



### Companies (Incorporation) Amendment Rules 2019

MCA came up with another stringent move by inserting a new Rule 25A under the Companies (Incorporation) Rules, 2014 under which a new form has been introduced i.e. Form INC-22A (ACTIVE) vide notification dated 21.02.2019

#### Applicability :

Every company incorporated on or before 31.12.2017 is required to file this form .

However, companies who has not filed its due financial statement or Annual Return or both would not be required to file the form.

#### Non- Applicability:

Following companies are not required to file this form:

- Struck off companies
- Companies under the process of striking off
- Companies under liquidation
- Amalgamated or dissolved companies

#### Due date for filing the Form:

The form shall be filed on or before 25.04.2019.

Form filed after the due date as mentioned above shall attract a penalty of Rs. 10,000

#### Consequences of not filing

If the company has failed to file the e-form INC-22A on or before 25.04.2019, the company shall be marked as "ACTIVE- non compliant" and also the following e-forms shall not be accepted:

- SH-07 (Change in Authorized capital)
- PAS-03 (Change in paid-up capital)
- DIR-12( Changes in Director)
- INC-22 (Change in Registered Office)
- INC-28 (Amalgamation, de-merger)

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