

**General Circular No. 13/2019**

F.No. 01/34/2013 CL-V  
Government of India  
Ministry of Corporate Affairs

5<sup>th</sup> Floor, 'A' Wing, Shastri Bhawan,  
Dr. Rajendra Prasad Road, New Delhi-1

**Dated: 29.10.2019**

To  
All Regional Directors,  
All Registrar of Companies,  
All Stakeholders.

**Subject: Relaxation of additional fees and extension of last date in filing of forms MGT-7 (Annual Return) and AOC-4 (Financial Statement) under the Companies Act, 2013- - reg.**

Sir,

Keeping in view the requests received from various stakeholders seeking extension of time for filing of financial statements **for the financial year ended 31.03.2019** on account of various factors , it has been decided to extend the due date for filing of e-forms AOC-4, AOC (CFS) AOC-4 XBRL upto **30.11.2019** and e-form MGT-7 upto **31.12.2019**, by companies without levy of additional fee.

2. This issues with the approval of the competent authority.

Yours faithfully,

  
(KMS Narayanan)  
Assistant Director (policy)

Copy forwarded for information to:-

1. E-Governance section.