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**MCA UPDATES FOR THE MONTH OF APRIL 2019****RULES****1. Companies (Appointment and Qualification of Directors) Amendment Rules, 2019  
(April 30, 2019)**

MCA has notified the Companies (Appointment and Qualification of Directors) Amendment Rules, 2019 which shall come into force on the date of their publication in the Official Gazette i.e 30-04-2019. Amendments to Rule 12A are made to extend the time limit prescribed for submission of Form DIR – 3KYC by every director having approved DIN. The form DIR – 3KYC is now also required to be filed upto 30-06-2019 instead of earlier notified date of 30-04-2019. Further, the said Form DIR – 3KYC is yet to be made available on the portal of MCA.

For More Information: -

[http://www.mca.gov.in/Ministry/pdf/CosAppointmentQualificationDirAmend\\_01052019.pdf](http://www.mca.gov.in/Ministry/pdf/CosAppointmentQualificationDirAmend_01052019.pdf)

**2. Companies (Registration Offices and Fees) Third Amendment Rules, 2019  
(April 30, 2019)**

MCA has notified the Companies (Registration Offices and Fees) Third Amendment Rules, 2019 which shall come into force on the date of their publication in the Official Gazette i.e 30-04-2019. Through this amendment, separate fee structure including additional fees for Charge forms has been proposed. Accordingly, 3 different table for fees and additional fees for filing charge documents has been prescribed. All charges created or modified before the 2nd November, 2018, and allowed to be filed within a period of three hundred days of such creation or six months from the 2nd November, 2018, as the case may be, can be filed upto 12 times of the additional fees. Further, different additional fees are prescribed for charges created or modified after the 2nd November, 2018 which shall be payable upto 31st July, 2019, by all companies and with effect from 01-08-2019. Small companies & OPC are allowed to file the belated return for charge creation in half of the fees proposed for other companies.

For More Information: -

[http://www.mca.gov.in/Ministry/pdf/CompRegistrationOfficesFeesThirdAmend\\_01052019.pdf](http://www.mca.gov.in/Ministry/pdf/CompRegistrationOfficesFeesThirdAmend_01052019.pdf)

### **3. Companies (Registration of Charges) Amendment Rules, 2019** **(April 30, 2019)**

MCA has issued Companies (Registration of Charges) Amendment Rules, 2019 further to amend the Companies (Registration of Charges) Rules 2014, which shall come into force on the date of their publication in the Official Gazette. Through this amendment, Form Nos. CHG-1, CHG-8 and CHG-9, the following forms shall be substituted, with effect from 1st August, 2019.

For More Information: -

[http://www.mca.gov.in/Ministry/pdf/CompaniesRegistrationChargesAmendRule\\_01052019.pdf](http://www.mca.gov.in/Ministry/pdf/CompaniesRegistrationChargesAmendRule_01052019.pdf)

### **4. Companies (Acceptance of Deposits) Second Amendment Rules, 2019** **(April 30, 2019)**

MCA has notified the Companies (Acceptance of Deposits) Second Amendment Rules, 2019 which shall come into force on the date of their publication in the Official Gazette i.e 30-04-2019. A welcome step by MCA by replacing 31-03-2019 for the words "the date of publication of this notification in the Official Gazette". Stakeholders are now required to capture the data in the Form DPT – 3 upto the date of 31-03-2019 instead of 22-01-2019, as notified earlier. Further, the form is also required to be filed within 90 days of 31-03-2019 which means the stakeholders have time to file the said Form upto 29-06-2019 instead of earlier notified date of 30-05-2019.

For More Information: -

[http://www.mca.gov.in/Ministry/pdf/CompaniesAcceptanceDepositsSecAmendRules\\_01052019.pdf](http://www.mca.gov.in/Ministry/pdf/CompaniesAcceptanceDepositsSecAmendRules_01052019.pdf)

### **5. Companies (Registration Offices and Fees) 2nd Amendment Rules, 2019 & Companies (Incorporation) Fourth Amendment Rules, 2019** **(April 25, 2019)**

The MCA has issued the much awaited notification for extension of due date for filing of eForm INC – 22A (Form ACTIVE) from 25-04-2019 to 15-06-2019. The disclosure requirement, which came into effect from February, make it mandatory for registered companies to upload pictures of their business premises and at least one director. Ministry of Corporate Affairs have received many representations from industry associations for Extension of the Due date with many companies yet to comply thereafter Ministry of Corporate Affairs decided to Extend the Due date of form INC 22A (ACTIVE). The MCA has notified the Companies (Registration Offices and Fees) Second Amendment Rules, 2019 for applicability of fee after 15-06-2019 and parallel amendment through the Companies (Incorporation) Fourth Amendment Rules, 2019 also notified.

For More Information: -

[http://www.mca.gov.in/Ministry/pdf/CompaniesRegistrationOfficesFeesRule\\_25042019.pdf](http://www.mca.gov.in/Ministry/pdf/CompaniesRegistrationOfficesFeesRule_25042019.pdf)

[http://www.mca.gov.in/Ministry/pdf/CompaniesIncorporationFourthAmendmentRules\\_25042019.pdf](http://www.mca.gov.in/Ministry/pdf/CompaniesIncorporationFourthAmendmentRules_25042019.pdf)

## **CIRCULARS**

### **1. General Circular 5/2019** **(April 12, 2019)**

MCA has extended the date of filing of E-form DPT-3 due to non -deployment of Form on MCA 21 portal and the additional fee, shall be levied after 30 days from the date of deployment of the DPT- 3 form on MCA 21 portal. As per Rule 16A(3) of the Companies (Acceptance of deposit) Rules, 2014 "every company other than Government company shall file a onetime return of outstanding receipt of money or loan by a company but not considered as deposits, in terms of clause (c) of sub-rule 1 of rule 2 from the 01 April, 2014 to the date of publication of the notification in the Official Gazette, as specified in Form DPT-3 within ninety days from the date of said publication of this notification i.e 22-01-2019 along with the fee. It is also clarified that data on deposits should be filed upto 31st March, 2019 (as opposed to 22nd January, 2019 which was originally indicated in the said Rule). Rule change is being issued separately.

For More Information: -

[http://www.mca.gov.in/Ministry/pdf/CircularDPT-3Form\\_12042019.pdf](http://www.mca.gov.in/Ministry/pdf/CircularDPT-3Form_12042019.pdf)

### **2. General Circular 04/2019** **(April 12, 2019)**

MCA has issued a circular for Relaxation of additional fees and extension of last date of filing e-form CRA-2 (Form of intimation of appointment of cost auditor by the company to Central Government) in certain cases under the Companies Act' 2013. The Ministry has received several representations about extension of last date for filing e-form cRA-2 without additional fees where the company has been mandated to get its cost records audited for the first time under Companies Act, 2013 on account of Companies (Cost Records and Audit) Amendment Rules, 2018. It has been decided by MCA to extend the last date for filing of e-form cRA-2 in the abovementioned cases without payment of additional fees upto 31.05.2019.

For More Information: -

[http://www.mca.gov.in/Ministry/pdf/GeneralCircular042019\\_05042019.pdf](http://www.mca.gov.in/Ministry/pdf/GeneralCircular042019_05042019.pdf)

## **CLARIFICATIONS**

### **1. COMPANIES (AMENDMENT) ORDINANCE 2019**

MCA has issued Advisory on the MCA portal w.r.t various Charge related e-Forms, RD – 1, GNL – 5 and the change which have been made and which are under progress after the notification of the Companies (Amendment) Ordinance 2019. It has been clarified that form CHG-1 & Form CHG - 9 containing changes of the Companies (Amendment) Ordinance 2019 is under progress. However, the existing form CHG-1 & CHG 9 has been restricted for registering charges created or modified on or after 02.11.2018 if the form is filed after 120 days of the date of such creation or modification. Stakeholders may kindly note that in case charge is created or modified after 02.11.2018 and 120 days have expired therefrom, the form CHG-1 & CHG-9 cannot be filed to register such charges and there is no option for condonation of delay. It is further clarified that 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 resubmission chance. On resubmitting 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. Further, Form CHG-8 & Form GNL – 5 containing changes of the Companies (Amendment) Ordinance 2019 are under progress.

For More Information: -

[http://www.mca.gov.in/Ministry/pdf/AdvisoryChargeRelatedForms\\_25042019.pdf](http://www.mca.gov.in/Ministry/pdf/AdvisoryChargeRelatedForms_25042019.pdf)

### **2. LLP**

MCA has clarified that Manufacturing & allied activities for LLP are no longer in the restrictive domain and can now be allowed at the time of incorporation and for conversion of existing companies into LLP having such objects. MCA has withdrawn their internal OM No. CRC/LLP/e-Forms dated 06.03.2019, invoking the restriction regarding Manufacturing activities for LLP. ICSI has made a comprehensive representation on the said issue vide its letter dated 08-04-2019 to MCA and requested for the said clarification.

For More Information: -

<http://www.mca.gov.in/>

### **3. DIR-3KYC**

MCA has clarified that the provisions of Rule 12A of the Companies (Appointment and Qualification of Directors) Rules 2014, w.r.t submission of e-form DIR-3-KYC is an annual compliance and required to be filed by every director, every year. It has also been clarified that the e-form DIR-3 KYC, presently available on the portal does not cater the requirement of Filing on annual basis, and Filing in respect of DINs allotted post 31 March 2018. It presently caters only to those individuals who were allotted DINs as on 31st March 2018 and whose DINs have been marked as 'Deactivated due to non-filing of DIR-3 KYC'. 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.

For More Information: -

[http://www.mca.gov.in/Ministry/pdf/DIR3KYCcompleteMessage\\_13042019.pdf](http://www.mca.gov.in/Ministry/pdf/DIR3KYCcompleteMessage_13042019.pdf)

### **4. INCORPORATION**

MCA has clarified that Filing of affidavits has been dispensed with vide the Companies (Amendment) Act, 2017 effective from 27th July 2018. Only declaration by first subscriber(s) and director(s) in INC-9 is mandatory and affidavit is NOT required to be filed. Stakeholders are requested to please note that Filing of affidavits (from each of the subscribers to the memorandum and from persons named as the first directors, if any, in the articles that he is not convicted of any offence in connection with the promotion, formation or management of any company, or that he has not been found guilty of any fraud or misfeasance or of any breach of duty to any company under this Act or any previous company law during the preceding five years and that all the documents filed with the Registrar for registration of the company contain information that is correct and complete and true to the best of his knowledge and belief) as per Section 7(1)(c) of the Companies Act, 2013 read with rule 15 of the Companies (Incorporation) Third Amendment Rules has been dispensed with vide the Companies (Amendment) Act, 2017- from 27th July 2018. Only declaration by first subscriber(s) and director(s) in INC-9 is mandatory and affidavit is NOT required to be filed. Stakeholders may kindly note the above provisions while filing SPICe forms for incorporation of Companies.

For More Information: -

<http://www.mca.gov.in/>

## 5. INCORPORATION

MCA has 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 notified vide the Companies (Incorporation) third Amendment Rules, 2019 dated 29th March 2019. Stakeholders may take note and refer instruction kit for more details.

For More Information: -

<http://www.mca.gov.in/>

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: [pcschinki@gmail.com](mailto:pcschinki@gmail.com) and M: +91 9050320565.

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Best Regards '



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