

F.No. 17/146/2011-CL-V
Government of India
Ministry of Corporate Affairs

5th Floor, A Wing, Shastri Bhavan
Dr. R.P. Road, New Delhi-110001
Dated 12.05.2011

To

All the **Regional Directors**,

All the Registrar of Companies/ Official Liquidators The Stakeholder

Sub: Compliance of provisions of the Companies Act, 1956 and Rules made thereunder.

Sir,

In order to ensure compliance of the provisions of the Companies Act, 1956 and Rules made thereunder, it is observed that the majority companies are only filing their event based information through MCA-21 to the Registrar of Companies, however the statutory compliance related to Annual filings are not complied with. Therefore, it has been decided that the companies who have not filed their statutory Annual Reports (i.e. Balance Sheets, Profit and Loss Accounts and Annual Reports) with the Registrar of Companies, they should not to be allowed to file their other Forms except the following Forms till the companies has filed its updated Statutory Annual Accounts/ Annual Report in MCA-21 system:-

Forms	Subject
Form 32	Particulars of appointment of managing director, directors, manager and secretary and the changes among them or consent of candidate to act as a managing director or director or manager or secretary of a company and/ or undertaking to take and pay for qualification shares. [Pursuant to sections 303(2), 264(2) or 266(1) (a) and 266 (1) (b) (iii) of the Companies Act, 1956]
Form 20 B	Form for filing annual return by a company having a share capital with the Registrar. [Pursuant to Section 159 of the Companies Act, 1956]
Form 21A	Particulars of annual return for the company not having share capital. [Pursuant to Section 160 of the Companies Act, 1956]
Form DIN- 3	Intimation of Director Identification Number by the company to the Registrar.

Form 21	Notice of the court or the company law board order. [Pursuant to section 17(1), 17A, 79, 81(2), 81(4), 94A (2), 102(1), 107(3), 111(5), 141, 155, 167, 186, 391(2), 394(1), 396,397, 398, 445, 466, 481,559 and 621A of the Companies Act, 1956]
Form IAA	Particulars of person(s) or director(s) or changed or specified for the purpose of clause(f) or (g) of section 5. [Pursuant to section 5(g) of the Companies Act, 1956]
Form 62	Form for submission of documents with Registrar of Companies. [Pursuant to sections 44, 60, 77A, 488, 497, 509, 516, 551 and 555 of the Companies Act, 1956, rule 313, 315, 327, 331, 335 of the Companies (Court) Rules, 1959 and rule 10 of the Companies (Acceptance of Deposits) Rules, 1975]
Form 23AC & 23 ACA	Form for filing balance sheet and Profit & Loss account and other documents with the Registrar. [Pursuant to section 220 of the Companies Act, 1956]
	Forms for deposit of money into IEPF.
	Forms related to Cost Audit Branch.

2. It may be further noted that:

- a) Directors of these companies will not be allowed to sign any document for filing with MCA21 system;
- b) Company Secretaries and Auditors of these companies will also not be allowed to signing and certifying the filing with MCA-21 system; and
- c) To take action against the defaulting companies in co-ordination with RBI and SEBI.

3. The Secretary, MCA has desired to invite comments/recommendations from all concerned officers and stakeholders and it is requested to place your comments on the above subject latest by 25.05.2011, so as to make necessary arrangements for restricting such companies from filing of all Forms except as stated above. Comments/recommendations may be sent to rakesh.chandra@mca.gov.in

4. This issues with the approval of the Secretary, MCA.

J. N. Tikku
Joint Director
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