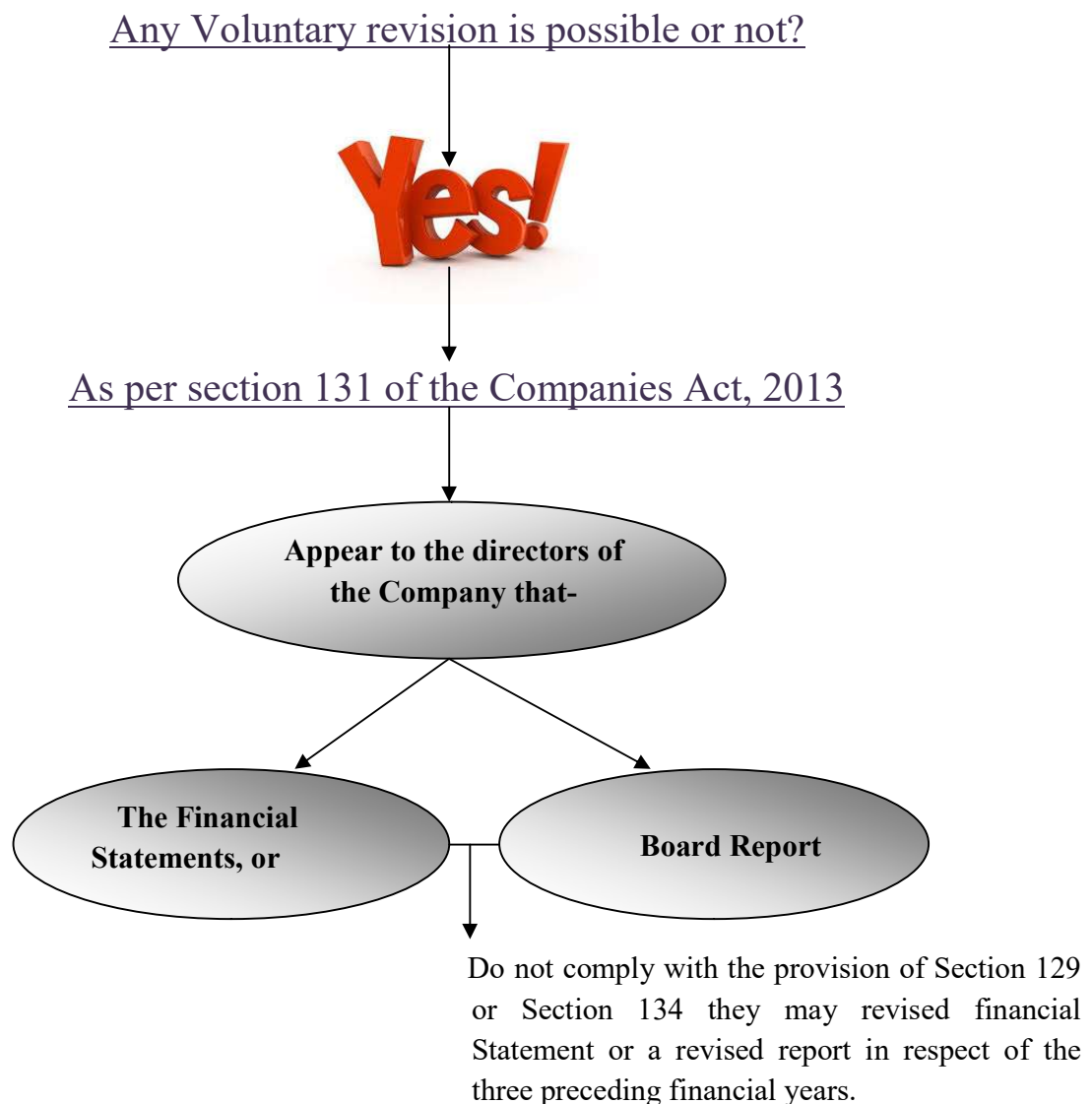
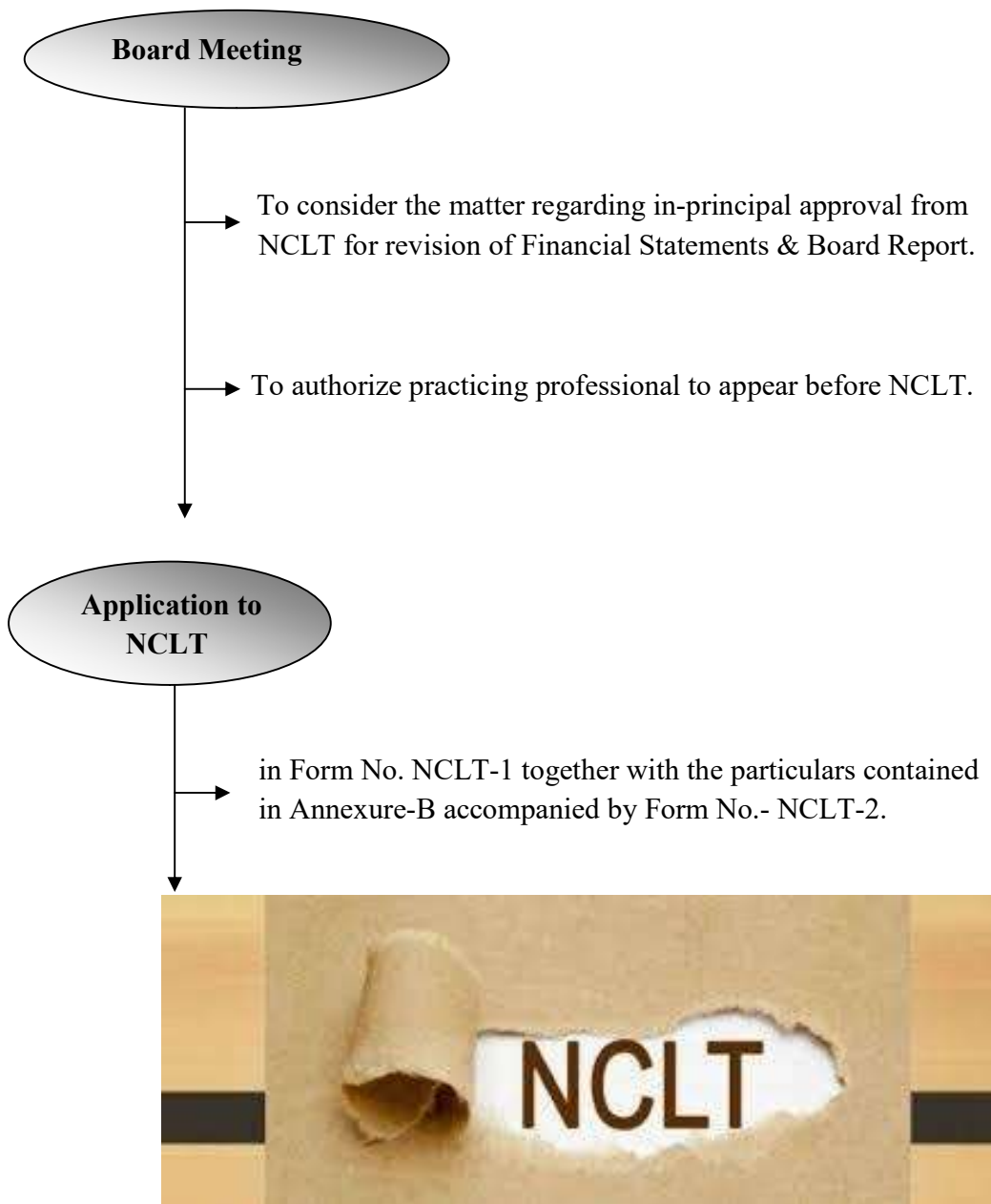


What if a Company has entered any wrong particulars in Financial Statements or in Board Report and the same has filed to ROC in Form AOC-4 & the SRN got approved?



Step by Step Procedure



**Particulars to be
mentioned in Annexure-B**

- Audited financial Statements of relevant period;
- Copies of MOA and AOA.
- Particulars MD, CFO, Directors, Company Secretary and Officer of the Company responsible for making and maintaining such books of accounts and financial Statements.
- Where such accounts are audited, documents in proof of the name and contact details of the auditor or any former auditor who audited such accounts
- Copy of Board Resolution passed by the Board of Directors.
- **Form No. NCLT-6** i.e Affidavit verifying the petition.
- Bank draft evidencing payment of application fee.
- Memorandum of appearance with copy of the Board's Resolution or the executed vakalatnama, as the case may be.
- grounds for seeking revision of financial statement or Board's Report
- Any other relevant document

Website Disclosure

Where the advertisement is being given by the company, then the same may also be placed on the website of the company, if any.

Form No. NCLT-6

Affidavit with Proof of advertisement

An affidavit shall be filed to the Tribunal, not less than three days before the date fixed for hearing, stating whether the petition has been advertised in accordance with this rule and whether the notices, if any, have been duly served upon the persons required to be served:

Power of NCLT regarding advertisement

Where the requirements of this rule or the direction of the Tribunal, as regards the advertisement and service of petition, are not complied with, the Tribunal may either dismiss the petition or give such further directions as it thinks fit.

The Tribunal may, if it thinks fit, and upon an application being made by the party, may dispense with any advertisement required to be published under this rule.

Notice to Auditor by NCLT in Form NCLT-5

The Tribunal shall issue notice and hear the auditor of the original financial statement, if present auditor is different and after considering the application and hearing the auditor and any other person as the Tribunal may deem fit, may pass appropriate order in the matter.

What to do after NCLT order?

On receipt of NCLT Order

Filed form INC-28 to ROC within 30 days from the date of receipt of order from NCLT.

Calling of a General Meeting

The revised financial statements, statement of directors and the statement of auditors may be put up for consideration before a decision is taken on adoption of the revised financial statements.

Filing of INC-28 to ROC

the revised financial statements along with the statement of auditors or revised report of the Board shall be filed to ROC with 30 Days from the date of approval in general meeting.

REVISED

***Point to be Noted....**

such revised financial statement or report shall not be prepared or filed more than once in a financial year.

Draft format of Form No. - NCLT-1 & NCLT-3A & NCLT- 5 given below

PETITION FORMAT

FORM NO. NCLT. 1

General Heading for Proceedings

Before the National Company Law Tribunal,

Bench, at _____

In the matter of the Companies Act, 2013

And

In the matter of Ltd: (Name of the Company)

Columns required for filing of Original Application/ Reply / Rejoinder / Interlocutory Application or filing of additional documents under directions of the Bench

i. Details of Original Application / Reply / Rejoinder/ Interlocutory Application

Particulars of the Petitioner / Applicant / Respondent and state whether company, whether petitioner or not.

(Name, description, father's / husband's name, occupation, capacity, i.e. quashareholder, qua depositor and address)

ii. Jurisdiction of the Bench:

The petitioner declares that the subject-matter of the petition is within the jurisdiction of the Bench

iii. Limitation: (If applicable)

The petitioner / applicant further declares that the petition is within the limitation laid down in section of the Companies Act, 2013 (where applicable)

iv. Facts of the case are given below:

(Concise statement of facts in a chronological order, each paragraph containing as nearly as possible a separate issue, fact or otherwise.)

v. Relief(s) sought.

In view of the facts mentioned above, the petitioner/applicant / respondent prays for the following relief(s):

(Specify below the relief(s) sought explaining the ground for relief(s) and the legal provisions (if any) relied upon)

vi. Particulars of Bank draft evidencing payment of fee for the petition or application made:

Branch of the Bank on which drawn:

Name of the issuing branch:

Demand Draft No.....

Date.....

Amount Rs.....

Date:

(Signature/Signature of Authorised signatory)

Place:

FORM NO. NCLT. 3A

Advertisement detailing petition

[see Rule 68 of NCLT Rules, 2016]

Company Petition/Application/Reference No of ...

Notice of petition

A petition/application/reference under section 14 of the Companies Act, 2013, for..... was presented by on the day of 20 ... , and the said petition is fixed for hearing beforebench of National Company Law Tribunal on20 ...Any person desirous of supporting or opposing the said petition/application/reference should send to the petitioner's advocate, notice of his intention, signed by him or his advocate, with his name and address, so as to reach the petitioner's advocate not later than 'two days before the date fixed for the hearing of the petition/application/reference. Where he seeks to oppose the petition/application/reference, the grounds of opposition or a copy of his affidavit shall be furnished with such notice. A copy of the petition/application/reference will be furnished by the undersigned to any person requiring the same on payment of the prescribed charges for the same.

Dated

(Sd)

(Name)

(Advocate for petitioner) Address:

FORM NO. NCLT. 5
[See rule 34 and 37]
[HEADING AS IN FORM NCLT.4]

Company Application Noof 20
'in Company Petition No of 20
*I.A. No. of.20.
Name and Description.

.....
.....Applicant(s).
versus
.....
.....Respondents].

Notice

[Under :] Let all parties concerned attend the
sitting Member (s) in Tribunal Room No. or Chamber of Honourable Mr/Mrs/Ms.
..... on (day), the day of
..... 20, at
..... o'clock in the noon on the hearing of an application by the
applicant(s) above-named, for an order that: (Here set out the relief sought) Dated this
.day 01. 20 ... Registrar/ Authorised Representative or the Applicants(s) . This Notice
was taken out by Shri Authorised Representative
for the applicant(s) and will be supported by the affidavit(s) of
.....

To Respondent(s)/ Opposite Party [Here insert the section of the Act or other provision of law
under which the application is made.] *Omit if not applicable