

**Khiwani and Co.**  
**Chartered Accountants**

**DUE DATES OF MAJOR FILINGS UNDER COMPANIES ACT 2013**

**ONE TIME / EVENT BASED MAJOR FILINGS**

<b>Documents to be Filed</b>	<b>Form No.</b>	<b>Due Date</b>	<b>Penalty</b>
Return of Deposits for amounts which are not deposits and received on or after 1.4.2014 and outstanding as on 22.1.2019	DPT-3	By 22nd April 2019 (i.e. within 90 days from 22.1.2019)	<ul style="list-style-type: none"> <li>• OID – Rs.5000/- and in case of</li> <li>• Continuing Default – Rs.500/- per Day</li> </ul>
Particulars of the company and its Registered office, in e-Form ACTIVE	INC 22A	<ul style="list-style-type: none"> <li>• 25th April 2019 - without filing fee</li> <li>• With filing fee of Rs. 10000/- from 26th April 2019</li> </ul>	<ul style="list-style-type: none"> <li>• Filing Fees of Rs.10000/- if filed after due date i.e. 25<sup>th</sup> April 2019</li> </ul>
Declaration of significant beneficial ownership in shares	BEN-1	<ul style="list-style-type: none"> <li>• 9th May 2019 (i.e. within 90 days from 8.2.2019)</li> <li>• Within 30 days in case of change in such ownership thereafter</li> </ul>	<ul style="list-style-type: none"> <li>• Min. Rs. 1 Lakhs to a Max. Of Rs. 10 Lakhs on person making wrong declaration.</li> <li>• Continuing Default – Rs.1000/- per Day</li> </ul>
Return of significant beneficial owners in shares	BEN-2	Within 30 days from receipt of form BEN 1 or the date of deployment of form on MCA portal whichever is earlier	<ul style="list-style-type: none"> <li>• On Co. &amp; OID not making register and not filing the return, Min – Rs.10 Lakhs to Max. Of Rs.50 Lakhs</li> <li>• Continuing Default – Rs.1000/- per Day</li> </ul>

Declaration of Beneficial Interest	MGT 6	Within 30 days of receipt of declaration in MGT 4 / MGT 5	<ul style="list-style-type: none"> <li>• Co. &amp; OID Fine of Rs. 500/- to Rs. 1000/- and Continuing Default – Rs.1000/- per Day</li> <li>• Rs. 50000/- and Continuing Default – Rs.1000/- per Day on person making wrong declaration.</li> </ul>
Appointment of Auditors	ADT 1	Within 15 days from appointment	<ul style="list-style-type: none"> <li>• On Co. – Min. Rs.25000/- and Max Rs.5 Lakhs or 4 times the remuneration of Auditor whichever is less</li> <li>• On OID – Min. Rs.10000/- and Max Rs.1 Lakhs or Imprisonment up to 1 Yr. or both</li> <li>• On Auditor (Not Willingly) – Min. Rs.25000/- &amp; Max. Rs.5 Lakhs</li> <li>• On Auditor (Wilfully) – Min. Rs.50000/- &amp; Max. Rs.25 Lakhs &amp; Imprisonment up to 1 Year.</li> </ul>
Resignation by Auditor	ADT 3	Within 30 days from resignation	<ul style="list-style-type: none"> <li>• On Auditor – Min. Rs.50000/- &amp; Max. Rs.5 Lakhs or Remuneration whichever is lower</li> </ul>

			<ul style="list-style-type: none"> <li>• Continuing Default – Rs.500/- per Day</li> </ul>
Keeping books of account and other relevant books and papers and financial statement at a place other than registered office	AOC 5	Within 7 days of Board passing resolution to keep such books of account at other place	<ul style="list-style-type: none"> <li>• On OID – Min. Rs.50000/- and Max Rs.5 Lakhs or Imprisonment up to 1 Yr. or both</li> </ul>
Filing of Resolutions u/s 117	MGT 14	Within 30 days from passing of the Resolution (including special resolution)	<ul style="list-style-type: none"> <li>• Co. – Min. Rs.1 Lakh and Max. Rs. 25 Lakhs</li> <li>• Continuing Default – Rs.500/- per Day</li> <li>• OID – Min. Rs.50000/- and Max. Rs. 5 Lakhs</li> <li>• Continuing Default – Rs.500/- per Day</li> </ul>
Allotment of Shares	PAS 3	Within 15 days of allotment	On Co. Promoters and Directors – Rs.1000/- Per day to a Max. of Rs.25 Lakhs
Change in Registered Office	INC 22	Within 30 days of the change	<ul style="list-style-type: none"> <li>• Co. &amp; OID Fine of Rs. 1000/-Per day till continuation of default up to a Max. of Rs.1 Lakh</li> </ul>
Resignation by Director	DIR 11	Within 30 days of Resignation	-
Change in Directors	DIR 12	Within 30 days of the change	<ul style="list-style-type: none"> <li>• Co. &amp; OID - Rs. 50000/- to Rs. 5 Lakhs</li> <li>On Director – Rs.50000/- and Rs. 500 Per day till</li> </ul>

			continuation of default.
Charge Registration	CHG 1	Within 60 days from creation of Charge + 60 Days extension on payment of Ad valorem Fees	<ul style="list-style-type: none"> <li>• Co. – Min. Rs. 1 Lakh to a Max. Of Rs. 10 Lakhs</li> <li>• OID – Min. Rs. 25000/- to a Max. of Rs. 1 Lakh or Imprisonment up to 6 Months or both</li> </ul>

### MAJOR ANNUAL FILINGS

Documents to be Filed	Form No.	Due Date	Penalty
KYC of Persons holding DIN	DIR 3 KYC	By 30th April	DIN of the Director will be disabled
Outstanding payments to Micro or Small Enterprises.	MSME FORM I	<ul style="list-style-type: none"> <li>• By 30th April for the period from October to March.</li> <li>• By 31st October for the period from April to September</li> </ul>	<ul style="list-style-type: none"> <li>• Co. &amp; OID - Rs. 10000/- plus Rs.1000/- per day in case of continuing default.</li> </ul>
Annual Return of Dormant Company	MSC 3	By 30th April	<ul style="list-style-type: none"> <li>• Co. &amp; OID - Rs. 10000/- plus Rs.1000/- per day in case of continuing default.</li> </ul>
Annual Return of Deposits (including for amounts which are not deposits)	DPT 3	By 30th June	<ul style="list-style-type: none"> <li>• Co. &amp; OID - Rs. 5000/- plus Rs.500/- per day in case of continuing default.</li> </ul>
Financial Statements	AOC-4 / AOC-4 XBRL /	Within 30 days from AGM	Co- Rs. 1000/- per Day to a Max. of Rs.10 Lakhs

	AOC-4 CFS		OID –Rs. 1 Lakh + Rs. 100 per day on continuous default to Max. of Rs. 5 Lakhs or Imprisonment up to 6 months or both
Annual Return other than Dormant Company	MGT 7	Within 60 days from AGM	Co and OID - Rs. 50000/- + Rs. 100 per day on continuous default to a Max of Rs.5 Lakhs
Appointment of Cost Auditors, if applicable	CRA 2	Within 30 days from appointment or within 180 days of the commencement of the financial year	-

#### Other Non- Compliances

Documents to be Filed	Minimum Penalty/ Fine	Maximum Penalty/ Fine
Non-mentioning of Name, Address, CIN; Tel, Fax, E-mail, Website (if any) on Letter, Bill, Notice, Official Publication of the company	Rs. 1000/- per day	Rs. 1 Lakh
Receiving of deposits in contravention of the law	Co- Lower of Rs. 1 Cr or twice the amount of deposit OID – Imprisonment up to 7 Years and Rs. 25Lakhs	Co- Rs. 10 Crs OID – Imprisonment Up to 7 Years and Fine Rs. 2 Crores

Non - Maintenance of proper Books of accounts at registered office	OID – Imprisonment Up to 1 year or Rs. 50000/-	OID – Imprisonment Up to 1 year or Rs. 5 Lakhs or both
Non preparation of Financial Statements as required	OID – Imprisonment Up to 1 year or Rs. 50000/- or both	OID – Imprisonment Up to 1 year or Rs. 5 Lakhs or both
Loan given to director or concern in which he is interested in contravention of section 185	Giver Co – Rs. 5 Lakhs Receiver – Imprisonment up to 6 months or Rs. 5 Lakhs or both OID – Imprisonment up to 6 months or Rs. 5 Lakhs or both	Giver Co – Rs. 25 Lakhs Receiver – Imprisonment up to 6 months or Rs. 25 Lakhs or both OID – Imprisonment Up to 6 months or Rs. 25 Lakhs or both

Penalty u/s 451 - For repeated Default Co. & OID - shall be punishable with twice the amount of fine for such offence in addition to any imprisonment provided for that offence in addition to the Imprisonment

**Abbreviations Used -**

OID – Officer In Default

Co. – Company

Min. – Minimum

Max. Maximum