

What's New News Flash



インド企業省、現存企業を把握するためのフォーム提出を義務化

In brief

インド企業省(MCA)は2019年2月21日(木)、会社法の改正規定を発表しました。改正法25Aに基づき、2017年12月31日(日)以前にインドで設立された企業は、フォーム「ACTIVE (INC - 22A)」を2019年4月25日(木)までにオンラインで提出しなければなりません。フォームの草案は[こちら](#)をご確認ください。今後、最終版の公表が予定されています。申告遅延金はINR 10,000であり、申告期限を過ぎても”ACTIVE-non-compliant”となった企業は、フォームを提出するまで会社情報(資本金や登録住所等)や取締役が変更できなくなる点にご留意ください。

詳しくは以下のPDF および下記英文をご覧ください。

<https://www.pwc.com/jp/ja/issues/globalization/news/assets/pdf/mcanotification201902.pdf>

下記までお気軽にお問い合わせください。

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Applicability

Every Company incorporated on or before 31 December, 2017

Note 1 - Companies, which has not filed financial statement or annual return or both shall be restricted from filing. (Unless such non filing is pursuant to management dispute and Registrar has recorded the same on the register)

Note 2 - Companies, which have been struck off or are under process of striking off or are under liquidation or amalgamated or dissolved, as recoded in the register are exempted from filing.

Due Date of filing

On or before 25 April, 2019

eForm

ACTIVE (INC - 22A)

Note - eForm is yet to be deployed by MCA, however draft form is prescribed in the notification

Filing Fees

In case filed on or before due date - NIL

In case filed after due date - INR 10,000

Consequence of non-filing

Status of the Company shall be marked as "ACTIVE-non-compliant"

No request for recording of event based information or changes i. e. Change in authorised and/or paid up capital, change in director (except cessation), change in registered office and Amalgamation, demerger shall be accepted by the Registrar from such companies marked as "ACTIVE-non-compliant", unless " e-Form ACTIVE" is filed

In case, Registrar 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 and if default found then may also initiate action for the removal of the name of the company from the register of companies

Note: The status of the Company will become ACTIVE-compliant, upon filing of eForm and payment of prescribed fees only.

Key particulars to be disclosed and information to be provided

Email ID of the Company and OTP for email ID, after due verification

List of directors of the Company with DIN of all directors in approved status (Neither deactivated due to non-filing of DIR 3 KYC nor disqualified under section 164(2))

Details of Statutory Auditor and Cost Auditor, if any

Details of Key Managerial Personnel's

Details of AOC 4 & MGT 7 (annual accounts and annual return)

Photograph of registered office (external and inside office), also showing therein at least one director/KMP who has affixed his/her digital signatures to the eForm

Latitude and Longitude of the registered office address

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