

**Corporate Laws | Waiver of additional fees in respect of annual filings for the Companies and LLPs****A. Waiver of additional fees in respect of corporate filings**

In view of various requests from stakeholders regarding relaxation on levy of additional fees for annual financial statement filings to be done for the FY ended 31 March 2021, it has been decided that no additional fees shall be levied for the said filings upto 31 December 2021.

Particulars	Form
Form for filing financial statement and other documents with the Registrar for Companies	Form AOC-4
Form for filing consolidated financial statements and other documents with the Registrar for Companies	Form AOC-4(CFS)
Form for filing consolidated financial statements and other documents with the Registrar for NBFCs	Form AOC 4 CFS
Form for filing XBRL document in respect of financial statement and other documents with the Registrar for Companies	Form AOC-4(XBRL)
Form for filing annual return by other than OPSc and Small company	Form MGT-7
Form for filing annual return by OPCs and Small company	Form MGT-7A

**B. Waiver of additional fees in respect of LLP filings**

Every LLP is required (on an annual basis) to file 'Statement of Accounts & Solvency' in Form 8, containing a declaration on the state of solvency of the LLP by the designated partners, information related to statement of assets and liabilities & statement of income and expenditure.

Form 8 for the FY 2020-21 can now be filed by 31 December 2021, without payment of additional fees.

**Weblink**

[https://www.mca.gov.in/bin/dms/getdocument?  
mds=5qMjdDesXhBDFgDSplqkMA%253D%253D&type=open](https://www.mca.gov.in/bin/dms/getdocument?mds=5qMjdDesXhBDFgDSplqkMA%253D%253D&type=open)

[https://www.mca.gov.in/bin/dms/getdocument?  
mds=D6JwDgXJxJkSj9vnkrkNZw%253D%253D&type=open](https://www.mca.gov.in/bin/dms/getdocument?mds=D6JwDgXJxJkSj9vnkrkNZw%253D%253D&type=open)

**Therefore**

In September 2021, the MCA had extended the timeline for holding AGM of companies by 2 months. The filing of the above-mentioned forms, which are to be filed within 30 days from the date of AGM, may get delayed. To avoid unnecessary hardships, the MCA has waived off the additional filing fees in respect of the said forms till 31 December 2021. Similar waiver has been granted to annual filings of LLP. This is a good reprieve to all corporates and LLPs during these pandemic times to prepare and file the forms and make the proper compliance.