



Corporate Compliance Calendar for the year 2019

Enterslice Fintech Private Limited

H 55 Sector 63 Noida U.P. 201301

Uttar Pradesh

Ph: 9870310368

info@enterslice.com

Irrespective of their business activity and turnover, all the companies which are registered under the Companies Act, 2013 in India have to comply with prescribed rules and regulations. Private limited companies are one of the most popular forms of starting a business; there are various compliances which you need to comply with once your business gets started. Moving ahead, you need to mark a few essential dates on your calendar to comply with mandatory annual compliances. In this article, we will make it easy for you to file necessary forms on such dates.

How ROC plays a significant role in Corporate Compliance?


ROC which is known as Registrar of Companies is an office under the Ministry of Corporate Affairs which deals with the administration of companies and Limited Liability Partnership in India. It covers various States and Union Territories. Moreover, states like Tamil Nadu and Maharashtra have more than one ROC. ROC functions as the registry records, related to the companies which are registered with them and can be asked for inspection by the members of public on payment of the prescribed fee. Further, there are currently 22 Registrars of companies (ROC) operating from offices in all primary states of India.

Besides, the central government exercises administrative control over these offices through the respective Regional Directors. Hence, it is mandatory to comply with all compliances applicable to your company to avoid penalties and fines.

Our team at Enterslice can guide you through all the compliances which are required to be completed. You can get your ROC Compliance for Private Limited Companies done through Enterslice.

What are the various Annual RoC Filings for Corporate Compliance?

All the Private Limited Companies are required to file its Annual Accounts and Returns which must disclose details of its shareholders, directors, etc. to the Registrar of Companies. Such compliances should be made once in a year.



Further, as a part of Annual Filing, the following forms need to be filed with the ROC:

- **MSME 1**

All the companies who get their supplies of goods or services from micro and small enterprises and whose payments to micro and small enterprises exceeded 45 days from the date of acceptance of the goods or services shall submit a half yearly return to the MCA. The due date for filing MSME -1 is:

1. For 'April to September', the due date is 31st October
2. For 'October to March', the due date is 30th April

- **DPT-3**


Form DPT-3 must be filed by all the companies other than the Government Company. Hence, it must be filed by Private Limited Company, OPC, Section 8 Company.

- **E Form Active (INC-22A)**

This form is recently introduced and applies to every company. This form is named as ACTIVE (INC-22A) and is a part of ACTIVE (Active Company Tagging Identities and Verification) exercise. Such companies are required to submit the form on or before April 25.

- **DIN-3**

The concept of a Director Identification Number (DIN) has been introduced with the insertion of Sections 266A to 266G of Companies (Amendment) Act, 2006. As such, all the existing and intending Directors have to obtain DIN. For the Financial year 2019-20 onwards - Every Director who has been allotted DIN on or before the end of the financial year, and whose DIN status is 'Approved', would be mandatorily required to file form DIR-3 KYC before 30th April of the immediately next fiscal year.



• AOC-4

This Form is used for filing XBRL document in respect of financial statement and other documents with the Registrar. According to the Companies Act, 2013 it has been mandated for all companies to file the annual accounts within 30 days and annual returns within 60 days respectively. However, the given time period is from the conclusion of the Annual General Meeting.

• MGT-7

This form is used for filing the annual return of the company. The due date for filing MGT-7 is 60 days from the date of the Annual General Meeting.

You can refer the below table for a quick guide of the above forms in the timely manner.

ROC Forms	Due Date
Initial MSME 1	Within 30 days from the availability of form on MCA Portal
DPT 3	Within 90 days from the date of notifications, i.e. 20th April 2019
E Form Active (INC 22A)	On or before 25th April 2019
DIN 3	On or before 30th April 2019
MSME 1 (1st half)	On or before 30th April 2019
DPT 3	On or before 30th June 2019
AOC 4	On or before 30th October 2019
MSME 1 (2nd half)	On or before 30th October 2019
MGT 7	On or before 29th November 2019

Non-Compliance

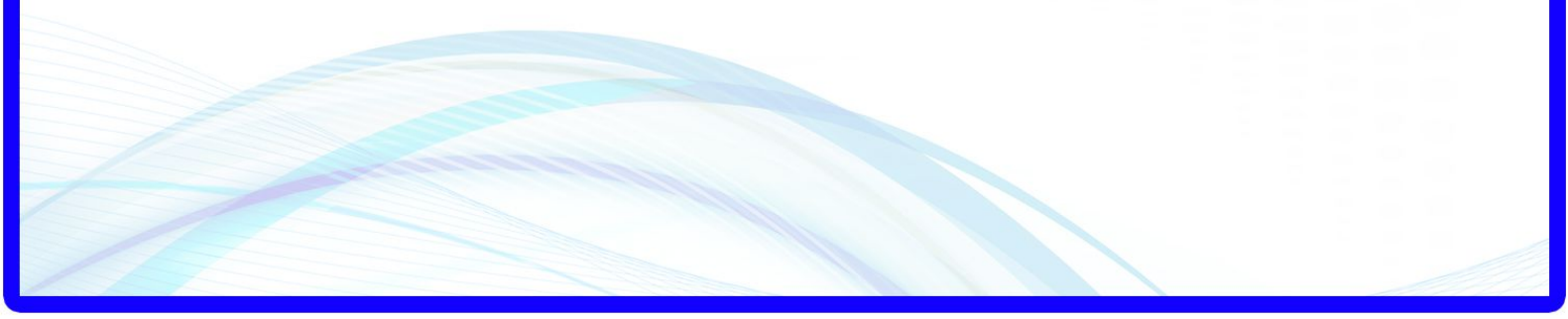
In case a Company fails to comply with the rules and regulations of the Companies Act, then the Company and every officer who is in default shall be punishable with the fine for the period for which default continues.

On the other hand, in case there is a delay in any filing of the above forms on time, then additional fees are required to be paid, which keeps on increasing as the period of non-compliance increases.

To Sum Up

A private limited company has to follow numbers of compliance under the Companies Act, 2013 and other regulatory bodies. It is important to consider that these compliances under the Companies Act, 2013 are a tedious and repetitive process. Such compliances under the Companies Act, 2013 are an ongoing process and not a onetime thing.

We provide regular follow with our client about the company's compliance calendar. For any more information and consultancy visit Enterslice or drop us an email at info@enterslice.com.





THANK YOU

