

**MMJC**

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# **Insights**





# Key Highlights of the Companies (Amendment) Bill, 2026: Part I

The Hon'ble Union Finance & Corporate Affairs Minister, Smt. Nirmala Sitharaman, introduced the Corporate Laws (Amendment) Bill, 2026 in the Lok Sabha on Monday, 23 March 2026. The Amendment bill proposes extensive amendments to the Companies Act, 2013 and the Limited Liability Partnership Act, 2008. Driven by recommendations from the Company Law Committee (2022) and the High Level Committee on Non-Financial Regulatory Reforms, the Bill seeks to foster “Ease of Doing Business” while simultaneously strengthening corporate governance frameworks.

Here is the link to the article covering the key highlights of the proposed changes. For easier reading, it is divided into sections:

1. Ease of Doing Business
2. Corporate Governance
3. Director-related Amendments
4. Decriminalization (Fine to Penalty)

[Read the full insight here](#)



# AMENDMENT



## Key Highlights of the Companies (Amendment) Bill, 2026: Part II

The second part focuses on amendments in Sections 206 and above of the Companies Act, 2013, proposed in the Corporate Laws (Amendment) Bill, 2026.

Key highlights include the centralisation of merger jurisdictions, mandatory dormant status for inactive entities, and a revamped adjudication machinery featuring Recovery Officers and Settlement Authorities.

The bill has also widened the eligibility for voluntary strike-off and the transfer of restoration powers to the Regional Director, aimed at streamlining administrative exits and protecting external stakeholders.

[Read the full insight here](#)

# FAQs on CCFS 2026

Everything You Need to Know



## FAQs on CCFS 2026

The Ministry of Corporate Affairs (MCA) introduced the **Companies Compliance Facilitation Scheme 2026 (CCFS 2026)** to provide a one-time window for companies to regularize long-pending annual filings at a significantly discounted late fee (only 10% of the standard additional fee). Running from April 15 to July 15, 2026, the scheme offers immunity from penalties under sections 92 and 137 for delayed filings like MGT-7 and AOC-4. While it facilitates compliance for MSMEs and inactive companies looking to opt for "dormant" or "struck off" status, it does not remove existing director disqualifications.

[Read the full insight here](#)





## **The classification of a transaction as either a variation of rights or a re-issuance of shares determines whether it falls within the ambit of Section 48 or Section 55(3) of the Companies Act, 2013**

The article discusses the legal distinction between modifying existing shareholder rights and issuing new shares, focusing on whether a transaction constitutes a variation of rights under Section 48 or a re-issuance/redemption of shares under Section 55(3) of the Companies Act, 2013, particularly regarding the extension or modification of preference shares

[Read the full insight here](#)



# Big IPOs Just Got Easier: Understanding the 2026 Amendment to SCRR Rule 19 and Its Impact on the Indian IPO Market

The **Securities Contracts (Regulation) Amendment Rules, 2026**, has modernized the Indian IPO market by introducing a graduated public offer structure based on a company's post-issue capital. Instead of a rigid 10% or 25% initial float requirement, mega-corporations (with valuations above ₹1 lakh crore) can now list by offering as little as 2.5% or a minimum value of ₹15,000 crore to the public. This amendment prevents excessively large issue sizes that the market might struggle to absorb, while providing extended timelines of up to 10 years for these giants to eventually reach the 25% minimum public shareholding (MPS) requirement.

[Read the full insight here](#)

## Revised External Commercial Borrowings Framework – Key FAQs

# Revised External Commercial Borrowings Framework – Key FAQs

The Reserve Bank of India (RBI) has overhauled the **External Commercial Borrowings (ECB) framework** to simplify cross-border borrowing and expand eligibility. Key changes include increasing the automatic route borrowing limit to USD 1 billion (or 300% of net worth), allowing the conversion of loans from INR to foreign currency, and removing the requirement for lenders to be from FATF-compliant jurisdictions. The revised rules also align "end-use" restrictions with FDI norms and streamline reporting by introducing Form ECB-1 for registration and updating parameters, while removing the mandatory certification by professionals for monthly returns.

[Read the full insight here](#)

