



### **Companies (Incorporation) Amendment Rules, 2019**

<b>Rules Amended</b>	<p>Inserted Rule 25A pursuant to the Companies (Incorporation) Amendment Rules, 2019.</p> <p>Inserted in the Annexure of the Companies (Registration Offices and Fees) Rules, 2014, as item VIII. Fee for filing e-form ACTIVE</p>
<b>Context</b>	<p>With effect from February 25, 2019 –</p> <ol style="list-style-type: none"><li>a. all companies incorporated on or before 31st December 2017 to file a return called “Active Company Tagging Identities and Verification” (e-form ACTIVE) (INC-22A) without filing fee by April 25, 2019;</li><li>b. all pending filings of financial statements and annual returns to be completed;</li><li>c. to ensure that status of DINs of all directors are ‘approved’.</li></ol> <p>Disclosures required in e-form ACTIVE –</p> <ol style="list-style-type: none"><li>a. Proof of registered office address–<ol style="list-style-type: none"><li>(i) photograph of the aforesaid office(external building and inside office) also showing therein, at least one Director/ KMP – who has affixed his DSC in e-form; and</li><li>(ii) Longitude and Latitude of the location.</li></ol></li><li>b. Details of statutory auditor, cost auditor, if any, MD/ CEO/Manager/ WTD/ CS/ CFO, if any;</li><li>c. SRN of forms AOC-4/AOC-4 XBRL/MGT-7 for financial year 2017-18;</li><li>d. DSC of either one director and KMP or two directors shall be affixed; certification by practising professional;</li></ol> <p>Email ID of the Company to be verified by an OTP process;</p> <p>Any incorrect particulars entered in the e-Form shall attract punishment for fraud under section 447.</p>
<b>Applicability and Effective Date</b>	<p>Applicability: All companies, except those companies which have been struck off or are under process of striking off or under liquidation or amalgamated or dissolved, <u>as recorded in the register.</u></p> <p>Effective Date: February 25, 2019</p>



<b>Implications</b>	<p>If e-form ACTIVE filed by April 25, 2019 – Status of the Company will be “ACTIVE Compliant”.</p> <p>Effect of non-filing of e-form ACTIVE –</p> <p>a. It shall be marked as “ACTIVE non-compliant”, and the Company will <u>not be able to</u> do filings relating to;</p> <ul style="list-style-type: none"><li>• alteration in its authorized share capital and allotment of securities;</li><li>• changes in the registered office address or changes in composition of its directors, except cessation;</li><li>• amalgamation or de-merger or any order passed by the Regional Director /National Company Law Tribunal /Ministry of Corporate Affairs; and</li></ul> <p>b. It shall be liable for action under section 12 of the Act.</p> <p><i>(If the Registrar of Companies has reasonable cause to believe that the Company is not carrying on any business or operations, he may cause a physical verification of the registered office of the Company and if any default is found, he may in addition to the penalty on the Company and every officer in default of one thousand rupees for every day during which the default continues but not exceeding one lakh rupees also, initiate action for the removal of the name of the Company from the register of companies under Chapter XVIII).</i></p> <p><b>Note:</b> Filing of Form ACTIVE on or after April 26, 2019 by paying filing fee of Rs. 10,000 will change the status of the Company to “ACTIVE Compliant.”</p>
<b>Particulars of Notification</b>	The aforesaid Notification is enclosed.