

Amita Desai & Co. Company Secretaries

Following are the Forms / Returns need to be filed by Companies (if provisions are applicable) with the office of the Registrar of Companies (ROC), Ministry of Corporate Affairs (MCA)

----- Complied on 26th February 2019 by Amita Desai & Co.

Sr. No.	Name of the Forms	Applicability	Last Date of Filing form with ROC
1.	MSME-1	<p>To all the companies, who</p> <p>(a) receive supplies of any goods and services from Micro, Small and Medium Enterprise (“MSME”)</p> <p><u>and</u></p> <p>(b) whose payment exceeds 45 days from the Day of Acceptance or from the Day of Deemed Acceptance of the goods or services as per the provisions of section 9 of the Micro, Small and Medium Enterprises Development Act, 2006.</p> <p><u>(referred to as “Specified Companies”)</u></p> <p>Day of Acceptance means day of the actual delivery of goods or rendering of services and the Day of Deemed Acceptance means , if no objection is made in writing , then 15 days from the date of delivery of goods or rendering of services</p> <p>Every Specified Companies shall file “MSME Form I” stating <i>(1) the amount of payment due and (2) the reason of the delay.</i></p>	<p><u>(a) One time Return :</u></p> <p>within 30 Days from the date of availability of Form on Ministry of Corporate Affairs.</p> <p><u>(b) Half yearly return :</u></p> <p>(i) for the period April to September last date is 31st October and</p> <p>(ii) for the period October to March last date is 30th April.</p>

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2.	DPT-3	<p>Explanation is inserted under Rule No. 16 of the Companies (Acceptance of Deposits) Rules, 2014, which mandates that Form DPT-3 shall be used for <u>filing return of deposit or particulars not considered as deposit or both</u> by every Company other than Government Company.</p>	<p>Last date of filing on or before 30th June of every year for the financial year 31st March.</p>
		<p>A new sub-rule (3) is inserted under Rule 16A of the Companies (Acceptance of Deposits) Rules, 2014 which mandates that every Company other than Government Company having outstanding receipt of money or loan but which are not considered as deposit in terms of clause (c) of sub-rule 1 of rule 2 of the Companies (Acceptance of Deposits) Rules, 2014 from 1st April, 2014 to 22nd January, 2019 shall file Form DPT-3 <u>within a period of 90 (ninety) days</u> from the publication of this notification i.e. 22nd January, 2019 .</p> <p><u>Form DPT 3 requires following details</u></p> <p>(i) details of Net Worth as per audited balance sheet for Fy 2017-18</p> <p>(ii) total amount of outstanding money or loan received by a company but not considered as Deposit in terms of Rule 2 (i) (c) of the Companies (Acceptance of Deposits) Rules, 2014 as specified in Rule 16A (3)</p>	<p>Last date of filing is 20th April, 2019</p>

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		(iii)Auditors Certificate about above both detail	
3.	INC-22A (ACTIVE)	<p>As per Rule 25A of the Companies (Incorporation) Rules, 2014 , every Company incorporated on or before 31st December, 2017to file the e-form ACTIVE (which is e-Form 22A).</p> <p>However following companies are not required to file it :</p> <p>(a) which have been struck off ; or (b) are under process of striking off; or (c) are under liquidation ;or (d) are amalgamated; or (e) are dissolved</p> <p>And are recorded as such in the Register maintained by the Registrar of Companies.</p>	<p>Nil fees till 25th April, 2019</p> <p>With fees of Rs.10,000/- after 25th April, 2019</p> <p>-</p>
4.	DIR-3 KYC	<p>As per Rule 12A of the Companies (Appointment and Qualification of Directors) Rules, 2014 , every individual who has been allotted Director Identification Number(DIN) during 1st April, 2018 to 31st March 2019 shall submit Form DIR -3 KYC</p>	<p>On or before 30th April 2019</p>
5.	NFRA-1	<p>As per notification dated 13th December 2018 and as per Rule 3 (2) of the National Financial Reporting Authority Rules, 2018, following class of companies need to file Form NFRA -1 within 30 days from the date of deployment of form on MCA website :</p> <p>1. Companies whose securities are listed on any</p>	<p>Within 30 Days from the date of availability of Form on Ministry of Corporate Affairs.</p>

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	<p>stock exchange in India or outside India;</p> <p>2. Unlisted public companies fulfilling <i>any</i> of the below mentioned criteria as on 31st March of the immediately preceding financial year:</p> <p>(i) having paid-up capital of not less than Rs. 500 Cr.; or</p> <p>(ii) having annual turnover of not less than Rs. 1000 Cr.; or</p> <p>(iii) having in aggregate, outstanding loans, debentures and deposits of not less than Rs. 500 Cr.</p> <p>3. Insurance companies, banking companies, companies engaged in the generation of supply of electricity, companies governed by any special Act or bodies corporate incorporated by an Act in accordance with clauses (b), (c), (d), (e) and (f) of Section 1(4) of the Act.</p> <p>4. Any body corporate or company or person or any class of them, referred by the Central Government to the Authority in public interest.</p> <p>5. A body corporate incorporated or registered outside India:</p> <p>(i) which is a subsidiary or associate company of any company or body corporate incorporated or registered in India as referred under points (1) to (4) above; if the income or net worth of</p>	
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		such subsidiary or associate company exceeds <u>twenty per cent</u> of the consolidated income or consolidated net worth of such company or body corporate, as the case may be, referred under points (1) to (4) above.	
6.	DIR 12/ ADT 1/ CRA 2	For filing Form INC 22A, if the Company has mandatory to appoint KMP or Company Secretary the same has to be done before 25 th April, 2019 otherwise the Company would not be able to file Form INC 22A. Similarly the Company need to file Form ADT 1 for the appointment of Statutory Auditor and Form CRA 2 for the appointment of Cost Auditor, if applicable	Before 25 th April, 2019, if not filed
7.	AOC 4 and MGT 7	For filing Form INC 22A the Company has to file Form AOC 4, Form AOC 4 XBRL and MGT 7 for Fy 2017-18	Before 25 th April, 2019, if not filed

The Company, accounts and legal department need to work closely with professional consultant to ensure timely compliance and filing, otherwise there will be monetary and legal fines and penalties may be expected from MCA.

Disclaimer

**This legal update is not intended to be a form of solicitation or advertising. The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is*

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received or that it will continue to be accurate thereafter. No person should act on such information without appropriate professional advice based on the circumstances of a particular situation. This update is intended for knowledge sharing only.

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