



**Chinki Singhal
& Associates**

Chinki Singhal and Associates

+91 - 9050320565

www.csassociate.com

pcschinki@gmail.com

DG-3/ 263 Vikaspuri Delhi - 110018

Contents

MCA UPDATES FOR THE MONTH OF MARCH 2019	2
Rules.....	2
1. Companies (Incorporation) 2nd Amendment Rule 2019.....	2
(March 06, 2019)	2
2. Companies (Incorporation) Third Amendment Rule, 2019	2
(March 29, 2019)	2
3. Companies (Indian Accounting Standards) Amendment Rules, 2019 & Companies (Indian Accounting Standards) Second Amendment Rules, 2019	3
(March 30, 2019)	3

MCA UPDATES FOR THE MONTH OF MARCH 2019**Rules****1. Companies (Incorporation) 2nd Amendment Rule 2019****(March 06, 2019)**

The MCA has notified the Companies (Incorporation) Second Amendment Rules, 2019 which shall come into force on the date of their publication in the Official Gazette i.e March 06, 2019. The amendments is as follows :-

1) Shifting of Registered Office: (a) advertise in the Form No.INC.26 in the vernacular newspaper in the principal vernacular language in the district and in English language in an English newspaper with the ~widest circulation~ *With wide Circulation* in the State in which the registered office of the company is situated.

2) Incorporation of a Company: There will not be any ROC fees payable on eForm INC 32 (SPICE Form) for Incorporation of a Company with Authorised capital of less than or equal to rupees ~ten lakhs~ *Fifteen Lakhs* w.e.f. March 18, 2019.

For More Information: -

http://www.mca.gov.in/Ministry/pdf/CompaniesIncorporationIIAmendmentRules_07032019.pdf

2. Companies (Incorporation) Third Amendment Rule, 2019**(March 29, 2019)**

The MCA has notified the Companies (Incorporation) Third Amendment Rules, 2019 which shall come into force on the date of their publication in the Official Gazette i.e March 29, 2019. SPICE (INC-32) for incorporation of a company shall be accompanied by a linked e-form *AGILE* (Application for registration of the Goods and Services Tax Identification Number (GSTIN), Employees' State Insurance Corporation (ESIC) registration pLus Employees' Provident Fund Organisation (EPFO) registration) with effect from March 31, 2019.

For More Information: -

http://www.mca.gov.in/Ministry/pdf/companiesINC3rdAmendmentRules_30032019.pdf

**3. Companies (Indian Accounting Standards) Amendment Rules, 2019 &
Companies (Indian Accounting Standards) Second Amendment Rules, 2019
(March 30, 2019)**

MCA has notified the Companies Indian Accounting Standards (Ind AS) First and Second Amendment Rules, 2019, applicable w.e.f. 1 April, 2019, to amend the 'Annexure B on Indian Accounting Standards (Ind AS)' to the Companies (Ind AS) Rules, 2015 (the principal rules), by way of inserting/ substituting various paragraphs, annexures, etc. in different Ind AS. In short, Ind AS 1, 2, 7, 12, 16, 17, 19, 21, 23, 28, 32, 37, 38, 40, 41, 101, 103, 104, 107, 109, 111, etc. have been amended. Further, The Ministry of Corporate Affairs has notified the new Ind AS 116, Leases. It shall replace existing Ind AS 17 and be effective from financial years beginning on or after April 1, 2019. The new Standard will impact accounting of leases in the books of lessees.

For More Information: -

http://www.mca.gov.in/Ministry/pdf/RuleIndAsEng_30032019.pdf

http://www.mca.gov.in/Ministry/pdf/RuleIndAsSecondEng_30032019.pdf

Hope the information will assist you in your Professional endeavours. In case of any query / information, please do not hesitate to write back to us.

--

Best Regards '

 **Chinki Singhal
& Associates**

Chinki Singhal | Company Secretary

Reg. Off. | DG-3/263, Vikaspuri | Delhi 110018

M: +91-9050320565

E: pcschinki@gmail.com | W: www.csassociate.com