

Upcoming Compliances with MCA

Ministry of Corporate Affairs recently has made several amendments in The Companies Act, 2013 vide various notifications which mandates the Companies to file various forms and returns with Ministry on various dates.

In order to avoid confusion and non-compliances, details of upcoming MCA compliances along with their due dates have been briefed below-

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S.No	FORM NAME	DESCRIPTION OF FORM	RELEVANT SECTION/ RULE	APPLICABILITY	DUE DATES
1	INC-22A	Active Company Tagging Identities and Verification (ACTIVE)	Rule 25A of The Companies (Incorporation) Rules, 2014	Every company incorporated on or before 31st of December, 2017 shall filing particulars of the company and registered office with MCA	On or before 25th April, 2019
2	MSME-1	Initial Return to Registrar in respect of outstanding payments to Micro or Small Enterprises.	Order dated 22 January, 2019	All companies, who get supplies of goods or services from micro and small enterprises and whose payments to micro and small enterprise suppliers exceed forty five days from the date of acceptance or the date of deemed acceptance of the goods or services	Within 30 days from date of Publication of Form by MCA**
3	MSME-1	Half yearly return with the registrar in respect of outstanding payments to Micro or Small Enterprises	Order dated 22 January, 2019	All companies, who get supplies of goods or services from micro and small enterprises and whose payments to micro and small enterprise suppliers exceed 45 days from the date of acceptance or the date of deemed acceptance of the goods or services	Return shall be field by 30th April for the period from October to March.
4	MSME-1	Half yearly return with the registrar in respect of outstanding payments to Micro or Small Enterprises	Order dated 22 January, 2019	All companies, who get supplies of goods or services from micro and small enterprises and whose payments to micro and small enterprise suppliers exceed forty five days from the date of acceptance or the date of deemed acceptance of the goods or services	Return shall be field by 31st October for the period from April to September

5	DPT-3	Return of deposits	Rule 16A Companies (Acceptance of Deposits) Amendment Rules, 2019	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 01st April, 2014 to the date of publication of this notification in the Official Gazette (i.e 22.01.2019)	90 days of publication of said Notification (i.e till 22.04.2019). [As on date the revised form is not available on MCA]
6	DPT-3	Return of deposits	Rule 16 of Companies (Acceptance of Deposits) Amendment Rules, 2019	Every Company other than Government company for one time disclosure of details of outstanding money or loan received by company	On or before the 30th day of June, of every year
7	DIR-3 KYC	Application for KYC of Directors	Rule 12A of The Companies (Appointment and Qualifications of Directors) Rules, 2014	Every individual who has been allotted a Director Identification Number (DIN) as on 31st March of a financial year 2018	On or before 30th April 2019
8	GNL-2	Audit Report under Regulation 55A of the securities and Exchange Board of India (Depositories and participants), 1996	Rule 9A of The Companies (Prospectus and Allotment of Securities) Rules, 2014	Every Unlisted Public Company shall furnish the audit report provided under regulation 55A of the securities and Exchange Board of India (Depositories and participants) Regulations, 1996 on a half-yearly basis. However this rule shall not apply to an unlisted public company which is:- (a) a Nidhi; (b) a Government company or (c) a wholly owned subsidiary. [The said Regulation has been amended to Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018]	No Time period is defined, therefore form shall be filed within 30 days from closure of Financial Year i.e on or before 30.04.2019
9	BEN-1	Declaration by the beneficial owner who holds or acquires significant beneficial ownership in share	Section 90	Every individual, who subsequently becomes a significant beneficial owner, or where his significant beneficial ownership undergoes any change	On or before 8th of May, 2019 i.e. within 90 days from the date of notification (i.e. 08.02.2019). and Within 30 DAYS of acquiring such significant beneficial ownership or any change therein.
10	BEN-2	Return to the Registrar in respect of declaration under section 90	Section 90	Every reporting company shall file return of significant beneficial owners	Within 30 days from the date of receipt of declaration in BEN-1 **

11	NFRA-1	Notice to the Authority by a body corporate regarding its auditor	Rule 3 of National Financial Reporting Authority Rules, 2018.	All those Entities on which said rules are applicable	Within 30 days of the commencement of these rules. **
12				Every body corporate, other than a company as defined in clause (20) of section 2, formed in India and governed under this rules	Within 15 days of Appointment of Auditor under Section 139 of the Act.

**** Said Form has not been published by MCA on its website as on date.**

Suggestions may be send to rupesh@cacsindia.com

Dr. S. Chandrasekaran | Senior Partner | Chandrasekaran Associates | Company Secretaries 11-F, Pocket Four | Mayur Vihar Phase One | Delhi - 110 091 | Tel.

+91-11-2271 0514 sankara@cacsindia.com | info@cacsindia.com |

www.cacsindia.com

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