



### **MCA notification for due date of Filing of Form DPT-3**

Earlier, the Ministry of Corporate Affairs, vide amendment to the Acceptance of Deposit Rules, 2014 mandated every company, other than Government company, to file an onetime return of outstanding receipts of money or loan by a company not considered as deposits, in Form DPT-3 from 01.04.2014 to 22.01.2019, in Form DPT-3 within 90 days from the date of publication of notification (i.e. 22.01.2019).

Thereafter, vide notification dated 12.04.2019, MCA held that the data to be filed in the Form DPT-3, would be filed upto 31.03.2019 (as opposed to 22.01.2019 which was originally indicated in the rule)

**Finally**, vide Ministry of Corporate Affairs Notification dated 30th April 2019 amendment was brought In

the Companies (Acceptance of Deposits) Rules, 2014 to substitute the word 'publication of this notification in the Official Gazette' in the rule with the word '31st March, 2019'. **And consequently now onetime return of outstanding receipt of money or loan by a company but not considered as deposits in form DPT-3 need to be filed within 90 days from 31.03.2019.**

### **MSME-1 form available at the MCA portal for filing**

Form related to filing of outstanding dues of MSME suppliers with MCA in form MSME-1 has been made available on MCA on 01.05.2019. Hence based on the earlier notification of MCA the due date for filing the said form is 30 days from 01.05.2019.

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