

E-FORM ACTIVE [INC - 22A]

KORAH & KORAH

Chartered Accountants

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Overview

- ⌘ In compliance with the latest insertion of Rule 25A of the Companies (Incorporation) Rules, 2014, the statutory requirements and primary details are as below:
- ✓ Every company incorporated on or before the 31st December 2017 shall 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.
- ✓ Form INC 22A or E-Form ACTIVE is a One-time return
- ✓ It has to be e-filed detailing the address of registered office of the Company.
- ✓ The photographic evidence are required showing both the exterior as well as the interior section of building of the Registered Office.
- ✓ The photograph of the interior section of the registered office should also show at least one director or Key Management Person (KMP) who will be signing this form.
- ✓ The said form has to be filed on or before 25th April, 2019.



The Form

⌘ The Form to be filed for the said purpose is INC – 22A



⌘ The Form is abbreviated as Form ACTIVE [Active Company Tagging Identities and Verification]



Due Date of Filing

✓ 25 April 2019



Applicable Companies

- ≡ One Person Company
- ≡ Small Company
- ≡ Public Company
- ≡ Private Company
- ≡ Section 8 Company



Companies not required to file

- All companies recorded in the Register of Companies *as either one* of the following are exempt from this requirement.
 - Struck Off Company
 - Company under process of striking off
 - Companies under Liquidation
 - Amalgamated Company
 - Dissolved Company



Criteria for filing

- ⌘ Only those companies which have filed both the below forms need to file the form INC-22A
 - **AOC-4** (Financial Statements u/s. 137 of the Companies Act, 2013) and
 - **MGT-7** (Annual Returns u/s 92 of the Act) for **FY 2017-18**.
- ⌘ **Exception:** Companies **who are under Management Dispute** and the same has been recorded by the Registrar in the Register of Companies



Main Contents of the Form

- Details of the Company as below:
 1. CIN
 2. Name
 3. Address (**including Latitude, Longitude**),
 4. E-mail ID (Name, Address and E-mail ID will be pre-filled based on the CIN provided. However, a new valid E-mail ID can be provided in place of the pre-filled E-mail ID)

- List of Directors (Pre-filled)
- Details of Statutory Auditors
 1. Name
 2. FRN/Membership No.
 3. PAN
 4. Audit Period (Pre-filled)

- Details of Cost Auditors
- Details of MD or CEO or Manager or Whole-Time Director (Pre-filled)
- Details of Company Secretary, if applicable (Pre-filled)
- Details of CFO, if applicable (Pre-filled)
- Details of filed Form AOC-4 and Form MGT-7 for FY 2017-18 including SRN (Pre-filled)



Signature/Verification by Directors

⌘ The form INC-22A is to be digitally signed:

- In case of One Person Company:
 - ✓ One Director
- In case of Other Companies:
 - ✓ One Director and One KMP **OR**
 - ✓ Two Directors



OTP Verification

- ⌘ OTP verification in respect of E-mail ID provided is compulsory.
- ⌘ OTP would be sent to the e-mail ID provided under basic details of the company.
- ⌘ OTP will remain valid for 30 minutes.



Certifying Authorities

Any one of the following professionals in whole time practice shall certify the form:

- ≡ Chartered Accountant
- ≡ Cost Accountant
- ≡ Company Secretary



Pre-requisites for filing

- ⌘ Photographs of Registered Office (as detailed above)
- ⌘ DSC of two directors or one director and one KMP as the case may be.



Penalty for delayed filing

- Rs.10,000/- for delayed filing of Form INC-22A (ACTIVE) on or after 26th April, 2019.



Consequences of Delayed Filing/Non-Filing

1. The filing of the following forms shall not be permitted until the company has filed Form INC-22A:

- 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)



Consequences of Delayed Filing/Non-Filing (Contd..)

2. The Company shall be marked as 'ACTIVE-Non-compliant' from 26th April 2019 if the Form INC-22A is not filed within due date i.e. 25th April 2019 and shall be liable for action under Section 12(9) of the Act.

Section 12(9) of the Act inserted by the Companies (Amendment) Ordinance 2019 dated 14.01.2019 is as follows:

“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 (1), 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”.



Consequences of Delayed Filing/Non-Filing (Contd..)

3. When the Company files Form INC-22A on or after 26th April 2019 after payment of Rs.10,000/- the Company shall be marked as 'ACTIVE Compliant'.

