

KHIWANI & Co.

Chartered Accountants

Form INC-22 A - Active Company Tagging Identities and Verification (ACTIVE) – To be filed by 25.04.2019

Ministry of corporate affairs brought in the amendment rules with effect from 25.02.2019 which has been reproduced as under:

❖ **Active Company Tagging Identities and Verification (ACTIVE)**

- The new e-form INC 22A-ACTIVE introduced through the amendment rules will record the address of the registered office along with a photo of the registered office with the latitude and longitude of the place where registered office is situated.
- *All Companies incorporated on or before 31.12.2017 have to file the form INC 22-A (ACTIVE) by 25.04.2019*

❖ **Consequences of Non-filing**

- If the company fails to file e-form INC 22A-ACTIVE within the prescribe period of time it shall be marked as "ACTIVE -non-compliant" on or after 26 April 2019 and shall be liable for action under sub-section (9) of section 12 of the Act.
- Liable for Action u/s 12(9) – The registrar may cause a physical verification of the Regd. Office of the Company and in case of any default is found in complying with the requirements, the Registrar may initiate action for removal of the name of the Company.
- Penalty u/s 12(9) – Rs.1000/- for everyday during such default continues (Subject to maximum Rs.100000/-) for company and every officer who is in default.
- The registrar shall not accept the following forms filed by the company, unless the default is made good:
 - 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)

❖ **What happens if the company files the e-form after the due date?**

- Where a company files e-Form INC 22A-ACTIVE **before 25 April 2019** the Filing fee payable shall be **NIL**, and on or **after 26 April 2019**, the company shall be marked as “Active Compliant”, on payment of **fees of ten thousand rupees (Rs.10000/-)**.

❖ **Highlights of the e-Form INC-22A ACTIVE**

- The **e-Form INC 22A-ACTIVE** will comprise the following mandatory details:
 - Address of the registered office (Photo of the registered office showing at least one director(s)/ key management personnel (KMP) who has affixed his/her digital signature to this form is mandatory) with latitude and longitude of the place where the registered office is situated
 - One-time password (OTP) for verification will be sent on companies' registered e-mail id
 - The director identification number (DINs) shall be in approved condition and it shall not be invalid on ground of non-filing of form DIR-3 KYC nor disqualified u/s 164(2).
 - Details of Directors and KMPs (Key Managerial Persons) of the company
 - Service Request Number (SRN) of e-form AOC-4/AOC-4 XBRL and MGT-7 filed for FY17-18.
 - Mandatory attachment:
 - Photograph of registered office showing external building and inside building also, showing at least one director/KMP who has affixed his/her DSC to this form.