

## **ACTIVE COMPANY TAGGING IDENTITIES AND VERIFICATION (ACTIVE)**

Ministry of Corporate Affairs has inserted Rule 25A in Companies (Incorporation) Rules, 2014 by amending the said rules vide Companies (Incorporation) Amendment Rules, 2019 dated 21<sup>st</sup> February, 2019 (“Amended Rules”). Such Amendment shall be effective with effect from 25<sup>th</sup> February, 2019.

Purpose of said amendment is to seek the particulars of the Company and its registered office by the Central Government via filing of E-Form INC-22A on or before 25<sup>th</sup> April, 2019.

Salient features of such amended rules are as under:

### **A. APPLICABILITY**

Every Company Incorporated on or before 31<sup>st</sup> December, 2017 would be required to comply with Amended rules on or before 25<sup>th</sup> April, 2019.

### **B. RESTRICTED COMPANIES**

Following classes of Companies would not be able to file the E-Form INC-22A:

- Companies who have not filed its due financial statement u/s 137 of Companies Act, 2013; OR
- Companies who has not filed its due Annual Returns u/s 92 of Companies Act, 2013; OR
- Companies who has not filed its due financial statement and due Annual Returns of Companies Act, 2013; OR
- If DIN of any Director of Company is either De-activated due to non-filing of DIR-3 KYC or Disqualified u/s 164(2) of Act.

### **C. EXEMPTED COMPANIES**

Following classes of Companies are exempted from filing of E-Form INC-22A, as recorded in the Register by Registrar of Companies:

- Companies incorporated after 31<sup>st</sup> December, 2017; OR
- Companies who are under management dispute; OR
- Companies who have been struck off by Registrar: OR
- Companies who are under process of striking off: OR
- Companies who are under liquidation: OR
- Companies who are under amalgamation: OR
- Companies who have been dissolved.

#### **D. CONSEQUENCES OF NON-FILING OF FORM INC-22A**

Following would be consequences for Companies who does not file Form INC-22A on or before 25<sup>th</sup> April, 2019:

- Non-Compliant Companies shall be marked as “ACTIVE-Non-compliant” and shall be marked as “ACTIVE Compliant” only after filing of E-Form INC-22A and payment of fee of Rs. 10,000/-;
- Non-Compliant Companies shall not be able to file following event based information or changes with Registrar of Companies, unless E-Form INC 22A would be filed after due date:
  - ✓ SH-7 (Change in Authorized Capital);
  - ✓ PAS-3 (Change in Paid-Up Capital);
  - ✓ DIR-12 (Change in Directors except cessation);
  - ✓ INC-22 (Change in Registered Office);
  - ✓ INC-28 (Amalgamation or Demerger Orders).
- Registrar may cause a physical verification of the registered office of the company and may take action for removal of name of the non-compliant companies from the register of companies under Section 12(9) of Act.

#### **E. INFORMATION POINTS / INFORMATION IN FORM INC-22A**

- Photo of the Registered office showing external building and inside office also showing therein **at least One Director/KMP** who has affixed their DSC in the Form INC-22A;
- Latitude and Longitude of Registered office;
- Email id of the Company (OTP will be send on this Email id which has to be entered in Form INC 22A);
- Resolution date and SRN of Filed Form MGT-14 if Company has taken approval for increasing the maximum number of directors beyond the limit specified under Companies Act, 2013. (Section-149 of Act);
- List of Director as on date of Filing.
- DIN of all Directors of the Company is approve i.e. Status of DIN of Directors are neither De-activate due to non-filing od DIR3 KYC nor Disqualified Under Section 164(2);
- Details of Statutory Auditor i.e. Name, PAN, Membership No./ Firm Registration No. and Period of accounts for which appointed;
- Details of Cost Auditor (if applicable) i.e. Name, FRN, financial year to be covered by cost auditors;

- Details of Managing Director or CEO or Manager or Whole time Director of the Company i.e. DIN/PAN, Name and Designation;
- Details of Company Secretary of the Company, if applicable i.e. PAN, Name and ICSI Membership No.;
- Details of CFO of the Company, if applicable i.e. PAN and Name;
- SRN of filed form AOC-4/ AOC-4(XBRL) and Form MGT-7 for the FY 2017-18.
- E-Form INC-22A shall be digitally signed by any of following:
  - ✓ One Director and One KMP; OR
  - ✓ Two Directors of the Company (in case of other than OPC).