

NEW ROC COMPLIANCE

Active company tagging identities and verification (e-form ACTIVE)

Applicable to:

- Every company incorporated on or before 31st December 2017
- Including Companies who have not filed financial statement and annual return because of management dispute which is recorded by the registrar

Due date:

- On or before 25th April 2019

Not applicable to:

- Companies who have not filed financial statement and annual return on account of management dispute or otherwise which is not recorded by the registrar
- Companies which are struck off or are under the process of striking off or under liquidation or amalgamated or dissolved as recorded by the registrar

Late filing fees:

- **INR 10,000**

Reporting Requirement:

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

Declaration of outstanding loans

One time return of outstanding receipt of money or loan by a company which is not considered as deposits from 1st April 2014 to the date of publication of this notice i.e. 22nd January 2019

Applicable to:

- Every company other than Government Company

Due date:

- Within 90 days from 22nd January 2019 i.e. on or before 22nd April 2019

Meaning of loan:

- All the outstanding receipt of money or loan from the period of 1st April 2014 to 22nd January 2019 will be covered under this electronic Form DPT-3.

- In case any loan is due before 1st April 2014 and is still outstanding in the records of the company. Then report to ROC in e-form DPT-3.
- Moreover, in case of a company has already repaid loans before or on 22nd January 2018, then such a loan is no longer outstanding. As a result, no need to file e-form DPT-3.

Reporting requirement:

- Auditor's certificate;
- Deposit insurance contract;
- Copy of trust deed;
- Copy of instrument creating charge;
- List of depositors indicating name, address, amount deposited, repaid during the year and outstanding, interest due, paid and payable as at the close of the Financial Year and separately indicating deposits not yet matured, matured, claimed and paid and matured, claimed but not paid and matured but not claimed for payment. List of deposits matured, cheques issued but not yet cleared to be shown separately.

MSME Declaration

If there are any such suppliers who are Registered under MSME Act and if the payments to them are due for more than 45 days from the date of acceptance of the goods and services, then details of such suppliers shall be furnished in Form MSME-1

Applicable to:

- Every Company "Public or Private" who Received Goods or Services 'from' Micro or Small Enterprises 'of which' Payment Due or Not Paid till 45 days

Due date:

- One time return or transitional return is required to be filed within 30 days of publication of this order i.e. 21st February, 2019. (**extended date yet to be notified**)

Due date of subsequent returns is mentioned below:

- For Half year period 'April to September' – 31st October
- For half year period 'October to March' – 30th April

Reporting requirement:

- Total outstanding amount due on 22nd January 2019 [For One-time return, which has to be submitted by 21st February 2019]
- Name of Supplier
- PAN of Supplier
- Date from which such amount is due
- Reasons for delay in payment

OUR SERVICES

- GST Audit and support
- Income Tax Filing
- Tax audit and statutory audit
- RoC Compliances services

CONTACT US

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