

In continuation of [General Circular No. 6 of 2014](#), I am directed to inform that w.e.f. 28th April 2014, 46 e-forms including 3 general e-forms will be available for filing by the stakeholders. The 3 General e-Forms will be used for filing 17 forms which are not available as e-forms as on date. Details of these 17 forms and corresponding 3 e-Forms with which these will be filed as attachments are given hereunder in Table "A".

2. The stakeholders will fill the 17 Forms physically and get it duly signed/certified by the professionals, if applicable, as per the requirement of the forms and attach these with the prescribed General e-Form as given in attached Table 'A'. The arrangement will continue till the 17 Forms are made available as e-Forms.

3. In addition to filing of the 17 Forms, stakeholders can also file application for seeking extension of date of AGM/ Accounting period by filing form GNL-1. Documents in respect of Companies under liquidation will also be allowed to file along with form GNL-2. Documents in respect of particulars of person(s) or Directors charged or specified for the purpose of section 2(60) of the Companies Act, 2013 will be allowed to file along with form GLN-3. Documents/ forms for filing petitions to Central Government will be allowed to file with form RD-2.

4. It is hereby clarified to all ROCs that dealing hand/approving officers are required to check the physically attached form thoroughly for all fields including name of company and CIN etc. before registry or according approval, etc.

5. This issue with the approval of the competent authority.

Annexure

Table A

Filing of Forms as an Attachment to certain e-Forms

| Sl. No. | General e-Form | Form to be attached with General e-Form | Subject/Purpose of Form to be attached |
|---------|----------------|---|--|
| 1. | GNL-2 | PAS-2 | INFORMATION MEMORANDUM |
| 2. | | PAS-4 | PRIVATE PLACEMENT OFFER LETTER |
| 3. | | SH-9 | DECLARATION OF SOLVENCY |
| 4. | | DPT-1 | CIRCULAR OF ADVERTISEMENT FOR DEPOSITS |
| 5. | | DPT-3 | RETURN OF DEPOSITS |
| 6. | | DPT-4 | RETURN OF DEPOSIT EXISTING AT COMMENCEMENT |
| 7. | | ADT-1 | NOTICE OF APPOINTMENT OF AUDITOR BY COMPANY |
| 8. | | ADT-3 | NOTICE OF RESIGNATION BY AUDITOR |
| 9. | | DIR-9 | REPORT BY COMPANY TO ROC FOR DIN OF EXISTING DIRECTOR |
| 10. | | NDH-1 | RETURN OF STATUTORY COMPLAINTS BY NIDHI COMPANY |
| 11. | | NDH-3 | HALF YEARLY RETURN BY NIDHI COMPANY |
| 12. | CG-1 | DIR-10 | FORM OF APPLICATION FOR REMOVAL OF DISQUALIFICATION |
| 13. | RD-1 | CHG-8 | APPLICATION TO CG FOR CONDONATION OF DELAY |
| 14. | | MGT-3 | NOTICE OF SITUATION OR CHANGE OF SITUATION OF REGISTERED OFFICE AND VERIFICATION |
| 15. | | ADT-2 | APPLICATION FOR REMOVAL OF AUDITORS |
| 16. | | DIR-5 | APPLICATION FOR SURRENDER OF DIN |
| 17. | | NDH-2 | APPLICATION FOR EXTENSION OF TIME TO RD |

Compliances requirement under the Companies Act, 2013
(Forms and Deadline)

| eForm | Events | Relevant Section and Rule | Time Limit |
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| INC-22 (Form 18 under Companies Act, 1956) | Filing of Notice & Verification of Situation or Change of Situation of registered office, with the Registrar. | Section 12(2) & (4)- Registered office of Company, read with rule no. 25 and 27 of the Companies (Incorporation) Rule, 2014 | Up to 30 th day of Incorporation; OR Up to 15 th day of the Change in Situation of Regd. Office |
| PAS-3 (Form 2 under Company, 1956) | Filing of Return of Allotment of Securities with ROC | Section 39(4) and 42(9) read with rule 12 and 14 of Companies (Prospectus and Allotment of Securities) Rule, 2014 | Up to 30 th Day of Allotment of Securities. |
| DPT-4 | Filing of Return a statement of all deposits accepted by the Company and sums remaining unpaid with interest thereon and other prescribed details. | Section 74(1) of the Companies Act, 2013 read with rule 20 of Companies (Acceptance of Deposits) Rules, 2014 | Within 3 Months, from the date of Commencement of the Companies Act, 2013 OR Within 3 Months from the date on which such payments becomes due. |
| SH-7 (Form 5 under Companies Act, 1956) | Filing of Notice of alteration of Share Capital with ROC | Section 64(1) of the Companies Act, 2013 read with rule 15 of the Companies (Share Capital & Debentures) Rules, 2014 | Within 30 days of such alteration or increase or such redemption |
| MGT-7 | Annual Return | Section 94(1) Annual Return read with rule no. 11, 12 of the Companies (Management and Administration) Rules, 2014 | Within 60 days from the date of Annual General Meeting |

Compliances requirement under the Companies Act, 2013
(Forms and Deadline)

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| AOC-4 | Filing of Financial Statements with ROC | Section 137(1) of the Companies Act, 2013 read with rule 12 of the Companies (Accounts) Rules, 2014 | Within 30 days from the date of Annual General Meeting |
| CHG-1 (Form 8 under the Companies Act, 1956) | Registration of Creation/Modification of Charge with ROC | Section 77, 78 and 79 and Section 384 of the Companies Act, 2013 read with Rule 3(1) of the Companies (Registration of Charges) Rules, 2014 | Within 30 days of creation of Charge or Modification of Charge as the case may be. |
| CHG-4 (Form 17 under the Companies Act, 1956) | Notice of Satisfaction of Charge with ROC | Section 82(1) of the Companies Act, 2013 read with rule 8(1) of the Companies (Registration of Charge) Rules, 2014 | Within 30 days from the date of payment or satisfaction of Charge. <i>Note: If the said form is filed beyond 30 days of satisfaction of charge then condonation of delay is mandatory (eForm CHG-8)</i> |
| CHG-9 (Form 10 under the Companies Act, 1956) | Filing of Registration/Modification of charge created on debentures, with the ROC | Section 71(3), 77, 78 & 79 and Section 384 of the Companies Act, 2013 and Rule 3 of the Companies (Registration of Charges) Rules, 2014 | Within 30 days of Creation/Modification of Charge created on Debentures |

Compliances requirement under the Companies Act, 2013
(Forms and Deadline)

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| MGT-14 (Form 23 under the Companies Act, 1956) | Filing of Resolution and/or agreements with ROC | Section 94(1), 117(1) of the Companies Act, 2013 also rule 24 of the Companies (Management and Administration) Rules, 2014 and Section 192 of the Companies Act, 1956 | Within 30 days of passing of resolution or making of agreement. |
| MR-1 (Form 25C of the Companies Act, 1956) | Filing of Return of appointment of Managing director or whole- time director or Manager, with ROC | Section 196, 197 and Schedule V of the Companies Act, 2013 read with Rule 3 of the Companies (Appointment and Remuneration Personnel) Rules, 2014 | Within 60 days of appointment of MD, WTD or Manager |
| MGT-15 | Filing of Report on Annual General Meeting, with ROC | Section 121(1), 121(2) of the Companies Act, 1956 read with Rule 31 of the Companies (Management and Administration) Rules, 2014 | Every Listed Public Company shall within 30 days of the Conclusion of Annual General Meeting file form MGT-15 wit ROC |
| MGT-10 | Filing of Return of Changes in shareholding position of promoters and top ten shareholders, with the ROC by Listed Company | Section 93 of the Companies Act, 2013 and rule 13 of the Companies (Management and Administration) Rules, 2014 | Within 15 days of the Change |

Compliances requirement under the Companies Act, 2013
(Forms and Deadline)

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| DIR-12 (Form 32 under Companies Act, 1956) | Filing of Return of appointment/cessation or change in designation of Directors or Key Managerial Personnel | Section 7(1)(C), 168 & 170(2) of the Companies Act, 2013 and Rule 17 of the Companies (Incorporation) Rules, Rule 8, 15 & 18 of the Companies (Appointment and Qualification of Directors) Rules, 2014. | Within 30 days of appointment/cessation/change in designation |
| SH-4 | Securities Transfer Form to be filed with the Company | Section 56 of the Companies Act, 2013 and sub-rule (1) of rule 11 of the Companies (Share Capital & Debentures) Rule, 2014 | Within 60 days of execution of instrument of transfer |
| SH-1 | Certificate of Securities | Section 46(3) and Section 56 of the Companies Act, 2013 and Rule 5(2) of the Companies (Share Capital and Debentures) Rules, 2014 | Within a period of 2 months from the date of incorporation, in case of subscriber to memorandum. |
| | | | Within a period of 2 Months from the date of allotment. In case of allotment of any of its shares. |
| | | | Within a period of 1 month from the date of receipt by the Company of the instrument of transfer or as the case may be, of the intimation of transmission. |
| | | | Within a period of 6 Months from the date of allotment in case of any allotment of debentures. |
| MBP-1 | Notice of Interest by Director | Section 184(1) and Rule 9(1) of the Companies (Meeting of Board and its Powers) Rules, 2014 | At first Board Meeting participating as Director, or thereafter at First Meeting of Board in every F/Y or whenever there is change in Interest. |

Compliances requirement under the Companies Act, 2013
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| SH-8 | Letter of offer | Section 68 of the Companies Act, 2013 and rule 17(2) of the Companies (Share Capital & Debentures) Rules, 2014 | To be filed with ROC before buy-back of securities |
| SH-11 | Return of Buy Back of Securities | Section 68(10) of the Companies Act, 2013 and rule 17(13) of the Companies (Share Capital and Debentures) Rules, 2014 | Within 30 days of Completion of Buy-back of Shares |
| DIR-11 | Notice of Resignation of a Director to Registrar | Section 168(1) of the Companies Act, 2013 and rule 16 of the Companies (Appointment and Qualification of Directors) Rules, 2014 | Within 30 days of Resignation |
| MGT-4 | Intimation to Company for not holding Beneficial Interest in shares of Company by Registered Holder | Section 89(1) of the Companies Act, 2013 and Rule 9(1) of the Companies (Management and Administration) Rules, 2014 | Within 30 days of entry of name in Register of Members |
| MGT-5 | Intimation to Company for holding Beneficial Interest in shares of Company by Beneficial Owner | Section 89(2) and (3) of the Companies Act, 2013 and Rule 9(2) of the Companies (Management and Administration) Rules, 2014 | Within 30 days of acquisition of beneficial interest Or Change in Beneficial Interest |

Compliances requirement under the Companies Act, 2013
(Forms and Deadline)

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| MGT-6 (Form-22B under Companies Act, 1956) | Intimation to ROC for not holding Beneficial Interest in shares of Company | Section 89(6) of the Companies Act, 2013 | Within 30 days of receipt of declaration by the Company |
| ADT-1 | Notice of Appointment of Auditor by the Company | Section 139(1) of the Companies Act, 2013 read with rule 4(2) of the Companies (Audit and Auditors) Rules, 2014 | Within 15 days of Meeting where the appointment was made |
| DPT-3 | Return of Deposits | Rule 16 of the Companies (Acceptance of Deposits) Rules, 2014 | On or before 30 th June of every year |
| PAS-4 | Private Placement Offer Letter | Section 42 of the Companies Act, 2013 and Rule 14(1) of the Companies (Prospectus and Allotment of Securities) Rules, 2014 | Within 30 days of Allotment of Securities |
| PAS-5 | Record of Private Placement | Section 42(7) of the Companies Act, 2013 and Rule 14(3) of the Companies (Prospectus and Allotment of Securities) Rules, 2014 | Within 30 days of Allotment of Securities |