

COMPANIES ACT, 2013

MCA's IMPLEMENTATION PLAN

FOR

SECTIONS, RULES & E-FORMS



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COMPANIES ACT, 2013 – MCA'S ROLL OUT PLAN FOR E-FORMS AND IMPLEMENTATION

Ministry of Corporate Affairs (MCA) has intimated its roll out plan for the implementation of the Companies Act, 2013 and the new e-forms pursuant to that. We give below a sneak peak of the roll out plan accompanied with detailed lists carrying complete details of *"Whats in & Whats out!"* for ready reference of the readers.

Status of Sections, Rules and E-forms as on date

283 Sections of Companies Act, 2013 have been notified so far out of which 1 Section became applicable from 30.08.2013, 98 Sections became applicable from 12.09.2013 and 184 sections will become applicable from 01.04.2014 (Refer list A)

 notified

Rules relating to 14 chapters have also been notified to become applicable from 01.04.2014 (refer list B)

E-filing will be suspended from 1st April to 14th except for few existing eforms (refer list C)

From 14.04.2014, 39 new e-forms under CA, 2013 will be available for filing on the MCA portal (Refer list D)

 e-form

From 28.04.2014, 5 general e-forms and 2 other e-forms will be available for filing on MCA portal. These forms can be used in relation to 24 notified Sections/events under CA, 2013 for which individual forms will be available from a later date (Refer lists E and F)

LIST A – SECTIONS NOTIFIED TILL 30.03.2014

CHAPTER NUMBER AND TITLE	SECTIONS NUMBERS
Chapter 1 - Preliminary	Full chapter covering Sections 1 - 2 [Except 2(23), 2(29)(iv), 2(67)(ix), 2(87) proviso]
Chapter 2 - Incorporation of Company and Matters Incidental Thereto	Full chapter covering Sections 3-9 [Except 7(7), 8(9), 14(2)]
Chapter 3 - Prospectus and Allotment of Securities	Full chapter - Part I & Part II covering sections 23 – 42
Chapter 4 - Share Capital and Debentures	Sections 43 - 47 Sections 49 - 65 [Except 55(3), 61(1)(b) proviso, 62(4), 62(5), 62(6)] Sections 67 - 72 [Except 71(9), 71(10), 71(11)]
Chapter 5 - Acceptance of Deposits by Companies	Sections 73, 74 & 76
Chapter 6 - Registration of Charges	Full chapter covering Sections 77 - 87
Chapter 7 - Management and Administration	Sections 88-96 Sections 100-122 [Except 119(4)]
Chapter 8 - Declaration and Payment of Dividend	Sections 123, 126 & 127
Chapter 9 - Accounts of Companies	Sections 128 - 129
Chapter 10 - Audit and Auditors	Full chapter covering Sections 139 – 148
Chapter 11 - Appointment and Qualifications of Directors	Full chapter covering Sections 149 – 172 [Except 169(4)]
Chapter 12 - Meetings of Board and its Powers	Full chapter covering Sections 173 – 195
Chapter 13 - Appointment and Remuneration of Managerial Personnel	Full chapter covering Sections 196 – 205

Chapter 14 - Inspection, Inquiry and Investigation	Sections 206 – 212 [Except references of sub-section(10) of section 66, sub-section(5) of section 140, section 213, sub-section(1) of section 251 and sub-section (3) of section 339 made in sub-section(6) and also sub-sections(8) to (10)] Sections 214 – 217 [Except 216(2)] Sections 219 – 220 Sections 223 – 225 [Except 224(2), 224(5)] Sections 228 - 229
Chapter 21 Part 1 - Companies authorised to register under this Act	Sections 366 – 371 [Except 370 proviso] Section 374
Chapter 22 - Companies Incorporated Outside India	Full chapter covering Sections 379 – 393
Chapter 23 - Government Companies	Full chapter covering Sections 394 – 395
Chapter 24 - Registration Offices and Fees	Full chapter covering Sections 396 - 404
Chapter 25 - Companies to furnish information or statistics	Full chapter covering Section 405
Chapter 26 - Nidhis	Full chapter covering Section 406
Chapter 27 - National Company Law Tribunal and Appellate Tribunal	Sections 407 - 414
Chapter 28 - Special Courts	Section 439 Sections 442 - 446
Chapter 29 - Miscellaneous	Sections 447 – 464 Sections 467 - 470

LIST B – LIST OF CHAPTERS FOR WHICH FINAL RULES HAVE BEEN NOTIFIED

Chapter Number	Name of Rule
Chapter 1 - Preliminary	Companies (Specification of Definitions Details) Rules, 2014
Chapter 2 - Incorporation of Company and Matters Incidental Thereto	Companies (Incorporation) Rules, 2014
Chapter 3 - Prospectus and Allotment of Securities	Companies (Prospectus and Allotment of Securities) Rules, 2014
Chapter 4 - Share Capital and Debentures	Companies (Share Capital and Debentures) Rules, 2014
Chapter 5 - Acceptance of Deposits by Companies	Companies (Acceptance of Deposits) Rules, 2014
Chapter 6 - Registration of Charges	Companies (Registration of Charges) Rules, 2014
Chapter 7 - Management and Administration	Companies (Management and Administration) Rules, 2014
Chapter 8 - Declaration and Payment of Dividend	Companies (Declaration and Payment of Dividend) Rules, 2014
Chapter 9 - Accounts of Companies	Companies (Accounts) Rules, 2014 & Companies (Corporate Social Responsibility), Rules 2014
Chapter 10 - Audit and Auditors	Companies (Audit and Auditors) Rules, 2014
Chapter 11 -Appointment and Qualifications of Directors	Companies (Appointment and Qualification of Directors) Rules, 2014
Chapter 12 -Meetings of Board and its Powers	Companies (Meetings of Board and its Powers) Rules, 2014
Chapter 26 - Nidhis	Nidhi Rules, 2014
Chapter 29 - Miscellaneous	Companies (Adjudication of Penalties) Rules, 2014 & Companies (Miscellaneous) Rules, 2014

LIST C – EXISTING E-FORMS WHICH CAN BE FILED DURING 01.04.2014 TO 14.04.2014

S. No.	Form No.	Purpose of form
1	66	Form for submission of compliance certificate with the Registrar
2	14LLP	Form for intimating to Registrar of Companies of conversion of the company into limited liability partnership (LLP).
3	20B	Form for filing annual return by a company having a share capital with the Registrar
4	21A	Particulars of annual return for the company not having share capital
5	23AC	Form for filing balance sheet and other documents with the Registrar
6	23ACA	Form for filing Profit and Loss account and other documents with the Registrar
7	23ACA- XBRL	Form for filing XBRL document in respect of Profit and Loss account and other documents with the Registrar
8	23AC- XBRL	Form for filing XBRL document in respect of balance sheet and other documents with the Registrar
9	23C	Form of application to the Central Government for appointment of cost auditor
10	23D	Form for Information by Cost Auditor to Central Government
11	35A	Information to be furnished in relation to any offer of a scheme or contract involving the transfer of shares or any class of shares in the transferor company to the transferee company
12	A-XBRL	Form for filing XBRL document in respect of compliance report and other documents with the Central Government
13	FTE	Application for striking off the name of company under the Fast Track Exit(FTE) Mode
14	I-XBRL	Form for filing XBRL document in respect of cost audit report and other documents with the Central Government
15	5-INV	Transfer unpaid dividend amount to IEPF
16	21	Order of the court/authority till 14/04/2014
17	Refund	Application for requesting refund of fees paid
18	BankACC	Application for simplifying bank account opening process as user shall not be required to submit any physical application form.
19	Investor Complaint Form	Form for filing complaint(s) against the company

LIST D – NEW E-FORMS WHICH WILL BE AVAILABLE FOR FILING FROM 14.04.2014

S. NO.	NEW FORM NO.	PURPOSE OF FORM	OLD FORM
1	INC-1	Application for reservation of name	1A
2	INC-2	OPC- Application for Incorporation	New form
3	INC-3	OPC- Nominee consent form	New form
4	INC-4	OPC- Change in Member/Nominee	New form
5	INC-5	OPC- Intimation of cessation	New form
6	INC-6	OPC- Application for Conversion	New form
7	INC-7	Incorporation of Co. (Other than OPC)	1
8	INC-18	Application to Regional director for conversion of section 8 co. into any other kind of co.	New form
9	INC-20	Intimation to Registrar of revocation/surrender of license issued u/s 8	New form
10	INC.21	Application for commencement of business	19, 20
11	INC-22	Notice for situation or change of situation of registered office	18
12	INC-23	Application to Regional director for approval to shift the registered office from one state to another state or from jurisdiction of one registrar to another within the state	1AD,
13	INC-24	Application for change of name	1B
14	INC-27	Conversion form Pvt. To public or vice-versa	1B, 62
15	INC-28	Notice of order of the Court or Tribunal or any other competent authority	21
16	PAS-3	Return of allotment	2
17	SH-7	Notice to Registrar for alteration of share capital	5
18	SH-8	letter of offer	New form
19	SH-11	Return in respect of buy back of securities	4C

20	CHG-1	Application for registration of creation or modification of charge (other than debentures)	8
21	CHG.4	Particulars of satisfaction of charge	17
22	CHG-6	Notice of appointment or cessation of receiver or manager	15
23	CHG-9	Application for registration of creation or modification of charge in case of debentures	10
24	MGT-14	Filing of Resolutions and agreements to the Registrar under section 117	23
25	DIR-3	Application for allotment of Director Identification Number	DIN1
26	DIR-5	Intimation of change in particulars of Director to be given to the Central Government	DIN4
27	DIR-7	Notice of resignation of a director to the Registrar	New form
28	DIR-8	Particulars of appointment of directors and the key managerial personnel and the changes among them	32, 32AD
29	MR-1	Return of appointment of managing director or whole time director or manager	25C
30	MR-2	Form of application to the Central Government for approval of appointment or reappointment and remuneration or increase in remuneration or waiver for excess or over payment to managing director or whole time director or manager and commission or remuneration to directors	25A
31	URC-1	Application by a company for registration under section 366	37, 39
32	FC-1	Information to be filed by foreign company	44
33	FC.2	Return of alteration in the documents filed for registration by foreign company	49, 52
34	FC.3	List of all principal places of business in India established by foreign company	52
35	FC.4	Annual Return	PTII
36	ADJ	Memorandum of Appeal	New form
37	MSC-1	Application to ROC for obtaining the status of dormant company	New form
38	MSC-3	Return of dormant companies	New form
39	MSC-4	Application for seeking status of active	New form

LIST E – NEW E-FORMS WHICH WILL BE AVAILABLE FOR FILING FROM 28.04.2014

S. No.	New form no.	Purpose of form	Old Form
1	GNL.1	Form for filing an application with Registrar of Companies	61
2	GNL.2	Form for submission of documents with Registrar of Companies	62
3	CG.1	Form for filing application or documents with Central Government	65
4	GNL.3	Particulars of person(s) or director(s) or changed or specified for the purpose of section 2(60)	1AA
5	MGT.6	Form of return to be filed with the Registrar	22B
6	RD.1	Form for filing application to Regional Director	24A
7	RD.2	Form for filing petitions to Central Government (Regional Director)	24AAA

LIST F – PURPOSES FOR WHICH FORMS MENTIONED IN LIST E CAN BE FILED

S.No.	No. of form under old Act	No. of form under New Act	Purpose of filing	Section of CA 2013 under which form has to be filed	Chapter Number	MCA Remarks
1	61	GNL.1	Application for Compounding of offences	441	28	Radio button active in new Form GNL.1
2			Application for Extension of period of annual general meeting by three months	96	8	Radio button active in new Form GNL.1
3			Application for Extending the period of annual accounts upto eighteen months under section 210(4)	132	9	Radio button active in new Form GNL.1 for earlier years

4			Application for Declaring a defunct Company	248, 252	28	Radio button active in new Form GNL.1 for earlier years
5			Application for Scheme of arrangement, amalgamation	232	15	Radio button active in new Form GNL.1
6			Application for Normalising a dormant company	455	29	Radio button active in new Form GNL.1 for earlier years
7			Application - Others	NA	NA	Radio button active in new Form GNL.1
8	62	GNL.2	Statement in lieu of prospectus as per schedule IV	Deleted	Deleted	No provision exists in new act. Hence option is disabled in new form GNL.2 (62)
9			Prospectus	26(4)	3	Radio button active in new Form GNL.2
10			Return of Deposits	76	5	Radio button active in new Form GNL.2
11			Form SH.9: Declaration of Solvency	68(6)	4	Radio button active in new Form GNL.2
12			Filing Final Statement of Account of winding up - Form 156	As per old rules and act.	As per old Rules and act.	Radio button active in new Form GNL.2
13			Liquidator's statement u/s 551 read with rule 327 [Companies (Court) Rules] - Form 152	As per old rules and act.	As per old Rules and act.	Radio button active in new Form GNL.2
14			Liquidator's Affidavit u/s 551 read with rule 327 [Companies (Court) Rules] - Form 153	As per old rules and act.	As per old Rules and act.	Radio button active in new Form GNL.2
15			Liquidator's Statement of Unpaid Dividend or Undistributed Assets under Sec.555 read with rule 335 [Companies (Court) Rules] - Form 154	As per old rules and act.	As per old Rules and act.	Radio button active in new Form GNL.2
16			Declaration of Solvency embodying a statement of assets and liabilities – Rule 313 [Companies (Court) Rules] – Form 159	As per old rules and act.	As per old Rules and act.	Radio button active in new Form GNL.2
17			Return of final winding up meeting (Members voluntary winding up)- Rule 331 [Companies	As per old rules and act.	As per old Rules and act.	Radio button active in new Form GNL.2

			(Court) Rules] - Form 149			
18			Return of final winding up meeting (Creditors voluntary winding up) - Rule 331 [Companies (Court) Rules] - Form 157	As per old rules and act.	As per old Rules and act.	Radio button active in new Form GNL.2
19			Return of final winding up meeting (Creditors voluntary winding up) - Rule 331 [Companies (Court) Rules] - Form 158	As per old rules and act.	As per old Rules and act.	Radio button active in new Form GNL.2
20			Other documents	No Section	No Section	Radio button active in new Form GNL.2
21	24A	RD.1	Application to RD for approval for entering into contract	Deleted	Deleted	No provision exists in new act, hence option is disabled in new form RD.1 (24A)
22			Application to RD for appointment of auditor	Deleted	Deleted	No provision exists in new act, hence option is disabled in new form RD.1 (24A)
23			Application to RD for Issue of license under section 8	8(1) and 8(5)	2	New form prescribed
24			Application to RD for removal of auditor	139, 142	10	New form prescribed
25			Application to RD for rectification of name	16	2	New form prescribed
26			Application to RD - Others	No Section	No Section	New form prescribed
27	24AAA	RD.2	Form for filing petitions to Central Government (Regional Director) for shifting of registered office of the company from one State to another under section 17	13(4)	2	New form INC.23 prescribed, hence radio button is disabled in Form RD.2
28			Form for filing petitions to Central Government (Regional Director) under section 18	Deleted	Deleted	No provision exists in new act, hence option is disabled in new form RD.2 (24AAA)
29			Form for filing petitions to Central Government (Regional Director) under section 19	Deleted	Deleted	No provision exists in new act, hence option is disabled in new form RD.2 (24AAA)

30			Form for filing petitions to Central Government (Regional Director) for condonation of delay in filing charge forms under section 141	87	6	New form prescribed
31			Form for filing petitions to Central Government (Regional Director) under section 188	Deleted	Deleted	Rule is not prescribed, hence option is disabled in new form RD.2 (24AAA)
32			Application for extension of time for repayment of deposits	Deleted	Deleted	Rule is not prescribed, hence option is disabled in new form CG.1 (65)
33	65	CG.1	Information and explanation on reservations and qualification contained in the cost audit report by a company pursuant to section 233B(7) of the Companies Act, 1956	Deleted	Deleted	Rule is not prescribed, hence option is disabled in new form CG.1 (65)
34			Application - Others	NA	NA	New form prescribed

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