ABHISHEK AGARWAL CA, CS, B.COM (HONS)
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ROC ANNUAL FILING COMPLIANCES FOR FY 2017-18

MANDATORY FILING

As required by the provisions of sec – 129 & 137 of Companies Act 2013, read with Rule 12 of the Company (Accounts) Rules, 2014 every company (Public/Private) has to mandatorily prepare and file its Financial Statements (including consolidated financial statements), if any, duly adopted at the AGM and annual return within a period of 30 days and 60 days respectively, from the conclusion of the Annual General Meeting. However, a One Person Company shall file its financial statements duly adopted by its member, within one hundred eighty days from the closure of the financial year.

PROCEDURE FOR ADOPTION AND FILING OF ANNUAL ACCOUNTS WITH ROC:

S. No.	E-Forms	Purpose of filing	Applicability	Due Date	Due Date (in case AGM is held on 30.09.2018)
1.	MGT-14	For approval of Financial A/cs and Board's Report	Only for Public/ Listed Companies not for Private Companies (vide MCA notification dated 05.06.2015	Within 30 days from date of passing Board Resolution	–
2.	ADT-1	Appointment of Auditor	Only for fresh appointment/ reappointment not for ratification	Within 15 days from the date of AGM	15.10.2018
3.	AOC -4/ AOC-4 (CFS)*/ AOC – 4 (XBRL)**	For Filing of Annual A/cs (Financial Statements, Notice and Director's Report)	For all companies	Within 30 days from the date of AGM (Within 180 days in case of OPC from the closure of Financial Yr.)	30.10.2018
4.	MGT-7	Filing of Annual Return	For all Companies	Within 60 days from the date of AGM	29.11.2018
5.	CRA-4	Filing of Cost Audit Report	For Companies satisfying the limits specified under Companies Act	Within 30 days from the receipt of a copy of cost audit report.	Within 30 days from the receipt of copy of cost audit report.

* AOC-4(CFS) – Form for filing Consolidated Financial Statement
**AOC-4 (XBRL) – For XBRL filing

XBRL FILING

Following class of companies are require to file their Financial Statements and other documents with ROC u/s 137 in e-Form AOC –4(XBRL), by using XBRL taxonomy:-

1. All Listed Companies in India and their Indian Subsidiaries.

2. All Companies having Paid-up share capital of Rs. 5 crores and above; or

3. All Companies having Turnover of Rs. 100 crores and above.

4. All companies which are required to prepare their financial statements in accordance with Companies (Indian Accounting Standards) Rules, 2015.

However, Banking Companies, Insurance companies, Power Companies, Non-Banking Financial Companies and Housing Finance Companies are not required to file their Financial Statement and other documents by using XBRL taxonomy.

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DOCUMENTS REQUIRED TO BE ATTACHED WITH E-FORMS-

E-Form MGT –14:-

- Signed copy of Board Resolution for approval of Financial Statements and Directors' Report.
- Notice of Board Meeting.

E-Form ADT-1:-

- Copy of Intimation sent by the Company.
- Copy of Written consent given by the auditor.
- Copy of Resolution passes at the AGM.

E-Form AOC-4/AOC-4 (CFS)/AOC-4 (XBRL)

- Notice of the Annual General Meeting. Board of Directors'Report along with MGT –9.
- Financial Statement (Balance Sheet, Statement of P&L A/c` and Notes to A/cs).
- Auditor's Report.
- CARO Report, if applicable.
- Consolidated financial statement, if applicable.
- Statement of subsidiary/associate companies/joint ventures as per sec –129 Form AOC-1 Cash Flow Statement, if any.
- AOC-2 for particulars of contracts or arrangements with related parties, if applicable.

E-Form MGT-7 (Annual Return) (sec-92(3))

- List of Shareholders & Debenture holders as per annexure attached with the E-form.

PENAL PROVISIONS FOR NON FILING

If a company fails to file the copy of the financial statements, before the expiry of the period then

Liability of	Imprisonment	Fine
Company	NA	Rs. 1000 for every day during which the failure continues but not more than Rs. 10,00,000/-
Officers of Company	May extend to 6 months	Not less than Rs. 100,000/-, which may extend to Rs. 500,000/- or with both.

REVISED FEES

The Companies (Registration Offices and Fees) Second Amendment Rules 2018 has been notified on 7th May 2018 and accordingly-

(i) In case the period within which a document required to be submitted under section 92 or 137 of the Act expires after 30/06/2018, the additional fee mentioned in Table shall be payable:-

S. No.	Period of delay	Additional fee payable (in Rs.)
1.	Delay beyond period provided under Section 92(4) of the Act	100/- per day
2.	Delay beyond period provided under Section 137(1) of the Act	100/- per day

(ii) In all other cases where the **belated annual returns or balance sheet/financial statement** which were due to be filed whether in the Companies Act, 1956 or the Companies Act, 2013 the following additional fee mentioned in Table shall be payable:-

S. No.	Period of delay	Additional fee payable (in Rs.) up to 30/06/2018 * *Plus Rs.100/- per Day w.e.f 01.07.2018
1.	Up to 30 days	2 times of normal filing fees+**
2.	More than 30 days up to 60 days	4 times of normal filing fees+**
3.	More than 60 days up to 90 days	6 times of normal filing fees+**
4.	More than 90 days up to 180 days	10 times of normal filing fees+**
5.	Beyond 180 days	12 times of normal filing fees+**