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Companies (Accounts) Amendment Rules, 2022



MCA has notified Form CSR-2, a report on Corporate Social Responsibility (CSR) and rule 12(1B). Further it provides that every company covered under the provisions of Section 135(1) shall furnish a report on Corporate Social Responsibility in Form CSR-2 to the Registrar for the preceding financial year and onwards as an addendum to Form AOC-4 or AOC-4 XBRL or AOC-4 NBFC (Ind AS), as the case may be.

Provided that for the preceding financial year (2020-2021), Form CSR-2 shall be filed separately on or before 31st March 2022, after filing Form AOC-4 or AOC-4 XBRL or AOC-4 NBFC (Ind AS), as the case may be.

The Limited Liability Partnership (Amendment) Rules, 2022

MCA has notified the Limited Liability Partnership (Amendment) Rules, 2022, with effect from April 01, 2022. The rules inter-alia contains provisions pertaining to insertion of new rules viz:

19A	Allotment of new name to existing LLP
37A	Adjudication of penalties
37B	Appeal against order of adjudicating officer
37C	Registration of appeal
37D	Disposal of appeal by regional director (RD)
16A	Certificate of incorporation pursuant to change of name due to Order of RD not being complied
33 LLP ADJ	Memorandum of appeal

The rules further amended rule 5 to include the National Company Law Appellate Tribunal Rules, 2016 shall be applicable for filing an appeal; rule 18 for the proposed name of LLP not to be similar or nearly resemble with name of other LLP or company and rule 19-LLP/company/proprietor of registered trade mark which already have name similar or name which has near resemblance with name of new/subsequently incorporated LLP to apply with Regional Director for giving directions to change name of new/subsequently incorporated LLP

Notification under section 67 of LLP Act, 2008

MCA has directed that from the date of publication of this notification in the Official Gazette, the provisions of section 90(Register of significant beneficial owners in a company), 164 (Disqualifications for Appointment of Director), 165 (Number of Directorships), 167 (Vacation of Office of Director), 206(5) (Power to Call for Information, Inspect Books and Conduct Inquiries), 207(3)(Conduct of Inspection and Inquiry), 252 (Appeal to Tribunal) and section 439 (Offences to be Non-cognizable) of the Companies Act, 2013, shall apply to limited liability partnership, except where the context otherwise requires, with the modifications as specified.



Notification for delegation of powers under section 17 of LLP Act 2008 to Regional Directors.

MCA vide notification, delegates to the Regional Directors at Mumbai, Kolkata, Chennai, New Delhi, Ahmedabad, Hyderabad and Guwahati, the powers and functions vested in it under section 17 (change of name

of limited liability partnership) of the Limited Liability Partnership Act, 2008, subject to the condition that the Central Government may revoke such delegation of powers or may itself exercise the powers under the said section, if in its opinion such a course of action is necessary in the public interest. This notification shall come into force with effect from April 01, 2022.

Commencement notification for section 1 to 29 of LLP (Amendment) Act, 2021.

MCA hereby appoints the 01st day of April, 2022 as the date on which the provisions of sections 1 to 29 of the Limited Liability Partnership (Amendment) Act, 2021 shall come into force.

Relaxation on levy of additional fees in filing of e-forms AOC-4, AOC-4(CFS), AOC-4 XBRL, AOC-4 Non-XBRL and MGT-7/MGT-7A for the financial year ended on 31.03.2021 under the Companies Act, 2013

MCA has relaxed the levy of additional fees for annual financial statement/return filings required to be done for the financial year ended on 31.03.2021. It has been provided that no additional fees shall be levied upto 15.03.2022 for the filing of e-forms AOC-4, AOC-4 (CFS), AOC-4 XBRL, AOC-4 NonXBRL and upto 31.03.2022 for filing of e-forms MGT-7/MGT-7A in respect of the financial year ended on 31.03.2021 respectively.

During the said period, only normal fees shall be payable for the filing of the aforementioned eforms.



MCA to enter all complaints against cos in electronic registry; seeks to curb possible unauthentic communications



In efforts to curb possible instances of unauthentic communications targeting stakeholders, the Ministry of Corporate Affairs has directed Registrars of Companies and Regional Directors to enter all complaints received against companies and LLPs in

the ministry's electronic registry.

Once the details are entered in the electronic registry MCA21, then a Service Request Number (SRN) is generated for the particular complaint and going forward, the same will be used in all communications related to that case. The ministry has informed all stakeholders that Registrars of Companies (RoCs) and Regional Directors (RDs) at all locations have been directed to enter all cases of complaints against companies and LLPs, inspections, inquiries, investigations and prosecutions in the MCA21 before issuing any letter, notice or order.

Conversion of Private Unlisted InvIT (Infrastructure Investment Trusts) into Private Listed InvIT

SEBI, vide this circular, has provided the manner in which a Private Unlisted InvIT may list its units and convert into a Private Listed InvIT on making a private placement of units through a fresh issue and/or an offer for sale in terms of Chapter IV of the SEBI (Infrastructure Investment Trusts) Regulations. Post issuance and listing of such units through private placement in accordance with this circular, the Private Unlisted InvIT shall stand transformed and shall be considered a Private Listed InvIT and it shall be required to comply with the provisions of the InvIT Regulations prescribed for Private Listed InvITs.

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