

TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART
II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Corporate Affairs
Notification

New Delhi, the 22 January, 2019,

G.S.R. ____ (E). - In exercise of the powers conferred by clause (31) of section 2 and section 73 read with sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government, in consultation with the Reserve Bank of India, hereby makes the following rules further to amend the Companies (Acceptance of Deposits) Rules, 2014, namely:-

1. (1) These rules may be called the Companies (Acceptance of Deposits) Amendment Rules, 2019.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Companies (Acceptance of Deposits) Rules, 2014 (hereinafter referred to as the said rules), in rule 2, in sub-rule (1), in clause (c), in sub-clause(xviii), after the words "Infrastructure Investment Trusts," the words "Real Estate Investment Trusts" shall be inserted.

3. In the said rules, in rule 16, the following Explanation shall be inserted, namely:-

“Explanation.- It is hereby clarified that Form DPT-3 shall be used for filing return of deposit or particulars of transaction not considered as deposit or both by every company other than Government company.”.

4. In the said rules, in rule 16(A), after sub-rule (2), the following sub-rule shall be inserted, namely:-

“(3) Every company other than Government company shall file a onetime return of outstanding receipt of money or loan by a company but not considered as deposits, in terms of clause (c) of sub-rule 1 of rule 2 from the 01st April, 2014 to the date of publication of this notification in the Official Gazette, as specified in Form DPT-3 within ninety days from the date of said publication of this notification along with fee as provided in the Companies (Registration Offices and Fees) Rules, 2014.”.

5. In the said rules, in the Annexure, for Form DPT-3, the following Form shall be substituted namely:-

"FORM DPT-3

Return of deposits

[Pursuant to rules 3 and 16 of the Companies (Acceptance of Deposits) Rules, 2014]



Form language English Hindi

Refer the instruction kit for filing the form.

Onetime Return for disclosure of details of outstanding money or loan received by a company but not considered as deposits in terms of rule 2(1)(c) of the Companies(Acceptance of Deposits) Rules, 2014

Return of deposit or Return for disclosures of money or loan received by a company but not considered as deposits in terms of rule 2(1)(c) of the Companies(Acceptance of Deposits) Rules, 2014 or both

Return of deposit

1. (a) *Corporate Identity Number (CIN)

Pre fill

(b) Global Location Number (GLN)

2. (a) Name of the company

(b) Registered office address

(c) *email id

3. Purpose of the Form

- Return of Deposit
- Particulars of transactions by a company not considered as deposit as per rule 2 (l) (c) of the Companies (Acceptance of Deposit) Rules, 2014
- Return of Deposit and Particulars of transactions by a company not considered as deposit

4. Whether the company is Public company Private company

5. *Whether the company is a government company Yes No

6. Objects of the company

7. (a) Date of issue of advertisement or circular

(b) *Date of last closing of accounts

(c) Date of expiry of validity of advertisement or circular

8. *Net Worth as per the latest audited balance sheet preceding the date of the return-

S. No.	Particulars	Amount (in Rupees)
(a) (i)	Paid up share capital	
(ii)	Free reserves	
(iii)	Securities Premium Account	
(b) (i)	Accumulated loss	
(ii)	Balance of deferred revenue expenditure	
(iii)	Accumulated unprovided depreciation	
(iv)	Miscellaneous expense and preliminary expenses	
(v)	Other intangible assets	
(c)	Net worth (a) – (b)	
(d)	Maximum limit of deposits (i.e. 35% of the above in case of all companies other than specified IFSC public companies and private companies)	

9. * Total number of deposit holders as on 1st April

10. *Particulars of deposits (In Rupees)

(a) Amount of existing deposits as on 1st April

(b) Amount of deposits renewed during the year

(c) Amount of new deposits accepted during the year

(i) Secured deposits

(ii) Unsecured deposits

(d) Amount of deposits repaid during the year

(e) Balance of deposits outstanding at the end of the year

11. (a) *Amount of deposits that have matured but not claimed

(b) *Amount of deposits that have matured and claimed but not paid

12. *Particulars of liquid assets

(a) Amount of deposits maturing by the end of the financial year

and in the following next financial year

(b) Amount required to be invested in liquid assets

(c) Details of liquid assets

Particulars		Amount
(a) Amount in current or other deposits account, free from charge or lien, with any scheduled bank		<input type="text"/>
(b) Unencumbered securities of Central/State Government	Face value	<input type="text"/>
	Market Value	<input type="text"/>
(c) Unencumbered trust securities	Face value	<input type="text"/>
	Market value	<input type="text"/>

13. Particulars of charge

(a) Date of entering into trust deed

(b) Name of the trustee

(c) Short particulars of the property on which charge is created for securing depositors

(d) Value of the property

14. Total amounts of outstanding money or loan

received by a company

but not considered as deposits

in terms of rule 2(1)(c) of the Companies (Acceptance of Deposits) Rules, 2014 as specified in rule 16(A)(3)

15. Particulars of receipt of money or loan by a company but not considered as deposits, at the end of financial year, in terms of clause (c) of sub-rule 1 of rule 2 of the Companies (Acceptance of Deposits) Rules, 2014

	Amount
(a) Any amount received from - (i) the Central Government; or (ii) a State Government; or any amount received from any other source whose repayment is guaranteed by the Central Government or State Government; or (iii) any amount received from a local authority; or (iv) any amount received from statutory authority constituted under an Act of Parliament or a State Legislature.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(b) Any amount received from - (i) Foreign Governments; or (ii) Foreign or international banks; (iii) Multilateral financial institutions; (iv) Foreign Governments owned development financial institutions; (v) Foreign export credit agencies; (vi) Foreign collaborators; (vii) Foreign body corporates; (viii) Foreign citizens; (ix) Foreign authorities or; (x) Persons residents outside India subject to the provisions of Foreign Exchange Management Act, 1999 (42 of 1999).	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

<p>(c) Any amount received as -</p> <p>(i) A loan or facility from any banking company; or</p> <p>(ii) From the state Bank of India or any of its subsidiary banks; or</p> <p>(iii) From a banking institution notified by the Central Government under section 51 of the Banking Regulation Act, 1949 (10 of 1949); or</p> <p>(iv) A corresponding new bank as defined in clause(d)of section 2 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980 (40 of 1980); or</p> <p>(v) From a cooperative bank as defined in clause (b-ii) of section 2 of the Reserve Bank of India Act, 1934 (2 of 1934).</p>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<p>(d) Any amount received as loan or financial assistance from -</p> <p>(i) Public Financial Institutions notified by the Central Government; or</p> <p>(ii) Any regional financial institutions; or</p> <p>(iii) Insurance companies; or</p> <p>(iv) Scheduled Banks as defined in the Reserve Bank of India Act,1934 (2 of 1934).</p>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<p>(e) Any amount received against issue of commercial paper or any other instruments issued in accordance with the guidelines or notification issued by the Reserve Bank of India.</p>	<input type="text"/>
<p>(f) Any amount received by the company from any other company.</p>	<input type="text"/>
<p>(g) Any amount received and held pursuant to an offer made in accordance with the provisions of the Act towards subscription to any securities including share application money or advance towards allotment of securities pending allotment, so long as such amount is appropriated only against the amount due on allotment of securities applied for.</p>	<input type="text"/>
<p>(h) Any amount received from a person who, at the time of the receipt of the amount, was a director of the company or the relative of the director of a private company.</p>	<input type="text"/>
<p>(i) (A)Any amount raised by the issue of bonds or debentures secured by a first charge or a charge ranking pari passu with the first charge on any assets referred to in Schedule III of the Act excluding intangible assets of the company; or</p> <p>(B) bonds or debentures compulsorily convertible into shares of the company within ten years.</p>	<input type="text"/>
<p>(j) Any amount raised by the issue of non-convertible debentures not constituting a charge on the assets of the company and listed on recognized stock exchange as per applicable regulations made by Securities and Exchange Board of India.</p>	<input type="text"/>
<p>(k) Any amount received from an employee of the company not exceeding his annual salary under a contract of employment with the company in the nature of non-interest bearing security deposit.</p>	<input type="text"/>

(l) Any non-interest bearing amount received and held in trust.	<input type="text"/>
(m) Any amount received in course of , or for the purposes of the business of the company-	
(i) As an advance for supply of goods or provision of services accounted for in any manner whatsoever provided that such advance is appropriated against supply of goods or provision of services within a period of three hundred and sixty five days from the date of acceptance of such advance.	<input type="text"/>
(ii) As advance accounted for in any manner whatsoever, received in connection with consideration for immovable property under an agreement or arrangement, provided that such advance is adjusted against such property in accordance with the terms of agreement or arrangement.	<input type="text"/>
(iii) As security deposit for performance of the contract of supply of goods or provision of services.	<input type="text"/>
(iv) As advance received under long term projects for supply of capital goods except those covered under item (b) of sub-clause (xii) clause (c) of sub- rule (1) of rule (2) of the Companies (Acceptance of Deposits) Rules, 2014.	<input type="text"/>
(v) As an advance towards consideration for providing future services in the form of a warranty or maintenance contract as per written agreement, if the period for providing such services does not exceed the period prevalent as per common business practice or five years, from the date of acceptance of such service whichever is less.	<input type="text"/>
(vi) As advance received and allowed by any sectoral regulator or in accordance with directions of Central or State Government.	<input type="text"/>
(vii) As an advance for subscription towards publication, whether in print or electronic to be adjusted against receipt of such publications.	<input type="text"/>
(viii) Any amount brought in by promoters of the company by way of unsecured loans in pursuance of the stipulation of any lending financial institution.	<input type="text"/>
(ix) Any amount received by a Nidhi company in accordance with the rules made under section 406 of the Act.	<input type="text"/>
(x) Any amount received by way of subscription in respect of chit under the Chit Funds Act, 1982(4 of 1982).	<input type="text"/>
(xi) Any amount received by company under any collective Investment scheme in compliance with regulations framed by the Securities and Exchange Board of India.	<input type="text"/>
(xii) Any amount of twenty five lakh rupees or more received by a start up company, by way of convertible note (convertible into equity shares or repayable within a period not exceeding five years from the date of issue) in a single tranche, from a person.	<input type="text"/>

- (xiii) Any amount received by a company from -
- (A) Alternate Investment Funds;
 - (B) Domestic venture Capital Funds;
 - (C) Infrastructure Investments Trusts;
 - (D) Real Estate Investment Trusts;
 - (E) Mutual Funds registered with the Securities and Exchange Board of India.

Attachments

1. Auditor's certificate;
2. Copy of trust deed;
 - (b) Copy of instrument creating charge;
 - (c) List of depositors;
 - (d) Details of liquid assets;
 - (e) Optional attachment, if any.

Attach
Attach
Attach
Attach
Attach
Attach

List of attachments

Remove attachment

Declaration

I am authorized by the Board of Directors of the Company vide resolution number* dated * to sign this form and declare that all the requirements of the Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed.

*To be digitally signed by

DSC Box

*Designation

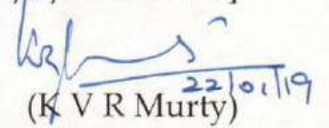
*DIN of the director; or DIN or PAN of the manager or

CEO or CFO; or membership number of the company secretary

Note: Attention is also drawn to provisions of sections 448 and 449 of the Act which provide for punishment for false statement and false evidence.

<input type="button" value="Modify"/>	<input type="button" value="Check Form"/>	<input type="button" value="Prescrutiny"/>	<input type="button" value="Submit"/>
For office use only:		<input type="button" value="Affix filing details"/>	
eForm Service request number (SRN)	<input type="text"/>	eForm filing date	<input type="text"/> (DD/MM/YYYY)
This e-Form is hereby registered			
Digital signature of the authorising officer	<input type="text"/>	<input type="button" value="Confirm submission"/>	
Date of signing	<input type="text"/>	(DD/MM/YYYY)	

[File No 1/8/2013-CL-V]


(K V R Murty) 22/01/19

Joint Secretary to the Government of India

Note. - The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) *vide* number G.S.R. 256(E), dated the 31st March, 2014 and were subsequently amended -

- (1) *vide* notification number G.S.R. 386(E), dated the 6th June, 2014;
- (2) *vide* notification number G.S.R. 241(E), dated the 31st March, 2015;
- (3) *vide* notification number G.S.R. 695(E), dated the 15th September, 2015;
- (4) *vide* notification number G.S.R. 639(E), dated the 29th June, 2016;
- (5) *vide* notification number G.S.R. 454(E), dated the 11th May, 2017;
- (6) *vide* notification number G.S.R. 1172(E), dated the 19th September, 2017; and
- (7) *vide* notification number G.S.R.612(E), dated 5th July, 2018.