

# HINESH R. DOSHI & CO. LLP

Chartered Accountants

**MCA UPDATE: FILING OF E-FORM-ACTIVE**

**DATE: 22.02.2019**

**(ACTIVE COMPANY TAGGING IDENTITIES AND VERIFICATION)**

## Applicability

The Ministry of Corporate Affairs ('MCA') has issued Rule 25A to further amend Companies (Incorporation) Rules, 2014.

As per the said rules, every company incorporated on or before **31<sup>st</sup> December, 2017** is required to file specified particulars of the company and its registered office, in E-Form ACTIVE (INC-22A). **Due date for the same is 25<sup>th</sup> April, 2019.**



## Exclusions

Companies excluded from this compliance are:

- Any company which has not filed its due financial statements under Section 137\* or due annual returns (Form MGT-7) under Section 92\*\* of Companies Act, 2013 or both with the Registrar shall be restricted from filing e-Form-ACTIVE unless such company is under management dispute which has been recorded by the Registrar.
- Any company which is:
  - under the process of striking off or
  - Struck off
  - Under liquidation or
  - Amalgamated or
  - Dissolved

### **\*Section 137:**

A copy of the financial statements, along with all the required documents duly adopted at the Annual General Meeting (AGM) of the company, shall be filed with the Registrar **within 30 days of the date of AGM.**

**\*\*Section 92:**

Every company shall file with the Registrar a copy of the annual return, **within 60 days** from the date on which the annual general meeting is held.

## Attachment

One of the key attachment is “Photograph of Registered office displaying external building and inside office” showing therein **at least one director/key managerial person** who is a signatory to this Form.



## Consequences of Non-Compliance

- **Fee of Rs. 10,000/-** if filed on or after 26<sup>th</sup> April, 2019; and
- Marking of status of Company as “**Active – Non Compliant**” in MCA Master Data (which will be updated as “Active-Compliant” on payment of above fees)
- Filing and modifications in the following E-forms will be barred until e-form-ACTIVE is filed:
  - SH-07 (Change in Authorized Capital);
  - PAS-03 (Change in Paid-up Capital);
  - DIR- 12 (Changes in Director except cessation);
  - INC-22 (Change in Registered Office);
  - INC-28 (Amalgamation, de-merger)



**This compliance shall come into force with effect from 25<sup>th</sup> February, 2019.**