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**MCA UPDATES FOR THE MONTH OF DECEMBER 2021**

**CIRCULARS**

**General Circular No. 19/2021  
(December 08, 2021)**

**Clarification of holding of Annual General Meeting (AGM) through Video Conferencing (VC) or Other Audio Visual Means (OAVM)**

MCA has clarified that companies whose AGMs are due in the year 2021, are allowed to conduct Annual General Meeting through Video Conferencing (VC) or Other Audio-Visual Means (OAVM) on or before **30<sup>th</sup> June, 2022** (*earlier 31<sup>st</sup> December, 2021*) in accordance with the requirements provided in General Circular No.20/2020.

It has been further clarified that no extension of time has been provided for holding of AGMs by the companies under the Companies Act, 2013, and the companies which have not adhered to the relevant timelines shall remain subject to legal action under the Companies Act, 2013.

For more information visit:  
<https://www.mca.gov.in/bin/dms/getdocument?mds=LzJdfoYrL7zlnxT8HWRv5Q%253D%253D&type=open>

**General Circular No. 20/2021  
(December 08, 2021)**

**Clarification on passing of Ordinary and Special Resolutions by the Companies under the Companies Act, 2013**

MCA, vide its general circular no. 20/2021 dated December 08, 2021, has allowed holding of Extra-Ordinary General Meeting (EGMs) and passing of Ordinary and Special Resolutions by companies through VC/OAVM/postal ballot up to **June 30, 2022** (*earlier December 31, 2021*).

For more information visit:  
<https://www.mca.gov.in/bin/dms/getdocument?mds=FNEhC2FrbKO7ANLDeiQ01A%253D%253D&type=open>

## **General Circular No. 21/2021**

**(December 14, 2021)**

### **Clarification of holding of Annual General Meeting (AGM) through Video Conferencing (VC) or Other Audio Visual Means (OAVM)**

MCA has clarified that companies who are proposing to organize AGMs in the year 2022 for the Financial Year ended on or before March 31, 2022, are allowed to conduct Annual General Meeting through Video Conferencing (VC) or Other Audio-Visual Means (OAVM) on or before **30<sup>th</sup> June, 2022 (earlier 31<sup>st</sup> December, 2021)** in accordance with the requirements provided in General Circular No.20/2020.

It has been further clarified that no extension of time has been provided for holding of AGMs by the companies under the Companies Act, 2013, and the companies which have not adhered to the relevant timelines shall remain subject to legal action under the Companies Act, 2013.

For more information visit

<https://www.mca.gov.in/bin/dms/getdocument?mds=%252FsmI3Qxz3XlO4y8gLsakgg%253D%253D&type=open>

## **General Circular No. 22/2021**

**(December 29, 2021)**

### **Relaxation on levy of additional fees in filing of e-forms AOC-4, AOC-4 (CFS), AOC-4 XBRL and AOC-4 Non-XBRL & Form MGT-7/MGT-7A**

MCA, vide its General Circular No.22/2021, has provided further extension to companies for filing various e-Forms:

The forms AOC-4, AOC-4 (CFS), AOC-4 XBRL and AOC-4 Non-XBRL may be filed up to **February 15, 2022** and Form MGT-7/MGT-7A up to **February 28, 2022** for the Financial Year 2020-21 ending March 31, 2021 without paying additional fees.

Now, the above mentioned Forms for the F.Y. ending March 31, 2021 may be filed up to the dates mentioned above without any additional fees.

For more information visit

<https://www.mca.gov.in/bin/dms/getdocument?mds=y7MsuJR2BoOvDvp8FREsg%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](mailto:chinki.singhal@csassociate.com) and M: +91 9050320565.

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Best Regards



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