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MCA UPDATES FOR THE MONTH OF FEBRUARY 2022**UPDATES****Important Update****(February 01, 2022)****NEW WAY OF E-FILING FOR LLP**

MCA is going to launch a new application for LLP filings on 6th March, 2022. The new app will facilitate all LLP filings on a web based system.

During the launch of LLP application, following shall be taken into note for smooth e-filings:

1. LLP e-filings on MCA21 portal will be disabled from 25th February, 2022.
2. No SRNs (related to LLP filing) shall be in pending status on after 25th February till LLP app launch.
3. From 19th February, 2022, all the offline payments for LLP using Bank Challan and Pay Later option would be stopped.
4. During the period beginning from 19th February, 2022 to 25th February, 2022, payment for LLP will be accepted only through online mode (i.e., credit/debit card and net banking).
5. From 25th February, 2022, below mentioned services shall be stopped and will be resumed after successful LLP app launch:
 - (i) DSC Association
 - (ii) New user registration.

NOTE:

There wouldn't be any interruption in filing of company forms.

For more information visit <https://www.mca.gov.in/content/mca/global/en/home.html>

NOTIFICATIONS

Notification dated February 11, 2022 (Effective from April 01, 2022)

MCA appoints the Registrar of Companies (ROCs- as mentioned in the list provided in link below) as adjudicating officers for the purpose of the LLP Act, 2008.

For more information and complete list of ROCs, visit:

<https://www.mca.gov.in/bin/dms/getdocument?mds=hmAs0YDawL8XN%252BPn%252BKedlA%253D%253D&type=open>

Notification dated February 11, 2022 (Effective from April 01, 2022)

MCA has issued notification dated February 11, 2022 whereby the Central Government delegates its powers and functions under section 17 of the Limited Liability Partnership Act, 2008 to the Regional Directors at Mumbai, Kolkata, Chennai, New Delhi, Ahmedabad, Hyderabad and Guwahati.

For more information visit:

<https://www.mca.gov.in/bin/dms/getdocument?mds=G%252BtpHtSfAEV6j5HWcwAvRg%253D%253D&type=open>

The Companies (Accounts) Amendment Rules, 2022 (Notification dated February 11, 2022)

MCA has amended the Companies (Accounts) Rules 2014 vide the Companies (Accounts) Amendment Rules 2022.

1. Rule 12 of the said rules has been amended:

In Rule 12, after sub-rule (1A), sub-rule 1B shall be inserted-

- Every company covered under the provisions of sub-section (1) to section 135 shall furnish a report on Corporate Social Responsibility in Form CSR-2 to the Registrar for the preceding financial year (2020-2021) and onwards as an addendum to Form AOC-4 or AOC-4 XBRL or AOC-4 NBFC (Ind AS), as the case may be.
- Separate form CSR-2 for the F.Y. 2020-21

However, 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.

- In the said rules, in the Annexure, after Form AOC-4 CFS, the form CSR-2 shall be inserted.

For more information visit
<https://www.mca.gov.in/bin/dms/getdocument?mds=sSgreJsn3QI3MHntjsm8Vw%253D%253D&type=open>

Notification dated February 11, 2022
(Effective from April 01, 2022)

MCA has amended the Limited Liability Partnership Rules, 2009 vide the Limited Liability Partnership (Amendment) Rules, 2022.

The following changes have been made via said amendment:

1. Amendment in Rule 5:
 - a. In sub-rule (2):
 - The first and second proviso have been omitted.
 - Amendment in third proviso.
 - b. Insertion of new sub-rule 3
2. Other rules which have been amended are:

Rule 18, 19, 37

3. Insertion of new **form 16A**.

For more information and complete details, visit
<https://www.mca.gov.in/bin/dms/getdocument?mds=5kJvpQFp31MPOQ2XlwM5Ug%253D%253D&type=open>

CIRCULARS

General Circular No. 01/2022

(February 14, 2022)

MCA, vide its Circular No. 01/2022 dated February 14, 2022, has provided relaxation on levy of additional fees for annual financial statements/return filings required to be done for the F.Y. ended on **March 31, 2021** up to **March 15, 2022** for the filing of e-forms AOC-4, AOC-4 (CFS), AOC-4 XBRL, AOC-4 Non-XBRL and up to **March 31, 2022** for filing of e-forms MGT_7/MGT-7A.

That is to say, only normal fees shall be payable for the aforementioned forms during the said period.

For more information visit
<https://www.mca.gov.in/bin/dms/getdocument?mds=jTBz0wAgyhBRQnDLKQNGEA%253D%253D&type=open>

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 at E: chinki.singhal@csassociate.com and M: +91 9050320565.

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Best Regards



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