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## **MCA UPDATES FOR THE MONTH OF OCTOBER 2018**

### **Notifications:-**

#### ***Constitution of NFRA (October 01, 2018)***

Section 132 i.e. Constitution of National Financial Reporting Authority (NFRA) of the Companies Act, 2013 has been notified w.e.f. October 01, 2018. In exercise of the powers conferred by sub-section (1) of section 132 of the Companies Act, 2013, the Central Government hereby appoints the 1st October, 2018 as the date of constitution of National Financial Reporting Authority.

For More Information:-

[http://www.mca.gov.in/Ministry/pdf/ConstitutionNotificationNFRA\\_04102018.pdf](http://www.mca.gov.in/Ministry/pdf/ConstitutionNotificationNFRA_04102018.pdf)

[http://www.mca.gov.in/Ministry/pdf/CommencementNotification\\_04102018.pdf](http://www.mca.gov.in/Ministry/pdf/CommencementNotification_04102018.pdf)

#### ***Amendments in Schedule III to the Companies Act, 2013 (October 11, 2018)***

The Ministry of Corporate Affairs (MCA) vide notification dated October 11, 2018 has amended Schedule III of Companies Act, 2013 which shall become effective once notified in the official gazette. The broad changes have been made w.r.t NBFC Companies.

For More Information:-

[http://www.mca.gov.in/Ministry/pdf/NotificationScheduleIII\\_12102018.pdf](http://www.mca.gov.in/Ministry/pdf/NotificationScheduleIII_12102018.pdf)

#### ***Commencement Notification of MCA (October 24, 2018)***

Ministry of Corporate Affairs has notified sub-sections (2), (4), (5), (10), (13), (14) and (15) of section 132 of Companies Act, 2013 effectively from October 24, 2018.

For More Information:-

[http://www.mca.gov.in/Ministry/pdf/CommencementNotification\\_24102018.pdf](http://www.mca.gov.in/Ministry/pdf/CommencementNotification_24102018.pdf)

**Circular**

**General Circular 09/2018  
(October 05, 2018)**

Relaxation of additional fees and extension of last date of in filling of forms MGT-7(Annual Return) and AOC-4 Financial Statement Under the companies Act,2013-State of Kerala

For More Information: -

[http://www.mca.gov.in/Ministry/pdf/GeneralCircularKerala\\_05102018.pdf](http://www.mca.gov.in/Ministry/pdf/GeneralCircularKerala_05102018.pdf)

**General Circular 10/2018  
(October 30, 2018)**

The additional fees payable by companies on e-forms AOC-4, AOC (CFS) AOC-4 XBRL and e- Form MGT-7 required to be filed for the financial year ended March 31, 2018 has been relaxed upto December 31, 2018, wherever additional fee is applicable.

For More Information:-

[http://www.mca.gov.in/Ministry/pdf/NoticeAndCircularGC\\_30102018.pdf](http://www.mca.gov.in/Ministry/pdf/NoticeAndCircularGC_30102018.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**

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