Scheme;**
- companies which have been dissolved pursuant to a scheme of amalgamation under the Companies Act, 2013;**
- vanishing companies.**

**iv. Immunity pursuant to the filing of relevant e-forms:**

**(a) In view of the express provisions of the proviso to section 454(3), the relevant proceedings under section 92 or section 137 shall be concluded and no penalty shall be leviable, if the filings are made under the scheme:**

- i. prior to issuance of the notice by the adjudicating officer; or**
- ii. within thirty days of the issuance of the notice by the adjudicating officer.**

**In all other cases, i.e. where the filings are made under the scheme but the period of 30 days, after the issuance of notice for adjudication, has expired, or where the adjudication order imposing the penalty for the defaults under section 92 and section 137 has already been passed, the liabilities of the companies and its officers to pay the penalties [not the fees for filing of documents under section 403 of the Act] shall not undergo any change by virtue of the fact that such companies have made filings under this Scheme.**

**(b) In respect of e-forms ADT-1, FC-3, FC-4, Form 20B, Form 21A, Form 23AC, Form 23ACA, Form 23AC-XBRL, Form 23ACA-XBRL, Form 66 and Form 23B, the immunity would be granted against any prospective penal action in respect of delayed filings of such forms, if:**

- i. the said forms are filed under the Scheme; and**
- ii. no prosecution has been filed, or adjudication proceedings have been initiated by issuance of a show cause notice, for such default, before the filing of such forms under the Scheme.**