

**ICAI
NAGPUR BRANCH
12 JULY, 2019**

**Practical Insights on
“ACTIVE Form INC-22A”**

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PERVIEW

Companies (Incorporation) Amendment Rules, 2019

Notified on 21st February, 2019

They shall come into force with effect from 25th February, 2019

Insertion of Rule 25A

Introduction of ACTIVE Form INC-22A

Objective:

To identify and monitor through a single form, the Companies violating various provisions of CA, 2013.

To enable common public to be aware of (KYC) Know Your Company) status of Companies and their Directors.

Rule 25A

Active Company Tagging Identities and Verification (ACTIVE):

Every company incorporated on or before the 31st December, 2017

To file the particulars of the company and its registered office

in e-Form ACTIVE (Active Company Tagging Identities and Verification)

on or before 25.04.2019

Every Company incorporated on or before 31/12/82017

Every Company includes

Private, Public, Government

Listed/ Unlisted

Dormant

Dormant Company

While Filing INC-22A, CIN is showing Dormant (u/s 455)

Representation is made by ICSION 08/04/2019

For clarity, as no exemption provided

1st Proviso

Where any company which has not filed its due financial statements under section 137

or due annual returns under section 92 or both

shall be restricted from filing e-Form-ACTIVE

Unless such company is under management dispute and the ROC has recorded the same,

Companies which cannot file:

**Delay in
Annual Filing 2018**

**Annual Return
or**

**Financial
Statements**

Or both

**Under
Management Dispute**

**Representation in
made by ICSI**

**Under dispute
means only when
NCLT/ High Court
recognizes**

No clarity received

2nd Proviso

Provided further that companies which have been struck off

or are under process of striking off

Or under liquidation or amalgamated or dissolved, as recorded in the register

shall not be required to file e-Form ACTIVE.

Exempted Companies:

struck off

under process of striking

**liquidation or
amalgamated or
dissolved**

3rd Proviso

Provided also that in case a company does not intimate the said particulars

the Company shall be marked as “ACTIVE-non-compliant” on or after 26th April, 2019

And shall be liable for action under Section 12(9)

Liable for action u/s 12(9)

If the 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 of the company in such manner as may be prescribed and if any default is found to be made in complying with the requirements of sub-section 9, he may without prejudice to the provisions of sub-section (8), initiate action for the removal of the name of the company from the register of companies under Chapter XVIII.

4th Proviso

Provided also that no request for recording the following event based information or changes shall be accepted by the Registrar

from such companies marked as **“ACTIVE-non-compliant”**

unless “ e-Form ACTIVE” is filed.

Events:

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**

PENALTY

Where a company files “e-Form ACTIVE”, on or after 26th April, 2019, the company shall be marked as “ACTIVE Compliant”, on payment of fee of **ten thousand rupees**

**FORM NO.
INC-22A**

Sr. No. 1

Basic Details

- **CIN**
- **Name**
- **Listed/ unlisted**

Registered Office

- **To be filled**
- **With Latitude & Longitude**
- **Photo of the Registered Office also showing therein at least one Director(s)/KMP who has affixed DSC is mandatory**

Other details (after pre scrutiny)

- **Email (OTP)**
- **Enter OTP**
- **Verify OTP**

Unique email id

After check form, OTP is sent to that Unique email id

OTP to be filled and then pre-scrutiny the form

Preferably, Company to maintain Unique email id.

Photo for attachment

External Building premises (along with Longitude and Latitude)

Entrance Photograph (Showing Sign Board with Address etc)

Inside of the premises showing one of the director who shall affix DSC

**Sign Board:
section 12(3)(a)
Every company
shall:**

(a) paint or affix its name, and the address of its registered office and keep the same painted or affixed, on the outside of every office or place in which its business is carried on, in a conspicuous position, in legible letters, and if the characters employed therefor are not those of the language or of one of the languages in general use in that locality, also in the characters of that language or of one of those language

(c) get its name, address of its registered office and the Corporate Identity Number along with telephone number, fax number, if any, e-mail and website addresses, if any, printed in all its business letters, billheads, letter papers and in all its notices and other official publications; and

(d) have its name printed on hundies, promissory notes, bills of exchange and such other documents as may be prescribed:

Advisory:

Registered Office

Check that the Registered Office Address must be correct and same as per MCA master data

File Form INC-22 before filing form ACTIVE

Sign Board

**Name as per MCA Records
CIN**

Complete Address, Contact Details, email and Phone, etc.

GSTIN (As per GST Act)

Sr. No. 2

Director Details

- **Number of Directors**
- **The Maximum Number of Directors are beyond limits**
- **(Resolution date & SRN of MGT-14)**

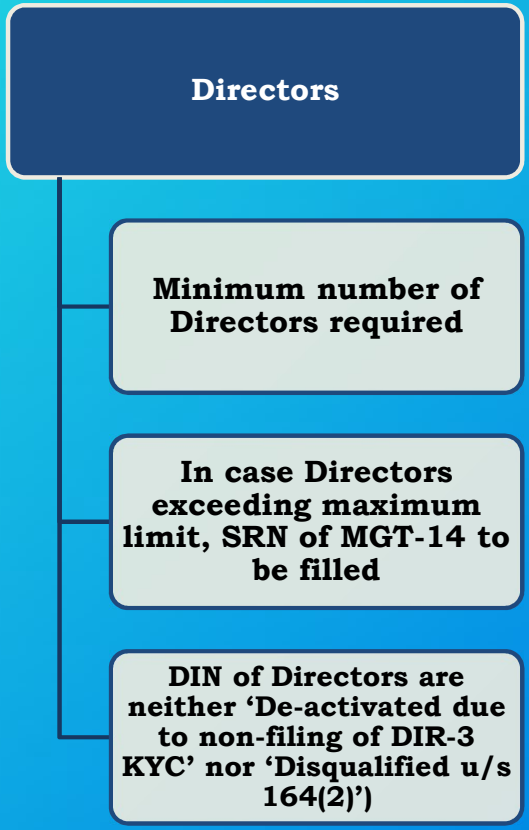
Director details

- **List of Directors as on date of filing**
- **DIN/ Name/Status**

Note

- **To ensure that the DINs of all Directors are in 'approved' status and are neither 'De-activated due to non-filing of DIR-3 KYC' nor 'Disqualified u/s 164(2)'**

Pre requisites:



Sr. No. 3

Statutory Auditor

- **Number of auditor(s) appointed**
- **Category of Auditor**

Statutory Auditor

- **PAN**
- **Name**
- **Membership Number of auditor or auditor's firm's registration number**

Statutory Auditor

- **Period of account for which appointed**

Challenges

Statutory Auditors:

Where Form GNL-1 is filed, the same is not acceptable in the Form Active

Auditors details are not being pre filled in many cases

Representation is made by ICSI for manual data to be filled

Sr. No. 4

Cost Auditor

- **Number of auditor(s) appointed**
- **Category of Auditor (Individual/ Firm/ LLP)**

Cost Auditor

- **Name of cost auditor or member representing the firm/LLP**
- **Membership Number of Cost Auditor/ member representing the Cost Auditor's Firm/LLP**

Cost Auditor

- **Financial year to be covered by the cost auditor(s)**

Sr. No. 5

Basic Details

- **Details of the Managing director or Chief Executive Officer (CEO) or Manager or Whole-time Director**

Director/ KMP

- **Number of roles**
- **DIN/PAN**
- **Name**
- **Designation**

Other details

- **Whether the company has Managing Director or CEO**

Sr. No. 6,7 & 8

Company Secretary

- PAN
- Name
- Membership Number

Chief Financial Officer (CFO)

- PAN
- Name

Previous year Annual filing

- Details of forms AOC-4/AOC-4 XBRL and MGT-7 filed for FY 2017-18:
- SRN of AOC-4/AOC-4 XBRL
- SRN of MGT-7

Attachments:

INC-22A

- **Photograph of Registered Office**

INC-22A

- **Showing external building and inside office**

INC-22A

- **Also showing therein atleast one director/KMP who has affixed his/her Digital Signature to this form.**

Declaration:

Declaration by Director

- **that the registered Office is situated in the address mentioned above, the details of directors, KMP, auditors are presently associated with the company are correct.**

Verification by Director

- **that the particulars given in the Form herein above are true and also are in agreement with the documents maintained by the company**

DSC of Directors

- **By one Director in case of OPC.**
- **By one Director and one KMP or two Directors in case of other than OPC**

Pre Certification:

- **I declare that I have been duly engaged for the purpose of certification/verification of this form. It is hereby certified that:**
- *** I have satisfied myself about the identity of the company and its address based on the perusal of the original of the attached document.**
- *** All required attachments have been completely attached to this application**
- *** I have gone through the provisions of The Companies Act, 2013 and rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s) from the original records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete**

Pre Certification:

- **and no information material to this form has been suppressed.**
-
- ***I further certify that:**
- ***email ID belong to the Company.**
- *** All the required attachments have been completely and legibly attached to this form;**
- ***I have kept a copy of this form and attachments thereto, in my records for further reference.**
- ***It is understood that I shall be liable for action under section 448 of The Companies Act, 2013**
- **for wrong certifications, if any found at any stage.**
- **Affix DSC**

**Pre certification
requisites:**

i. Engagement Letter by Management.

ii. Physical inspection of the registered office and cross verify with Documents.

(Maintain copy of latest utility Bill of the registered office in the name of the Company or the owner with NOC alongwith documentary evidences for the Title Deed or Rent Agreement or Authority to use the premises)

iii. Confirm email id by asking for revert.

iv. Confirmation that there is no change in the Directors, KMP, Registered Office and email ID as on the date of the signing of the Form.

V. To maintain the Form & Challan in records.

Punishment:

- **Attention is drawn to the provisions of sections 7(5) and 7(6) which, inter-alia, provides that furnishing of any false or incorrect particulars of any information or suppression of any material information shall attract punishment for fraud under section 447.**
- **Attention is also drawn to provisions of Section 448 and 449 which provide for punishment for false statement/certificate and punishment for false evidence respectively.**



**FORM INC- 20A
(CERTIFICATE OF Commencement of
Business)**

**Commencement of
Business: Section
10**

**{Omitted by
Companies
(Amendment) Act,
2015}**

**Companies (Amendment)
Ordinance, 2019**

**New Section 10A inserted by The
Companies (Amendment)
Ordinance , 2019**

Dated 14.01.2019

Who needs to apply	When to apply	Documents required for application	Consequences of non filing	Form & Penalty
<p>All Companies registered on or after 02/11/2018 (Notification of Companies Amendment Ordinance)</p>	<p>Within 180 days of Incorporation</p>	<p>Signed copy of bank statement showing all credit entries of paid up capital.</p> <p>Certified ledger entries for capital bought in the Company</p>	<p>Company cant</p> <p>i. start its business activities</p> <p>ii. Exercise any borrowing power</p>	<p>Form INC-20A</p> <p>Company is punishable with fine Rs. 50,000/- & Every Director is punishable with Fine Rs. 1000/- and may extend to maximum of Rs. 1 Lakh</p>



Thank You!

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