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FAQ ON E-Form INC-22A

INTRODUCTION:

The Ministry of Corporate Affairs has recently inducted an exact move to e-verify the presence of the registered office of the Companies under a new rule, i.e. Rule 25A in the Companies (Incorporation) Rule, 2014. The said rule has become effective from 25th February, 2019. Under this rule, the applicable Companies are required to file an e-Form INC-22A to get the status of **ACTIVE Compliant Company**. Here ACTIVE stands for Active Company Tagging Identities and Verification.

Q1. WHAT IS THE PURPOSE OF INTRODUCING RULE 25A?

A. The new rule desires that the Companies must provide details to confirm the geographical presence of their registered office.

Q2. WHO IS REQUIRED TO FILE THE e-FORM INC 22A?

A. Every Company incorporated on or before 31st December, 2017 has to file the particulars of the Company and its registered office, in e-Form INC 22A on or before 25th April, 2019.

Q3. WHICH TYPE OF COMPANIES ARE RESTRICTED TO FILE e-FORM INC 22A?

A. Any Company which, according to the Companies Act, 2013, has not filed its Financial Statements under Section 137 or Annual Returns under Section 92 or both with the Registrar shall be restricted from filing e-Form INC 22A, unless such Company is under management dispute and the Registrar has recorded the same on the register.

Q4. WHO IS NOT REQUIRED TO FILE e-FORM INC 22A?

A. Companies which have been struck off or are under the process of striking off or under liquidation or amalgamated or dissolved as recorded in the register, shall not be required to file e-Form INC 22A.

Q5. WHAT IS THE CONSEQUENCES FOR NOT FILING e-FORM INC 22A?

A. If a Company does not intimate the particulars as required in e-Form INC 22A, such Company shall be marked as "ACTIVE-non-compliant" on or after 26th April, 2019, and shall also be liable for action under sub-section (9) of Section 12 of the Companies Act, 2013. Further, the Registrar of Companies shall not accept the request from the Company to accept and record the information and/or changes by the Companies through the following e-Forms, unless e-Form INC 22A has been filed:

1. SH-07 (Changes in Authorized Capital);
2. PAS-03 (Changes in Paid-up Capital);
3. DIR-12 (Changes in Directorship except cessation);
4. INC-22 (Changes in Registered Office);
5. INC-28 (Amalgamation, De-merger).

Q6. WHAT IS THE FEES FOR FILING e-FORM INC 22A?

A. There is no government fee payable if an e-Form has been filed within due date i.e. 25th April, 2019. However, a Company can file e-Form INC 22A to get the status of ACTIVE Compliant Company, on or after 26th April, 2019, by paying an additional fee of ten thousand rupees.

Q7. WHAT ARE THE DETAILS WHICH ARE TO BE SUBMITTED IN e-FORM INC 22A?

A. In e-Form INC-22A, the Company is required to submit the following information:

1. CIN and Name of the Company
2. Address of the registered office the Company
3. Location of registered office on Map defining Latitude / Longitude
4. Email Id of the Company for OTP verification
5. Whether company is listed or not
6. Total number of Directors in the Company
7. SRN of e-Form MGT-14, if total number of Directors exceeds 15
8. Other Details such as:
 - o Name of the Directors, DIN, and Status of DIN
 - o Statutory Auditor (PAN, Firm number, Period of Appointment etc)
 - o Cost Auditor (If applicable)
 - o Company Secretary (If applicable)
 - o CEO or Managing Director (If applicable)
 - o CFO (If applicable)
 - o SRN of e-Forms AOC 4 and MGT 7 filed for F.Y. 2017-18

Q8. WHAT ARE THE ATTACHMENTS TO BE SUBMITTED IN e-FORM INC 22A?

A. Following are the attachments needed while filing e-Form INC 22A:

Photograph of registered office showing external building and inside office also showing therein at least one director / KMP who has affixed his / her Digital Signature to the form.

1. Optional attachment (If any).

(Please Note Sample Photographs have been attached hereunder for your reference and also guidelines have been provided for taking the photographs)

Corporate Office: 211, Landmark Complex, Near Old Bus Stand, Bilaspur, Chhattisgarh - 495001

Q9. HOW TO GET LATITUDE AND LONGITUDE IN THE e-FORM INC 22A?

A. Go on the following link

<https://www.latlong.net/>

put the location of the registered office of the company and you will get the longitude and latitude of the registered office.

(Please Note: Allow Google to access your current location first)

Q10. WHOSE DIGITAL SIGNATURE CERTIFICATE WILL BE AFFIXED ON THE e-FORM INC-22A?

A. e-Form INC-22A is required to be digitally signed by one director and one KMP or two directors in case of other than OPC.

Q11. WHEN CAN A COMPANY BE NOT ABLE TO FILE e-FORM INC-22A?

A. Following are the situations in which a Company will be unable to file the e-form INC 22A:

1. If DIN of the Director is de-activated due to non-filing of e-Form DIR-3KYC;
2. If Director is disqualified under Section 167;
3. Annual filing for the financial year 2017-18 is not done;
4. Company has not appointed CS if paid up capital is Rs. 5 Crore or more;
5. If KMP not appointed as per the requirement of the Companies Act, 2013;
6. If auditor is not appointed as per requirement of the Companies Act, 2013.

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VoLTE 4G 69%

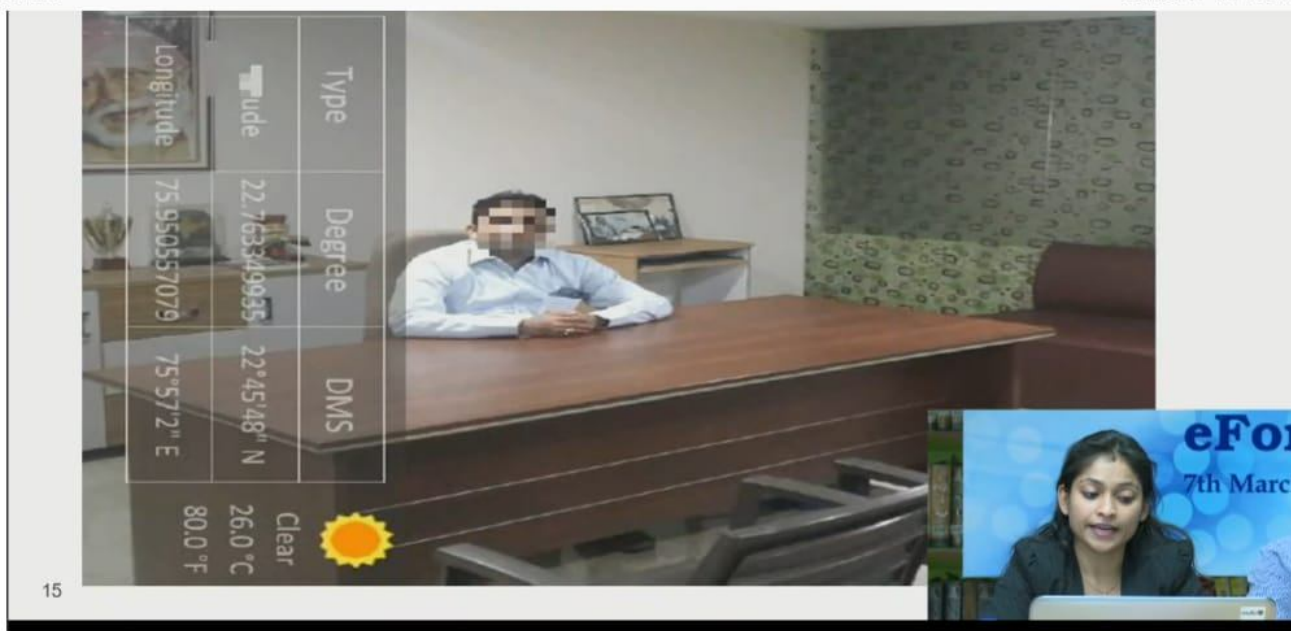


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Photograph of Registered Office showing external building (Above)

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Photograph of inside office also showing therein at least one director/KMP who has affixed his/her Digital Signature to this e-Form.

The above photographs are suggested by the ICSI on the Webinar which was conducted on 7th March, 2019.

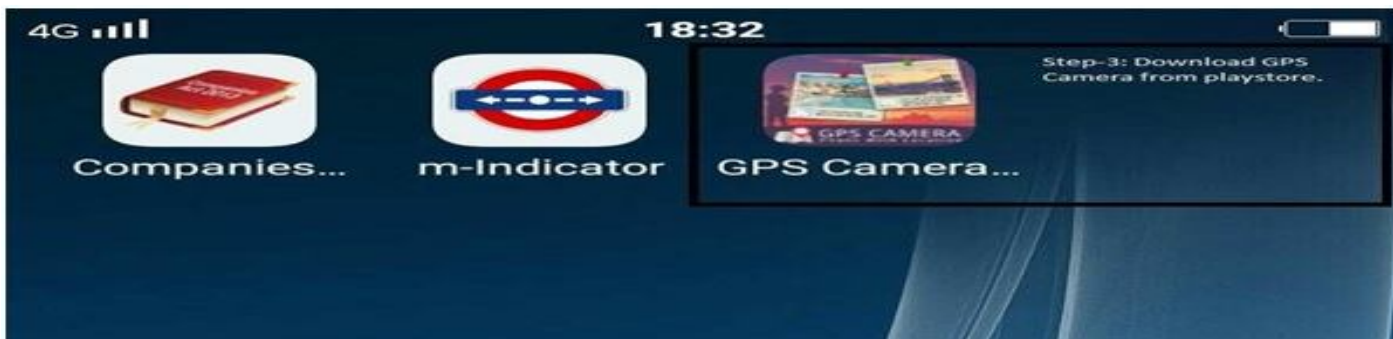
Corporate Office: 211, Landmark Complex, Near Old Bus Stand, Bilaspur, Chhattisgarh - 495001

FOLLOWING ARE THE STEPS THAT HAVE TO FOLLOW WHILE TAKING PHOTO OF THE EXTERNAL BUILDING OF THE REGISTERED OFFICE AND PHOTO OF THE CABIN OF THE DIRECTOR ALONG WITH THE DIRECTOR.

STEP-1: ON YOUR INTERNET IN MOBILE

STEP-2: ON YOUR GPS IN MOBILE

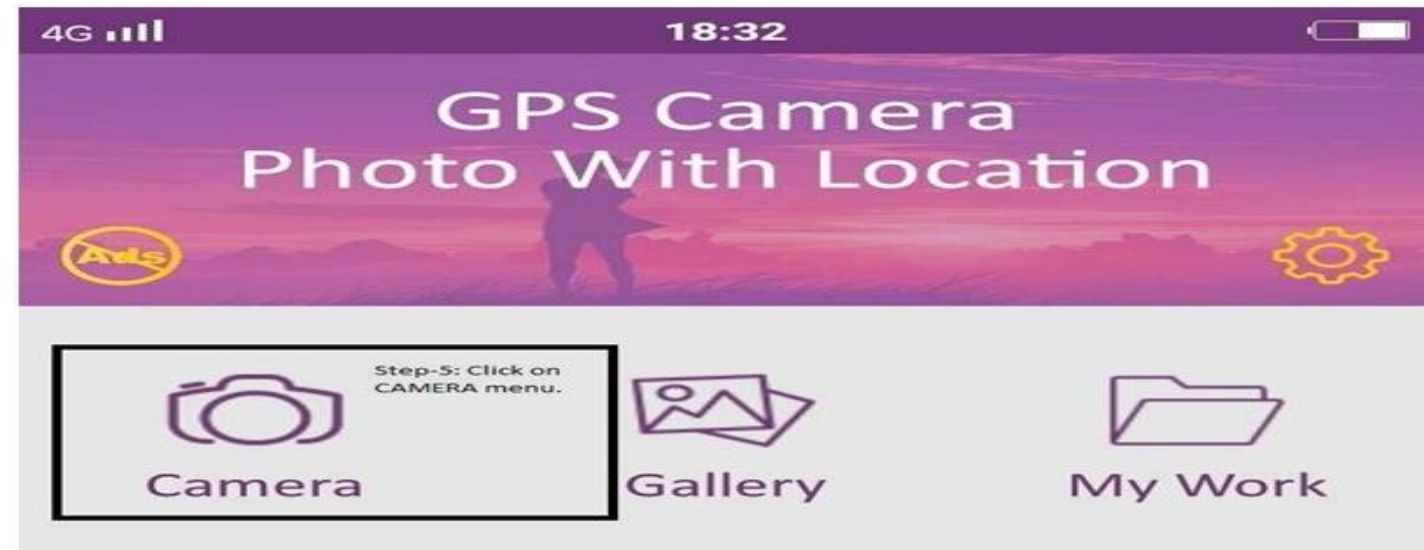
STEP-3: DOWNLOD "GPS CAMERA" FROM PLAY STORE



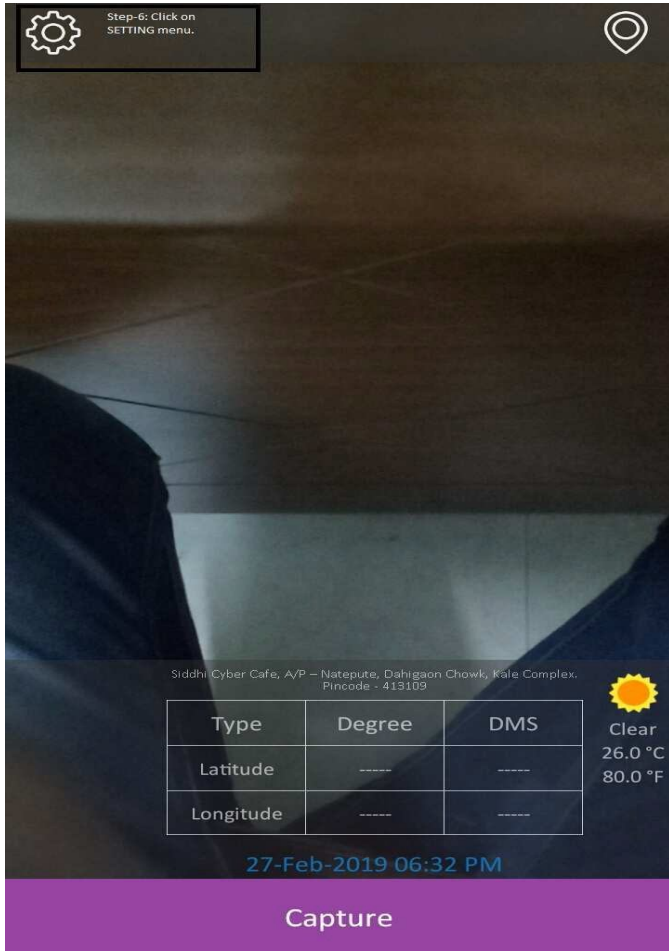
STEP-4: AFTER DOWNLOD THE APP, OPEN IT AND CLICK ON THE START MENU.



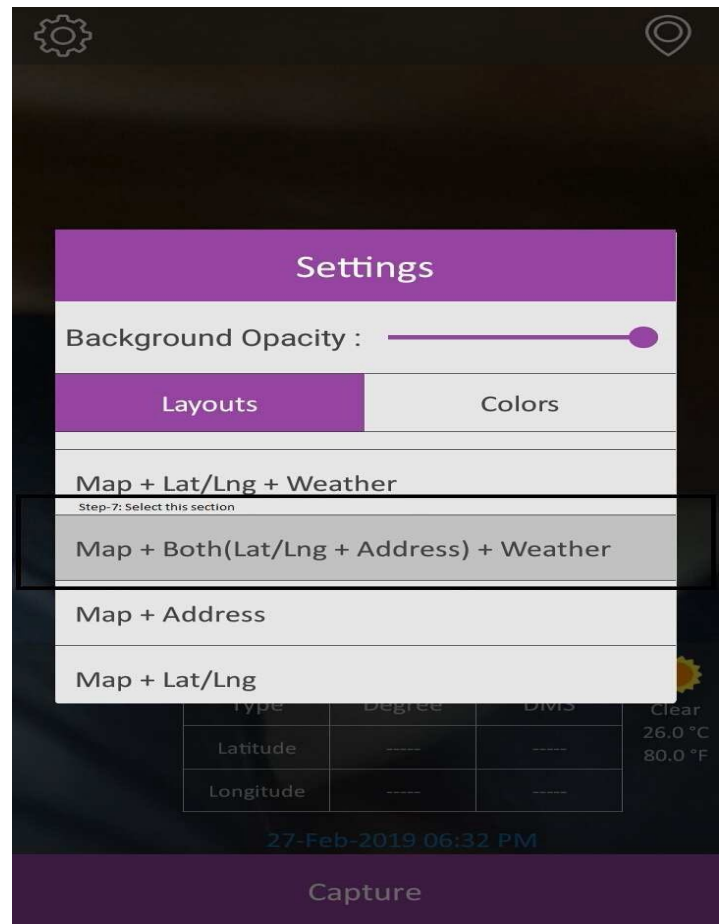
STEP-5: CLICK ON CAMERA MENU



STEP-6: CLICK ON SETTING MENU



STEP-7: SELECT "MAP+BOTH (LAT / LNG+ADDRESS)+ WEATHER"



STEP-8: TAKE A PHOTO AND SAVE IT.