

ROCUPDATES

#ROCUPDATES/2018-19/03

MCA NOTIFICATION ISSUED
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SHAH TEELANI & ASSOCIATES

CHARTERED ACCOUNTANTS



ROCUPDATES

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Information in this book is intended to help the common tax payers understand the subject. Authors have taken utmost care to ensure the correctness and completeness of this information. However, readers are advised to seek professional help before acting on any information, advice, or interpretation, whether explicit or implicit, given in this book.

Companies (Incorporation) Amendment Rules, 2019

APPLICABILITY:

Every company incorporated on or before the 31st December, 2017 shall provide the particulars of the company and its registered office, in "e-Form ACTIVE" (INC - 22A).

However, any company which has not filed financial statements or annual returns or both shall be restricted from filing e-Form-ACTIVE except if the annual filing remain outstanding due to any management dispute recorded by the ROC.

DUE DATE OF RETURNS:

The "e-Form ACTIVE should be filed on or before 25.04.2019

NON APPLICABILITY

The below stated Company is not required to file e-form ACTIVE:

- 1) Struck off company
- 2) Under the process of striking off
- 3) Amalgamated company
- 4) Dissolved company
- 5) Under the process of liquidation

CONSEQUANCES OF NON FILING

1. The Company shall be marked as "ACTIVE - non - compliant" on or after 26.04.2019.
2. A physical verification of the registered office of the company by Registrar and if any default is found he may initiate action for the removal of the name of the company from the register of companies.
3. Filing of following E-Forms will be barred: -
 - SH-7 (Change in Authorised Share Capital)
 - PAS-3 (Change in Paid -up Capital)

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- DIR-12 (Appointment & Resignation of Director except cessation)
- INC-22 (Change in Registered Office)
- INC-28 (Amalgamation / demerger)

CONSEQUENCES OF LATE FILING

In case a company files "e-Form ACTIVE" after 25.04.2019, the Govt. fees of Rs. 10,000 will be applicable.

POINTS TO BE CHECKED BEFORE FILING “ e-FORM ACTIVE”

- 1) Valid Email ID of Company for OTP verification
- 2) DIN of all Directors should be in "approved" status.
- 3) SRN of AOC-4 & MGT-7 filed for FY 2017-18.

ATTACHMENT OF THE “ e-FORM ACTIVE”

Photograph of Registered Office showing external building and inside office and also showing therein atleast one director whose DSC to be affixed in the Form.

INFORMATION REQUIRED FOR FILING OF “ e-FORM ACTIVE”

1. Address of Registered office along with Latitude and longitude details
2. Email ID and OTP generated on EMAIL id
3. List of all Directors of the company with Active status of DIN. If any Director on board of the Active DIN status, company will not be able to file eFoem INC 22A
4. Details of Auditors
5. Details of Cost Auditors
6. Details of CEO, CFO and CS if any
7. SRN of AOC 4, AOC 4 XBRL, and MGT 7 of FY 2017-18

"FORM NO. INC-22A
 [Rule 25A of The Companies
 (Incorporation) Rules, 2014]



**ACTIVE (Active Company Tagging
 Identities and Verification)**

Form language English Hindi
 Refer the instruction kit for filing the form.

1. *(a)Corporate Identity Number (CIN) of the company

* (b) Name of the Company

* (c) Address of registered office(Photo of the Registered Office also showing therein atleast one Director(s)/KMP who has affixed his/her Digital Signature to this form is mandatory)

Latitude	Longitude

(d) *email ID of the company

(e) *Enter OTP for email ID of the company

(f) *Whether the company is listed Yes No

2. *(a) Number of Directors

(b) The Maximum Number of Directors are beyond limits prescribed in Companies Act, 2013 based on resolution dated RN of Form No. MGT-14

* (c) List of Directors as on date of filing.

Sr. No.	DIN	Name of Director	Status of DIN

(Before filing Active Company Tagging Identities and Verification (ACTIVE) eform, please ensure that the DINs of all Directors are in 'approved' status and are neither 'De-activated due to non-filing of DIR-3 KYC' nor 'Disqualified w/s 164(2)')

3. *Details of statutory auditor(s).

*Number of auditor(s) appointed

1. *Category of Auditor Individual Auditor's Firm

*Income Tax permanent account number of auditor or auditor's firm

*Name of the auditor or auditor's firm

*Membership Number of auditor or auditor's firm's registration number

*Period of account for which appointed From

4. Whether the company is required to appoint Cost Auditor Yes No

Number of cost auditor(s)

1. Category of Auditor Individual Partnership firm Limited liability partnership

Membership number of the Cost Auditor/ member representing the Cost Auditor's Firm/LLP

Name of the cost auditor or member representing the firm/LLP

Firm Registration Number(FRN) of the Cost Auditor/Cost Auditor's firm/LLP

Name of the Cost auditor's firm/LLP

Financial year to be covered by the cost auditor(s) From

5. Details of the Managing director or Chief Executive Officer (CEO) or Manager or Whole-time Director of the company

Number of roles

DIN/PAN

Name

Designation

Whether the company has Managing Director or CEO Yes No

6. Details of Company Secretary of the company, if applicable.

PAN

Name

Membership Number

7. Details of the Chief Financial Officer (CFO) of the company, if applicable.

PAN	
Name	<input type="text"/>
8. *Details of forms AOC-4/AOC-4 XBRL and MGT-7 filed for FY 2017-18	
*SRN of AOC-4/ AOC-4 XBRL	<input type="text"/>
*SRN of MGT-7	<input type="text"/>
Attachments	List of attachments
1. *Photograph of Registered Office showing external building and inside office also showing therein atleast one director/KMP who has affixed his/her Digital Signature to this form.	Attach <input type="text"/>
2. Optional Attachment(s), if any	Attach <input type="text"/>
	Remove attachment
Declaration	
I hereby declare that the registered Office is situated in the address mentioned above, the details of directors, KMP, auditors are presently associated with the company are correct.	
Verification	
I, hereby confirm and verify that the particulars given in the Form herein above are true and also are in agreement with the documents maintained by the company.	
To be digitally signed by one director in case of OPC.	
To be digitally signed by one director and one KMP or two directors in case of other than OPC	
*Designation	<input type="text"/> DSC BOX
*DIN	<input type="text"/> DSC BOX
*Designation	<input type="text"/>
* DIN of the director; or DIN or PAN of the manager or CEO or CFO; or Membership number of the secretary	<input type="text"/>
Certification	
I declare that I have been duly engaged for the purpose of certification/verification of this form. It is hereby certified that:	
* I have satisfied myself about the identity of the company and its address based on the perusal of the original of the attached document.	

* All required attachments have been completely attached to this application

* I have gone through the provisions of The Companies Act, 2013 and rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed.

*I further certify that:

- *email ID belong to the Company.
- * All the required attachments have been completely and legibly attached to this form;
- *I have kept a copy of this form and attachments thereto, in my records for further reference.
- *It is understood that I shall be liable for action under section 448 of The Companies Act, 2013 for wrong certifications, if any found at any stage.

*To be digitally signed by

DSC Box

*Category

*Whether Associate or Fellow Associate Fellow

*Membership Number

*Certificate of Practice Number

Note: Attention is drawn to the provisions of sections 7(5) and 7(6) which, *inter-alia*, provides that furnishing of any false or incorrect particulars of any information or suppression of any material information shall attract punishment for fraud under section 447. Attention is also drawn to provisions of Section 448 and 449 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

This e-Form has been taken on file maintained by the register of companies through electronic mode and on the basis of statement of correctness given by the Director and professional"

SHAH TEELANI & ASSOCIATES



CHARTERED ACCOUNTANTS

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