

MCA amends the Companies (Registration Offices and Fees) Rules 2014

MCA has vide its notification dated 28th April 2014 amended the Companies (Registration Offices and Fees) Rules 2014. The major provisions introduced are related to exemption to OPC and small companies with respect to requirement of pre-certification of eForms.

The details of amendment are given below:

1. In the Companies (Registration Offices and Fees) Rules, 2014 (herein after referred to as the said rules), in rule 8 after sub-rule (11), following sub-rule shall be inserted, namely:-

(12) a. The following e-forms filled by companies, other than one person companies and small companies, under sub-rule (1) and 9, shall be pre-certified by the Chartered Accountant or the Company Secretary or as the case may be the Cost Accountant, in whole-time practice, namely:-

Form	Description
INC-21	Declaration prior to the commencement of business or exercising borrowing powers
INC-22	Notice of situation or change of situation of registered office
INC-28	Notice of Order of the Court or any other component authority
PAS-3	Return of allotment
SH-7	Notice to Registrar of any alteration of share capital
CHG-1	Application for registration of creation, modification of charge (other than those related to debentures) including particulars of modification of charge by Asset Reconstruction Company in terms of Securitization and Reconstruction of Financial Assets and Enforcement of Securities Interest Act, 2002 (SARFAESI)
CHG-4	Particulars for satisfaction of charge thereof
CHG-9	Application for registration of creation or modification of charge for debentures or rectification of particulars filed in respect of creation or modification of charge for debentures
MGT-14	Filing of Resolution and agreement to the Registrar
DIR-6	Intimate of changes in particulars specified in DIN application

DIR-12	Notice of resignation of director
MR-1	Return of appointment of key managerial personnel
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.
MSC-1	Application to Registrar for obtaining the status of dormant company
MSC-3	Return of dormant companies
MSC-4	Application for seeking status of active company
GNL-3	Particulars of person(s) or key managerial personnel charged or specified for the purpose of sub- clause (iii) or (iv) of clause 60 of section 2.
ADT-1	Notice of appointment of auditor by the company
NDH-1	Return of Statutory Compliances
NDH-2	Application for extension of Time
NDH-3	Half Yearly Return

b. The following e-forms files by companies, other than one person companies and small companies, under sub-rule (1) of rule 9 ,shall be pre-certified in the following manner, namely:-

- i. GNL-1 (Form for filing an application with Registrar of Companies)-optional pre- certification by the Chartered Accountant or the Company Secretary or as the case may be the Cost Accountant, in Whole -time practice.
- ii. DPT-3 (Return of Deposits) -certification by Auditors of the company.
- iii. MGT-10 (Change in shareholding position of promoters and top ten shareholders)- certification by a Company Secretary in whole- time practice.
- iv. AOC-4 (Form for filing financial statement and other documents with the Registrar)- certification by a Chartered Accountant in whole-time practice.

c. E-form DIR-3 shall be filed along with the attestation of photograph ,identity proof and proof of residence of the applicant by the Chartered Accountant or the Company Secretary or as the case may be the Cost Accountant in whole-time practice"

2. In the said rules, in rule 9, for sub-rule (1), the following sub-rule shall be substituted, namely:-

1. The Central Government shall set up and maintain a secure centralised electronic registry in which all applicants, financial statement, prospectus,

return, register, memorandum, articles, particulars of charges, or any particulars or returns or any other documents under the Act shall be filled and stored electronically

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Mamta Binani