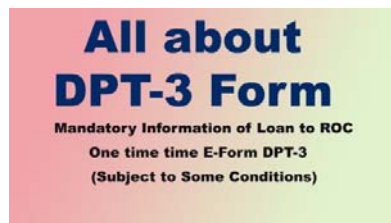




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Extension for Filing of Form DPT-3



As per the earlier notification dated 22.01.2019, every company other than a government company is required to file a one time return of outstanding receipt of money or loan by a company but not

considered as deposits , from 01.04.2014 to 22.01.2019 , and the same shall be filed in Form DPT-3 within 90 days from the date of publication of notificationx (i.e. 22.01.2019) .

Thereafter, as per the circular issued dated 12.04.2019, it was held that the data to be filed in the Form DPT-3, now would be filed upto 31.03.2019 (as opposed to 22.01.2019 which was originally indicated in the rule).

The additional fees was also delayed from the deployment of the form on the MCA portal.

As per the recent updation on MCA,the updated Form DPT-3 would also be available on MCA for filing soon.

Advisory on charge related forms



- CHG-1/9: containing changes of the Companies (Amendment) Ordinance, 2019 is under progress.

However, the existing form CHG-1/9, has been restricted

for registering charges created or modified on or after 02.11.2018 if the form has been filed after 120 days of such modification or creation .

- CHG-8 : Containing changes of the Companies (Amendment) Ordinance, 2019 is under progress.
- CHG-4: Changes to CHG-4 based on the Companies (Amendment) Act, 2017 have been made in the form CHG-4 since December 25, 2018 .

However, the forms filed between 05.07.2018 to 24.12.2018 where condonation is asked for, stakeholders may contact the jurisdictional ROCs to request for an additional re-submission chance. On re-submitting the revised form , there shall be no requirement of condonation to be filed if form is filed after 30 days and within 300 days of satisfaction of charge .

- GNL-5 : Development of RD GNL-5 containing changes with reference to the Companies (Amendment) Ordinance 2019 is in progress.

Extension of due date of filing Form INC-22A (ACTIVE)



As per the recent notification dated , 25.04.2019, the due date filing of Form INC-22A (ACTIVE) has been extended from 25.04.2019 to 15.06.2019. The company shall be liable to pay penalty of Rs. 10,000 if the form is filed after 15.06.2019

Filing of Form DIR-3 KYC (Clarification)



As per Rule 12A, of the Companies (Appointment and Qualification of Directors) Rules, 2014 , “ Every individual who has been allotted a Director Identification Number

(DIN) as on 31st March of a financial year as per these rules shall, submit e-form DIR-3 KYC to the Central Government on or before 30th April of immediate next financial year.

Provided that every individual who has already been allotted a Director Identification Number (DIN) as at 31.03.2018 , shall submit e-form DIR-3 KYC on or before 05.10.2018.”

However, the DIR-3 KYC presently available on the portal does not cater for the following:

- Filing on annual basis;
- Filing in respect of DINs allotted post 31.03.2018 . It presently caters only to those individuals who were allotted DINs as on 31.03.2018 and whose DINs have been marked as “**De-activated due to non-filing of DIR-3KYC.**”
- DIN holders are required to file the DIR-3 KYC form every year, so that they are aware of and confirm the data & information as available in the MCA21 system.

- With the objective of making the form more user friendly, the form is presently being modified to enable pre-filing of data & information so that annual filings can be done by DIN holders in a simple and user friendly manner.
- The revised form, which will be shortly deployed, can be filed without any fee within a period of 30 days from the date of deployment. Accordingly, DIN holders who had filed DIR-3 KYC form earlier and complied with the said provisions may kindly await the deployment of the modified form for fulfilling their compliance requirements.

Relaxation of additional fees and extension of last date of filing of e-form CRA-2



As per the circular dated 04.04.2019, the companies where the appointment of cost auditor is applicable which mandates the filing of Form CRA-2 , the date of filing of form has been extended to 31.05.2019.

No additional fees would be levied on the forms filed upto 31.05.2019.

Restriction on formation of LLP for manufacturing activities withdrawn by MCA



Manufacturing & allied activities were restricted in LLPs vide OM No. CRC/LLP/e-Forms dated 06.03.2019. This OM invoking the restriction regarding manufacturing & allied activities has been withdrawn with

immediate effect.

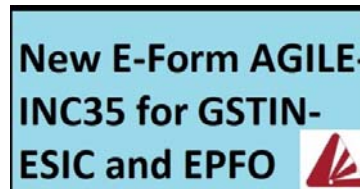
MCA has earlier said that incorporation of LLPs and conversion into LLPs with the proposed business activity(ies) including manufacturing & allied activities are not to be allowed.

When the same matter came to the notice of ICSI it objected to such restriction and made a representation on 08th April 2018. In its representation ICSI said that “it has been noticed that recently the manufacturing businesses are being restricted from incorporating as LLP on the ground that manufacturing activities does not fall under the definition of ‘Business’ as per the Limited Liability Partnership Act, 2008.

ICSI further submitted that ” position of Manufacturing Sector needs clarification and allowed to register as a Limited Liability Partnership under the Limited Liability Partnership Act, 2008.

Considering the Strong Criticism of MCA move in Media and representation of ICSI, MCA invoked the restriction formation of LLP for manufacturing & allied activities.

MCA released revised version of Form INC-35 AGILE



Revised version of the eForm INC-35 - AGILE (Application for Goods and services tax Identification number, employees state Insurance corporation registration plus

Employees provident fund organisation registration) which is filed as linked form with SPICe for incorporation of a Company is available on MCA21 Company Forms Download page. The revised form contains fields relevant to EPFO

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