

**MCA UPDATES**

**1. Companies (Registration Offices and Fees) Rules, 2022**

On January 11, 2022, MCA had issued Notification to amend the existing Companies (Registration Offices and Fees) Rules, 2014. The amended rules to be known as The Companies (Registration Offices and Fees) Rules, 2022 which shall come into effect from July 01, 2022. The amended Rule prescribes higher additional fee and an additional fee in the time multiple of the normal fee for the period of delay as under:

Sl. No	Period of Delay	Higher additional fees (as multiples of normal filing fee)
1.	More than 15 days and upto 30 days (Forms for Appointment of Auditor u/s 139 (Form ADT-1) and intimation to Registrar of DIN of Directors u/s 157 (Form DIR- 3C)	3 times
	Remaining Forms:	
2.	Upto 30 days	3 times
3.	More than 30 days and upto 60 days	6 times
4.	More than 60 days and upto 90 days	9 times
5.	More than 90 days and upto 180 days	15 times
6.	More than 180 days	18 times

If there is a delay in filing E- Form IN 22 or PAS 3, on two or more occasions, within a period of 365 days from date of filing of last belated e form for which additional fees or higher additional fees was payable, then higher additional fees shall be payable on such filing.

If higher additional fees are payable, then additional fees will not be chargeable.

Link of the same is as follows:

<https://www.mca.gov.in/bin/dms/getdocument?mds=T%252F%252B384mFkSrHFx1liwRTnQ%253D%253D&type=open>

## Amita Desai & Co. Company Secretaries, Mumbai

### 2. Companies (Amendment) Act, 2017—Section 80 notified and Companies (Amendment) Act, 2020—Section 56 notified

On **January 11, 2022**, MCA notified the 2<sup>nd</sup> and 3<sup>rd</sup> proviso of Section 80 (i) of Companies (Amendment) Act, 2017 and Section 56 of Companies (Amendment) Act, 2020 (Section 403 – Fee for filing as per Companies Act, 2013), stating that July 01, 2022 will be date on which the section shall come into force.

**The 2<sup>nd</sup> and 3<sup>rd</sup> proviso of Section 403 of Companies Act, 2013 states that:**

**2<sup>nd</sup> Proviso states:** *Provided further that where the document, fact or information, as the case may be, in cases other than referred to in the first proviso, is not submitted, filed, registered or recorded, as the case may be, within the period provided in the relevant section, it may, without prejudice to any other legal action or liability under this Act, be submitted, filed, registered or recorded as the case may be, on payment of such additional fee as may be prescribed and different fees may be prescribed for different classes of companies.*

**3<sup>rd</sup> Proviso states:** *Provided also that where there is default on two or more occasions in submitting, filing, registering or recording of such document, fact or information, as may be prescribed, it may, without prejudice to any other legal action or liability under this Act, be submitted, filed, registered or recorded, as the case may be, on payment of such higher additional fee, as may be prescribed*

Link of the same is as follows:

<https://www.mca.gov.in/bin/dms/getdocument?mds=VrIKR5%252BwlgL7%252BmN7eJV%252Blg%253D%253D&type=open>

<https://www.mca.gov.in/bin/dms/getdocument?mds=iT%252FontW9dKI4nmHzMDRmVA%253D%253D&type=open>

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