

**IN THE HIGH COURT OF DELHI AT NEW DELHI
(CIVIL WRIT JURISDICTION)
WRIT PETITION (CIVIL) _____ OF 2022**

IN THE MATTER OF:

DILIP KUMAR CHOUDHARY S/O ARVIND KUMAR CHOUDHARY,
PROPRIETOR OF KUMAR DILIP & ASSOCIATES.

...PETITIONER

VS.

MINISTRY OF CORPORATE AFFAIRS & ANR.

...RESPONDENT

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For Amicus Legal Advocates & Consultants

SUSSHIL DAGA(R/2160/2011)
ANURAG KALAVATIYA(R/4536/2010)
M.No.99282-95553; 98296-89999
Email: susshil@amicuslegal.in
anurag@amicuslegal.in

NEW DELHI
DATED:

**IN THE HIGH COURT OF DELHI AT NEW DELHI
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...RESPONDENT

URGENT APPLICATION

To,
THE REGISTRAR,
THE HIGH COURT OF DELHI, NEW DELHI.

Sir,

Kindly treat the accompanying Writ petition as an urgent one as per the High Court Rules. The ground of urgency is that the Petitioner is being denied his legal right of fair participation in the bid and an opportunity to be selected as a lowest bidder. It is most humbly prayed that an urgent hearing be given.

For Amicus Legal Advocates & Consultants

SUSSHIL DAGA(R/2160/2011)

ANURAG KALAVATIYA(R/4536/2010)

M.No.99282-95553; 98296-89999

Email: susshil@amicuslegal.in

anurag@amicuslegal.in

NEW DELHI

DATED:

NOTICE OF MOTION

**IN THE HIGH COURT OF DELHI AT NEW DELHI
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...PETITIONER

VS.

MINISTRY OF CORPORATE AFFAIRS & ANR.

...RESPONDENTS

To,

1. MINISTRY OF CORPORATE AFFAIRS THROUGH
SECRETARY; A WING, SHASTRI BHAWAN
RAJENDRA PRASAD ROAD, NEW DELHI – 110001.
2. INSITITUTE OF COMPANY SECRETARIES OF
INDIA THROUGH SECRETARY ICSI House, 22,
Institutional Area, Lodi Road, New Delhi-110003

Sir/Ma'am,

The above-mentioned Writ Petition is being filed before this
Hon'ble Court. The same is likely to be listed on _____.
Kindly take notice accordingly.

For Amicus Legal Advocates & Consultants

SUSSHIL DAGA(R/2160/2011)

ANURAG KALAVATIYA(R/4536/2010)

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COURT FEE

For Amicus Legal Advocates & Consultants

SUSSHIL DAGA(R/2160/2011)

ANURAG KALAVATIYA(R/4536/2010)

M.No.99282-95553; 98296-89999

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NEW DELHI

DATED:

SYNOPSIS

1. That the Petitioner is a Proprietor of a firm named Kumar Dilip & Associates (Herein after referred to as "*Petitioner Firm*") registered under with ICSI (Institute of company secretaries of India).The Petitioner firm is comprises of company secretaries, others professionals engaged in the Secretarial practices. The Petitioner is continuously making efforts in coordination with the Ministry of Corporate Affairs for redressing the problems/issues being faced by its members or the other professionals engaged in Secretarial practices and other Secretarial consultancy.
2. That the Respondent No. 1 is the Ministry of Corporate Affairs and is primarily responsible with administration of the Companies Act 2013, the Companies Act 1956, the Limited Liability Partnership Act, 2008 & other allied Acts and rules & regulations framed there-under mainly for regulating the functioning of the corporate sector in accordance with law.
3. That Respondent No-2 i.e. The Institute of Company Secretaries of India (ICSI) is the only recognized professional body in India to develop and regulate the profession of Company Secretaries in India.
4. That in compliance of section 92 read with 137 of the companies act, 2013, the Members of the Respondent No.-2 filed the annual return and various other statutory documents with Respondent No.-1, the same is done through the portal

i.e. <http://www.mca.gov.in>. (Hereinafter referred to as “Website”) It is germane to state that Respondent No.1 vide an update dated 1st February, 2022 on their portal communicated that the website running on version 2 shall be upgraded to version 3 and the relevant form relating to LLP’s shall not be available from 25th February, 2022 till the date of next communication in this regard.’

5. That the new version of the website is complex and not user friendly., It would not be out of place to state that the website created a deadlock where the registration of the new LLP’s came to on halt and various problems are being faced by the user of the Website. These problems were time and again communicated to the officials of the ministry but the officials did not paid any heed to such problems faced by the users of the Website.
6. That the stakeholders are facing many problems on Version 3 which includes but not limited to User Registration, Address does not contain special characters, data migration, security lapse, user data migration from Version 2 to Version 3, Errors in forms including filling, saving, auto retrieval of data, validation of data, uploading of form, missing of attachments in forms, wrong data in output pdf and approval of e-forms etc.
7. The V3 website is having serious issues about which Petitioner has time and again has informed/ or communicated to the Respondent No.1 and Respondent No.-2.

8. That the Petitioner and other users of the V3 portal of Ministry is not able to file/or submit statutory / or mandatory forms owing to the non-working of V3 portal and Website of Ministry. In such a case additional fee shall not be levied on the Companies/ or LLP who are not able to file the forms due to non-working of portal till the time portal started working properly.
9. Therefore, the manner in which new portal is launched by the Respondent No.1 has created ruckus in compliances and its affecting the business of members of Respondent No.2 in large. Hence the Petitioner is left with no alternative but to approach this Hon'ble Court.

Hence, this Writ Petition.

For Amicus Legal Advocates & Consultants

SUSSHIL DAGA(R/2160/2011)

ANURAG KALAVATIYA(R/4536/2010)

M.No.99282-95553; 98296-89999

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LIST OF DATES AND EVENTS

24.03.2021	Notification No. GSR 207 (E) issued by Respondent no.1.
01.02.2022	Respondent No.1 has issued an update on its Website that the website running on version 2 shall be upgraded to version 3 and the relevant form relating to LLP's shall not be available from 25th February, 2022 till the date of next communication in this regard.
09.04.2022	Email sent by Petitioner to the Respondent No.2 mentioning the challenges faced by him on the Website along with relevant documents.
03.06.2022, 18.05.2022, 18.07.2022, 16.08.2022 and 17.10.2022	Emails sent by Petitioner to the Respondent No.2 through President, Joint Secretary and other related personnel.
15.07.2022	Respondent No.1 issued another update on its website intimating that the forms related to the Companies Act shall also be launched on version 3 (V3) portal on 31.08.2022.
16.07.2022	Petitioner vide email submitted some important points to be considered before launch of V3 with Respondent No.1 and 2.

15.09.2022	Notification no. G.S.R. 700(E) issued by Respondent No.1.
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For Amicus Legal Advocates & Consultants

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ANURAG KALAVATIYA(R/4536/2010)
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...RESPONDENTS

MEMO OF PARTIES

DILIP KUMAR CHOUDHARY S/O ARVIND KUMAR CHOUDHARY, PROPRIETOR OF KUMAR DILIP & ASSOCIATES.

....PETITIONER

VERSUS

1. MINISTRY OF CORPORATE AFFAIRS THROUGH SECRETARY; A WING, SHASTRI BHAWAN RAJENDRA PRASAD ROAD, NEW DELHI – 110001.
...RESPONDENT

2. INSITITUTE OF COMPANY SECRETARIES OF INDIA THROUGH SECRETARY ICSI House, 22, Institutional Area, Lodi Road, New Delhi-110003
...PROFORMA RESPONDENT

For Amicus Legal Advocates & Consultants

SUSSHIL DAGA(R/2160/2011)

ANURAG KALAVATIYA(R/4536/2010)

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MINISTRY OF CORPORATE AFFAIRS & ANR.

...RESPONDENTS

WRIT PETITION UNDER ARTICLE 226 OF THE CONSTITUTION SEEKING A WRIT, ORDER OR DIRECTION IN THE NATURE OF CERTIORARI OR ANY OTHER APPROPRIATE WRIT DECLARING THAT FURTHER FORMS NOT TO BE FILED ON VERSION3 PORTAL UNTIL IT IS FUNCTIONING PROPERLY AND RECTIFYING THE TECHNICAL GLITCHES/SHORTCOMINGS IN THE VERSION3 AND VERSION2 PORTAL AND TO ISSUE FRESH NOTIFICATIONS/CUT OFF DATES FOR FILING RETURNS IN FORM AOC-4, AOC-4 CFS, AOC-4 XBRL, AOC-4 NON XBRL, MGT-7, MGT-7A AND FORM-8 (LLP) AFFORDING REASONABLE TIME PERIOD TO THE MEMBERS OF RESPONDENT NO.2 FOR MAKING THE STATUTORY COMPLIANCES AND TO ISSUE APPROPRIATE WRIT, ORDER OR DIRECTION TO ENSURE THAT BACKDATED ESIN CANNOT BE GENERATED IN RELATION TO FINALIZATION OF BALANCE SHEETS BY CHARTERED ACCOUNTANTS.

TO,

HON'BLE THE CHIEF JUSTICE AND HIS/HER
COMPANION JUSTICES OF THE HIGH COURT OF
DELHI AT NEW DELHI.

THE HUMBLE PETITION OF THE ABOVE-NAMED
PETITIONER:

MOST RESPECTFULLY SHOWETH:

1. That at the very outset it is humbly submitted herein that the V3 portal of Ministry of Corporate Affairs ('Ministry') is not working from the day it was launched, which is a reciprocal obligation of the Ministry and the additional fee for the delay filing of form can only be levied when the reciprocal obligation is fulfilled by the Ministry i.e. smooth working of the V3 portal.
2. That at this juncture, the Petitioner is not against the revolutionary step taken by the Ministry by launching V3 portal but the Petitioner is against the way it was launched i.e. in such a unplanned and untested manner which is creating ruckus in statutory / or mandatory compliances of the Companies/ or LLP.
3. That the Petitioner and other users of the V3 portal of Ministry is not able to file/or submit statutory / or mandatory forms owing to the non-working of V3 portal and Website of Ministry. In such a case additional fee shall not be levied on the Companies/ or LLP who are not

able to file the forms due to non-working of portal till the time portal started working properly.

4. That in the instant case, on the one hand the Ministry has failed to provide the proper portal and on the other hand it is also levying additional fees on the non-compliant Companies/ or LLP.
5. That the Petitioner is a Proprietor of a firm named Kumar Dilip & Associates (Herein after referred to as “*Petitioner Firm*”) Registered under with ICSI (Institute of company secretaries of India).The Petitioner firm is comprises of company secretaries, others professionals engaged in the Secretarial practices. The Petitioner is continuously making efforts in coordination with the Ministry of Corporate Affairs for redressing the problems/issues being faced by its members or the other professionals engaged in Secretarial practices and other Secretarial consultancy. Copy of registration certificate of the Petitioner firm and the membership certificate of the proprietor of the Petitioner is attached herewith and marked as a **Annexure No.-1**.

1. That the Respondent No. 1 is the Ministry of Corporate Affairs and is primarily responsible with administration of the Companies Act 2013, the Companies Act 1956, the Limited Liability Partnership Act, 2008 & other allied Acts and rules & regulations framed there-under mainly for regulating the functioning of the corporate sector in accordance with law. Respondent No. 1 is also responsible for administering the Competition Act, 2002 to prevent practices having adverse effect on competition, to promote and sustain competition in markets, to protect the interests of consumers through the commission set up under the Act. Besides, it exercises supervision over the three professional bodies, namely, Institute of Company Secretaries of India (ICSI), Institute of Chartered Accountants of India (ICAI) and the Institute of Cost Accountants of India (ICAI) which are constituted under three separate Acts of the Parliament for proper and orderly growth of the professions concerned. Further Respondent No. 1 also has the responsibility of carrying out the functions of the Central Government relating to administration of Partnership Act, 1932, the Companies

(Donations to National Funds) Act, 1951 and Societies Registration Act, 1980.

2. That Respondent No-2 i.e.,The Institute of Company Secretaries of India (ICSI) is the only recognized professional body in India to develop and regulate the profession of Company Secretaries in India. It is a premier national professional body set up under an act of Parliament, the Company Secretaries Act, 1980. ICSI functions under the jurisdiction of the Ministry of Corporate Affairs, Government of India. The Institute provides top-quality education to the students of Company Secretaries (CS) Course and best quality set standards to CS Members. At present, there are more than 65,000 members and around 2.5 Lakhs students on the roll of ICSI.ICSI has its headquarters at New Delhi, four Regional Offices at New Delhi, Chennai, Kolkata, Mumbai and 72 Chapters across India.ICSI has been contributing to the initiatives of Government of India that have potential to excel the social-economic growth of India.

ISSUES RELATED TO VERSION 3 VIS-À-VIS LLP FORMS

3. That in compliance of section 92 read with 137 of the companies act, 2013, the Members of the Respondent No.-2 filed the annual return and various other statutory documents with Respondent No.-1, the same is done through the portal i.e.<http://www.mca.gov.in>. (Hereinafter referred to as “Website”) It is germane to state that Respondent No.1 vide an update dated 1st February, 2022 on their portal communicated that the website running on version 2 shall be upgraded to version 3 and the relevant form relating to LLP’s shall not be available from 25th February, 2022 till the date of next communication in this regard. The internet generated copy of the update dated 1st of February, 2022 downloaded from the Website is attached herewith and marked as Annexure No.-2.
4. That it is to apprise herein that the new version of the website is complex and not user friendly., It would not be out of place to state that the website created a deadlock where the registration of the new LLP’s came to on halt and various problems are being faced by the user of the Website. These problems were time and again communicated to the officials of the ministry but the

officials did not paid any heed to such problems faced by the users of the Website. A copy of email dated 9th April 2022 sent by the Petitioner mentioning the challenges on the website faced by it along with the relevant documents is attached herewith and marked as Annexure No.-3.

5. That the Respondent no.-1 has not made any appropriate facilities/ or solution/ or remedy for the forms pending for approval or pending for resubmission in version 2 , owing to which after launch of Version 3 all those forms which were pending in Version 2 got stuck due to migration and the professionals were not able to get rid of the situation due to technical problems.
6. That the Respondent No.1 did not inform stakeholders about the functioning of the Website and because of this many users created a new profile instead of login through their Version 2 account in Version 3.
7. That it is further stated herein that the stakeholders are facing many problems on Version 3 which includes but not limited to User Registration, Address does not contain special characters, data migration, security lapse, user data migration from Version 2 to Version 3, Errors in

forms including filling, saving, auto retrieval of data, validation of data, uploading of form, missing of attachments in forms, wrong data in output pdf and approval of e-forms etc.

- 8.** That the said fact relating to failure of Version 3 is also evident from the fact that not a single LLP's were being incorporated during the month of March, 2022 after the launch of Version 3, which shows that the Version 3 instead of fulfilling the mission of ease of doing business created uneasiness in the business which is not only prejudicial to the economy of the country but also affecting mental peace of the professionals/ or stakeholders which are continuously trying to battling with this new version of Website and failing in providing services to its client in such a hostile environment.
- 9.** The errors has been communicated to the Ministry of Corporate Affiars ('Ministry') by the Petitioner and Respondent No-2 time to time along with the possible solutions through emails and ticket and also on helpline number provided by Respondent No.-1. The Petitioner on his own vide emails dated 03.06.2022, 18.05.2022,

18.07.2022, 16.08.2022 and 17.10.2022 communicated all errors in glitches to the Respondent No.-2 through President ICSI, and Respondent No.-2 through JOINT Secretary and to other related personnel available that time. Copies of emails dated 03.06.2022, 18.05.2022, 18.07.2022, 16.08.2022 and 17.10.2022 sent by the Petitioner to the Ministry are attached herewith and marked as Annexure-4..

- 10.** The V3 website is having serious issues about which Petitioner has time and again has informed/ or communicated to the Respondent No.1 and Respondent No.-2. Copies of emails are already attached as Annexure-3 and Annexure-4.
- 11.** That the issues/ or problems mentioned in the aforementioned emails were so critical in nature that it can cause loss of data, unwanted non-compliance by the stakeholders, non updation of Charge id in maser data etc.
- 12.** That despite sending various emails the Respondent No.1 has failed to take any proper action from last eight months which is leading to non-compliances of number of Companies, non-incorporation of LLP etc..

- 13.** That the Respondent No-1 has failed to inform the stakeholders about the maintenance of the server time to time due to which the forms get corrupted and shows popup of '*Service Error, Dmsid Error, Technical Error, Page Not Found, White Screen*' etc.
- 14.** That it seems the Respondent No-1 has not taken UAT (USER ACCEPTANCE TEST) and launched the website in hurry and kept the critical data of the stakeholders on stake which is not only harping the individual clients /or entity but also the national data in whole.
- 15.** That umpteen complaints were made to the Respondent No-1 and Respondent No-2 through e-mail, twitter and through other medium of communication but till date no satisfactory steps has been taken by the Respondent No-1 to solve the issues faced by the stakeholders/ or users of the Website.
- 16.** That it is important to note that the Respondent No-1 has allotted the development and maintenancework of the website to Larsen & Toubro Infotech (L&T) last year in 2021 and it is to apprise herein that the L&T has miserably failed to perform their duty which were

providing a better website than previous one under the concept of *EASE OF DOING BUSINESS*. Since the launch of website, the stakeholders/ or users/ or professionals are spending more time on raising the complaints rather than focusing on their compliance work.

- 17.** That owing to the errors and glitches in MCA V3 the server started behaving abnormally and the data stored and or submitted before and after the launch of the V3 got corrupted which includes showing wrong information about the Designated partners, showing wrong information about the nominees, showing incorrect contribution amount in master data of the LLP. The same can be verified from the Website. The video shall be kept readily available for the perusal at the time of argument.
- 18.** That despite the fact that the Version 3 has not stabilized for the LLP forms. The Ministry in dash had intimated vide an update dated 15.07.2022 that the forms related to the Companies Act shall also be launched on Version3 on 31.08.2022 An internet generated copy of the updated

dated 15.07.2022 downloaded from the Website is attached herewith and marked as **Annexure No-5**.

- 19.** That at this juncture, it is germane to state that the said decision had been taken without assessing the issues which might be faced by the stakeholders due to the launch of V3..
- 20.** That it is pertinent to mention herein that the Petitioner No.-1 in a good faith vide an email dated 16.07.2022 submitted some important points to be considered before the launch of the forms on 31 August, 2022. A copy of email dated 16.07.2022 is attached as **Annexure No-6**
- 21.** That after launch of New form related to Companies on Version 3 created a chaos in professional community due to glitches in form i.e. one cannot get the status of form whether approved or not, Forms related to charge were not able to save the data correctly and had many glitches including wrong amount in output file, prefill error, DSC error, OTP errors, master data updation error, wrong data etc.
- 22.** That as stated above the website Version 3 has miserably failed and only created deadlock in the working of the

stakeholders/ or users/ or professional in providing services to its clients.

23. That the Petitioner is supporting and helping the Respondent No-1 by finding out bugs, glitches and providing possible solutions. But the Respondent No-1 is unable to provide a stable website to the stakeholders even after 8 months of the launch of the website.
24. That the Version 3 Website introduced by a Respondent No-1 is not a user friendly and it cannot be said that it is helping users in *EASE OF DOING BUSINESS*.
25. That it is further stated herein that owing to non-working of V3 portal from last eight months, the Company Secretaries who are responsible for the compliances of the Company/or LLP are overly burdened and not able to fulfill the statutory/ or mandatory compliance within time frame. Brief facts in this regard are as follows:
 - (a) Filing of AOC-4 is based on the Audited Financials and other related documents and information provided by the companies to the Company Secretaries.

- (b) The UDIN(Unique Document Identification Number)is mandatory to mention on the Audited Financials by the statutory auditors of the company. But, it has a loophole which allows Auditors to sign a document by going 60 days back which is creating problems for the company secretaries.
- (c) If a Board meeting conducted on 1st September 2022 the auditor has a liberty to generate the UDIN by 30th October. And if take a AGM date 30th September 2022 (as defined under companies act 2013) then the companies has to file the AOC-4 within 30 days of the AGM i.e. 29th September 2022.
- (d) Due to preoccupied in INCOME TAX RETURN, GST RETURNS, TAX AUDITS and other official work the Chartered accountants usually unable to provide UDIN certified Financials on time (i.e. early in October) and hence burden comes on the Company Secretaries to submit the AOC-4 within no time.

- (e) In addition to the above it is to be noted that Respondent No-1 vide. Notification No. GSR 207 (E), dated 24-03-2021 introduced an amendment in Schedule III of the Companies Act, 2013 whereby the companies were mandated to round off the figures appearing in the Financial Statements depending upon their total income under Amendments To Division I to the Schedule III of The Companies Act, 2013. A copy of the Notification No. GSR 207 (E), dated 24-03-2021 is attached herewith as **Annexure - 7**.
- (f) That this aforementioned notification does not clarify or define the rounding off criteria except to the nearest hundreds, Thousands, Lakhs or decimals thereof which created a dilemma.
- (g) That for filing of AOC-4 the actual figures are required but as per Schedule III amended financials has to be made in round off figures. Here we need Two type of Financials one as per schedule III and one for entering details in AOC-

4 (AOC-4 does not have facility to accept figures in round off)

- (h) That due to above situation companies and professionals including Chartered accountant and Company Secretaries required more time to arrange the data as per requirement of AOC-4 i.e. entering an exact figure in cells but to attach a audited financials as per Schedule III.

- 26.** That furthermore, the Respondent No-1 vide notification bearing no. G.S.R. 700(E) dated 15.09.2022 has made the amendments in the definition of a small company “Earlier, definition of “small companies” under the Companies Act, 2013 was revised by increasing their thresholds for paid up capital from “not exceeding Rs 50 lakh” to “not exceeding Rs 2 crore” and turnover from “not exceeding Rs 2 crore” to “not exceeding Rs 20 crore”. This definition has, now, been further revised by increasing such thresholds for paid up Capital from “not exceeding Rs. 2 crore” to “not exceeding Rs. 4 crore” and turnover from “not exceeding Rs. 20 crore” to “not exceeding Rs. 40 crore”. A copy of notification bearing

no. G.S.R. 700(E) dated 15.09.2022 is attached as

Annexure-8

27. That it is germane to state that this new launch of portal V3 on the Website has created a deadlock in the working of the stakeholders/ or users/ or professionals as it is showing multiple errors because of which the stakeholders are not able to submit e-forms with the Registrar of Companies within the time specified in Companies Act or relevant acts. Copies of the screenshot showing errors are attached herewith and marked as **Annexure-9.**

28. That despite several representations, till date no decision has been conveyed by the Respondent no. 1 in relation to the extension of date for form filing which is leading to a situation of uncertainty as the last date of form filing has approached and the Petitioner is left with no other remedy but to file this Writ Petition on following grounds:

GROUND

A. Because the Respondent no.1 has failed to fulfill its reciprocal obligations by failing to provide a proper functioning portal

and has also not deferred to charge the additional fines in case of non-filing of statutory returns within time.

- B.** Because the mismanaged way in which the Respondent no.1 has launched its new portal is creating a ruckus in compliance of business reporting of Respondent no.1.

- C.** Because the consequences for non compliance of the timelines stipulated for various forms and returns will have huge financial bearing on the Companies.

- D.** Because due to server and technical issue of V3, members of the Respondent no.1 are facing hardships in complying to the timelines and provisions stipulated for various forms and returns. As a result, Article 19(1)(g) of the Constitution of India is being violated as the members of the Respondent no.2 are unable to undertake their regular professional activities.

- E.** Because the Companies and the members of Respondent no.2 have been severely affected due to non-support of Respondent No. 1 in providing a properly functioning portal to enable various form filing and statutory returns, thereby affecting their business activities.

- F.** Because the members of the Respondent no.2 are unable to carry out their professional duty towards their Client companies effectively and efficiently due to the faulty and unprepared portal launched by the Respondent no.1 and the unsupportive responses of the Respondent no.1.
- G.** Because the Respondent no.1 was entrusted to manage the entire IT system of new V3 portal, however, it has failed to cater the needs or services of the Companies such as form filing.
- H.** Because the Respondent no.1 is State within the meaning of Article 12 of the Constitution of India and is required to act in a just, fair and reasonable manner. Every action on the part of the Respondent must be just and reasonable failing which it is liable to be treated as being contrary to the mandate of Article 14 of the Constitution.
- 29.** That the Petitioner Company craves the leave of this Hon'ble Court to urge other additional grounds, after going through the records to be produced by the Respondents /any other documents to be filed on record by the Respondents.

30. That this Hon'ble Court has territorial jurisdiction to entertain and try the present petition as the Respondent Authority carries on its work within the territorial jurisdiction of this Hon'ble Court and part of the cause of action arose within the territorial jurisdiction of this Hon'ble Court.

31. That the Petitioner has not filed any other Writ Petition in respect of the subject matter herein either in this Hon'ble Court or in the Hon'ble Apex Court. This Hon'ble Court has the jurisdiction to entertain and adjudicate upon the present petition.

32. That the annexures annexed to writ petition are true to their respective originals.

PRAYER

It is, therefore, very humbly prayed that this Hon'ble Court may kindly be pleased to: -

- (a) Issue appropriate writ, order, direction to the effect of declaring that further forms not to be filed on V3 portal until it is functioning properly;

- (b) Issue writ in the nature of certiorari or any other appropriate writ, order, direction to the effect of rectifying the technical glitches/shortcomings in the Version3 and Version2 portal and to issue fresh Notifications/cut off dates for filing returns in FORM AOC-4, AOC-4 CFS, AOC-4 XBRL, AOC-4 non XBRL, MGT-7, MGT-7A and FORM-8 (LLP) affording reasonable time period to the members of respondent no.2 for making the statutory compliances.
- (c) Issue appropriate writ, order or direction to ensure that backdated ESIN cannot be generated in relation to finalization of Balance Sheets by Chartered Accountants.
- (d) Allow such further and other reliefs as the nature and circumstances of the Petitioner case may require.

AND FOR THIS ACT OF KINDNESS, YOUR HUMBLE PETITIONER, AS IN DUTY BOUND SHALL EVER PRAY.

PETITIONER THROUGH
AUTHORISED SIGNATORY

THROUGH COUNSELS

**SUSSHIL
DAGA**
[R/2160/2011]

**ANURAG
KALAVATIYA**
[R/4536/2010]

**CHITRANSH
MATHUR**
[R/2198/2019]

**AKSHAT
KHANDELWAL**
[R/2613/2020]

**TARUSHI
MAHESHWARI**
[R/5346/2021]

**SHREYANS
JAIN**
[R/428/2022]

**AMICUS LEGAL ADVOCATES AND CONSULTANTS
COUNSELS FOR THE PETITIONER**
Office No. R-2, First Floor, Adjacent to CBI Office
Tilak Marg, C-Scheme Jaipur – 302001 (Raj)
Mobile No: +91 9829689999, 9928295553
Email: anurag@amicusamicuslegal.in; susshil@amicuslegal.in

NEW DELHI
DATED:

**IN THE HIGH COURT OF DELHI AT NEW DELHI
(CIVIL WRIT JURISDICTION)**

WRIT PETITION (CIVIL) _____ OF 2022

IN THE MATTER OF:

DILIP KUMAR CHOUDHARY S/O ARVIND KUMAR
CHOUDHARY, PROPRIETOR OF KUMAR DILIP &
ASSOCIATES.

...PETITIONER

VS.

MINISTRY OF CORPORATE AFFAIRS & ANR.

...RESPONDENTS

AFFIDAVIT

I, Dilip Kumar Choudhary S/o Shri Arvind Kumar Choudhary, aged about 32 years, authorized representative of KUMAR DILIP & ASSOCIATES, having Registered Office at C-35, Sector-47, Noida, Uttar Pradesh-201303 do hereby solemnly affirm and declare on oath as under: -

1. That I am the Petitioner in the present Petition and as such I am well conversant with the facts and circumstances of the Petition and competent to swear this affidavit.
2. That I have gone through accompanying Synopsis & List of Dates [pages 4 to 8], paras 1 to 32 of the Writ Petition, drafted on my instructions on 29.10.2022 (pages 10 to 31). I say that the contents of Para 1 to 32 of the Writ Petition are true to my knowledge and knowledge derived from the records obtained and maintained by the Petitioner and legal submissions made in

para 1 to 32 of the Writ Petition are true on the basis of legal advice received and believed to be true.

3. Annexures filed thereto are true copies of their respective originals.

DEPONENT

VERIFICATION:

I, the deponent above named do hereby verify that the contents of Paragraph Nos. 1 to 3 of this affidavit are true and correct and nothing false has been stated herein.

Verified at _____ on this ____ day of October, 2022.

DEPONENT



THE INSTITUTE OF
Company Secretaries of India

भारतीय कम्पनी सचिव संस्थान

IN PURSUIT OF PROFESSIONAL EXCELLENCE

Statutory body under an Act of Parliament

FCS No. ¹¹⁷⁷⁴ _____

ANNEXURE- 1

CERTIFICATE OF MEMBERSHIP

This is to certify that

CS DILIP KUMAR CHOUDHARY

of

DELHI

was admitted as a

Fellow

of

The Institute of Company Secretaries of India


on the Fifteenth day of March Two Thousand Twenty-Two

Given by the Council under the common seal of

The Institute of Company Secretaries of India,

on the Fifteenth day of March Two Thousand Twenty-Two



Digitally signed on 
Date: 28/07/2022 22:43:40 IST

Note:

1. This certificate is generated by DigiLocker (<https://digilocker.gov.in>) directly from ICSI database.
2. This digitally signed document is legally valid as per the IT Act 2000 when used electronically.
3. To verify this document, download DigiLocker Android application from Google Play and scan the QR code on the certificate.

Secretary

President

(This certificate is the property of the Institute)



**THE INSTITUTE OF
Company Secretaries of India**
भारतीय कम्पनी सचिव संस्थान
IN PURSUIT OF PROFESSIONAL EXCELLENCE
Statutory body under an Act of Parliament

35

*'ICSI House', 22, Institutional Area, Lodi Road,
New Delhi 110003 Ph. : 45341063, 45341064 ; Fax : 011-24626727
E -mail : member@icsi.edu ; Website : www.icsi.edu*

Date: 26/09/2019

CP No. **17361** (ACS - 47140)

MR. DILIP KUMAR CHOUDHARY
COMPANY SECRETARIES(*)
KUMAR DILIP & ASSOCIATES C-35
SECTOR-47
NOIDA 201303
NCT-DELHI

Subject : Issue of certificate of practice no. **17361**

Dear Member,

I am pleased to inform that your application dated 06/10/2016 for the issue of certificate of practice has been accepted w.e.f. 10/10/2016. Accordingly, you are eligible to practice as a Company Secretary with effect from that date in accordance with the provisions of The Company Secretaries Act, 1980, The Company Secretaries Regulations, 1982 framed thereunder, and the direction (s) of the Council issued on the matter from time to time.

The Certificate will be sent to you shortly. The Certificate of Practice is valid from 10/10/2016 to 31/03/2017. It is renewable on year to year basis on compliance of applicable provisions of the Company Secretaries Act, 1980, the Company Secretaries Regulations, 1982 and on payment of the requisite annual fee payable on or before 30th of June every year (presently Rs. 2500/-) which becomes due on 1st April each year and annual certificate of practice fee is payable on or before 30th of September every year. (*For Associate members admitted on or after 01.04.2015, Annual fee is Rs 1500/- and the Annual COP fee is Rs. 1500/-. This benefit is applicable for a maximum of two financial years including the year of admission).

In conclusion, the President and members of the Council want me to convey their appreciation for the interest you have evinced to practise as Company Secretary. Observation of high principles and standards of conduct is an important characteristic of a professional and the Council is confident that you will kindly bear this in mind in your professional activities. I can only offer our best wishes to you for a bright future in the profession.

Thanking you

Yours faithfully,

Secretary

Note : This is a computer generated letter and doesn't require any signature.



EMPOWERING BUSINESS, PROTECTING INVESTORS
REGULATOR • INTEGRATOR • FACILITATOR • EDUCATOR

ANNEXURE-2

- Home
- About MCA
- Acts & Rules
- My Workspace
- My Application
- MCA Services
- Data & Reports
- E-Consultation
- Help & FAQs
- Contact Us
- Payment Services



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Notices

Circulars

What's New

Latest News


- Latest News
- Important Updates
- Press Release

Important Updates


Showing Results 11-15 of 134

Page Shows 5


Name	Date
Stakeholders please note that DSC Association is a post login service in V3. User Registration is mandatory for DSC Association. Multiple DSC Associations cannot be done using one user id.	09-03-2022
All the stakeholders are hereby informed that the Registrar of Companies and the Regional Directors of the Ministry of	23-02-2022

 All the stakeholders are hereby informed that the Registrar of Companies and the Regional Directors of the Ministry of Corporate Affairs at all locations have been directed by the Ministry to enter all cases of complaints against the Companies and the LLPs, Inspections, Inquiries, Investigations and Prosecutions in the MCA Electronic registry i.e., MCA21 before issuing any letter, notice, order etc. Thereafter, a Service Request Number (SRN) is generated. They have also been directed to mention such SRN mandatorily in all such communications to Companies, LLPs, their officers, auditors, etc., on all communications. Therefore, all stakeholders are advised to treat any such communication received without SRN as unauthorised which need not be responded further. Any instance of such communication received without mentioning SRN may be brought to the notice of the Office of the Director General of Corporate Officer (DGCoA) at email dgcoa@mca.gov.in along with the copy of communication

23-02-2022

 Form CSR-2 (Report on Corporate Social Responsibility) notified vide Companies (Accounts) Amendment Rules, 2022 dated 11th February 2022 is available for filing purposes now under MCA Services -Company services-CSR-2

12-02-2022

 Important Communication: In our continuous endeavor to serve you better, the Ministry of Corporate Affairs is going to launch a new way of e-filing for LLP on MCA21 portal. All LLP filings going forward will be web based. To facilitate this implementation stakeholders are advised to plan as per the following: a. LLP e-Filings on MCA21 portal will be disabled from 25th Feb 2022 12:00 AM. All stakeholders are advised to ensure that there are no SRNs in pending payment status. b. Offline payments for LLP using Bank Challan and Pay later option would be stopped from 19th Feb 2022 12:00 AM. Please note that during 19th Feb 2022 12:00 AM to 25th Feb 2022 12:00 AM, payments for LLP will be accepted only through online mode (Credit/Debit Card and Net Banking). c. DSC association and new user registration on MCA21 portal will be stopped on 25th Feb 2022 12:00 AM. These services will resume in new application with LLP launch. d. Please note that there will not any interruption in filling of Company forms.

01-02-2022

 As a part of celebration of Azadi Ka Amrit Mahotsav (AKAM), NFRA is organizing a Quiz on "Auditing and Accounting Standards in India" on the myGOV portal from 24.12.2021 to 26.01.2022 (<https://quiz.mygov.in/quiz/quiz-on-auditing-and-accounting-standards-in-india>)

24-12-2021

Showing results 11-15 of 134

 Previous Page 1 2 3 4 5 Next 



Activate Windows
Go to PC settings to activate Windows.



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- [ICAI\(CA\)](#)
- [RTI Online](#)
- [Invest India](#)
- [MyGov.in](#)
- [Website Policies](#)
- [Institute of Cost Accountants of India](#)

- [IRDA](#)
- [SEBI](#)
- [In.Registry](#)
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- [NVS Portal](#)
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Disclaimer

This site is owned by Ministry of Corporate Affairs.

Last Updated: 23 May 2021.

The site is best viewed in Microsoft Edge 89.0, Firefox 83.0 or Chrome 89.0

Activate Windows
Go to PC settings to activate Windows.

ANNEXURE-3

CS DILIP KUMAR CHOUDHARY <dilip241@gmail.com>

39**SUBMISSION OF ERROR REPORT**

CS DILIP KUMAR CHOUDHARY <dilip241@gmail.com>

Sat, Apr 9, 2022 at 4:05 PM

To: Deepa Khatri <Deepa.Khatri@icsi.edu>

Cc: SRIKUMAR B <srikumar.b@gov.in>, "prasad@kpma.co.in" <prasad@kpma.co.in>, "csnawaj@gmail.com" <csnawaj@gmail.com>, "yogesh84cs@gmail.com" <yogesh84cs@gmail.com>, "csrajatagrawal@gmail.com" <csrajatagrawal@gmail.com>, "devendracs@gmail.com" <devendracs@gmail.com>, Banu Dandona <banu.dandona@icsi.edu>, president@icsi.edu, secretary@icsi.edu

Dear Ma'am,

This is with reference to the meeting held at HT HOUSE connaught place on 07th April 2022 regarding glitches in MCA V3, I was requested to submit the list of errors through mail to the MCA.

Here, I have attached a list of errors being faced by the professionals at each level. The minute things are covered in this list along with screenshots and videos. Kindly take it into consideration and have a discussion with the people who are making this website.

I like to add some personal points which you can ask them while showing these errors.

1. Did they test the website before launching it? If YES, then why are we receiving N numbers of complaints with screenshots?
2. If the errors are technical in nature then why is it not constant? i.e. if a technical error is related to DSC affixation then why is everyone not facing the same problem on their system? Everyone faces a different error every time they log in.
3. If they moved the data to V3 then the user data must have been copied to the V3, but it is not. Users have to alter their profile manually.
4. Why are many users able to login with their old user id and password and why are unable to login with it? Why are they forced to login through email id?
5. How many complaints have been registered on MCA regarding problems related to user account, data validation, pan validation not happening, drop-down option not working etc. which are technical in nature and what steps have been taken to resolve those errors?
6. How many form3 and 4 have been uploaded on MCA portal after launch of V3 till now?
7. Is V3 working smoothly and having no glitches? If there are glitches then what about security of user DATA?
8. How do they expect us to call again and again to the directors of big companies and or multinational companies for OTP's in the name of KYC, DSC registration, account creation on MCA with an excuse of launching a new site, etc.!!
9. People who have paid late fees on llp forms are getting resubmission of forms. But they are not able to resubmit it because the version of the website has changed and SRN is not valid. What should they do in this case?
10. Why don't they close the website for 15 days and do whatever R&D required on it to provide a working website to the stakeholders?

We are really frustrated with this approach Ma'am. It's been more than 50 days of continuous errors in a site.

We should stop adjusting ourselves in what we are served. We are a part of NATION BUILDING and we deserve a good server and website to do all compliance of the company in time.

We are facing mental trauma since this V3 launched. We are unable to answer the clients. How could they believe that the website of a MINISTRY is not performing for more than 50 days!! Isn't it bad for the goodwill of a MINISTRY and professionals??

We could have understood if there were small errors, but the list of errors are large. And I am sorry to say that the new website is not as per our expectations. The programmers have made silly mistakes while making websites and it is not acceptable at least from those who are experienced.

Kindly raise the issue with the ministry and bring this website in a working mode.

--

CS Dilip Kumar Choudhary

KUMAR DILIP & ASSOCIATES

(Practising Company Secretary)

Membership No.: ACS47140

Address: C-35, Sector-47, Noida, Uttar Pradesh-201303

Address: 318, Pocket-D, Mayur Vihar, Phase-II, New Delhi-110091

Mobile: +91-9718674379

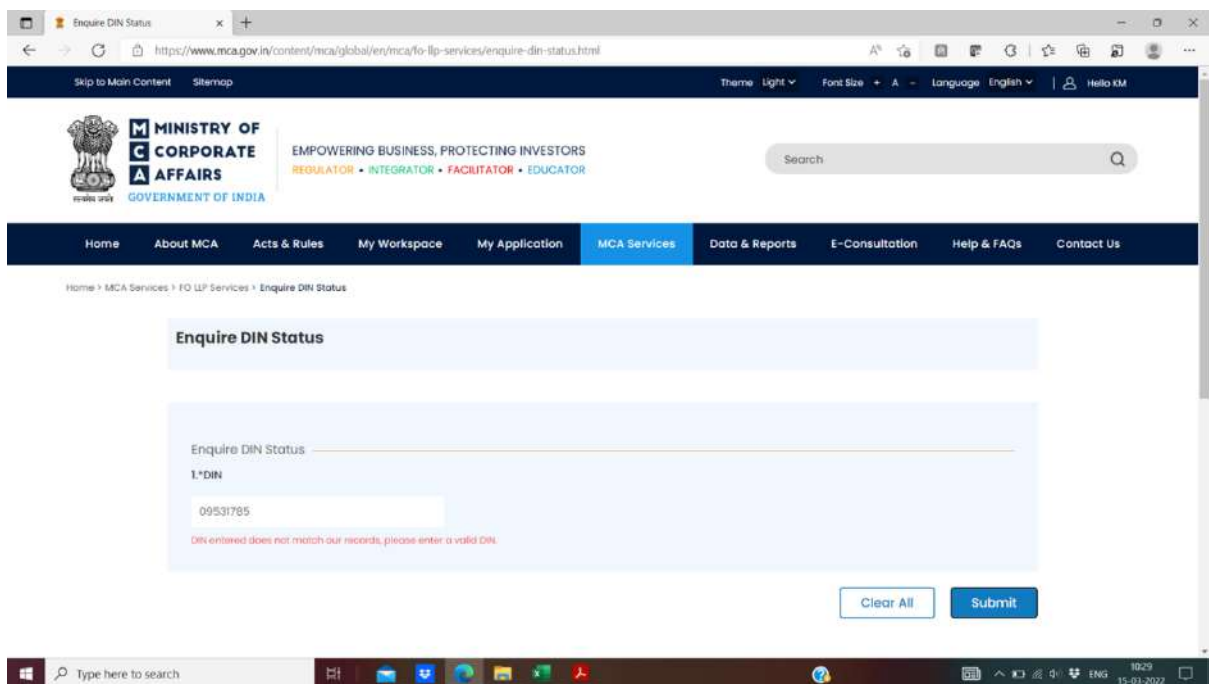
Website:<http://www.kdaglobal.com>**5 attachments** **MCA ERROR LIST.pdf**
5852K **ERROR-4 SJ Propcon.mp4**
2545K **ERROR-3 starcrane_error.mp4**
2874K **ERROR-25.mp4**
3051K **ERROR-21.mp4**
4774K

ERROR 1.

We had applied for the DIN of Mrs. Sweni Sachin Shah on 09th March, 2022 and the same was allotted vide **DIN: 09531785**.

At the time of filing the LLP web based incorporation form, the name of the Partner (Mrs. Sweni Sachin Shah) is not fetched by entering the DIN number.

On MCA LLP portal the below error **“DIN entered does not match our records, please enter a valid DIN”** is reflected.



The screenshot displays the MCA LLP portal interface. At the top, the header includes the Ministry of Corporate Affairs logo and the text "EMPOWERING BUSINESS, PROTECTING INVESTORS" with sub-headers "REGULATOR • INTEGRATOR • FACILITATOR • EDUCATOR". A search bar is present on the right. The main navigation menu includes "Home", "About MCA", "Acts & Rules", "My Workspace", "My Application", "MCA Services", "Data & Reports", "E-Consultation", "Help & FAQs", and "Contact Us". The breadcrumb trail shows "Home > MCA Services > FO LLP Services > Enquire DIN Status".

The "Enquire DIN Status" section contains a form with the following elements:

- Label: "Enquire DIN Status"
- Field: "I.*DIN" with a text input box containing "09531785".
- Message: "DIN entered does not match our records, please enter a valid DIN." (displayed in red text below the input box).
- Buttons: "Clear All" and "Submit".

The Windows taskbar at the bottom shows the search bar, taskbar icons, and system tray with the date "15-03-2022" and time "10:29".

ERROR 2.

I am facing following issue on LLP V3

I am trying to fill a Fillip form for SRN no. M26781508, not able to fill some columns such as area/locality in rgtd office head(area pincode 400705 not fetching name of locality), pan verification not happening for pan no. of partner. Attaching screenshot of error.

I had raised ticket for the above issue 01/04/2022. Still no resolution.

3(a) Address of registered office of LLP

*Address Line I: 8203 SHREE GANESH CHS

Address Line II: SECTION No 14 SANPADA NAMI MUMBAI

*Country: India

*Pin code / Zip Code: 400705

*Area / Locality: Select here

*City: Enter Here

District: Enter Here

*State / UT: Enter Here

*Longitude: 75.003978

*Latitude: 19.061429

*Jurisdiction of Police Station: Sanpada

(b) Contact Details

Phone (with STD/ISD code):

*Mobile No.:

Fax:

(b) Particulars of individual designated partners not having DIN/DPIN

(i) Basic details of Designated partner

Fetch from digilocker

First Name: ANURADHA

Middle Name: Enter here

Surname: NISHED

Father's First Name: DINESH

Father's Middle Name: MOHAN

Father's Surname: SRIVASTAVA

Gender: Female

Date of Birth: 19/01/1977

Nationality: India

Whether resident of India: Yes No

Income-tax PAN/Passport number: PAN Passport number

Income-tax PAN/Passport number details: CFUPSS20L

Invocation Failed

Place of Birth (State): Maharashtra

Place of Birth (District): Mumbai

Whether citizen of India: Yes No

Verify PAN

3(a) Address of registered office of LLP

*Address Line I 204 Shree Ganesh CHS	Address Line II Section 14 sanpada	*Country India
*Pin code / Zip Code 400705	*Area/ Locality Select here	*City Enter Here
District Enter Here	*State / UT Enter Here	*Longitude Enter Here
*Latitude Enter Here	*Jurisdiction of Police Station Enter Here	

(b) Contact Details

Phone (with STD/ISD code)	*Mobile No.	Fax
---------------------------	-------------	-----

ERROR 3.

We represent our client Star Crane And Towing Services Private Limited, company under the process of incorporation for which we have filed for Spice plus Part A vide SRN-T89538391.

Since the change in the web portal of the Ministry of Corporate Affairs with shifting to version 3, multiple technical site issues are being faced, one of which is being elaborated here.

While uploading the Spice + and other linked forms, an error has occurred that the DSC of the professional is not affixed even when we have properly affixed the DSC in the forms.

Kindly solve our issue as the deadline for filing the forms is approaching.

ERROR ATTACHED IN A VIDEO FORMAT WITH THIS EMAIL. – ERROR-3

ERROR-4.

This is in regards to the Strike off of an Indian LLP **SJ PROP CON LLP** for which Form-24 vide **SRN M26612283** was filed on **15.02.2022**.

Now, Filing procedure of LLP on MCA has been changed to Version 3 and due to technical glitches and errors, we are facing problems on the latest platform.

We are unable to open “my application page” on MCA Portal for resubmission of Form 24 and we also raised a ticket regarding this matter vide ticket no. **SR2239269** on **22/03/2022** and we have also resubmitted the complaint vide ticket no. **SR2276011** on **07/04/2022** But the complaint was not resolved.

Further, we also made a telephonic complaint on CRC customer care. This is an obvious issue and we expect the departments to understand and resolve it as soon as possible.

It is to be noted that the last date for filing of Form was **05/04/2022**. Kindly resolve the issue of the portal or extend the date of resubmission.

Therefore, we hereby request to please provide us with a suitable solution for the Form filing platform or extend the date for resubmission of Form 24.

We are hereby attaching a video of the issue we are facing for your reference.

ERROR ATTACHED IN A VIDEO FORMAT WITH THIS EMAIL. – ERROR -4

ERROR-5.

We having facing problems while filling RUN application, LLP-11, LLP-8 for Charge etc

Error screenshot is enclosed herewith

4/2/22, 11:23 AM Gmail - SR2229595

 CS AMRUT PARAKH <amrutparakh@gmail.com>

SR2229595
3 messages

CS AMRUT PARAKH <amrutparakh@gmail.com> Sat, Mar 19, 2022 at 2:01 PM
To: "appl_helpdesk" <appl_helpdesk@mca.gov.in>

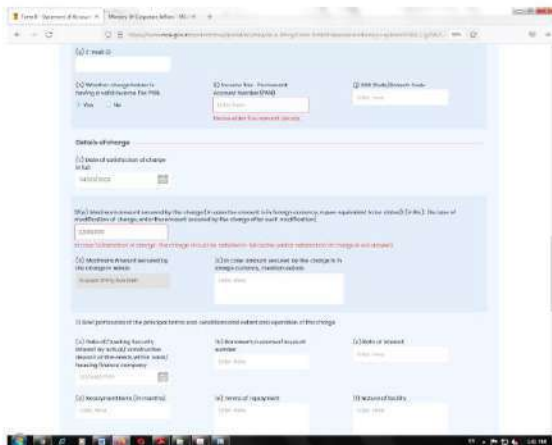
Dear Sir,

We are trying to file an LLP-8 web form in MCA V3 for satisfaction of charge (ID 100015841)
LLP Name - UPR Healthcare LLP
LLPIN - AAD-7098.

We are facing following issues -

1. While selecting the Bank, there is no Name of our bank i.e.PALUS SAHAKARI BANK LTD, further we have also selected the other option, but in that option also they are asking for the Bank selection.
2. Further in point no. 12a - ie. Maximum amount secured by the charge - we have entered the same amount which is shown at the MCA site, but in form it shows the following error " In case 'Satisfaction of charge', the charge should be satisfied in full as the partial satisfaction of charge is not allowed." (Error screenshot and MCA index of charge is enclosed herewith)

So we are unable to file the same, because of that error. Further the due date to file is 20th March. So kindly do the needful ASAP.



<https://mail.google.com/mail/u/0/?ik=0b21e48930&view=pt&search=all&permthid=thread-a%3Ar2348175810451839225&siml=msg-a%3Ar67784852...> 1/3

The screenshot shows the MCA21 website interface. On the left is a navigation menu with categories like DDC Services, DIN Services, Master Data, LLP Services, e-filing, Company Services, Compliances, Document Related Services, Fee and Payment Services, Investor Services, ID Database Registration, Track SRN/Transaction Status, Address for sending physical copy of G.A.R. 13, Public Search of Trademark, and Notices Under Section 248(2). The main content area is titled 'Index Of Charges' and includes search filters for Company/LLP Name (UPR HEALTHCARE LLP) and Company CIN/FCRN/LLPIN/RLPIN (AAD7058). Below the search area is a table of registered charges:

SNo	SPN	Charge Id	Charge Holder Name	Date of Creation	Date of Modification	Date of Satisfaction	Amount	Address
1	M0554330	11001596	PRIUS LAHAZAR BANK LTD	09/12/2015	-	-	350000.0	Falor Kohapur Kohapur MH 4163109

Below the table, it indicates 'Showing 1 to 1 of 1 entries' and provides a link to view charges registered on the Central Website for this company via CERIAL. At the bottom, there are 'QUICK LINKS' (PMC, NPGG, ICAI (CA) RE Online, SEBI In Registry, Pw India, ICSI (CS)) and 'MCA APPLICATIONS'.

4/2/22, 11:27 AM

Gmail - SR2253897



CS AMRUT PARAKH <amrutparakh@gmail.com>

SR2253897

1 message

CS AMRUT PARAKH <amrutparakh@gmail.com>
 To: "appl.helpdesk" <appl.helpdesk@mca.gov.in>

Tue, Mar 29, 2022 at 10:45 AM

Dear Sir,

We are trying to file an LLP-8 web form in MCA V3 for creation of charge
 LLP Name - SAAD SIZERS LLP
 LLPIN - AAK-9337.

We are facing following issues -

1. While selecting the Bank, there is no Name of our bank i.e. Saraswat Co-operative Bank Ltd., further we have also selected the other option, but in that option also they are asking for the Bank selection.
2. Further in point no. 12a - ie. Maximum amount secured by the charge - we have entered the amount which is created for loan i.e. 5 crore, but after entering the amount its showing red mark. *(Error screenshot is enclosed herewith)*

So we are unable to file the same, because of that error. Further the form is already in penalty.
 So kindly do the needful ASAP.

The screenshot shows the MCA V3 LLP-8 filing form. The browser address bar indicates the URL: mca.gov.in/portal/mca/gcbal/ev/mca/llp-a-filing-form-8.html. The form is titled "Form 8 - Statement".

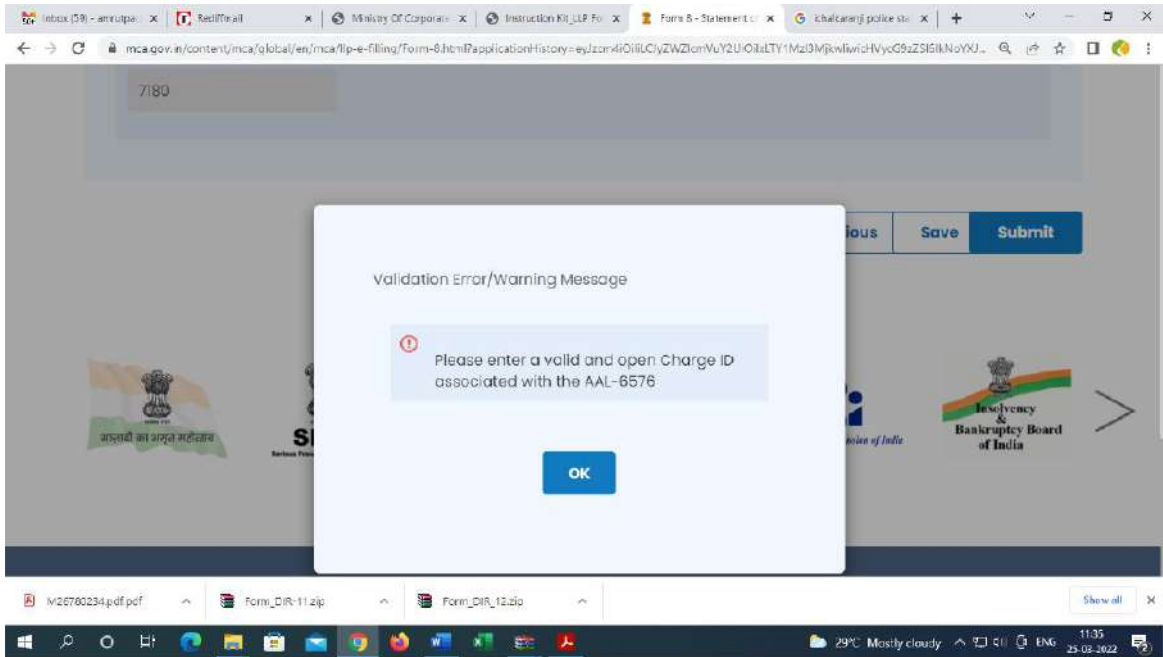
The "Details of charge" section includes the following fields:

- 9 Nature or description of Instrument(s) creating or modifying the charge. (Enter here)
- 10(a) Date of the instrument creating the charge. (DD/MM/YYYY)
- 11(a) Whether charge created or modified outside India. (Yes/No)
- 11(b) In case charge created or modified outside India on the property situated outside India, the date of receipt of the documents in India. (DD/MM/YYYY)
- 12(a) Maximum amount secured by the charge (in case the amount is in foreign currency, rupee equivalent to be stated) (in Rs.). (in case of modification of charge, enter the amount secured by the charge after such modification). The input field contains "50000000" and has a red border, indicating an error.
- 12(b) Maximum Amount secured by the charge in words. (Rupees five crore)
- 12(c) In case amount secured by the charge is in foreign currency, mention details. (Enter Here)

The "Asset Details" section includes:

- 14 In case of acquisition of property, subject to charge, furnish the following details relating to existing charge on the property so acquired.

<https://mail.google.com/mail/u/0/?ik=0b21e48930&view=pt&search=all&permthid=thread-a%3Ar-4658623293093825455&siml=msg-a%3Ar-4656970...> 1/2



Charges Registered

Company AAL-6576
 CIN/FCRN/LLPIN/FLLPIN
 Company / LLP Name MUKTA SIZING INDUSTRIES LLP

Charges Registered

SNo	SRN	Charge Id	Charge Holder Name	Date of Creation	Date of Modification	Date of Satisfaction	Amount	Address
1	M14837595	100185652	BANK OF INDIA	12/06/2018	17/06/2020	-	56540000.0	DEVAKI BUILDING 7/5 ADAT PETH POST BOX 31 ICHALKARANJI Kolhapur MH 416115 IN

Home x Form 8 - Statement of Account x +

https://www.mca.gov.in/content/mca/gi/dbsa/en/mca/lls-e-filing/Form-8.html 90%

Statement of Income and Expenditure

7 Statement of Income and Expenditure (In Rs.)

Particulars	Figures for the period (Current reporting period)	Figures for the period (Previous reporting period)
	*From 01/04/2020 <input type="text"/> <input type="calendar"/> There is a validation error in the field. *To 31/03/2021 <input type="text"/> <input type="calendar"/>	*From 01/04/2019 <input type="text"/> <input type="calendar"/> *To 31/03/2020 <input type="text"/> <input type="calendar"/>
Income		
Gross turnover	5230892	0
Less: Excise duty or service tax	0	0
Net Turnover Details	5230892	0
		Please enter a valid amount.
(I) Domestic turnover		
(a) Sale of goods manufactured	0	0
(b) Sale of goods traded	3881835	0
(c) Sale or supply of services	1349092	0
(II) Export turnover		
(a) Sale of goods manufactured	Please enter the relevant details.	0
(b) Sale of goods traded		0

EN 0:04 PM



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Search

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Public Search of Trademark

Notices Under Section 248(2)

Status of Ticket

Form with fields: Name of Person, City, Country, Mobile Number, Email ID, Type, Category, Sub Category, Severity, For MCA Offices, MCA Office Sub Category, Details, Description of Problem, Company Name, CIN Number, SRN Number, DIN Number, Form ID, Logged Date & Time, Status, Solution Provided, Resolution, Solved by, Solved Date, Message to User.

Cancel

QUICK LINKS

https://www.mca.gov.in/mcafoportal/performFOAction.do

MCA /

1/2

ERROR- 6

This is to inform you that there is an error while filling the form 24. So please resolve the issue as soon as possible.

I am attaching the printout of the error message occurring on the website.
LLP Name - DA QUEEN LLP
LLPIN-AAU-2710

MINISTRY OF CORPORATE AFFAIRS
GOVERNMENT OF INDIA
EMPOWERING BUSINESS, PROTECTING INVESTORS
REGULATOR • REGISTRAR • FACILITATOR • EDUCATOR

Home > MCA Services > LLP e-Filing > Form 24 - Application for striking off name

LLP Form No. 24
Application to the Registrar for striking off name
[Pursuant to rule 32 of Limited Liability Partnership Rules, 2009 and Section 95 of The Limited Liability Partnership Act 2008]

Entity's details
All fields marked * are mandatory
1. *Limited Liability Partnership Id:
AAU-2710
2. (a) *Name of the Limited Liability Partnership (LLP)
DA QUEEN LLP
3. *Reasons for making the applic:
The firm is inactive and has no intention to do any business in the future.
4. *Whether action has been initiated by Registrar as per Rule 37(1)?
Yes No
5. *Whether up to date income-tax returns filed
Yes No
6. *Date from which the LLP ceased to carry on business(DD/MM/YYYY)
01/01/2021
7. (a) *Whether the LLP's activities is/are regulated?
Yes No
8. Prosecution details

Validation Error/Warning Message
There are eForm(s) (other than Complaint eForm) work items open, or are pending for payment of fee against the LLP. Filing of the form is not allowed.
The eform is lying under 'resubmission required' status
Form 24 is already pending against the LLP#N

OK

ERROR- 7

Sir, my query is,

I am already a registered user prior to V3

My name is not as per PAN. How to change the name in the FO login

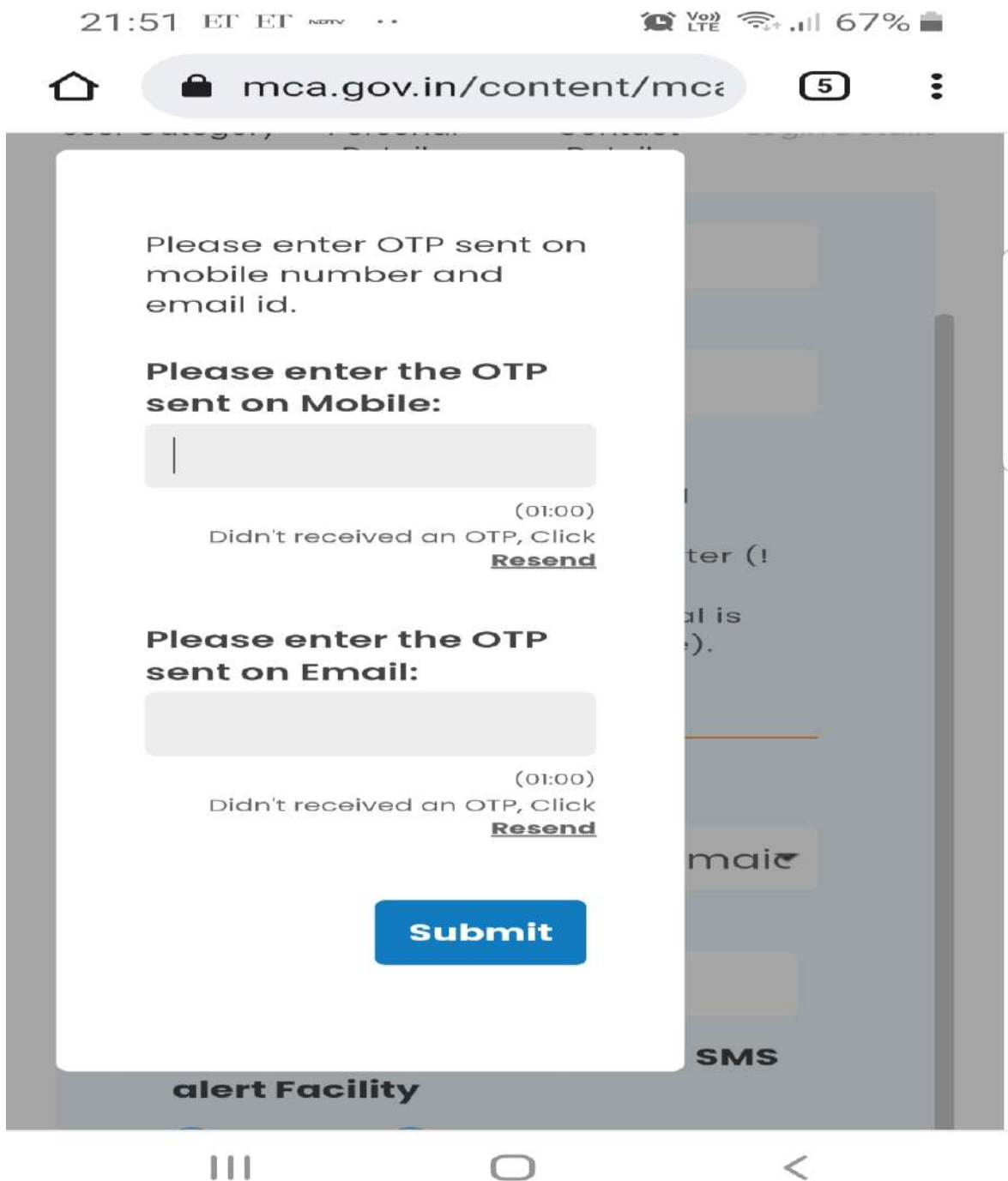
Please suggest me.

Thanks and Regards,

Rajan Phalke | 9822104845

ERROR- 8

I am trying to create my account for LLP, but not receiving any OTP



ERROR- 9

Recently we are facing a problem in filing Form-3 for an LLP. Initially Form-3 downloaded form did not allow attaching DSc, now the portal itself is not allowing for submitting the form, it is displaying "date is in wrong format. where as we have given the right format only. We have raised a complaint also in this regard on 31-03-2022, but no response till date.

2. When we are logging in, it is empty. No forms are appearing under "My Application".

PFA the screenshots

It would be great if this problem is resolved, because it is already showing a late fee of 15k.

The screenshot shows the MCA21 portal interface for filing Form 3 for an LLP. The form is divided into two main sections. The first section contains the following fields:

- (a) *Name of the Limited Liability Partnership (LLP): SAI PRAVEETA ENTERPRISES LLP
- (b) *Address of the registered office of the LLP: D.No.20/1/34- SUBHASH ROAD (20th block),, Indira, 533E
- (c) *Jurisdiction of Police Station: KAKINADA
- (d) *e-mail ID: mvsprasad7@gmail.com

The second section is titled "Information with regard to initial LLP Agreement" and contains the following fields:

- 3 (a) Place at which the initial Agreement was made:
 - State: Andhra Pradesh
 - District: East Godavari
- (b) Date of Agreement (DD/MM/YYYY): 9/28/2021. A red error message "Field not filled in expected format." is displayed below this field.
- (c) Date of Ratification, in case initial

The browser's address bar shows the URL: <https://www.mca.gov.in/content/mca/global/en/mca/llp-e-filing/Form-3.html?applicationHistory=eYJzcm40OitlLCJyZWZlc>. The Windows taskbar at the bottom shows the date as 01-04-2022 and the time as 20:00.

Inbox (37,357) - cadhanikrishna X Flight Tickets, Flights Booking X goibibo.com/trains/review/d/? X Form 3 - Information for LLP ag X

https://www.mca.gov.in/content/mca/global/en/mca/llp-e-filing/Form-3.html?ApplicationHistory=eyJzcm40OjhlLChyZWZlcm

It is hereby certified that I have verified the above particulars from the books and records of * SAI PRAGETA ENTERI and found them to be true and correct.

*I further certify that all the required attachment(s) have been completely attached in this form.

Chartered Accountant (in whole-time practice) Cost Accountant (in whole-time practice)
 Company Secretary (in whole-time practice)

*Whether associate or fellow:
 Associate Fellow

*Membership number or certificate of practice number
229272

*DSC BOX
DSC BOX

Previous Save Submit

Type here to search 30°C 20:00 01-04-2022

Inbox (37,454) - cadhanikrishna X My Application X

https://www.mca.gov.in/content/mca/global/en/application-history.html

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Home ? My Application

Application History Historical Forms Filter by

Showing Results of Page Shows 5

Sr no.	Form Number	Identification Number	Name of the entity / individual	SRN of e-form	Status of the form
[Empty table body]					

Type here to search 37°C Polluted air 13:40 06-04-2022

भारतीय न्यायपालिका SFIO IICA Indian Institute of Corporate Affairs Competition Commission of India Insolvency & Bankruptcy Board of India

The screenshot shows a web browser window with the URL <https://www.mca.gov.in/content/mca/global/en/application-history.html>. The page title is "Application History" and it includes a "Historical Forms" tab. A "Filter by" dropdown is visible in the top right. Below the header, it says "Showing Results 1-5 of 19" and "Page Shows 5". The main content is a table with the following columns: "n Number", "Name of the entity / individual", "SRN of e-form", "Status of the form", "Last modification date", and "Action button".

n Number	Name of the entity / individual	SRN of e-form	Status of the form	Last modification date	Action button
	SAI PRAGEETA ENTERPRISES LLP		Draft/Pending Submission	23/03/2022	Edit
	SAI PRAGEETA ENTERPRISES LLP	M24139636	Invalid Not taken on Record	30/01/2022	
	SIKHARA SEKARA ADVISORS LLP	M26218065	Approved	24/01/2022	Download
	SIKHARA SEKARA ADVISORS LLP	M26218057	EXPIRED	17/01/2022	

The browser's taskbar at the bottom shows the Windows search bar, taskbar icons for various applications, and system tray information including the date "01-04-2022" and time "19:58".

ERROR- 10

We have made payments for the following paylater SRN (which is stated in the following table).

Payment was successful and the amount was debited to our bank account. And could not get the paid challan copy. After payment was successfully done, we received some text/java codes as a challan which are also enclosed.(The said challans are attached serially as stated in table) Also on all the textual/java code paid challan, it is stated as
" (com.mcav2.user.payment.SBINetBankConfirmation.performNetBankConfirm (SBINetBankConfirmation.java:290) at com.mcav2.user.payment.SBINetBankConfirmation.doPost (SBINetBankConfirmation.java:209))"

We made Payments related to 8 SRNs on 17.03.2022 and 18.03.2022. Out of which 2 SRNs were approved. (for the said 2 approved SRNs also payment challan was not generated and received java code language challan stated as above in java code language).

Later, on 21.03.2022 the said payment made to paylater challans was credited to our account stating Bulk posting Bulk posting- MCA Rejected paid/refund (for 6 SRNs out of 8 SRNs).

We had a call with the MCA customer care representative, where they asked me to raise a complaint. We did raise the same dated 21.03.2022 and today on 30.02.2022 I received a revert stating *"Dear Sir/Madam, The mentioned SRN is in Expired or Cancelled status. Please proceed with fresh filing of form. Thanks, MCA Support Team"*

Now if we upload the forms again, we have to pay additional fees (in fact we did file the forms within the due date and made the payment within the due date. THIS ISSUE IS NOT FROM OUR END ,THEN WHY SHOULD WE PAY ADDITIONAL FEES.)

Also please find attached,

- 1.Bank statement from which amount is debited to my account regarding the following mentioned SRN.
- 2.Screenshot of successful transaction of each SRN.
- 3.Bank statement in which amount is credited with narration Bulk posting- MCA Rejected paid/refund.
- 4.Challan in textual (JAVA code) format after successful payment.

Paylater SRN	SRN date	Due date of payment	Paid date
T85610970	10/3/2022	17/03/2022	17/03/2022
T85614618	10/3/2022	17/03/2022	17/03/2022
T85565257	10/3/2022	17/03/2022	17/03/2022
T86060191	11/3/2022	18/03/2022	17/03/2022
T86070539	11/3/2022	18/03/2022	17/03/2022
T86068780	11/3/2022	18/03/2022	18/03/2022

Txn Date	Value Date	Description	Ref No./Cheque No.	Debit	Credit	Balance
9 Mar 2022	9 Mar 2022	BY TRANSFER- UPI/CR/206819352079/MAHAD EV /SBIN/mahadev.bh/bhish-	TRANSFER FROM 4693226162094		2,000.00	1,38,994.99
11 Mar 2022	11 Mar 2022	BY TRANSFER- UPI/CR/207038005900/LOUCK IK /HDFC//louckik@o/egg-	TRANSFER FROM 4693481162091		160.00	1,39,154.99
11 Mar 2022	11 Mar 2022	BY TRANSFER- UPI/CR/207038007141/TEJAS SU/HDFC/tejaskenge/UPI-	TRANSFER FROM 4693522162097		160.00	1,39,314.99
11 Mar 2022	11 Mar 2022	TO TRANSFER- UPI/DR/207022405801/KADAM RO/PYTM/paytmqr281/UPI-	TRANSFER TO 5097902162093	480.00		1,38,834.99
15 Mar 2022	15 Mar 2022	TO CLEARING-HDF Bennett Coleman Co Pune-258734	258734	899.00		1,37,935.99
15 Mar 2022	15 Mar 2022	BY TRANSFER- UPI/CR/207417723404/Mr. KRIS/MAHB/india.kkri/UPI-	TRANSFER FROM 5098932162090		3,900.00	1,41,835.99
15 Mar 2022	15 Mar 2022	TO TRANSFER-INB MCA Payment to MCA SRN T-	T88135033IK0BO VROF2 TRANSFER TO 3013	3,900.00		1,37,935.99
16 Mar 2022	16 Mar 2022	BY TRANSFER- UPI/CR/207509967642/ADITYA S/ICIC/aditya.rev/UPI-	TRANSFER FROM 5098396162097		500.00	1,38,435.99
16 Mar 2022	16 Mar 2022	BY TRANSFER- UPI/CR/207559351411/OMKA R NI/UTIB/ghateonkar/netfi-	TRANSFER FROM 4898963162090		700.00	1,39,135.99
17 Mar 2022	17 Mar 2022	TO TRANSFER-INB MCA Payment to MCA SRN T-	T85610970IK0BO XZCF6 TRANSFER TO 3013	400.00		1,38,735.99
17 Mar 2022	17 Mar 2022	TO TRANSFER-INB MCA Payment to MCA SRN T-	T85614618IK0BO XZUF8 TRANSFER TO 3013	300.00		1,38,435.99
17 Mar 2022	17 Mar 2022	TO TRANSFER-INB MCA Payment to MCA SRN T-	T85565257IK0BO YAAO2 TRANSFER TO 3013	400.00		1,38,035.99
17 Mar 2022	17 Mar 2022	TO TRANSFER- UPI/DR/207616507732/ZAHEE DA /BKID/q590749410/UPI-	TRANSFER TO 4694150162099	160.00		1,37,875.99
17 Mar 2022	17 Mar 2022	TO TRANSFER-INB MCA Payment to MCA SRN T-	T86060191IK0BO YOXQ4 TRANSFER TO 3013	400.00		1,37,475.99
17 Mar 2022	17 Mar 2022	TO TRANSFER-INB MCA Payment to MCA SRN T-	T86070539IK0BO YPCF2 TRANSFER TO 3013	500.00		1,36,975.99
18 Mar 2022	18 Mar 2022	ATM WDL-ATM CASH 20771 UBI F C ROAD PUNE-		3,000.00		1,33,975.99
18 Mar 2022	18 Mar 2022	TO TRANSFER-INB MCA Payment to MCA SRN T-	T86337573IK0BO ZHDB5 TRANSFER TO 3013	500.00		1,33,475.99
18 Mar 2022	18 Mar 2022	TO TRANSFER-INB MCA Payment to MCA SRN T-	T86341070IK0BO ZHDK1 TRANSFER TO 3013	300.00		1,33,175.99
18 Mar 2022	18 Mar 2022	TO TRANSFER-INB MCA Payment to MCA SRN T-	T86068780IK0BO ZHGQ0 TRANSFER TO 3013	300.00		1,32,875.99
18 Mar 2022	18 Mar 2022	TO TRANSFER- UPI/DR/207800120078/NISHIK AN/PYTM/paytmqr281/UPI-	TRANSFER TO 4692624162099	340.00		1,32,535.99
18 Mar 2022	18 Mar 2022	BY TRANSFER- UPI/CR/207858147516/TEJAS SU/HDFC/tejaskenge/UPI-	TRANSFER FROM 4693584162094		50.00	1,32,585.99
19 Mar 2022	19 Mar 2022	TO TRANSFER- UPI/DR/207814440398/credclu b1/UTIB/cred.club@paym-	TRANSFER TO 4692634162097	13,028.02		1,19,557.97

1. SRN = T85610970

The screenshot shows a web browser window displaying the SBI Merchant Online MCA (Merchant Card Payment) confirmation page. The page features the SBI logo and 'SBI ONLINE' branding. A green success message states 'Your payment was successful'. Below this, an 'Account Details' table lists transaction information. At the bottom, there is a copyright notice and a footer with links for 'Privacy Statement', 'Disclosure', and 'Terms of Use'. The browser's taskbar at the bottom shows various application icons and the system clock indicating 1:08 PM on 3/17/2022.

https://merchant.onlinesbi.com/merchant/merchantconfirm.htm - Internet Explorer

SBI **SBI ONLINE**

Your previous site visit: Welcome Card Payment User
17-Mar-2022 [01:08 PM IST]

MCA

✔ Your payment was successful

Account Details

Reference No.	IK050XZCFB
Debit Account No.	00000037194802629
Reference Number	T85610970
Amount	INR - 400.00
Amount in Words	Four Hundred Rupees only
Status	Completed Successfully
Debit Branch	KOTHRUD PUNE
Date - Time	17-Mar-2022 13:08 IST

[Click here to return to the MCA site.](#) Else, you will be automatically redirected to the MCA site in 5 seconds.

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Site best viewed at 1024 x 768 resolution in IE 10+ Mozilla 35+ Google Chrome 35+

1:08 PM 3/17/2022



Account Name : Mr. BHUSHAN RAMESH KULKARNI
 Address : 14/3 SEOUL APARTMENT,
 NEAR GANANJAY HALL GANANJAY SOCIETY,
 KOTHRUD PUNE 411038-411038
 27521:Pune
 Date : 21 Mar 2022
 Account Number : 00000037184882828
 Account Description : SBCHQ-GEN-PUB-IND-RURAL-INR
 Branch : KOTHRUD PUNE
 Drawing Power : 0.00
 Interest Rate(% p.a.) : 2.7
 MOD Balance : 0.00
 CIF No. : 89978434366
 IFS Code : SBIN0020734
 (Indian Financial System)
 MICR Code : 411002134
 (Magnetic Ink Character Recognition)
 Nomination Registered : Yes
 Balance as on 21 Mar 2022 : 1,22,254.97

Account Statement from 21 Mar 2022 to 21 Mar 2022

Txn Date	Value Date	Description	Ref No./Cheque No.	Debit	Credit	Balance
21 Mar 2022	21 Mar 2022	BULK POSTING- MCA REJECTED PAID/REFUND ON : 17032022/19032022-			400.00	1,22,654.97
21 Mar 2022	21 Mar 2022	BULK POSTING- MCA REJECTED PAID/REFUND ON : 17032022/19032022-			400.00	1,23,054.97
21 Mar 2022	21 Mar 2022	BULK POSTING- MCA REJECTED PAID/REFUND ON : 17032022/19032022-			300.00	1,23,354.97
21 Mar 2022	21 Mar 2022	BULK POSTING- MCA REJECTED PAID/REFUND ON : 17032022/19032022-			400.00	1,23,754.97
21 Mar 2022	21 Mar 2022	BULK POSTING- MCA REJECTED PAID/REFUND ON : 18032022/19032022-			300.00	1,24,054.97
21 Mar 2022	21 Mar 2022	BULK POSTING- MCA REJECTED PAID/REFUND ON : 17032022/19032022-			500.00	1,24,554.97

Please do not share your ATM, Debit/Credit card number, PIN (Personal Identification Number) and OTP (One Time Password) with anyone over mail, SMS, phone call or any other media. Bank never asks for such information.

**This is a computer generated statement and does not require a signature.


```

java.net.SocketException: Connection reset at java.net.SocketInputStream.read
(SocketInputStream.java:200) at java.net.SocketInputStream.read(SocketInputStream.java:132) at
com.ibm.jsse2.a.a(a.java:90) at com.ibm.jsse2.a.a(a.java:184) at com.ibm.jsse2.qc.a(qc.java:686) at
com.ibm.jsse2.qc.h(qc.java:391) at com.ibm.jsse2.qc.a(qc.java:793) at
com.ibm.jsse2.qc.startHandshake(qc.java:280) at
com.ibm.net.ssl.www2.protocol.https.c.afterConnect(c.java:8) at
com.ibm.net.ssl.www2.protocol.https.d.connect(d.java:56) at
com.ibm.net.ssl.www2.protocol.https.b.connect(b.java:94) at com.mcautil.MCAUtil.postSslData
(MCAUtil.java:1249) at
com.mcautil.user.payment.SBINetBankConfirmation.performNetBankConfirm
(SBINetBankConfirmation.java:290) at com.mcautil.user.payment.SBINetBankConfirmation.doPost
(SBINetBankConfirmation.java:209) at javax.servlet.http.HttpServlet.service(HttpServlet.java:595) at
javax.servlet.http.HttpServlet.service(HttpServlet.java:668) at
com.ibm.ws.cache.servlet.ServletWrapper.serviceProxied(ServletWrapper.java:307) at
com.ibm.ws.cache.servlet.CacheHook.handleFragment(CacheHook.java:562) at
com.ibm.ws.cache.servlet.CacheHook.handleServlet(CacheHook.java:255) at
com.ibm.ws.cache.servlet.ServletWrapper.service(ServletWrapper.java:259) at
com.ibm.ws.webcontainer.servlet.ServletWrapper.service(ServletWrapper.java:1233) at
com.ibm.ws.webcontainer.servlet.ServletWrapper.handleRequest(ServletWrapper.java:782) at
com.ibm.ws.webcontainer.servlet.ServletWrapper.handleRequest(ServletWrapper.java:481) at
com.ibm.ws.webcontainer.servlet.ServletWrapperImpl.handleRequest(ServletWrapperImpl.java:178)
at com.ibm.ws.webcontainer.filter.WebAppFilterChain.invokeTarget(WebAppFilterChain.java:136)
at com.ibm.ws.webcontainer.filter.WebAppFilterChain.doFilter(WebAppFilterChain.java:97) at
org.apache.struts2.dispatcher.filter.StrutsPrepareAndExecuteFilter.doFilter
(StrutsPrepareAndExecuteFilter.java:138) at
com.ibm.ws.webcontainer.filter.FilterInstanceWrapper.doFilter(FilterInstanceWrapper.java:195) at
com.ibm.ws.webcontainer.filter.WebAppFilterChain.doFilter(WebAppFilterChain.java:91) at
com.mcautil.util.LoggingFilter.doFilter(LoggingFilter.java:50) at
com.ibm.ws.webcontainer.filter.FilterInstanceWrapper.doFilter(FilterInstanceWrapper.java:195) at
com.ibm.ws.webcontainer.filter.WebAppFilterChain.doFilter(WebAppFilterChain.java:91) at
com.ibm.ws.webcontainer.filter.WebAppFilterManager.doFilter(WebAppFilterManager.java:967) at
com.ibm.ws.webcontainer.filter.WebAppFilterManager.invokeFilters
(WebAppFilterManager.java:1107) at
com.ibm.ws.webcontainer.servlet.CacheServletWrapper.handleRequest
(CacheServletWrapper.java:87) at com.ibm.ws.webcontainer.WebContainer.handleRequest
(WebContainer.java:949) at com.ibm.ws.webcontainer.WSWebContainer.handleRequest
(WSWebContainer.java:1817) at com.ibm.ws.webcontainer.channel.WCChannelLink.ready
(WCChannelLink.java:200) at
com.ibm.ws.http.channel.inbound.impl.HttpInboundLink.handleDiscrimination
(HttpInboundLink.java:463) at
com.ibm.ws.http.channel.inbound.impl.HttpInboundLink.handleNewRequest
(HttpInboundLink.java:530) at
com.ibm.ws.http.channel.inbound.impl.HttpInboundLink.processRequest(HttpInboundLink.java:316)
at com.ibm.ws.http.channel.inbound.impl.HttpInboundLink.ready(HttpInboundLink.java:287) at
com.ibm.ws.tcp.channel.impl.NewConnectionInitialReadCallback.sendToDiscriminators
(NewConnectionInitialReadCallback.java:214) at
com.ibm.ws.tcp.channel.impl.NewConnectionInitialReadCallback.complete
(NewConnectionInitialReadCallback.java:113) at
com.ibm.ws.tcp.channel.impl.AioReadCompletionListener.futureCompleted

```

<https://www.mca.gov.in/mcafoportal/netbanking.sbi.resp>

3/17/2022

ERROR- 11

ONE OF THE LLP FORM-3 RESUBMISSION IS PENDING FOR PAYMENT. THE STATUS IS PAYMENT INCOMPLETE. TODAY GOT THE MAIL OF REJECTION OF THE FORM WHICH I WAS TRYING TO UPLOAD FOR A MONTH.

NAME- LANDSPACE INFRADEVELOPERS LLP

SRN- M26669770

TICKET NO. SR2255484

ONE FORM-3 GIVES ERROR THAT DSC NOT AFFIXED. BUT THE SAME IS AFFIXED AND REGISTERED ON V3

NAME-ALSAA FOOD INDUSTRIES LLP


SRN-M26783394

TICKET NO.-SR2256593

ONE FORM 4 Does not prefill name of the Designated partner (appointment) and when i fill the name by myself, the page not moves on to the next page.

NAME-ALSAA FOOD INDUSTRIES LLP



The screenshot displays the MCA21 LLP Form 4 filing interface. At the top, there are two input fields: (d) *Number of bodies corporate as partners and their nominees for which this form is being filed (value: 0) and (e) *Total number of partner(s)/ designated partner(s) for which the form is being filed for (value: 1). Below this is the section 'Individual Designated Partner' with the sub-heading '3 Details of individual designated partner(s) for which this form is being filed'. Under 'Details of individual designated partner -1', there are three radio button options: (a) The form is being filed for: Appointment, Cessation, and Change in designation. A note states: 'For Appointment or Cessation of Partner/Designated Partner, please file this form as a linked filing to Form No 3'. To the right, (b) Date of Event is set to 10/10/2020. Below this, there are three input fields: (d) In case of change in designation to Designated Partner, DPIN/ Income-tax PAN/ Passport number of partner (value: Enter Here), (e) Designated partner identification number (DPIN) (value: 09543239), and (f) * Name (value: Enter Here). At the bottom, there are three more input fields: (e) Whether resident of India, (f) Number of LLP(s) in which he/she is a, and (g) Number of company(s) in. The Windows taskbar at the bottom shows open files: 'Resignation Letter-1.pdf', 'U74999UP2018PT....xlsx', and 'BS 2021.xlsx'.

 You have successfully Submitted the form. Your Service Number is M26783394.


To proceed further with the process you need to affix the DSC of the authorised LLP representative on the pdf of the generated form, to download the pdf, Click [Download PDF](#)

*Upload the DSC affixed pdf document for Form 3


Max. 10 MB Choose File Upload

 M26783394_Alsoa.pdf 


Digital Signature Verification failed. The required DSCs are not affixed.




सर्वोच्च न्यायालय
अज्ञात का अज्ञात महोदय



SFIO
Serious Fraud Investigation Office



LLP



IICA
Indian Institute of Corporate Affairs

etter-1.pdf ^ U74999UP2018PT...xlsx ^ BS 2021.xlsx ^ F

Application History Historical Forms Filter by

Showing Results 1-5 of 90 Page Shows 5

r	Name of the entity / individual	SRN of e-form	Status of the form	Last modification date	Action button
	LANDSPACE INFRADEVELOPERS LLP	M26669770	Resubmission Required	12/04/2022	Edit
	LANDSPACE INFRADEVELOPERS LLP	M26669770	Payment Incomplete	01/04/2022	Pay fees
	ALSAA FOOD INDUSTRIES LLP	M26783394	Pending for DSC Upload and Payment	29/03/2022	Edit Download the PDF
	LANDSPACE INFRADEVELOPERS LLP	M26669770	Payment Incomplete	29/03/2022	Pay Fees

Previous Page web.whatsapp
ICSI Ghaziabad Ch
+91 99711 48608

WhatsApp Image...jpeg Bank statement-Ba...pdf 1649149024568KV...pdf 164

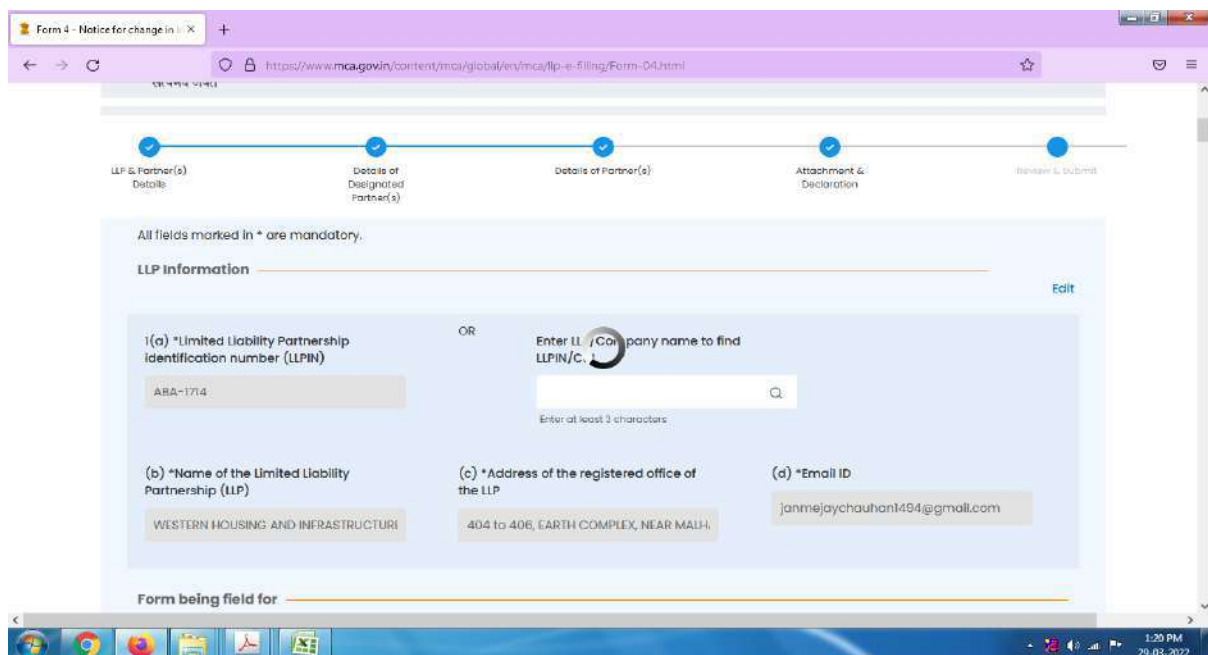
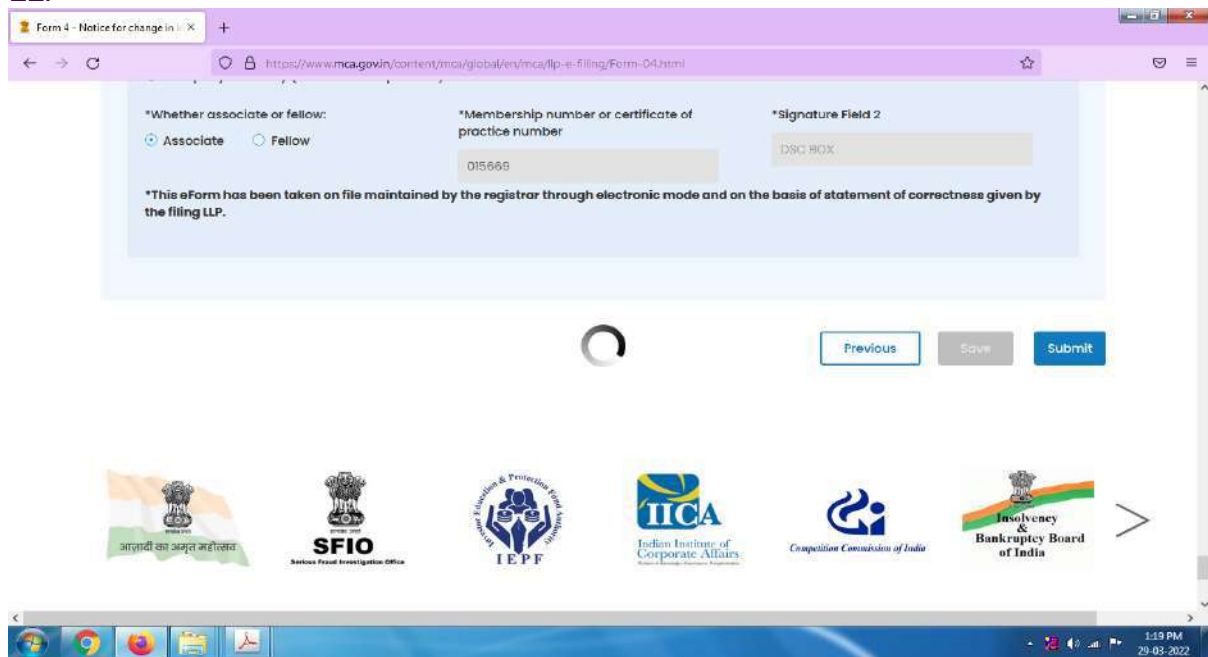
ERROR- 12

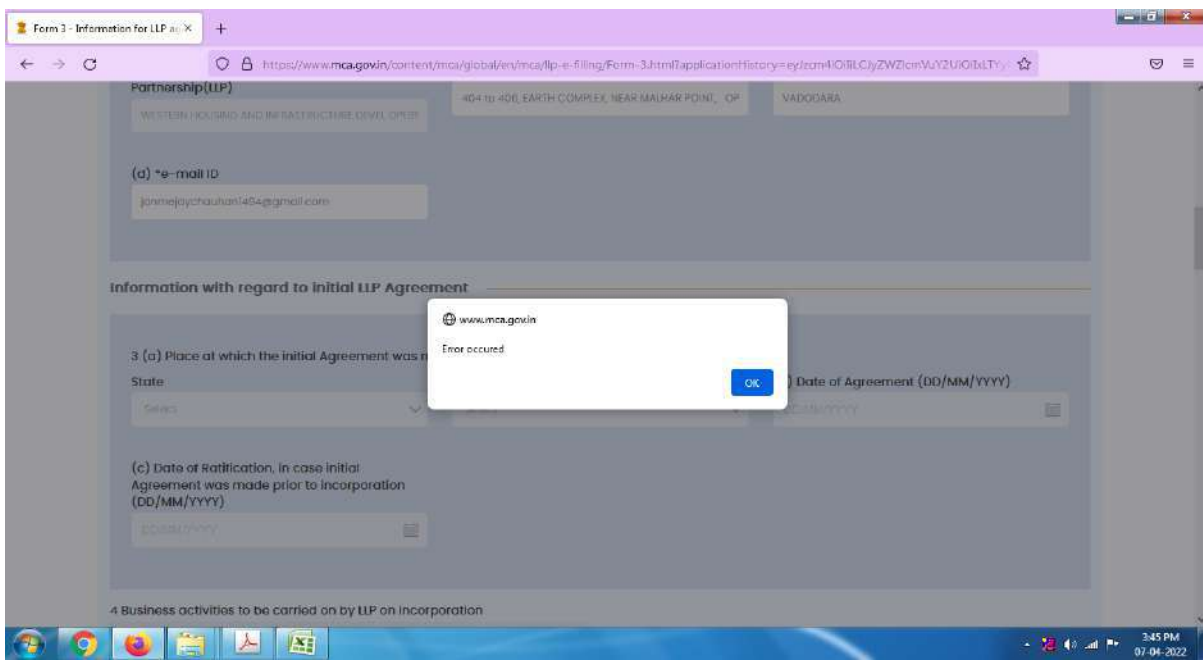
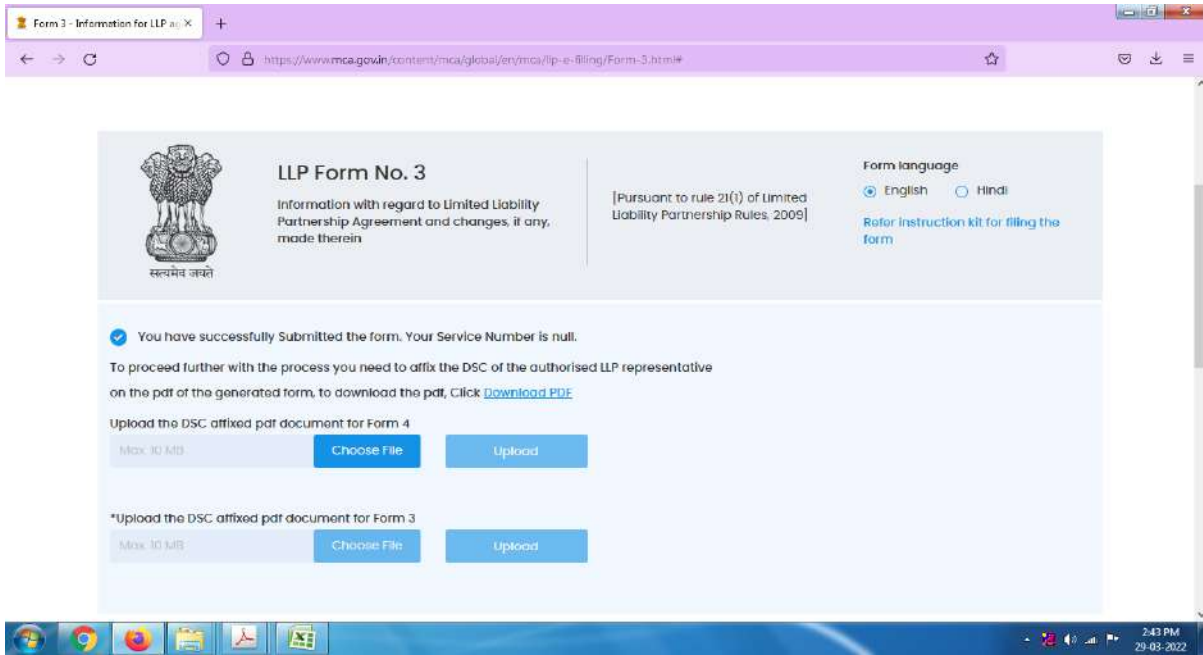
I attach the screen shots of various errors in. We are facing these errors since portal becomes live and not able to move further.

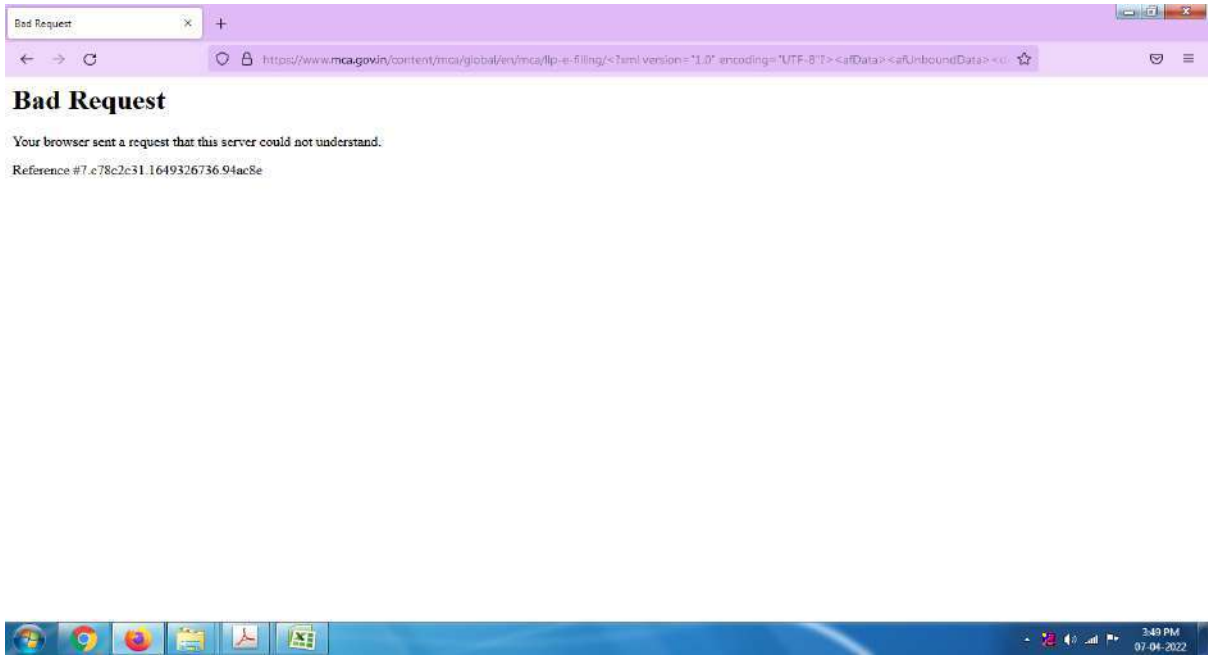
We had raised tickets, called and emailed at help desks but the problems are not yet resolved.

Ticket Ref Number: SR2243379 & SR2240206

Company name: WESTERN HOUSING AND INFRASTRUCTURE DEVELOPERS LLP







ERROR- 13

Dear Sir,

The following are the detailed errors faced by us.

- 1) Unable to convert the user ID into Business User.
- 2) While registering as a new user, there has been issues regarding Incorrect OTP even after entering the Correct OTP.
- 3) While editing the form, there have been an issue of incorrect format of Date.
- 4) When the form is downloaded , it shows no attachment which were attached while making the Form.
- 5) The major issue is that a Form was pending for approval after which it has been sent for Resubmission, during the launch of V3 portal we got a mail for resubmitting the form through the new V3 portal, but we were unable to resubmit it as the edit option for the form was not functioning, due to which we got an email of rejecting the Form by MCA.
- 6) Till now we are unable to upload even a single Form through the new V3 Portal.

We request you to kindly resolve the issues as soon as possible

ERROR- 14

I am constantly following up to resolve the issue, However there is no revert from your side. I hereby repeat this case,

I have Uploaded **Form AOC-4** and **Form DPT-3** details are as below:

Paylater SRN	SRN date	Due date of payment	Paid date	Complaint No
T86069689	11/03/2022	18/03/2022	17/03/2022	
T86070083	11/03/2022	18/03/2022	17/03/2022	SR2236221

Payment was successful and the amount was **Deducted from my bank account**. Later, on 21.03.2022 the said payment made to paylater challans was credited to my account stating Bulk posting Bulk posting- MCA Rejected paid/refund.

I had a call with MCA customer care no, where they asked me to raise a complaint. I have raised the same , Which was resolved by stating SRN is Expired or Cancelled, please proceed with filing of fresh forms. For filing of Fresh Forms **Total Fees are increasing by around Rs. 10,000/-**. We have completed all the procedures **Within Time**, still if we are being asked to pay this amount, it will be unjustified from our end

I sincerely request to look into this matter and give us a justified solution as soon as possible.

ERROR- 15

I am login into my account for V3 login through email id. I'm facing the error attached.

Trying more then 2 times is locking my account. Earlier i was able to login my account with V2 user id password since last two days its not allowing me to login.

I have tried login both the way but it not allowing.

The screenshot shows the 'Forgot Password' page on the Ministry of Corporate Affairs website. The page has a dark blue header with the MCA logo and tagline. Below the header, there is a search bar and a navigation menu. The main content area is titled 'Forgot Password?' and contains a form with a text input field for 'Enter your User ID (CIN/UMIN/ICRN for company), UIN users and Email ID for other users'. Below the input field, there is a message 'Please enter valid Username' and two buttons: 'Cancel' and 'Proceed'. The page is displayed in a browser window with a Windows taskbar at the bottom showing the date as 07-04-2022 and time as 13:09.

ERROR- 16**Problem 1**

When we are trying to fill up the address in the Phillip Form For Conversion of PVT co into LLP, there is no DROPDOWN list available for area, state, district etc. Plz resolve this.

User id :- mksuri8660

SRN - M26522359

Ticket No -SR2235208

Last date to resubmit the form is 01/04/2022 otherwise we will lose our whole amount of rs 5350/-

Further today I received the rejection of this SRN which is totally unfair as we don't have a proper website for working. we request to kindly valid our SRN and give some time to resubmit the form.

Problem 2- No challan generation and No track showing

Dear Sir,

We have filed RUN LLP for Change of Name through new V3 Portal on 09/03/2022 vide SRN-M12024741. Now this srn is not showing on My application and also it is showing invalid SRN. Today I am searching for my Application. There is a new SRN showing M26767624 which shows status under processing. However when i download my challan receipt it is showing Incorrect SRN. Payment of Rs 200 has been debited of which screenshot is attached. I request to kindly clear this confusion and send me the Payment receipt.

Ticket No :- SR2234704

--

ERROR- 17

PFA the Error faced while registering as Business User. There is no option of Editing the field nor it is pre-filled but still the error states that the Details are required.SS attached for your reference.

The screenshot displays a web browser window with the URL mca.gov.in/content/mca/global/en/foportal/fo-user-profile-update.html. The page shows a user profile update form with the following fields and values:

Field	Value	Action
Address Line 2	VIRAT NAGAR VIRAR WEST	Done
Country	India	Done
Pincode	401303	Edit
State	Enter state	This is required field
City	Select City	This is required field
Area/Locality	Select area/locality	This is required field
Password	XXXXXXXXXX	Change Password
Date Of Birth	[Redacted]	

On the right side of the form, there is a notification box that says "Pan Validated Successfully." with a "Verify PAN" button. Below this, there is a "Membership number*" field with a redacted value.

The Windows taskbar at the bottom shows several open applications: "form_CHG-1 sign...pdf", "MoA - Memoran...docx", "AoA - Articles of...docx", and "SEBI LODR as upd...pdf". The system tray shows the date as 07-04-2022 and the time as 14:43.

ERROR- 18**UNABLE TO ENTER A PIN CODE AND PROCEED.**

The screenshot shows a web browser window with the URL <https://www.mca.gov.in/mca21portal/run/spice>. The page title is "SPICe+ Part B". A red error message is displayed: "Please enter pincode corresponding to its state". The form is titled "Address of the Company" and includes the following fields:

- Correspondence address ***
- Line I ***: 13, Sadharam Bunglow.
- Line II ***: (Empty)
- City ***: Becharji
- State/Union Territory ***: Gujarat
- Pin code ***: 384210
- District ***: Mahesana
- Phone (with STD code) ***: 91 + 9887521590

The left sidebar contains a menu with the following items:

- DSC Services
- DIN Services
- Master Data
- LLP Services
- e-Filing
- Company Services
 - Check Company Name
 - Find CIN
 - SPICe+ (with a lock icon)
 - RUN (Reserve Unique Name) (with a lock icon)
- Complaints
- Document Related Services
- Fee and Payment Services
- Investor Services

The Windows taskbar at the bottom shows the time as 16:40 on 08/04/2022.

ERROR- 19

after login V3 , is not possible to open the My application Tab.

even we update the Add Role in profile , could not save the same.

The screenshot displays the 'User Details' section of a user profile on the MCA21 portal. The profile information includes:

User Category	Business user	Add Role
User Role		
Email ID	CSGSSALEM@GMAIL.COM	Edit
Mobile Number	9944973222	
Address Line 1	No 259 Bhuvaneshwari Nag	
Address Line 2		
Country	India	Edit
Pincode	636016	Edit
State	Tamil Nadu	
City	Salem	
Area/Locality	Fairlands	

On the right side, there is an 'Add User Role' section with a dropdown menu set to 'Professional'. Below it, there is a 'Verify PAN' button and a 'Membership number*' field containing '10857'. A green message 'Pan Validated Successfully.' is visible. A white dialog box with a globe icon and the text 'www.mca.gov.in There is an service error' is overlaid on the page, with an 'OK' button.

ERROR- 20

Resubmission request received on 25-02-2022 even though all attachments were attached to the form even then the form was sent for resubmission with the reason asking to attach board resolution

I had been to the ROC office at Bangalore they are asking me to submit the same forms once again and they will approve however unable to generate new forms in v-3 portal since February 25, 2022 today i have received a mail stating that the form will not be taken on record as we did not submit the revised form on time

3/6/22, 10:38 AM

Welcome to Rediffmail: Inbox

rediffmail

Mailbox of harish_sk2004

Subject: LLP filed vide SRN M26617449 on 15.02.2022

From: MCA21 Administrator <MCAADM@MCA.GOV.IN> on Fri, 25 Feb 2022 16:37:45

To: <cakantha@gmail.com>, <harish_sk2004@rediffmail.com>, <prashupb1981@gmail.com>, <puneethpdt@gmail.com>

Dear Sir/Madam,

This is to inform you that in term of the provisions under Rule 36(8) of Limited Liability Partnership rules, 2009, the above-cited FORM 4 dated 15-02-2022 filed by GREEN CITY MOTORS LLP vide SRN M26617449 has been examined and marked as Sent for Resubmission with the following remarks:

Board Resolution for appointment and resignation are not enclosed

The defects or incompleteness in any respect in this eForm as noticed by the Registrar have been placed on the Ministry website (www.mca.gov.in) In view of the above, you are therefore, directed that this eForm should be resubmitted complete in all respects by 27-03-2022 failing which the eForm shall be treated as invalid and shall not be taken on record or transaction shall be cancelled.

This is a MCA21 system generated mail for your information and necessary action. Please do not reply to this mail.

Important Note -

Please track the status of your transaction at all times till it is finally disposed off by the Registrar. (Please refer Rule 36 of LLP rules, 2009)

Notice: The information contained in this e-mail message and/or attachments to it may contain confidential or privileged information. If you are not the intended recipient, any dissemination, use, review, distribution, printing or copying of the information contained in this e-mail message and/or attachments to it are strictly prohibited. If you have received this communication in error, please notify us by reply e-mail or telephone and immediately and permanently delete the message and any attachments. Thank you

MINISTRY OF CORPORATE AFFAIRS		
RECEIPT		
G . A . R . 7		
SRN : M26617449		Service Request Date : 15/02/2022
Payment made into : ICICI Bank		
Received From :		
Name :	Harish Kumar	
Address :	No.911, 2nd Floor 2nd Cross, 5th Main, M C Layout Bangalore , Karnataka India - 560040	
Entity on whose behalf money is paid		
LLPIN:	AAR-1939	
Name :	GREEN CITY MOTORS LLP	
Address :	No 1702, FC 050, Athani Complex, Dr Rajkumar Road, Prakashnagar, Bangalore , Karnataka India - 560021	
Full Particulars of Remittance		
Service Type: eFiling		
Service Description	Type of Fee	Amount(Rs.)
Fee for LLP Form 3	Normal	50.00
	Additional	15000.00
Fee for LLP Form 4	Normal	50.00
	Additional	15000.00
Total		30100.00
Mode of Payment: Credit Card/Prepaid Card - ICICI Bank		
Received Payment Rupees: Thirty Thousand One Hundred Only		

ERROR- 21

Website does not load. My application page is now showing up

Video is attached separately -ERROR-21

ERROR- 22

DIN IS SHOWING NOT APPROVED IN V3 BUT IT IS APPROVED AND SHOWING APPROVED IN V2

(A) Particulars of individual designated partners having DIN/DPIN

(i) Basic details of Designated partner

Designated partner identification number (DIN/DPIN)	Name	Whether resident of India
<input type="text" value="00198569"/>	<input type="text" value="Enter here"/>	<input type="radio"/> Yes <input type="radio"/> No

DIN/DPIN is not approved.

ERROR- 23

I had applied llp name on 29/03/2022 and still not received any communication from mca

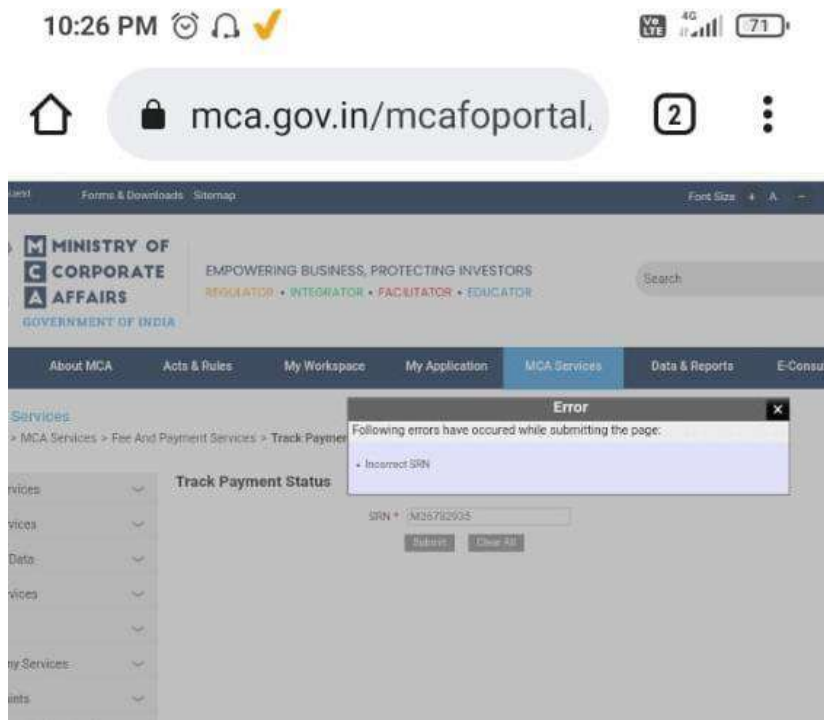
Also raise ticket which is still unresolved

Application History Historical Forms Filter by

Showing Results 1-5 of 1 Page Shows 6

Sr no.	Form Number	Identification Number	Name of the entity / individual	SRN of e-form	Status of the form
1	RUN LLP			M26782935	Under Processing

Previous Page 1 Next



ERROR- 24

Dear Sir/Madam,

I have sent a mail regarding the below error on 12/03/2022, 19/03/2022, 22/03/2022, 26/03/2022, 28/03/2022, 29/03/2022, 31/03/2022, AND 01/04/2022 but no kind of reply was received from the MCA side or CRC side.

I have also called to CRC authority so many times still no response received from them also, they said again and again that your complaint was escalated to a higher authority and the same response was not received.

1. LOGIN ISSUE :

I am trying to update my profile from normal user to professional user but it is not working and showing an error that "this is server error".

After the login into FO, my application page goes round and round and no screen page is shown.

As a professional how can we work without our LOGIN ID?

Complaint No.: SR2253700, SR2213660, SR2212202 and We have also sent mail to CRC and appl help desk as on 12/03/2022, 19/03/2022, and 22/03/2022 and 28/03/2022 but no kind of response or reply was received from your side.

As per the mail received from CRC as of 28/03/2022, your complaint has been resolved still the same issue persists and for that generate a new Complaint with Complaint no. SR2253700.

LOGIN ID: csrajshah29@gmail.com

OLD LOGIN ID: RAJSHAH2905

ROLE: PROFESSIONAL

INSTITUTE: ICSI

MEMBERSHIP NUMBER: 60335

MOBILE NUMBER: 9409080675

PAN NO.: FQXPS5171N

2. LLP NAME RESERVATION:

We have filled RUN for LLP name reservation as of 09/03/2022 but no kind of response was received from the MCA end. We have called so many times to MCA CRC authority but they said again and again that your complaint was escalated to a higher authority.

SRN No.: [1] M26767052 (As mail received from appl as on 25/03/2022 that your SRN is approved but not received any name reservation letter from CRC side and without my LOGIN how can I access this so its humble request you that please active my LOGIN ID)

[2] M26767074

Complaint No.: SR2213654

3. I have filled one application for LLP incorporation before the V3 version launch, MCA gave me an extension for the same i.e. 05/04/2022 but without my login ID how can I file resubmission. Please provide us an Extension for the same.

Paid Govt. Fee for the same: Rs. 200 for Name reservation and Rs. 500 for Incorporation.

SRN: M26737668

Complaint No.: SR2241760

ERROR- 25

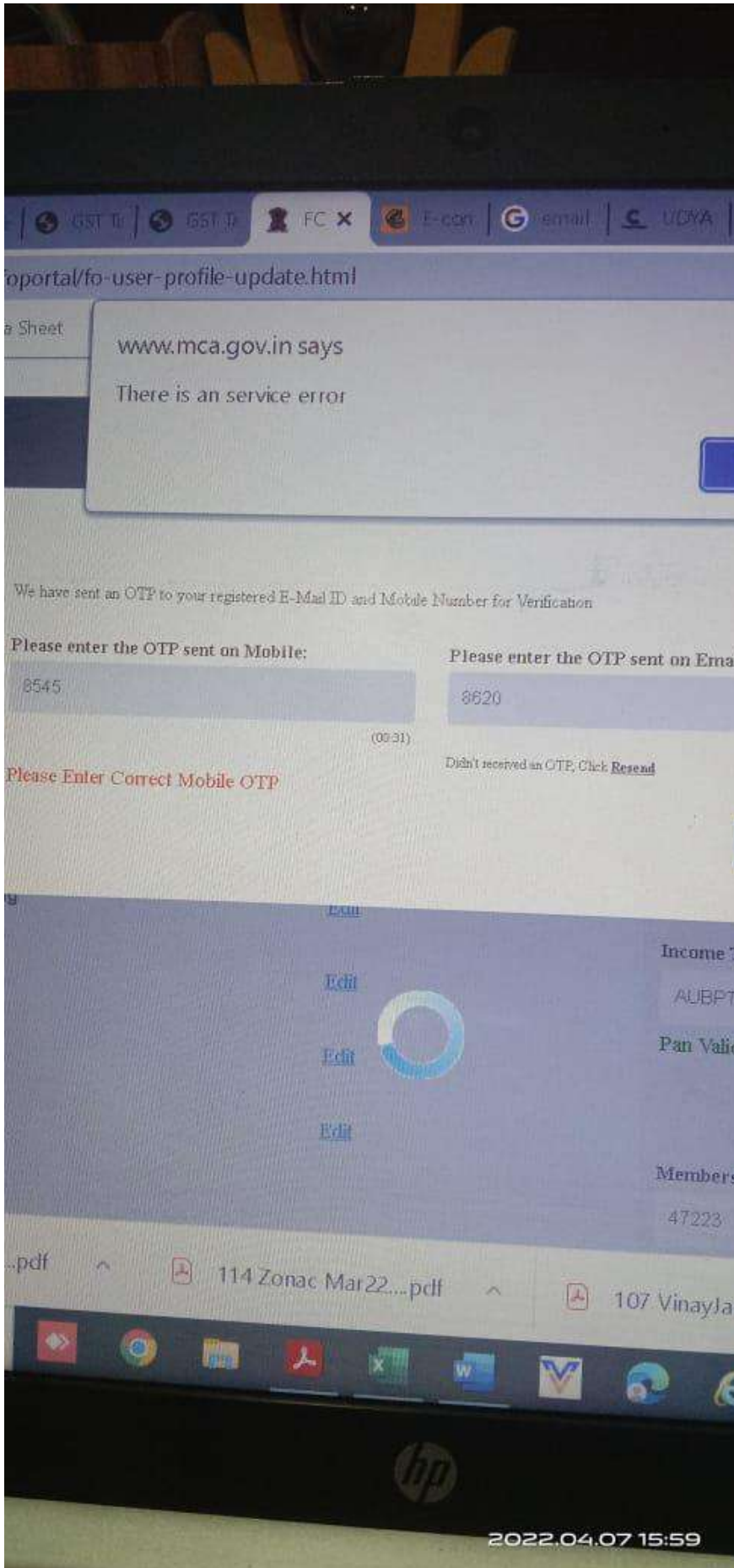
We have filed form 3 under SRN M26763342 on 24/02/2022 for Prcontours LLP under V2 module of MCA. Then it was sent for resubmission. But due to the launch of V3 module we were unable to file the same on MCA portal. After the launch of the form also there were so many glitches in the website that we were not able to fill the same. Even till today Form 3 is not live on the website of the company hence we are unable to fill and upload the new form on V3 module. We are attaching the video of the website of the company showing non availability of Form 3 on MCA website. Even except form Filip no other form is live on the website. On 07/04/2022 the said SRN was marked for Not to be taken on record. Due to the glitches of the govt. site why stakeholders should be suffered. We have also paid the fees for the said form.

We request you to kindly update the website and activate the said SRN for the resubmission after the smooth working of the portal or else allow us to fresh file the form without any additional fee.

Also upon login into the system the said SRN was showing for the resubmission on the portal.

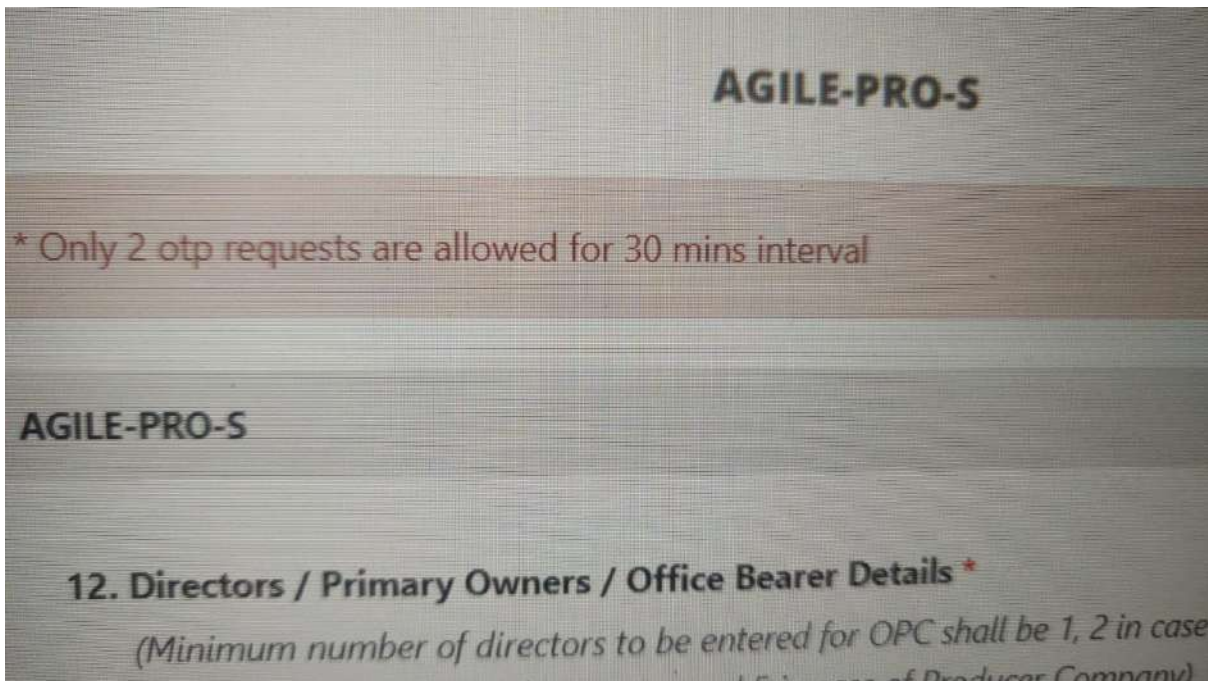
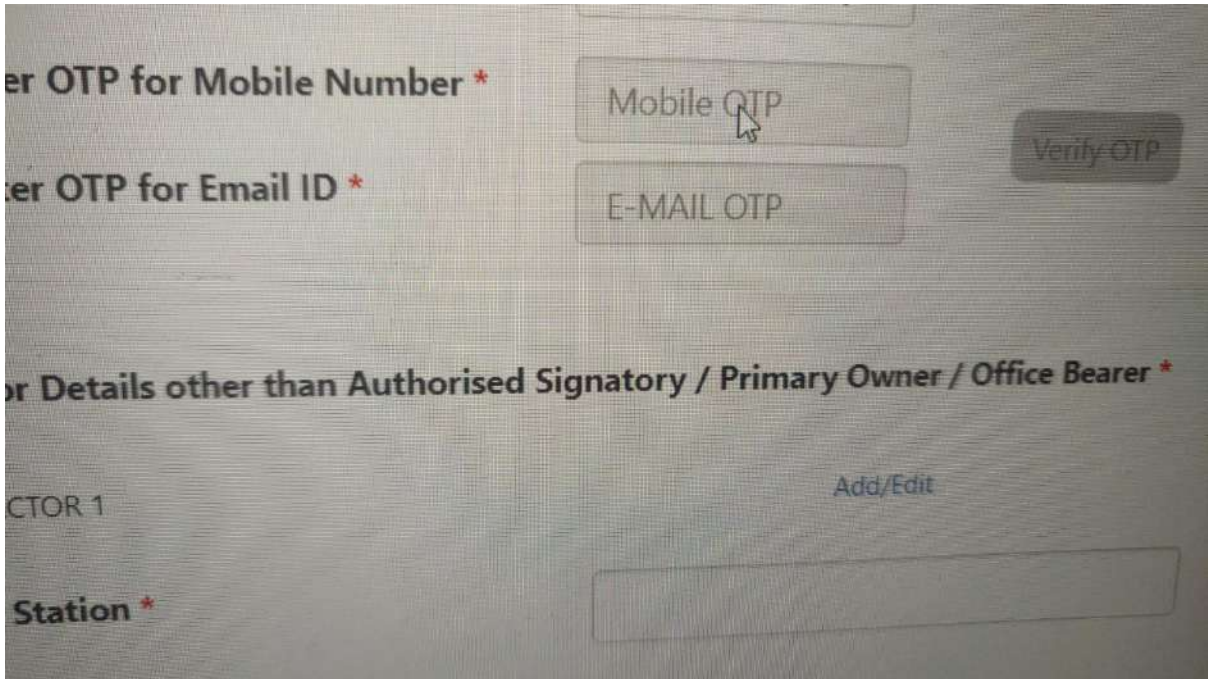
VIDEO IS ATTACHED SEPARATELY ERROR-25

Another issue with MCA site is that i have tried to upload the form FILIP which was sent for resubmission but while uploading the same it shows DSC is not registered. while creating login for director for DSC association Facing issues regarding not getting OTP on the registered mobile no.7755931932 of mr.Abhijit Umakant Mahindrakar (DIN-09249791) while associating DSC and also it is showing the wrong mobile no. 00*5*32 on the face of it. in resubmission of one of the company for filip when i have uploaded the form it shows tab of payment but payment is not applicable since the form was sent for resubmission. Though payment was not applicable we have paid the SRN again and after successful payment of the SRN receipt was not generated and same was still showing pay fee tab. Now the same form was marked for NTBR



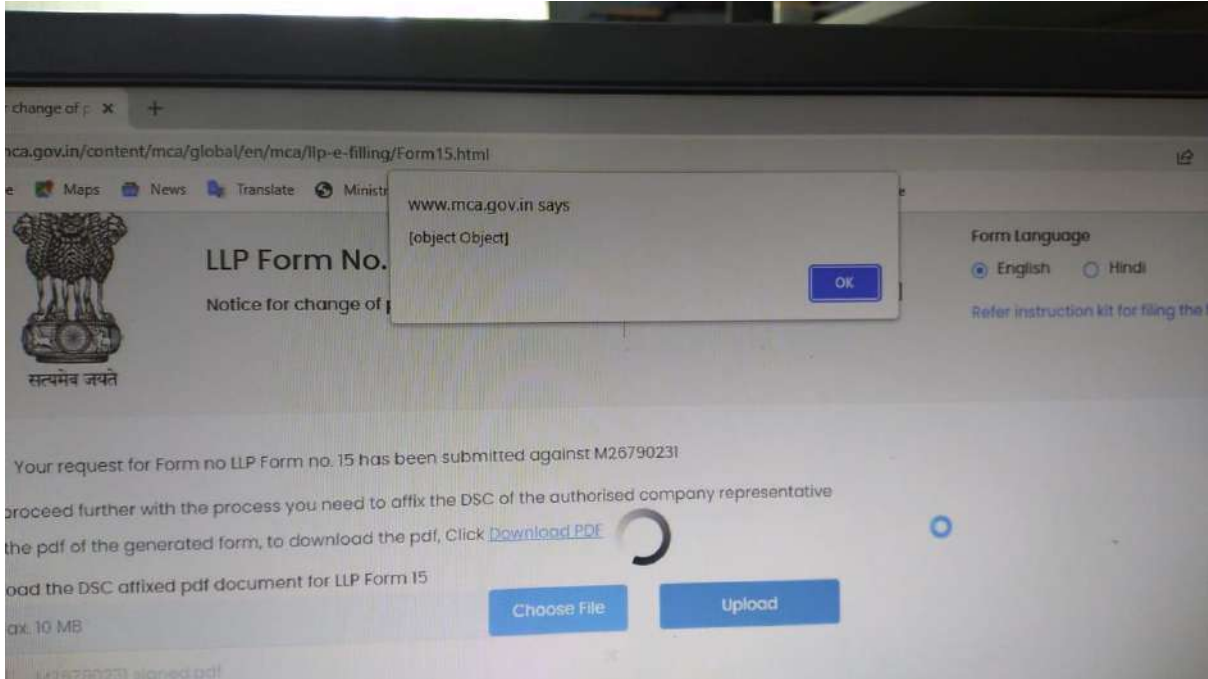
ERROR- 26

OTP'S ARE DELIVERING BUT THE CELLS ARE DISABLED. HOW CAN WE ENTER OTP IN CELLS?



ERROR- 27

While uploading files it shows error:



ERROR- 28

ANNEXURE-4

CS DILIP KUMAR CHOUDHARY <dilip241@gmail.com>

87**ERRORS IN SPICE PART-B AND INC-9 - SERIOUS ISSUE**

CS DILIP KUMAR CHOUDHARY <dilip241@gmail.com>

Fri, Jun 3, 2022 at 1:27 AM

To: SRIKUMAR B <srikumar.b@gov.in>, jsmp-mca@gov.in

Cc: Deepa Khatri <Deepa.Khatri@icsi.edu>, President <president@icsi.edu>, Banu Dandona <banu.dandona@icsi.edu>, director-mca@gov.in, Secretary <secretary@icsi.edu>, rakesh.tyagi@mca.gov.in

Respected Sir,

I am writing this email to make you aware about recent changes done in the above said form and it's effect on the final version of the pdf forms.

1. The spice Part B (for incorporation of a company) included a new declaration about the **"approval to be taken from the GOVERNMENT of India " under the FEMA. The SPICE PART B is asking for a declaration and even if we select the button "NO, the person is not required to obtain the declaration in the online form", the output of spice INC-9 showing tick on the declaration "permission required as well as permission not required from the Government".**

2. The second issue is in SPICE PART-B in the declaration section. While filing the form it **does not ask for declaration of commencement of NIDHI BUSINESS. But the output of the file shows an unchecked box in the declaration form of NIDHI.**

Because of these two errors along with other modifications in the form (adding declaration) the final forms are giving different types of errors while uploading it on the MCA server. I have attached the before and after pictures of the form for your reference.

We are having sleepless nights for 3 months due to all these errors (especially of V3). Rather than spending time on filling out forms we are spending time finding out the reasons and solutions of the errors on our own because our tickets are unsolved or closed without any proper solutions.

MCA helpdesk is also unaware of this error till now.

I therefore request you to kindly see in this matter and do the needful.

Best Regards.

--

CS Dilip Kumar Choudhary

KUMAR DILIP & ASSOCIATES

(Practising Company Secretary)

Membership No.: FCS11774

Address: C-35, Sector-47, Noida, Uttar Pradesh-201303

Address: 318, Pocket-D, Mayur Vihar, Phase-II, New Delhi-110091

Mobile: +91-9718674379

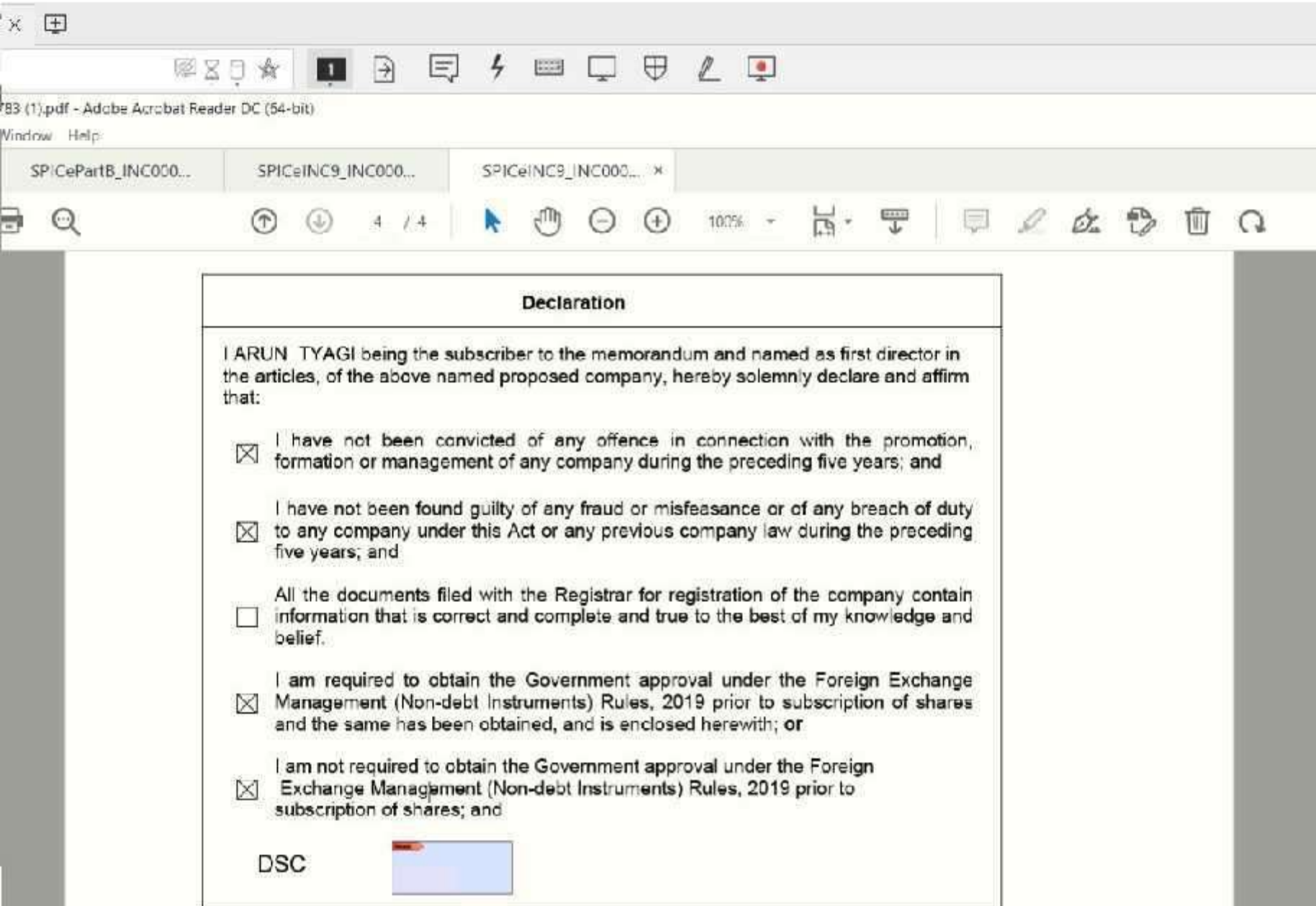
Website:<http://www.kdaglobal.com>**4 attachments****inc-9 error.jpg**
256K**WRONG DECLARATIONS.jpg**
709K**WhatsApp Image 2022-06-02 at 2.16.11 PM.jpeg**
255K**WhatsApp Image 2022-06-03 at 12.14.22 AM.jpeg**
365K

Others (specify)

- I am required to obtain the Government approval under the Foreign Exchange Management (Non-debt Instruments) Rules, 2019 prior to subscription of shares and the same has been obtained, and is enclosed herewith.
- or
- I am not required to obtain the Government approval under the Foreign Exchange Management (Non-debt Instruments) Rules, 2019 prior to subscription of shares.

Continue

The output shows that the person requires to obtain the Government approval under FEMA as well as the person does not require to obtain the Government approval under FEMA.



The output file of the SPICE PART-B is showing unticked NIDHI DECLARATION

- I am authorized by the promoter subscribing to the Memorandum of Association and Articles of Association and the first director(s) to give this declaration and to sign and submit this Form.
- I further declare that, company shall not commence its business, unless all the required approval from the sectoral Regulators such as RBI, SEBI etc. have been obtained;
- I further declare that the company shall not commence the business of Nidhi, unless all the required approval including the declaration be issued under section 406 of the Act have been obtained from Central Government.
- I on behalf of the promoters and the first directors, hereby declare that the registered office is capable of receiving and acknowledging all communications and notices addressed to the proposed company on incorporation, shall be maintained at the given address at item 4 of this form;
- I, on behalf of all the first director(s) named in the Articles of Association of the proposed company, solemnly declare, that the declaration given herein as stated above are true to the best of my knowledge and belief, the information given in this integrated application form for incorporation and attachments thereto are correct and complete, and nothing relevant to this form has been suppressed. All the required attachments have been completely, correctly and legibly attached to this form and are as per the original records maintained by the promoters subscribing to the Memorandum of Association and Articles of Association.
- I, on behalf of the proposed Directors whose particulars for allotment of DIN are filled as above, hereby confirm and declare that they are not restrained, disqualified, removed for being appointed as Director of a company under the provisions of the Companies Act, 2013 including sections 164 and 169, and have not been declared as proclaimed offender by any Economic Offence Court or Judicial Magistrate Court or High Court or any other Court, and not been already allotted a Director Identification Number (DIN) under section 154 of the Companies Act, 2013, and I further declare that I have read and understood the provisions of Sections 154, 155, 447 and 448 read with Sections 449, 450 and 451 of the Companies Act, 2013.
- I, on behalf of the proposed directors, hereby declare that person seeking appointment is a national of a country which shares a land border with India, necessary security clearance from Ministry of Home Affairs, Government of India shall be attached with the consent. Yes No (if yes is opted, a copy of the security clearance is to be attached)
- DIN/PAN/Passport Number

THE INPUT FILE DOES NOT CONTAIN SUCH DECLARATION IN SPICE PART-B

The screenshot shows a web browser window with multiple tabs open. The active tab is titled "Ministry Of Corp...". The browser address bar shows "Firms, Societies and...". The page content displays the SPICE PART-B declaration form. The following text is visible on the page:

I further declare that, company shall not commence its business, unless all the required approval from the sectoral Regulators such as RBI, SEBI etc. have been obtained

I on behalf of the promoters and the first directors, hereby declare that the registered office is capable of receiving and acknowledging all communications and notices addressed to the proposed company on incorporation, shall be maintained at the given address at item 4 of this form

I, on behalf of all the first director(s) named in the Articles of Association of the proposed company, solemnly declare, that the declaration given herein as stated above are true to the best of my knowledge and belief, the information given in this integrated application form for incorporation and attachments thereto are correct and complete, and nothing relevant to this form has been suppressed. All the required attachments have been completely, correctly and legibly attached to this form and are as per the original records maintained by the promoters subscribing to the Memorandum of Association and Articles of Association

I, on behalf of the proposed Directors whose particulars for allotment of DIN are filled as above, hereby confirm and declare that they are not restrained, disqualified, removed for being appointed as Director of a company under the provisions of the Companies Act, 2013 including sections 164 and 169, and have not been declared as proclaimed offender by any Economic Offence Court or Judicial Magistrate Court or High Court or any other Court, and not been already allotted a Director Identification Number (DIN) under section 154 of the Companies Act, 2013, and I further declare that I have read and understood the provisions of Sections 154, 155, 447 and 448 read with Sections 449, 450 and 451 of the Companies Act, 2013.

I, on behalf of the proposed directors, hereby declare that person seeking appointment is a national of a country which shares a land border with India, necessary security clearance from Ministry of Home Affairs, Government of India shall be attached with the consent. Yes No (if yes is opted, a copy of the security clearance is to be attached)

ABHA

About MCA

Acts & Rules

My Workspace

My Application

MCA Services

Data

MCA Services

Home > MCA Services > E-Filing > Upload E-

Upload E-Form

[View The Step-By-Step Video Of Filing Link](#)

Forms versions are undergoing changes. Stakeholders are requested to check the latest version before filing.
<http://www.mca.gov.in/MinistryV2/companyformsdownload.html>.

[Please click here for useful instructions to optimize the PDF file size while affixing the Digital Signature Certificate\(DSC\).](#)

Normal Forms

Resubmission SRN: FD0979542

Error



Following errors have occurred while submitting the page:

- DSC is not attached for PAN AHNPK1811F in FORM INC-09.
- DSC is not attached for PAN ANBPS1199N in FORM INC-09.
- Details of Directors entered in SPICe Agile form does not matches details as entered in SPICe form. Kindly enter correct details.
- PAN/Pass number in SPICe Agile form does not match with the PAN/Pass number entered in SPICe form. Kindly enter correct details.

Error

Following errors have occurred while submitting the page:

- DSC is not attached for PAN [REDACTED] FORM INC-09.
- DSC is not attached for PAN [REDACTED] in FORM INC-09.
- Details of Directors entered in SPICe Agile form does not matches details as entered in SPICe form. Kindly enter correct details.
- PAN/Pass number in SPICe Agile form does not match with the PAN/Pass number entered in SPICe form. Kindly enter correct details.

Resubmission SRN SRN

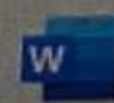
Browse

Upload

Reader DC version released recently. So we advise you to use Adobe acrobat 11 or above
get Adobe 11 version

andatory DSC\ error during form upload then you need to check adobe versions used while
adobe acrobat version 11 or above while affixing DSC. If problem still persists then please clear
before uploading eform.

Please note that your IP is being tracked for security reasons





3 MONTHS OF NON FUNCTIONING OF MCA-V3 WEBSITE

CS DILIP KUMAR CHOUDHARY <dilip241@gmail.com>

Wed, May 18, 2022 at 4:01 PM

To: director-mca@gov.in, jsmp-mca@gov.in, dhariwalids@cag.gov.in, sumanta.choudhury@nic.in, cpgrams-darpg@nic.in, nsitharaman@nic.in, SRIKUMAR B <srikumar.b@gov.in>

Cc: President <president@icsi.edu>, Deepa Khatri <Deepa.Khatri@icsi.edu>, Secretary <secretary@icsi.edu>, abhijit.phukon@nic.in, rakesh.tyagi@mca.gov.in, amarsingh.meena@gov.in

Respected Sir/ Ma'am

My name is CS Dilip Kumar Choudhary, a Practising Company Secretary based in Delhi. I am writing this email on behalf of the professionals who have been in mental trauma since the launch of MCA-V3.

I feel sorry for writing this mail to you but I have to inform you all that V3 of MCA is non-functional since its launch for the LLP Users.

Kindly find the detailed explanation on the aforesaid concern:

Before the launch of V3, we were informed that the LLP filing will not take place for 15 days and subsequently the same got launched on 8th March, 2022. Since then the problem has arisen and is increasing day by day. The problems are related to:

1. User registration
2. User data migration
3. Prefilling of Forms of LLP.
4. Non supportive UI design.
5. Quality of website
6. Registration of Users

There are many more, Professionals are suffering from the last 3 months and raising the relevant complaints to MCA through service complaint numbers and also expressing their concern on twitter and other social media handles.

Let me explain each problem on by one for your easy reference:

1. User Registration: Firstly we had been informed that the old user's login id and password will work for V3. When we did the login then we got to know that we have to upgrade it to the Business user for filling of the forms. The problem arises here, for upgrading to business user one needs to associate his/her PAN with the business user but it is not possible as 80% of us are running the user in the name of our FIRM resulting in mismatch of the data with PAN. It is obvious that it will mismatch the data with the first name or last name of the PAN.

2. User data migration: The user data migration is a big failure, after login into our user account we are unable to see any past history of forms which we filled on V2. The V3 is not able to migrate the data of V2 into the user account of V3. Secondly there are many cases where people have applied the name of LLP through Registered user under V3 and when they upgraded the user to Business User the history of RUN has been vanished and now users are unable to file FILLIP form cause system pops up an error that the said SRN is not associated with the user. Also after filing the form, when one intends to check the status of SRN and check it through the "track SRN" tab, the same is displayed as invalid SRN.

Further when the form is sent for resubmission to the respective person from the Ministry then it comes without any remarks and thus users are unable to trace the actual reason of the said resubmission which leads to the failure in filing of the said form.

3. Prefilling of Forms of LLP: This is really a big problem of V3. The user is unable to prefill the correct data in the forms. In my own case the client has a contribution of Rs. 63 Lac in a LLP and while prefilling the data in FORM-3 for addition of partner and removal of existing one, the form shows only 35 lac as contribution. What shall we do in this case? I had raised the complaint and the MCA closed it without any resolution. Often we get an email from MCA help center to take "PROFESSIONAL GUIDANCE" in most of the matters; Being a Practising Company Secretary, how can and from whom shall we take this so called professional guidance .

Further if we keep aside the prefilling of wrong data in the form, the vulnerable part is that the form do not display any attachments while filing despite of attaching the same. Talking about Form11, we file the details of the Companies and LLPs in which the DIN holder is interested but after generating the pdf for DSC, the form fetches the wrong information in final pdf. **How can a client sign on the wrong info showing in a form? How do you expect us to certify the form containing wrong details, as a practising professional?**

4. Non supportive UI design: Coming on the UI specially the Command line Interface, is disastrous.. Sometimes it does not let us to enter in our own profile, frequently Dropdown menu is not working and the correct DIN is showing invalid DIN, in form 11 the correct dates shows wrong date, sometimes it shows wrong membership of a professional (despite having the correct membership), in cases of resubmission of forms the website pops-up an error that membership number is incorrect and I came to know that people are putting A or F in front of COP and it is accepting the COP number; but in reality COP does not consist of prefix A or F.

Further the website design in itself is misleading. All tabs, dropdown buttons and links are working strangely. Rather than giving us a user-friendly website, we have been served with the most complicated website till date. The ease of doing business model fails here in this case. Stakeholders are suffering and keep raising complaints to the authorities.

5. Quality of Website: If I had to rate this website out of 10 I would have given 1 to this website. Because it is lacking in all categories whether it is user registration, user data migration, prefilling of forms, saving of forms, attachment of documents to the form, simplicity of website or user friendly website. In all categories it is below our expectation.

How can we expect professionals to keep downloading softwares i.e. emsigner, embridge, java 32 or 64 bit, .net framework, adobe reader DC etc!! **Why can't we provide them an executable file which will make their system compliant to the requirement of MCA?**

6. Registration of Users: This is another big issue. Earlier we were used to do all the filings of form offline i.e. to simply download the pdf versions

of the forms on a system and prefill it with the client data and affix the DSC and upload through one account only.

But now after the release of V3 the user is bound to have only one account which is based on PAN. I appreciate the thinking behind it but also have a question for all those who have designed it. Earlier all our staff members were able to fill the forms on their respective nodes but after launching of V3 all are sitting ideal cause filling of forms can be done through one user account only which must be a business user. And if you counter it by saying that to make a separate business user in the name of Directors and Companies then I have a question about how many times a Director will share an OTP with us!! And what about the compilation of data in a professional's account? **93**

In a new system we have to prefill the data online then have to attach the relevant files online thereafter have to download the pdf of the final file and then have to affix the DSC of the directors and professionals and then again have to upload it on the website.

If you see the difference in a process you will find that the earlier one was more convenient to the user where they just simply fill the data in pdf and upload it on the website.

The webinars conducted by the respective authorities are not productive in relation with V3. They just give an overview of the site and form, they never filled the forms while in the webinar which is the main cause of the problem. Please ask them to fill a form 3 and 4 and form 11 in a live form using the data attached in the given mail, so that they can understand the problems being faced by the professionals. The webform shows wrong llp data and we can not just upload the wrong data on a portal.

There are N numbers of glitches in this V3 system including data linking which is more dangerous. Wrong data or submission of wrong info by a LLP may lead it into dispute and certifying a wrong form may lead to the fraudulent activity on account of Certifying Professionals.

Further, I would like to add some personal points which you can ask them while showing these errors.

1. Did they test the website before launching it? If YES, then why are we receiving N numbers of complaints with screenshots?
2. If the errors are technical in nature then why is it not constant? i.e. if a technical error is related to DSC affixation then why is everyone not facing the same problem on their system? Everyone faces a different error every time they log in.
3. If they moved the data to V3 then the user data must have been copied to the V3, but it is not. Users have to alter their profile manually.
4. Why are many users able to login with their old user id and password and why are unable to login with it? Why are they forced to login through email id?
5. How many complaints have been registered on MCA regarding problems related to user account, data validation, PAN validation not happening, drop-down option not working etc. which are technical in nature and what steps have been taken to resolve those errors?
6. How many Form3 and Form 4 have been uploaded on MCA portal after launch of V3 till now?
7. Is V3 working smoothly and having no glitches? If there are glitches then what about security of user DATA?
8. How do they expect us to call again and again to the directors of big companies and or multinational companies for OTP's in the name of KYC, DSC registration, account creation on MCA with an excuse of launching a new site, etc.!!
9. People who have paid late fees on LLP forms are getting resubmission of forms. But they are not able to resubmit it because the version of the website has changed and SRN is not valid. What should they do in this case?
10. Why don't they close the website for 15 days and do whatever R&D required on it to provide a working website to the stakeholders?

We are really frustrated with this approach and It's been more than 3 months of continuous errors in a site.

We should stop adjusting ourselves to what we are served with. We are a part of NATION BUILDING and we deserve a good server and website to do all compliance of the company in time.

We are facing mental trauma since this V3 launched. We are unable to answer the clients. How could they believe that the website of a MINISTRY is not performing for more than 3 months!! Isn't it bad for the goodwill of a MINISTRY and Professionals??

We could have understood if there were small errors, but the list of errors is never ending and exhaustive. And I am sorry to say that the new website is not as per our expectations and poorly designed. The programmers have made silly mistakes while making websites and it is not acceptable at least from those who are experienced.

I am also attaching the copy of errors personally faced by me so that you can get to know the errors being faced by the other fellow members too.

Hoping for speedy resolution of the aforesaid concern.

--
CS Dilip Kumar Choudhary
KUMAR DILIP & ASSOCIATES
 (Practising Company Secretary)
 Membership No.: FCS11774
 Address: C-35, Sector-47, Noida, Uttar Pradesh-201303
 Address: 318, Pocket-D, Mayur Vihar, Phase-II, New Delhi-110091
 Mobile: +91-9718674379
 Website:<http://www.kdaglobal.com>

4 attachments

 **error llp .docx**
694K

 **MCA ERROR LIST.docx**
10035K

 **THE FORM WHICH I GOT 00 FORM 11_M26860580 2020.pdf**
76K

 **THE FORM WHICH I FILLED DRAFT Form 11 - Annual Return of LLP 2020.pdf**
434K

**SERIOUS ISSUE REGARDING PAYMENT ON V3, WRONG CALCULATION OF FEES**

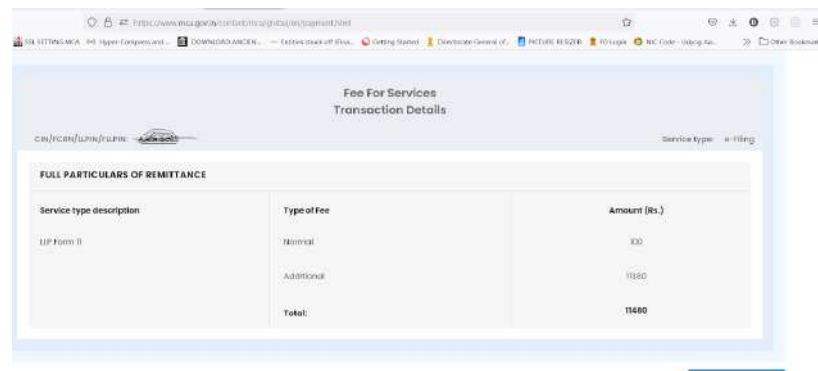
CS DILIP KUMAR CHOUDHARY <dilip241@gmail.com>

Mon, Jul 18, 2022 at 7:12 PM

To: jsmp-mca@gov.in, SRIKUMAR B <srikumar.b@gov.in>

Cc: Secretary <secretary@icsi.edu>, President <president@icsi.edu>, Chairman Nirc <chairman.nirc@icsi.edu>, secy.mca@nic.in, Deepa Khatri <Deepa.Khatri@icsi.edu>

Respected Sirs,

I am sorry to write to you all again, but this issue is also a serious one.**The fees calculator on V3 is malfunctioning, while making a payment for SMALL LLP; the system treats it as a LARGE LLP and with effect of this the additional fees become double in comparison to the actual amount that should have been charged.****I have attached a screenshot for your reference and also elaborated the same.****As per notification the fees shall be charged as follows for small llp's and large llp's**

(e)	More than 90 days and upto 180 days	10 times of normal filing fees	20 times of normal filing fees
(f)	More than 180 days and upto 360 days	15 times of normal filing fees	30 times of normal filing fees
(g)	Beyond 360 days	25 times of normal filing fees	50 times of normal filing

16		THE GAZETTE OF INDIA : EXTRAORDINARY		[PART II--SEC. 3(G)]
		for forms other than Form 8 and Form 11. For Form 8 and Form 11, 15 times normal filing fees plus Rs. 10 per day for every day delay beyond 360 days		fees for forms other than Form 8 and Form 11. For Form 8 and Form 11, 30 times normal filing fees plus Rs. 20 per day for every day delay beyond 360 days.
9. In the said rules, after Form No 32, the following form shall be inserted, namely:-				
"FORM NO. 33 - LLP ADJ		Memorandum of Assent		

I am filing a form-11 for year ending 31/03/2020 (event date is 29/05/2020) which means delay of total 779 days and as per notification the amount shall be

1. Normal Fees = 100
 2. Additional Fees 15 x 100 = 1500
 2. Per day fees beyond 360 days 10 x 419 (779-360) = 4190
- Total = 5790**

The said llp falls under a definition of a small llp as the total capital of a llp is 101000 and turnover is nil.**But the form is treating this llp as a large llp and calculating the fees as follows.**

1. Normal Fees = 100
 2. Additional Fees 30 x 100 = 3000
 2. Per day fees beyond 360 days 20 x 419 (779-360) = 8380
- Total = 11480**

Requesting you to look into it on a priority.

Many people must have already paid this amount due to miscalculation. Please also see if that (extra amount) can be reversed.

Best Regards

--
CS Dilip Kumar Choudhary
KUMAR DILIP & ASSOCIATES
(Practising Company Secretary)
Membership No.: FCS11774
Address: C-35, Sector-47, Noida, Uttar Pradesh-201303
Address: 318, Pocket-D, Mayur Vihar, Phase-II, New Delhi-110091
Mobile: +91-9718674379
Website:<http://www.kdaglobal.com>



NON WORKING OF FORM-3 AND FORM-4 DESPITE MANY COMPLAINTS

CS DILIP KUMAR CHOUDHARY <dilip241@gmail.com>

Tue, Aug 16, 2022 at 5:25 PM

To: appl.helpdesk@mca.gov.in

Cc: Secretary <secretary@icsi.edu>, President <president@icsi.edu>, Deepa Khatri <deepa.khatri@icsi.edu>, jsmp-mca@gov.in, Rohit Bhat <rohit.bhat@Intinfotech.com>

Respected Sir/Ma'am,

This is to inform you that we are really in trouble due to negligence of developers in deployment of LLP forms.

We had raised the complaint vide srm **SR2530084** for non working of above said form on 1st AUGUST, 2022. The answers we got from the helpdesk are as follows:

1. We are working on it.
2. Forwarded to the technical team with remarks.
3. Kindly use the user login of other users. (why will the other user provide us his user id and password!!)
4. Problem resolved and ticket closed.

But the actual problem is still the same and the developers are very reluctant to see the results of the test. They are just closing the tickets without testing the actual problem.

THE PROBLEMS:**PROBLEM 1:** My client's LLPIN is AAE-1737 (LEARNING UNIVERSE LLP) there are 4 partners in it in which 2 are DP and 2 llp are as partners. Earlier the nominees of the said partners became DP automatically due to technical glitches of the LTI. We raised many tickets and after 2 and a half months it got resolved.**PROBLEM 2:** One of DP has no access to his mobile number and email id which were registered on MCA V2, and after many attempts and requests the MCA changed the mobile number and email id. **BUT, here they forgot to delink the PAN with the old email id and due to this we got humiliated in front of a client for the services MCA is providing since march 2022. The problem is still the same and the ticket has closed SR2438008.****CURRENT PROBLEM:** While filling form-3 and form-4 we got a notification **Enter unique value in repetitive block of bodies corporate as DPs and block of body corporate as partners**. We raised a complaint for the same on 1st August vide SRN: SR2530084 and the same was closed with the statement **"your complaint has been resolved"** on 5th August 2022. But in actuality the problem is still the same and we have reopened the ticket, **I have attached a video of the problem for the developers for their better understanding with this email.****Solution they provided:** When i click on to remove the number of body corporate as partner from llp as 1 then there is no problem.**Actual problem:** I have to remove 2 llp as a Partner from my clients LLP and when I fill their respective LLPIN in form-4 then I get an error "**Enter unique value in repetitive block of bodies corporate as DPs and block of body corporate as partners**".**Reason behind this problem and the solution:** When we fill details to remove only 1 partner then form works fine but when we enter 2 or more details it starts behaving vulnerable. That means the cells are conflicting with the data, it has to be rechecked and reprogrammed.

We all know that MCA is taking all necessary steps to solve the problems and we are also supporting MCA by telling the mistakes through tickets and also handling our clients for 6 months. But, closing the tickets without a solution is not good, I have requested many times to the executives on call to let the technical team access my system on anydesk so that they can have a better idea of the glitches but they are ignoring for a long time and closing the tickets on their own.

My client has changed the agreement of llp on march 16th 2022 but due to many technical glitches and heavy additional fees due to slow response from MCA technical team we advised them to create a new agreement and they got agreed and the new one is from 20th july 2022. But again there are technical glitches in the forms.

We have been told by the executives to use another account to fill the form and we tried the same but the problem is still the same.

We do not have courage to face the client with this new glitch. And the client will not be ready to pay additional fees; obviously it is not their mistake.

Hence we are requesting you to kindly see into this matter on a priority.

Awaiting your reply.

--

CS Dilip Kumar Choudhary

KUMAR DILIP & ASSOCIATES

(Practising Company Secretary)


Membership No.: FCS11774

Address: C-35, Sector-47, Noida, Uttar Pradesh-201303

Address: 318, Pocket-D, Mayur Vihar, Phase-II, New Delhi-110091

Mobile: +91-9718674379

Website:<http://www.kdaglobal.com>

 **mca-error-in-v3-form-4_46HYDz1Y.mp4**
9341K

**DATA SECURITY ISSUES AND OTHER ERRORS IN V3-NEED A SPECIAL ATTENTION**

2 messages

CS DILIP KUMAR CHOUDHARY <dilip241@gmail.com>

Mon, Oct 17, 2022 at 3:43 PM

To: jsmp-mca@gov.in

Cc: President <president@icsi.edu>, appl.helpdesk@mca.gov.in, Deepa Khatri <Deepa.Khatri@icsi.edu>, SRIKUMAR B <srikumar.b@gov.in>, Chairman Nirc <chairman.nirc@icsi.edu>, secy.mca@nic.in

Respected Sir,

I wish for your good health and well-being...

I am writing this mail to you to make you aware about the problems in V3 which are dangerous for the companies and LLP's.

First of all, the data is not secured in V3 and anyone can *mis-utilize* it for personal grudges.**i.e.** Anyone can fill a draft form of any Company or LLP and save it in his application history against specific SRN and by doing this he will be able to restrict that company or llp for filing those specific forms. Afterwards if a company or llp tries to fill those forms then they will get a POPUP stating that the SRN is pending against this form and they will not be able to proceed with those forms.**Secondly**, I along with the President Sir (ICSI) have proposed that the login id must be PAN instead of E-mail id because the email id gets changed occasionally and if it happens then we will not be able to use that email id in future. The same issue has arisen now with many users; If they change their old email id through DIR-3 KYC then they are getting informative mails from MCA on a new email id but are forced to use an old email id as a user id to login into V3.**Thirdly**, a few weeks ago MCA has degraded the user account to registered user for those users who have created 2 or more accounts on V3 to make it unique. But the problem is the user account has been degraded but it consists of a PAN which can not be changed and users are forced to use that particular account as a business user only.**i.e.,** Suppose I had created a new user account on V3 instead of login through V2 user id and password on V3. In this case my account has been degraded by MCA to a registered user, so that I can use an old user account (V2) to login into V3; but here is an issue. My PAN is still associated with new V3 account which has been degraded by the MCA and cause of this I am unable to use my old V2 account as a business user because it gives me an error popup that the PAN is already associated with another account and here, I am forced to use new account with different email id.**And at last**, I would like to inform you that there are still many errors on V3 which are not yet resolved and need special attention. This list is a compilation of common errors which are given below.

1. **Data migration**
2. **Forms are vulnerable (every time new issue in same form)**
3. **Form-3 and form-4 are not getting filled properly**
4. **Resubmission of forms asking for payment**
5. **OTP'S are required multiple times**
6. **Details are not updating forms in v3**
7. **Master data are not getting updated**
8. **User interface is not attractive**
9. **Colour coding misguiding users**
10. **Address box does not allow to put special characters**
11. **After pressing the save button data is not getting saved.**
12. **Users can login from other systems without warning.**
13. **Challan does not contain the details of LLP name, form name, SRN etc.**
14. **Mismatch of data in LLP.**
15. **Email id is login id which is questionable.**
16. **We can't cancel the SRN if there is a failed transaction.**
17. **Fillip names getting expired after 20 days instead of 90 days**
18. **OTP requires again if we clear the cache from the system.**
19. **OTP requires to log-in if we try to log-in from same system but different browser**
20. **Resubmission got expired due to migration**
21. **Professionals are not being informed about site maintenance.**
22. **Dpt-3 non deposit is asking for CA certification which is not required.**

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23. People are paying and the system shows internal error. But in Bharatkosh they are able to see the payment challan. But in application history it shows to make a payment.
24. Amount overflow if amount in 100 + crore
25. When uploading form3 and 4 it says form 4 is pending for approval, but in actual fact there is no form 4 for approval.
26. Here is a data security error and breach to the fillings of LLP. This needs to be discussed.
27. After uploading a KYC form it vanishes from application history.
28. Cancellation of SRN is not possible. People are forced to wait 15 days
29. Access denied in profile.
30. Can't fill the negative amount in dpt-3
31. Form - 8 shows the alpha numeric amount in the cell.
32. We are unable to save partial forms like spice. We are forced to complete the form in 1 go and if not then we have to fill a whole form again.
33. N numbers of forms are showing in application history which is a trouble for members because it contains all cancelled forms, pending forms and approved forms.
34. We are unable to cancel the forms.
35. DPT-3 is having a glitch. In the cell paid during the year there is no option to put negative figures. If we insert positive figures, it does addition instead of subtraction.
36. We can't ask for otp every time from top directors of the companies.
37. We are unable to know the DIR 3 KYC status whether done or not for the current period in v3.
38. Form-8 shows invalid date and invalid amount.
39. User accounts have been degraded but of no use, cause the degraded account contains a pan number which can't be removed and due to this the user is not able to access his old account and forced to use the new user account only.
40. Users are not getting charge certificates due to which banks are not releasing money to companies.
41. DSC boxes are not generated in final forms; people have no option left than to create a box by themselves and submit.
42. Newly formed LLP showing nil DP.
43. Form-8 Shows an error to enter a valid amount while filling in Net Turnover details.
44. Forms are not getting saved partially. Users are forced to complete a form and thereafter it is saved as a draft. But in V2 (spice+) forms are getting saved partially. i.e. we can save each page and can retrieve it afterwards.

Requesting you to kindly take out some time from your busy schedule and have a look into this matter.

I also want V3 to become an example for ease of doing business in India and I offer myself to the ministry If they need my help.

I will be happy to become an asset to the profession with my contribution to the Ministry.

I look forward to hearing from you.

Best Regards

--
CS Dilip Kumar Choudhary
KUMAR DILIP & ASSOCIATES
(Practising Company Secretary)
Membership No.: FCS11774
Address: C-35, Sector-47, Noida, Uttar Pradesh-201303
Address: 318, Pocket-D, Mayur Vihar, Phase-II, New Delhi-110091
Mobile: +91-9718674379
Website:<http://www.kdaglobal.com>

central <central.servicedesk@mca.gov.in>
To: dilip241@gmail.com

Mon, Oct 17, 2022 at 3:45 PM

It is hereby inform that your Complaint has been successfully registered with ticket no. FO_20221017151643. Please use this ticket to track the status and for future correspondence. Your ticket is being worked on and will be resolved within two working days in case the entire information relating to your problem is provided by you. Use this tracking number to track the status of your complaint and future correspondence.

Note : This is a MCA21 system generated mail for your information and necessary action. Please do not reply to this mail.

Notice: The information contained in this e-mail message and/or attachments to it may contain confidential or privileged information. If you are not the intended recipient, any dissemination, use, review, distribution, printing or copying of the information contained in this e-mail message and/or attachments to it are strictly prohibited. If you have received this communication in error, please notify us by reply e-mail or telephone and immediately and permanently delete the message and any attachments. Thank you

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EMPOWERING BUSINESS, PROTECTING INVESTORS
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ANNEXURE-5

- Home
- About MCA
- Acts & Rules
- My Workspace
- My Application
- MCA Services
- Data & Reports
- E-Consultation
- Help & FAQs
- Contact Us
- Payment Services



Home > Latest News > Important Updates

- Notices
- Circulars
- What's New

- Latest News**
 - Latest News
 - Important Updates
 - Press Release

Important Updates



Showing Results 1-5 of 134

Page Shows 5

Name	Date
Dear Stakeholders, to avoid last minute rush on the MCA21 portal on account of Financial Statement/Statement of Account and Solvency and Annual Return filings for the Financial year 2021-22, Companies/LLPs are requested to complete their filings well before their due date without postponing it to the last days New	21-10-2022

Activate Windows
Go to PC settings to activate Windows.

 CLARIFICATION: Amendment to Schedule III to the Companies Act, 2013 vide MCA Notification GSR. 207(E) dated 24th March 2021 mandates companies to round off the figures appearing in the Financial Statements depending upon their total income. However, if the companies provide absolute figures in e-forms ie. AOC-4, the same shall not be treated as incorrect certification by the Professionals. 26-09-2022

 Stakeholders please note that 9 Company forms (DIR3-KYC, DIR3-KYC eform, CHG-1, CHG-4, CHG-6, CHG-8, CHG-9, DPT-3, DPT-4) are available in V3 portal for filing purposes. 31-08-2022

 In view of the upcoming launch of 9 Company forms in V3, LLP V3 portal will not be available from 27th Aug (12:00AM) to 28th Aug (11:59PM). V2 Portal for company filing will remain available. Stakeholders may plan accordingly. 22-08-2022

 In our continuous endeavour to serve you better, the Ministry of Corporate Affairs is launching first set of Company Forms on MCA21 V3 portal. These forms will be launched on 31st Aug 2022 at 12:00 AM. Following forms will be rolled-out in this phase: DIR3-KYC Web, DIR3-KYC Eform, DPT-3, DPT-4, CHG-1, CHG-4, CHG-6, CHG-8 & CHG-9. To facilitate implementation of these forms in V3 MCA21 portal, stakeholders are advised to note the following points: (1).Company e-Filings on V2 portal will be disabled from 15th Aug 2022 12:00 AM for the above 9 forms. All stakeholders are advised to ensure that there are no SRNs in pending payment and Resubmission status. (2).Offline payments for the above 9 forms in V2 using Pay later option would be stopped from 07th Aug 2022 12:00 AM. You are requested to make payments for these forms in V2 through online mode (Credit/Debit Card and Net Banking). 15-07-2022

Showing results 1-5 of 134

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Go to PC settings to activate Windows.



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Disclaimer

This site is owned by Ministry of Corporate Affairs.

Last Updated: 23 May 2021.

The site is best viewed in Microsoft Edge 89.0 , Firefox 83.0 or Chrome 89.0

Activate Windows

Go to PC settings to activate Windows.

2 of 24 - Clipboard
Item not Collected: Delete it
to increase available space

**ANNEXURE- 6**

CS DILIP KUMAR CHOUDHARY <dilip241@gmail.com>

105**SOME IMPORTANT QUESTIONS BEFORE LAUNCHING OF 9 FORMS ON V3 ON 31ST AUGUST 2022**

3 messages

CS DILIP KUMAR CHOUDHARY <dilip241@gmail.com>

Sat, Jul 16, 2022 at 2:03 AM

To: SRIKUMAR B <srikumar.b@gov.in>, jsmp-mca@gov.in

Cc: President <president@icsi.edu>, Secretary <secretary@icsi.edu>, Chairman Nirc <chairman.nirc@icsi.edu>, secy.mca@nic.in

Respected Sirs,

As you are already aware of the working of V3 in relation to updating of the master data after submission of forms along with other issues, I am writing this email to you regarding the notification generated on MCA21 regarding launch of 9 forms of V2 which will be available from 31st August 2022.

The earlier forms are already giving us a tough time, and we won't want that again from the other forms. Hence, I have prepared a Powerpoint which includes all possible questions to be taken care of before the launch of these notified forms.

I know all the developers are doing their best to improve the output, but it will be helpful if they are given suggestions from the professionals who will be using the website.

Requesting you to kindly take out some time from your busy schedule and have a look into the attached ppt.

We are having sleepless nights since the launch of the V3 because of variation in the data and glitches in the website. We really don't want it to get repeated in the next phase.

If the ministry requires any assistance from my side, then I will be happy to become an asset to the profession with my contribution.

I look forward to hearing from you.

Best Regards

--

CS Dilip Kumar Choudhary**KUMAR DILIP & ASSOCIATES**


(Practising Company Secretary)

Membership No.: FCS11774

Address: C-35, Sector-47, Noida, Uttar Pradesh-201303

Address: 318, Pocket-D, Mayur Vihar, Phase-II, New Delhi-110091

Mobile: +91-9718674379


Website:<http://www.kdaglobal.com>
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3627K
CS DILIP KUMAR CHOUDHARY <dilip241@gmail.com>

Sat, Jul 23, 2022 at 11:05 AM

To: Lalit Rajput <cslalitrajput@gmail.com>, Rajat Agrawal <csrajatagrawal@gmail.com>

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[Quoted text hidden]

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3627K
CS DILIP KUMAR CHOUDHARY <dilip241@gmail.com>

Tue, Sep 20, 2022 at 7:25 PM

To: cs.hemantkothari@gmail.com

--

CS Dilip Kumar Choudhary**KUMAR DILIP & ASSOCIATES**

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----- Forwarded message -----

From: **CS DILIP KUMAR CHOUDHARY** <dilip241@gmail.com>

Date: Sat, 16 Jul, 2022, 2:03 am


Subject: SOME IMPORTANT QUESTIONS BEFORE LAUNCHING OF 9 FORMS ON V3 ON 31ST AUGUST 2022

To: SRIKUMAR B <srikumar.b@gov.in>, <jsmp-mca@gov.in>

Cc: President <president@icsi.edu>, Secretary <secretary@icsi.edu>, Chairman Nirc <chairman.nirc@icsi.edu>, <secy.mca@nic.in>

[Quoted text hidden]

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In our continuous endeavour to serve you better, the Ministry of Corporate Affairs is launching first set of Company Forms on MCA21 V3 portal. These forms will be launched on 31st Aug 2022 at 12:00 AM. Following forms will be rolled-out in this phase: DIR3-KYC Web, DIR3-KYC Eform, DPT-3, DPT-4, CHG-1, CHG-4, CHG-6, CHG-8 & CHG-9. To facilitate implementation of these forms in V3 MCA21 portal, stakeholders are advised to note the following points: (1).Company e-Filings on V2 portal will be disabled from 15th Aug 2022 12:00 AM for the above 9 forms. All stakeholders are advised to ensure that there are no SRNs in pending payment and Resubmission status. (2).Offline payments for the above 9 forms in V2 using Pay later option would be stopped from 07th Aug 2022 12:00 AM. You are requested to make payments for these forms in V2 through online mode (Credit/Debit Card and Net Banking).

15-07-2022

[VIEW MORE](#)

Information Corner

LIST OF FORMS

Will be disabled from 15th Aug 2022 12:00 AM

1. DIR3-KYC Web,
2. DIR3-KYC E-form,
3. DPT-3,
4. DPT-4,
5. CHG-1,
6. CHG-4,
7. CHG-6,
8. CHG-8 &
9. CHG-9.

Let's ask some questions related to forms



DIR3-KYC Web

[Pursuant to rule 12A of The Companies(Appointment and Qualification of Directors) Rules, 2014]

- Will there be any difference between DIR-3 KYC web and E-form?
- If we do the web KYC on V3 will it reflect on V2 also?
- If any DIN holder have not completed his/her kyc last year will it ask for penalty amount? If yes then how will they pay?
- Will I be able to receive OTP's on my mobile and email as I used to get in V2?
- Do I need to do KYC from my own account?
- What if I file DIR-6 for any changes made in my profile? Will it reflect in my account?
- How many KYC can be done rom one professional account? Earlier it was 10 KYC in a day.
- Will other users i.e. Professional staffs are allowed to do the KYC of DIN holders?

DIR-3KYC E-form

[Pursuant to rule 12A of The Companies(Appointment and Qualification of Directors) Rules, 2014]

- Will there be any difference between DIR-3 KYC web and E-form?
- Will any change/s made through DIR-3KYC E-form reflect in V2? (i.e. we change a spelling in name)
- Will any change/s made through DIR-6 reflect here?
- Will any change/s made through DIR-3KYC reflect here?
- If I change my email id and or mobile number through this form, will my user account in V3 get changed?
- If yes then how would I access my account in V3? (My email sacrificed and I changed through DIR-3 KYC)
- Will this E-form be a STP!! If Yes then what if anybody attach a not apostilled documents in e-form?
- Will this form show attachments that we attach to it?

DPT-3 (Return of deposits)

[Pursuant to rule 16 of the Companies (Acceptance of Deposits) Rules, 2014]

- Will we able to retype of objects of the company if it is not prefilled automatically? (like we used to do in previous years).
- What if we want to change an email id !! Will it allow?
- Will this form be a STP or a NON-STP form? Cause many forms got pending last year.
- Will the user get only one email of successful submission or multiple mails? i.e. one for SRN generation, one for successfully submission, one for approval.
- Will it be applicable for both loan and deposits in one form?

DPT-4

Statement regarding deposits existing on the commencement of the Act

[Pursuant to rule 20 of the Companies (Acceptance of Deposits) Rules, 2014]

(1) Where in respect of any deposit accepted by a company before the commencement of this Act, the amount of such deposit or part thereof or any interest due thereon remains unpaid on such commencement or becomes due at any time thereafter, the company shall—

file, within a period of three months from such commencement or from the date on which such payments, are due, with the Registrar a statement of all the deposits accepted by the company and sums remaining unpaid.

1. Will we able to see the Auditor's Certificate and List of Depositors in the downloaded pdf form?
2. No other question regarding this form as there is not much needed to be enter in this form which may create any problem in master data

CHG-1

Application for registration of creation, modification of charge (other than those related to debentures) including particulars of modification of charge by Asset Reconstruction Company in terms of Securitization and Reconstruction of Financial Assets and Enforcement of Securities Interest Act, 2002 (SARFAESI)

[Pursuant to sections 77,78 and 79 and pursuant to Section 384 read with 77,78 and 79 of the Companies Act, 2013 and Rule 3(1) of the Companies (Registration of Charges) Rules 2014]

- Will we able to fill the data in a form? As special characters are not being accepted in recent forms.
- How will we able to differentiate between Flat no., floor no., building number/name, street name/number, road, area, locality, city, state in a address cell? Online forms are not accepting , / () in a address tab.
- **Will it update the Master data after approval?**
- How will we able to fill the nature and description of the instrument as the already available forms are not accepting special characters? i.e. , / . () - _ etc.
- Will the list of all financial institutions/banks be available in dropdown menu? If not then how to enter them?
- Big amounts are not getting converted into words automatically in CHG-8 on V3. Will it be able to do so? Cause banks will not sign any form which contain errors.

CHG-1

- How would this form define rate of interest? In % along with decimals in a form?
- At the time of modification of charge will it be able to fetch all the data from V2?
- What if we find variation in data while filing of form for modification? Whom to contact and how many days we will need to wait?
- What if forms having error and does not corrected within time period? What about late fees and ad-valorem fees!! Companies will not bear this cost.
- Form says to add location coordinates up to 6 characters after decimal to get an exact location (in longitude and latitude) of the property, but e-form gives an error if we put more the 2 characters after decimal.
- **How do a charge holder gets his DSC register on a MCA?? If he it is co-operative bank, Individual or foreign bank!!**
- **If the form is being filed for any rectification or omission or misstatement then will it be able to fetch the details of previous SRN?**

CHG-4

Particulars for satisfaction of charge thereof

[Pursuant to section 82(1) of the Companies Act, 2013 and Rule 8(1) of the Companies (Registration of charges) Rules 2014]

- Will it update the master data after approval? Cause company/s may be looking to lien that property for another loan.
- Will it fetch all the data with charge id? If not then what to do?
- What if CIN is not applicable? How do we need to fill the data?
- What if it won't reflect last modify date in charge detail?
- What if amount or amount in words does not show correctly?
- What if letter of charge holder stating that amount is satisfied does not show in output pdf? Bank will not sign that documents as there will be no attachments in the form.

CHG-4

Particulars for satisfaction of charge thereof

[Pursuant to section 82(1) of the Companies Act, 2013 and Rule 8(1) of the Companies (Registration of charges) Rules 2014]

- What about linked forms in case of condonation of delay? How will it get updated?
- If linked forms gets approved by concerned RD and ROC, will it reflect in a status of form/s?
- Will it make the changes in master data after satisfaction of charge with condonation of delay?
- How do we need to follow up in case of resubmission?
- What if the form starts giving an error/s like Technical error, service error, DMSID not found, resubmission remarks are not visible?
- What about INC-28? Earlier the form CHG-4 used to show “waiting for inc-28”.

CHG-6

Notice of appointment or cessation of receiver or manager

[Pursuant to section 84(1) and pursuant to Section 384 of the Companies Act, 2013 and Rule 9 of the Companies (Registration of charges) Rules 2014] Refer the instruction kit for filing the form.

- Will it show in master data after approving of form by ROC?

CHG-8

Application to Central Government for extension of time for filing particulars of registration of satisfaction of charge OR for rectification of omission or misstatement of any particular in respect of creation/modification/ satisfaction of charge

[Pursuant to section 77(1) read with 87 of The Companies Act, 2013 and rule 12(2) of the Companies (Registration of charges) Rules, 2014]

- Currently all SRN's on V3 is showing invalid. Then how would the SRN of CHG-1/CHG-4/CHG-9 uploaded on V3 for condonation will reflect in this form?
- How would we able to see all the attachments submitted in this form?
- Will it be linked to all other forms? i.e. inc-28, and CHG-4?

CHG-9

Application for registration of creation or modification of charge for debentures or rectification of particulars filed in respect of creation or modification of charge for debentures

[Pursuant to sections 71(3), 77,78 & 79 and pursuant to Section 384 read with 71(3),77,78 and 79 of The Companies Act, 2013 and Rule 3 of The Companies(Registration of charges) Rules 2014]

- Will we able to fill the data in a form? As special characters are not being accepted in recent forms.
- How will we able to differentiate between Flat no., floor no., building number/name, street name/number, road, area, locality, city, state in a address cell? Online forms are not accepting , / () in a address tab.
- **Will it update the Master data after approval?**
- How will we able to fill the nature and description of the instrument as the already available forms are not accepting special characters? i.e. , / . () - _ etc.
- Will the list of all financial institutions/banks be available in dropdown menu? If not then how to enter them?
- Big amounts are not getting converted into words automatically in CHG-8 on V3. Will it be able to do so? Cause banks will not sign any form which contain errors.

CHG-9

Application for registration of creation or modification of charge for debentures or rectification of particulars filed in respect of creation or modification of charge for debentures

- How would this form define rate of interest? In % along with decimals in a form?
- At the time of modification of charge will it be able to fetch all the data from V2?
- What if we find variation in data while filing of form for modification?
- What if forms having error and does not corrected within time period? What about late fees and ad-valorem fees.
- Form says to add location coordinates up to 6 characters after decimal to get an exact location of the property, but e-form gives an error if we put more the 2 characters after decimal.
- **How do a charge holder gets his DSC register on a MCA?? If he it is trustee!!**
- **If the form is being filed for any rectification or omission or misstatement then will it be able to fetch the details of previous SRN?**

Kumar Dilip & Associates

PRACTISING COMPANY SECRETARIES

CS Dilip Kumar Choudhary

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

GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS

Notification

New Delhi, 24th March, 2021

G.S.R. (E).—In exercise of the powers conferred by sub-section (1) of section 467 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following further amendments in Schedule III to the said Act with effect from 1st day of April, 2021, namely:-

In the said Schedule,-

(a) in Division I,-

(i) under the heading “General instructions for preparation of Balance Sheet and statement of Profit and Loss of a company”, under sub-heading “General instructions”, in paragraph 4, in clause (i), for the word “may” the word “shall” and for the word “Turnover”, at both the places where it occurs, the words “Total Income” shall be substituted;

(ii) in Part I- Balance Sheet,-

(A) under the heading “II Assets”, under sub-heading “Non-current assets”, after the words “Property, Plant and Equipment”, the words “and Intangible assets” shall be inserted and for the words “Tangible Assets”, the words “Property, Plant and Equipment” shall be substituted;

(B) in the “Notes”, under the heading “General Instructions for Preparation of Balance Sheet”, in paragraph 6,-

(I) under the heading “A. Share Capital”, after item (l) and the entries relating thereto, the following shall be inserted, namely:

“(m) A company shall disclose Shareholding of Promoters* as below:

Shares held by promoters at the end of the year				% Change during the year***
S.No	Promoter name	No. of Shares**	%of total shares**	
Total				

*Promoter here means promoter as defined in the Companies Act, 2013.

** Details shall be given separately for each class of shares

*** percentage change shall be computed with respect to the number at the beginning of the year or if issued during the year for the first time then with respect to the date of issue. ”

- (II) under the heading “F. Short-term borrowings”, after item (iv) and the entries relating thereto, the following shall be inserted, namely:
“(v) current maturities of Long term borrowings shall be disclosed separately.”;

- (III) after the heading “FA. Trade Payables” and the entries relating thereto, the following shall be inserted, namely:

“FB. Trade payables due for payment

The following ageing schedule shall be given for Trade payables due for payment:-

Trade Payables ageing schedule

(Amount in Rs.)

Particulars	Outstanding for following periods from due date of payment#				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i)MSME					
(ii)Others					
(iii) Disputed dues – MSME					
(iv) Disputed dues - Others					

similar information shall be given where no due date of payment is specified in that case disclosure shall be from the date of the transaction.

Unbilled dues shall be disclosed separately;

- (IV) under the heading “G. Other current liabilities”, item (a) shall be omitted;
- (V) Under the heading “I. Tangible Assets”,-
- (a) for the words “Tangible Assets”, the words “Property, Plant and Equipment” shall be substituted;
- (b) for item (iii), the following shall be substituted, namely:-
“(iii) A reconciliation of the gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions through business combinations, amount of change due to revaluation (if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment) and other adjustments and the related depreciation and impairment losses/reversals shall be disclosed separately.”;
- (VI) Under the heading “J. Intangible assets”, for item (ii), the following shall be substituted, namely:-
“(ii) A reconciliation of the gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals,

acquisitions through business combinations, amount of change due to revaluation (if change is 10% or more in the aggregate of the net carrying value of each class of intangible assets) and other adjustments and the related depreciation and impairment losses or reversals shall be disclosed separately.”;

(VII) Under the heading “L. Long-term loans and advances”, in item (i), sub-item (b) shall be omitted;

(VIII) Under the heading “M. Other non-current assets”,-

(a) after item (i), the following shall be inserted, namely:

“(ia) Security Deposits”

(b) after item (iii), the following shall be inserted, namely:

“(iv) For trade receivables outstanding, following ageing schedule shall be given:

Trade Receivables ageing schedule

(Amount in Rs.)

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables – considered good						
(ii) Undisputed Trade Receivables – considered doubtful						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						

similar information shall be given where no due date of payment is specified, in that case disclosure shall be from the date of the transaction.

Unbilled dues shall be disclosed separately.”;

(IX) Under the heading “P. Trade Receivables”, for item (i), the following item shall be substituted, namely:-

“(i) For trade receivables outstanding, the following ageing schedules shall be given:

Trade Receivables ageing schedule

(Amount in Rs.)

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables – considered good						
(ii) Undisputed Trade Receivables – considered doubtful						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						

similar information shall be given where no due date of payment is specified in that case disclosure shall be from the date of the transaction.

Unbilled dues shall be disclosed separately.”;

(X) After heading “V.”, following shall be inserted, namely:-

“VA. Where the company has not used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date, the company shall disclose the details of where they have been used.”;

(XI) in heading “W.”, after the words “Property, Plant and Equipment”, the words “,Intangible assets” shall be inserted;

(XII) heading “X.” shall be omitted;

(XIII) after heading “X.”, the following shall be inserted, namely:

“Y. Additional Regulatory Information

(i) Title deeds of Immovable Property not held in name of the Company

The company shall provide the details of all the immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee)

whose title deeds are not held in the name of the company in format given below and where such immovable property is jointly held with others, details are required to be given to the extent of the company's share.

Relevant line item in the Balance sheet	Description of item of property	Gross carrying value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative# of promoter*/director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the company**
PPE -	Land Building	-	-	-	-	**also indicate if in dispute
Investment property -	Land Building					
PPE retired from active use and held for disposal -	Land Building					
others						

#Relative here means relative as defined in the Companies Act, 2013.

*Promoter here means promoter as defined in the Companies Act, 2013.

- (ii) Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017.
- (iii) Following disclosures shall be made where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:
- repayable on demand or
 - without specifying any terms or period of repayment

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters		
Directors		
KMPs		
Related Parties		

(iv) **Capital-Work-in Progress (CWIP)**

(a) For Capital-work-in progress, following ageing schedule shall be given:

CWIP aging schedule

(Amount in Rs.)

CWIP	Amount in CWIP for a period of				Total*
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress					
Projects temporarily suspended					

*Total shall tally with CWIP amount in the balance sheet.

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following **CWIP completion schedule** shall be given**:

(Amount in Rs.)

CWIP	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project 1 Project 2”				

**Details of projects where activity has been suspended shall be given separately.

(v) **Intangible assets under development:**

(a) For Intangible assets under development, following ageing schedule shall be given:

Intangible assets under development aging schedule

(Amount in Rs.)

Intangible assets under development	Amount in CWIP for a period of				Total*
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress					
Projects temporarily suspended					

* Total shall tally with the amount of Intangible assets under development in the balance sheet.

(b) For Intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan, following **Intangible assets under development completion schedule** shall be given**:

(Amount in Rs.)

Intangible assets under development	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project 1				
Project 2				

**Details of projects where activity has been suspended shall be given separately.

(vi) Details of Benami Property held

Where any proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder, the company shall disclose the following:-

- Details of such property, including year of acquisition,
- Amount thereof,
- Details of Beneficiaries,
- If property is in the books, then reference to the item in the Balance Sheet,
- If property is not in the books, then the fact shall be stated with reasons,
- Where there are proceedings against the company under this law as an abettor of the transaction or as the transferor then the details shall be provided,
- Nature of proceedings, status of same and company's view on same.

(vii) Where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the following:-

- (a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.
- (b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed.

(viii) Wilful Defaulter*

Where a company is a declared wilful defaulter by any bank or financial Institution or other lender, following details shall be given:

- (a) Date of declaration as wilful defaulter,
- (b) Details of defaults (amount and nature of defaults),

* “wilful defaulter” here means a person or an issuer who or which is categorized as a wilful defaulter by any bank or financial institution (as defined under the Act) or consortium thereof, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.

(ix) Relationship with Struck off Companies

Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details:-

Name of struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
	Investments in securities		
	Receivables		
	Payables		
	Shares held by stuck off company		
	Other outstanding balances (to be specified)		

(x) Registration of charges or satisfaction with Registrar of Companies

Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed.

(xi) Compliance with number of layers of companies

Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such downstream companies shall be disclosed.

(xii) Following Ratios to be disclosed:-

- (a) Current Ratio,
- (b) Debt-Equity Ratio,
- (c) Debt Service Coverage Ratio,
- (d) Return on Equity Ratio,
- (e) Inventory turnover ratio,
- (f) Trade Receivables turnover ratio,
- (g) Trade payables turnover ratio,
- (h) Net capital turnover ratio,
- (i) Net profit ratio,
- (j) Return on Capital employed,
- (k) Return on investment.

The company shall explain the items included in numerator and denominator for computing the above ratios. Further explanation shall be provided for any change in the ratio by more than 25% as compared to the preceding year.

(xiii) Compliance with approved Scheme(s) of Arrangements

Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company 'in accordance with the Scheme' and 'in accordance with accounting standards' and deviation in this regard shall be explained.

(xiv) Utilisation of Borrowed funds and share premium:

(A) Where company has advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

the company shall disclose the following:-

(I) date and amount of fund advanced or loaned or invested in Intermediaries with complete details of each Intermediary.

(II) date and amount of fund further advanced or loaned or invested by such Intermediaries to other intermediaries or Ultimate Beneficiaries alongwith complete details of the ultimate beneficiaries.

(III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries

(IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).;

(B) Where a company has received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, the company shall disclose the following:-

(I) date and amount of fund received from Funding parties with complete details of each Funding party.

(II) date and amount of fund further advanced or loaned or invested other intermediaries or Ultimate Beneficiaries alongwith complete details of the other intermediaries' or ultimate beneficiaries.

(III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries

(IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).;

(iii) in Part II- Statement of Profit and Loss,-

(A) under the heading "III. Total Revenue (I +II)", for the word "Revenue", the word "Income" shall be substituted;

(B) under the heading "General Instructions for Preparation of Statement of Profit and Loss",-

(I) in paragraph 2, in item (A), after sub-item (b), the following shall be inserted, namely:-

“(ba) Grants or donations received (relevant in case of section 8 companies only)”;

(II) in paragraph “5. Additional information”, after item (viii) and the entries relating thereto, the following shall be inserted, namely:-

“(ix) Undisclosed income

The Company shall give details of any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961), unless there is immunity for disclosure under

any scheme and also shall state whether the previously unrecorded income and related assets have been properly recorded in the books of account during the year.;

(x) Corporate Social Responsibility (CSR)

Where the company covered under section 135 of the companies act, the following shall be disclosed with regard to CSR activities:-

- (a) amount required to be spent by the company during the year,
- (b) amount of expenditure incurred,
- (c) shortfall at the end of the year,
- (d) total of previous years shortfall,
- (e) reason for shortfall,
- (f) nature of CSR activities,
- (g) details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard,
- (h) where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately.

(xi) Details of Crypto Currency or Virtual Currency

Where the Company has traded or invested in Crypto currency or Virtual Currency during the financial year, the following shall be disclosed:-

- (a) profit or loss on transactions involving Crypto currency or Virtual Currency
- (b) amount of currency held as at the reporting date,
- (c) deposits or advances from any person for the purpose of trading or investing in Crypto Currency/ virtual currency.”;

(b) in Division II,

(i) under the heading “General instructions for preparation of Financial Statements of a company required to comply with Ind AS”, in paragraph 5, for the word “Turnover”, at both the places where it occurs, the words “Total Income” shall be substituted;

(ii) in Part I- Balance Sheet,-

(A) under the heading “Equity and Liabilities”, in sub-heading “Liabilities”,-

(I) in item “(1) Non-current liabilities”, in sub-item “(a) Financial Liabilities”, after (i), the following shall be inserted, namely:-

“(ia) Lease liabilities”

(II) in item “(2) Current Liabilities”, in sub-item “(a) Financial Liabilities”, after (i), the following shall be inserted, namely:-

“(ia) Lease liabilities”

(B) for the heading “Statement of Changes in Equity” and the entries relating thereto, the following shall be substituted, namely:

“STATEMENT OF CHANGES IN EQUITY

Name of the Company.....

A. Equity Share Capital

(1) Current reporting period

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period

(2) Previous reporting period

Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the previous reporting period	Changes in equity share capital during the previous year	Balance at the end of the previous reporting period

B. Other Equity

(1) Current reporting period

	Share application money pending allotment	Equity component of compound financial instruments	Reserves and Surplus				Debt instruments through Other Comprehensive Income	Equity Instruments through Other Comprehensive Income	Effective portion of Cash Flow Hedges	Revaluation Surplus	Exchange differences on translating the financial statements of a foreign operation	Other items of Other Comprehensive Income (specify nature)	Money received against share warrants	Total
			Capital Reserve	Securities Premium	Other Reserves (specify nature)	Retained Earnings								

(C) in the “Notes”, under the heading “General Instructions For Preparation of Balance Sheet”,-

(D) In paragraph 6,-

(a) under the heading “A. Non-Current Assets”,-

(i) under the sub-heading “I. Property, Plant and Equipment”, for item (iii), the following item shall be substituted, namely:-

“(iii) A reconciliation of the gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions through business combinations, amount of change due to revaluation (if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment) and other adjustments and the related depreciation and impairment losses or reversals shall be disclosed separately.”;

(ii) under the sub-heading “IV. Other Intangible assets”, for item (ii), the following item shall be substituted, namely:-

“(ii) A reconciliation of the gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions through business combinations, amount of change due to revaluation (if change is 10% or more in the aggregate of the net carrying value of each class of intangible assets) and other adjustments and the related amortization and impairment losses or reversals shall be disclosed separately. “

(iii) under the sub-heading “VII. Trade Receivables”, after item (iii), the following item shall be inserted, namely:-

“(iv) For trade receivables outstanding, following ageing schedule shall be given:

Trade Receivables ageing schedule

(Amount in Rs.)

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables – considered good						

(ii) Undisputed Trade Receivables – which have significant increase in credit risk						
(iii) Undisputed Trade Receivables – credit impaired						
(iv) Disputed Trade Receivables – considered good						
(v) Disputed Trade Receivables – which have significant increase in credit risk						
(vi) Disputed Trade Receivables – credit impaired						

similar information shall be given where no due date of payment is specified in that case disclosure shall be from the date of the transaction.
Unbilled dues shall be disclosed separately”;

(iv) Under the sub- heading “VIII. Loans”, in sub item (i), sub-item (a) shall be omitted;

(v) For sub-heading “IX” and the entries relating thereto, the following shall be substituted, namely:-

“IX. Other financial assets

(i) Security Deposits

(ii) Bank deposits with more than 12 months maturity

(iii) others(to be specified)” ;

(b) under the heading “B. Current Assets”,-

(i) in the sub-heading “III. Trade Receivables”, after item (iii) and the entries relating thereto, the following shall be inserted, namely:-

“ (iv) For trade receivables outstanding, following ageing schedule shall be given:

Trade Receivables ageing schedule

(Amount in Rs.)

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables – considered good						
(ii) Undisputed Trade Receivables – which have significant increase in credit risk						
(iii) Undisputed Trade Receivables – credit impaired						
(iv) Disputed Trade Receivables– considered good						
(v) Disputed Trade Receivables – which have significant increase in credit risk						
(vi) Disputed Trade Receivables – credit impaired						

similar information shall be given where no due date of payment is specified in that case disclosure shall be from the date of the transaction.

Unbilled dues shall be disclosed separately”;

(ii) under the sub-heading “V. Loans”, in item (i), sub-item (a) shall be omitted;

(iii) after the sub-heading “V. Loans” and the entries relating thereto, the following shall be inserted, namely:-

“VA. Other Financial Assets: This is an all-inclusive heading, which incorporates financial assets that do not fit into any other financial asset categories, such as, Security Deposits.”

- (c) under the heading “D. Equity”, in sub-heading “I. Equity Share Capital”, after item (l), the following item shall be inserted, namely:-

“(m) A company shall disclose Shareholding of Promoters* as under:

Shares held by promoters at the end of the year				% Change during the year***	
S.No	Promoter name	No. of Shares**	%of total shares		
Total					

*Promoter here means promoter as defined in the Companies Act, 2013.

** Details shall be given separately for each class of shares

*** percentage change shall be computed with respect to the number at the beginning of the year or if issued during the year for the first time then with respect to the date of issue.”;

- (d) under the heading “E. Non-Current Liabilities”, in sub-heading “I. Borrowings”, in item (i), sub-item (f) shall be omitted;

- (e) under the heading “F. Current Liabilities”,-

- (i) in sub- heading “I. Borrowings”, after item (iv), the following item shall be inserted, namely:-

“(v) Current maturities of Long term borrowings shall be disclosed separately”.;

- (ii) under the sub- heading “II. Other Financial Liabilities”, items (a) and (b) shall be omitted;

- (f) after the heading “FA. Trade Payables”, and the entries relating thereto, the following shall be inserted, namely:-

“FB. For trade payables due for payment, following ageing schedule shall be given:

Trade Payables aging schedule

(Amount in Rs.)

Particulars	Outstanding for following periods from due date of payment#				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME					
(ii) Others					
(iii) Disputed dues – MSME					

(iv) Disputed dues - Others					
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similar information shall be given where no due date of payment is specified in that case disclosure shall be from the date of the transaction.

Unbilled dues shall be disclosed separately”;

(g) after heading “J” and the entries relating thereto, the following shall be inserted, namely:-

“JA. Where the company has not used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date, the company shall disclose the details of where they have been used.”;

(h) heading K and the entries relating thereto, shall be omitted;

(i) after heading K and the entries relating thereto, the following shall be inserted, namely:-

“L. Additional Regulatory Information

(i) Title deeds of Immovable Properties not held in name of the Company

The company shall provide the details of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company in following format and where such immovable property is jointly held with others, details are required to be given to the extent of the company’s share.

Relevant line item in the Balance sheet	Description of item of property	Gross carrying value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative# of promoter*/director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the company**
PPE -	Land Building	-	-	-	-	**also indicate if in dispute
Investment property -	Land Building					

Non-current asset held for sale	Land					
-	Building					
others						

#Relative here means relative as defined in the Companies Act, 2013.

*Promoter here means promoter as defined in the Companies Act, 2013.

- (ii) The Company shall disclose as to whether the fair value of investment property (as measured for disclosure purposes in the financial statements) is based on the valuation by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017.
- (iii) Where the Company has revalued its Property, Plant and Equipment (including Right-of-Use Assets), the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017.
- (iv) Where the company has revalued its intangible assets, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017.
- (v) The following disclosures shall be made where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are:
- (a) repayable on demand; or
- (b) without specifying any terms or period of repayment,

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoter		
Directors		
KMPs		
Related Parties		

(vi) **Capital-Work-in Progress (CWIP)**

(a) For Capital-work-in progress, following ageing schedule shall be given:

CWIP aging schedule

(Amount in Rs.)

CWIP	Amount in CWIP for a period of				Total*
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress					
Projects temporarily suspended					

*Total shall tally with CWIP amount in the balance sheet.

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following **CWIP completion schedule** shall be given**:

(Amount in Rs.)

CWIP	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project 1 Project 2"				

**Details of projects where activity has been suspended shall be given separately.

(vii) Intangible assets under development:

(a) For Intangible assets under development, following ageing schedule shall be given:

Intangible assets under development aging schedule

(Amount in Rs.)

Intangible assets under development	Amount in CWIP for a period of				Total*
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress					

Projects temporarily suspended					
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* Total shall tally with the amount of Intangible assets under development in the balance sheet.

(b) For Intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan, the following **Intangible assets under development completion schedule** shall be given**:

(Amount in Rs.)

Intangible assets under development	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project 1				
Project 2				

**Details of projects where activity has been suspended shall be given separately.

(viii) Details of Benami Property held

Where any proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder, the company shall disclose the following:-

- (a) Details of such property,
- (b) Amount thereof,
- (c) Details of Beneficiaries,
- (d) If property is in the books, then reference to the item in the Balance Sheet,
- (e) If property is not in the books, then the fact shall be stated with reasons,
- (f) Where there are proceedings against the company under this law as an abetter of the transaction or as the transferor then the details shall be provided,
- (g) Nature of proceedings, status of same and company's view on same.

(ix) where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the following:-

- (a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts;
- (b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed.

(x) Wilful Defaulter*

Where a company is a declared wilful defaulter by any bank or financial Institution or other lender, following details shall be given:

- (a) Date of declaration as willful defaulter,
- (b) Details of defaults (amount and nature of defaults)

* wilful defaulter” here means a person or an issuer who or which is categorized as a willful defaulter by any bank or financial institution (as defined under the Companies Act, 2013) or consortium thereof, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.

(xi) Relationship with Struck off Companies

Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details, namely:-

Name of struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
	Investments in securities		
	Receivables		
	Payables		
	Shares held by stuck off company		
	Other outstanding balances (to be specified)		

(xii) Registration of charges or satisfaction with Registrar of Companies (ROC)

Where any charges or satisfaction yet to be registered with ROC beyond the statutory period, details and reasons thereof shall be disclosed.

(xiii) Compliance with number of layers of companies

Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship or extent of holding of the company in such downstream companies shall be disclosed.

(xiv) Following Ratios to be disclosed:-

- (a) Current Ratio,
- (b) Debt-Equity Ratio,

- (c) Debt Service Coverage Ratio,
- (d) Return on Equity Ratio,
- (e) Inventory turnover ratio,
- (f) Trade Receivables turnover ratio,
- (g) Trade payables turnover ratio,
- (h) Net capital turnover ratio,
- (i) Net profit ratio,
- (j) Return on Capital employed,
- (k) Return on investment.

The company shall explain the items included in numerator and denominator for computing the above ratios. Further explanation shall be provided for any change in the ratio by more than 25% as compared to the preceding year.

(xv) **Compliance with approved Scheme(s) of Arrangements**

Where the Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company 'in accordance with the Scheme' and 'in accordance with accounting standards' and any deviation in this regard shall be explained.

(xvi) **Utilisation of Borrowed funds and share premium:**

(A) Where company has advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

the company shall disclose the following:-

- (I) date and amount of fund advanced or loaned or invested in Intermediaries with complete details of each Intermediary.
- (II) date and amount of fund further advanced or loaned or invested by such Intermediaries to other intermediaries or Ultimate Beneficiaries alongwith complete details of the ultimate beneficiaries.
- (III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries
- (IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and

the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).;

(B) Where a company has received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, the company shall disclose the following:-

(I) date and amount of fund received from Funding parties with complete details of each Funding party.

(II) date and amount of fund further advanced or loaned or invested other intermediaries or Ultimate Beneficiaries alongwith complete details of the other intermediaries' or ultimate beneficiaries.

(III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries

(IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).;

(iii) in Part II- Statement of Profit and Loss, under the heading “General Instructions for Preparation of Statement of Profit and Loss”,-

(A) in paragraph 3, in item (b), the word “and” shall be omitted and after item (b), the following shall be inserted, namely:-

“(ba) Grants or donations received (relevant in case of section 8 companies only); and”

(B) in paragraph “7. Additional Information”, after item (k) and the entries relating thereto, the following items shall be inserted, namely:-

“(l) Undisclosed income

The Company shall give details of any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961), unless there is immunity for disclosure under any scheme and shall also state whether the previously unrecorded income and related assets have been properly recorded in the books of account during the year.

(m) Corporate Social Responsibility (CSR)

Where the company covered under section 135 of the Companies Act, the following shall be disclosed with regard to CSR activities:-

- (i) amount required to be spent by the company during the year,
- (ii) amount of expenditure incurred,
- (iii) shortfall at the end of the year,
- (iv) total of previous years shortfall,
- (v) reason for shortfall,
- (vi) nature of CSR activities,
- (vii) details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard,
- (viii) where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year shall be shown separately.

(n) details of Crypto Currency or Virtual Currency

Where the Company has traded or invested in Crypto currency or Virtual Currency during the financial year, the following shall be disclosed:-

- (i) profit or loss on transactions involving Crypto currency or Virtual Currency,
- (ii) amount of currency held as at the reporting date,
- (iii) deposits or advances from any person for the purpose of trading or investing in Crypto Currency or virtual currency.”

(c) in Division III,-

(i) in Part I- Balance Sheet,-

(A) for the heading “Statement of Changes in Equity” and the entries relating thereto, the following shall be substituted, namely:

“STATEMENT OF CHANGES IN EQUITY

Name of the Company.....

A. Equity Share Capital

(1) Current reporting period

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period

(2) Previous reporting period

Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the previous reporting period	Changes in equity share capital during the previous year	Balance at the end of the previous reporting period

B. Other Equity

(1) Current reporting period

	Share application money pending allotment	Equity component of compound financial instruments	Reserves and Surplus				Debt instruments through Other Comprehensive Income	Equity Instruments through Other Comprehensive Income	Effective portion of Cash Flow Hedges	Revaluation Surplus	Exchange differences on translating the financial statements	Other items of Other Comprehensive Income (specify nature)	Money received against share warrants	Total
			Capital Reserve	Securities Premium	Other Reserves (specify nature)	Retained Earnings								

											of a foreign operation			
Balance at the beginning of the current reporting period														
Changes in accountin g policy/pri or period errors														
Restat ed balanc e at the beginn ing of the current reporti ng period														
Total Compreh ensive Income for the														

current year														
Dividends														
Transfer to retained earnings														
Any other change (to be specified)														
Balance at the end of the current reporting period														

(2) Previous reporting period

	Share application money pending allotment	Equity component of compound financial instruments	Reserves and Surplus				Debt instruments through Other Comprehensive Income	Equity Instruments through Other Comprehensive Income	Effective portion of Cash Flow Hedges	Revaluation Surplus	Exchange differences on translating the financial statements	Other items of Other Comprehensive Income (specify nature)	Money received against share warrants	Total
			Capital Reserve	Securities Premium	Other Reserves (specify nature)	Retained Earnings								

											of a foreign operation			
Balance at the beginning of the previous reporting period														
Changes in accounting policy/prior period errors														
Restated balance at the beginning of the previous reporting period														
Total Comprehensive Income														

for the previous year														
Dividends														
Transfer to retained earnings														
Any other change (to be specified)														
Balance at the end of the previous reporting period														

Note: Remeasurment of defined benefit plans and fair value changes relating to own credit risk of financial liabilities designated at fair value through profit or loss shall be recognised as a part of retained earnings with separate disclosure of such items alongwith the relevant amounts in the Notes or shall be shown as a separate column under Reserves and Surplus ”

- (B) in the “Notes”, under the heading “General Instructions For Preparation of Balance Sheet”,-
- (I) under the heading “(C) Receivables”, after item (iii) the following shall be inserted, namely:-
 “(iv) For trade receivables outstanding, following ageing schedule shall be given:

Trade Receivables aging schedule

(Amount in Rs.)

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables – considered good						
(ii) Undisputed Trade Receivables – which have significant increase in credit risk						
(iii) Undisputed Trade Receivables – credit impaired						
(iv) Disputed Trade Receivables– considered good						
(v) Disputed Trade Receivables – which have significant increase in credit risk						
(vi) Disputed Trade Receivables – credit impaired						

similar information shall be given where no due date of payment is specified in that case disclosure shall be from the date of the transaction.

Unbilled dues shall be disclosed separately”;

- (II) under the heading “(H) Property, Plant and Equipment”, for item(iii), the following shall be substituted, namely:-

“(iii) A reconciliation of the gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions through business combinations, amount of change due to revaluation (if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment) and other adjustments and the related depreciation and impairment losses or reversals shall be disclosed separately.”;

- (III) under the heading “(J) Other Intangible Assets”, for item (ii)), the following item shall be substituted, namely:-

“(ii) A reconciliation of the gross and net carrying amounts of each class of assets at the beginning and end of the reporting period showing additions, disposals, acquisitions through business combinations, amount of change due to revaluation (if change is 10% or more in the aggregate of the net carrying value of each class of intangible assets) and other adjustments and the related amortization and impairment losses or reversals shall be disclosed separately.”

- (IV) after heading (K) and the entries relating thereto, the following shall be inserted, namely:-
“(KA) For trade payables due for payment, following ageing schedule shall be given:

Trade Payables aging schedule

(Amount in Rs.)

Particulars	Outstanding for following periods from due date of payment#				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME					
(ii) Others					
(iii) Disputed dues – MSME					
(iv) Disputed dues - Others					

similar information shall be given where no due date of payment is specified in that case disclosure shall be from the date of the transaction.

Unbilled dues shall be disclosed separately”;

- (V) under the heading “(S) Equity Share Capital”, after item (m), the following shall be inserted, namely:-

“(n) A company shall disclose Shareholding of Promoters* as below:

Shares held by promoters at the end of the year				% Change during the year***
S. No	Promoter name	No. of Shares**	%of total shares**	
Total				

*Promoter here means promoter as defined in the Companies Act, 2013.

** Details shall be given separately for each class of shares

*** percentage change shall be computed with respect to the number at the beginning of the year or if issued during the year for the first time then with respect to the date of issue. ”

(VI) after heading “W”, the following shall be inserted, namely:-

“(WA) Where the company has not used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date, the company shall disclose the details of where they have been used.;

(WB) Additional Regulatory Information

(i) Title deeds of Immovable Properties not held in name of the Company

The company shall provide the details of all the immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company in following format and where such immovable property is jointly held with others, details are required to be given to the extent of the company’s share.

Relevant line item in the Balance sheet	Description of item of property	Gross carrying value	Title deeds held in the name of	Whether title deed holder is promoter, director or relative # of promoter/director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the company**
PPE -	Land Building	-	-	-	-	**also indicate if in dispute
Investment property -	Land Building					
Non-current asset held for sale -	Land Building					

others						
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#Relative here means relative as defined in the Companies Act, 2013.

*Promoter here means promoter as defined in the Companies Act, 2013. ”

- (ii) The company shall disclose as to whether the fair value of investment property (as measured for disclosure purposes in the financial statements) is based on the valuation by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017.
- (iii) Where the Company has revalued its **Property, Plant and Equipment** (including Right-of-Use Assets), the company shall disclose as to whether the revaluation is based on valuation by a Registered Valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017.
- (iv) Where the Company has revalued its Intangible assets, the company shall disclose as to whether the revaluation is based on valuation by a Registered Valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017.
- (v) Following disclosures shall be made where loans or advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under the Companies Act, 2013), either severally or jointly with any other person that are:
- (a) repayable on demand or
- (b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoter		
Directors		
KMPs		
Related parties		

(vi) **Capital-Work-in Progress (CWIP)**

(a) For Capital-work-in progress, following ageing schedule shall be given:

CWIP ageing schedule

(Amount in Rs.)

CWIP	Amount in CWIP for a period of				Total*
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress					

Projects temporarily suspended					
--------------------------------	--	--	--	--	--

*Total shall tally with CWIP amount in the balance sheet.

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following **CWIP completion schedule** shall be given**:

(Amount in Rs.)

CWIP	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project 1 Project 2				

**Details of projects where activity has been suspended shall be given separately.

(vii) **Intangible assets under development:**

(a) For Intangible assets under development, following ageing schedule shall be given:

Intangible assets under development aging schedule

(Amount in Rs.)

Intangible assets under development	Amount in CWIP for a period of				Total*
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress					
Projects temporarily suspended					

* Total shall tally with the amount of Intangible assets under development in the balance sheet.

(b) For Intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan, following **Intangible assets under development completion schedule** shall be given**:

(Amount in Rs.)

Intangible assets under development	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project 1 Project 2				

**Details of projects where activity has been suspended shall be given separately.

(viii) Details of Benami Property held

Where any proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder, the company shall disclose the following:-

- (a) Details of such property,
 - (b) Amount thereof,
 - (c) Details of Beneficiaries,
 - (d) If property is in the books, then reference to the item in the Balance Sheet,
 - (e) If property is not in the books, then the fact shall be stated with reasons,
 - (f) Where there are proceedings against the company under this law as an abetter of the transaction or as the transferor then the details shall be provided.
 - (g) Nature of proceedings, status of same and company's view on same.
- (ix) Where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the following:-
- (a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts,
 - (b) if not, summary of reconciliation and reasons of material discrepancies if any to be adequately disclosed.

(x) Wilful Defaulter*

Where a company is a declared wilful defaulter by any bank or financial Institution or other lender, following details shall be given, namely:-

- (a) date of declaration as wilful defaulter,
- (b) details of defaults (amount and nature of defaults).

*wilful defaulter" here means a person or an issuer who or which is categorized as a wilful defaulter by any bank or financial institution (as defined under the Companies Act, 2013) or consortium thereof, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.

(xi) Relationship with Struck off Companies

Where the company has any transactions with the companies struck off under section 248 of Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details, namely:-

Name of struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
	Investments in securities		
	Receivables		
	Payables		
	Shares held by struck off company		
	Other outstanding balances (to be specified)		

(xii) Registration of charges or satisfaction with Registrar of Companies (ROC)

Where any charges or satisfaction yet to be registered with ROC beyond the statutory period, details and reasons thereof shall be disclosed.

(xiii) Compliance with number of layers of companies

Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such downstream companies shall be disclosed.

(xiv) Following Ratios shall be disclosed.

- (a) Capital to risk-weighted assets ratio (CRAR)
- (b) Tier I CRAR
- (c) Tier II CRAR
- (d) Liquidity Coverage Ratio

(xv) Compliance with approved Scheme(s) of Arrangements

Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company 'in accordance with the Scheme' and 'in accordance with accounting standards'. Any deviation in this regard shall be explained.

(xvi) Utilisation of Borrowed funds and share premium:

(A) Where company has advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including

foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

the company shall disclose the following:-

(I) date and amount of fund advanced or loaned or invested in Intermediaries with complete details of each Intermediary.

(II) date and amount of fund further advanced or loaned or invested by such Intermediaries to other intermediaries or Ultimate Beneficiaries alongwith complete details of the ultimate beneficiaries.

(III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries

(IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).;

(B) Where a company has received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, the company shall disclose the following:-

(I) date and amount of fund received from Funding parties with complete details of each Funding party.

(II) date and amount of fund further advanced or loaned or invested other intermediaries or Ultimate Beneficiaries alongwith complete details of the other intermediaries' or ultimate beneficiaries.

(III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries

(IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).;

(ii) in Part II- Statement of Profit and Loss, under the heading “General Instructions for Preparation of Statement of Profit and Loss”, in paragraph “11. Additional Information”, after item “iv.”, and the entries relating thereto, the following items shall be inserted, namely:-

“v. undisclosed income

The Company shall give details of any transactions not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961), unless there is immunity for disclosure under any scheme. Also, state whether the previously unrecorded income and related assets have been properly recorded in the books of account during the year.

vi. Corporate Social Responsibility (CSR)

Where the company (NBFC) covered under section 135 of the Companies Act, the following shall be disclosed with regard to CSR activities:-

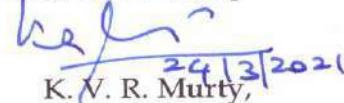
- (a) amount required to be spent by the company during the year,
- (b) amount of expenditure incurred,
- (c) shortfall at the end of the year,
- (d) total of previous years shortfall,
- (e) reason for shortfall,
- (f) nature of CSR activities,
- (g) details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard,
- (h) where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year shall be shown separately.

vii. details of Crypto Currency or Virtual Currency

Where the Company has traded or invested in Crypto currency or Virtual Currency during the financial year, the following shall be disclosed:-

- (a) profit or loss on transactions involving Crypto currency or Virtual Currency,
- (b) amount of currency held as at the reporting date,
- (c) deposits or advances from any person for the purpose of trading or investing in Crypto Currency or virtual currency.”

[F.No. 17/62/2015-CL-V Vol-I]


K. V. R. Murthy,

Joint Secretary to the Govt. of India

Note: Schedule III of the Companies Act, 2013 came into force with effect from the 1st April, 2014 *vide* Notification S.O.902 (E), dated 26th March 2014 and subsequently amended *vide* Notification G.S.R. 679(E), dated 4th September 2015, *vide* Notification G.S.R. 404(E), dated 6th April 2016 and *vide* Notification G.S.R. 1022 (E), dated 11th October, 2018.



भारत का राजपत्र The Gazette of India

सी.जी.-डी.एल.-अ.-15092022-238857
CG-DL-E-15092022-238857

असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)
PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 620]
No. 620]

नई दिल्ली, बृहस्पतिवार, सितम्बर 15, 2022/भाद्र 24, 1944
NEW DELHI, THURSDAY, SEPTEMBER 15, 2022/BHADRA 24, 1944

कारपोरेट कार्य मंत्रालय

अधिसूचना

नई दिल्ली, 15 सितम्बर, 2022

सा.का.नि. 700(अ).—केंद्रीय सरकार, कंपनी अधिनियम, 2013 (2013 का 18) की धारा 469 की उपधारा (1) और उपधारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, कंपनी (परिभाषा संबंधी ब्यौरों के विनिर्देश) नियम, 2014 का और संशोधन करने हेतु निम्नलिखित नियम बनाती है, अर्थात्:-

1. **संक्षिप्त नाम और प्रारंभ.-** (1) इन नियमों का संक्षिप्त नाम कंपनी (परिभाषा संबंधी ब्यौरों के विनिर्देश) संशोधन नियम, 2022 है।
(2) ये राजपत्र में उनके प्रकाशन की तारीख को प्रवृत्त होंगे।
2. कंपनी (परिभाषा संबंधी ब्यौरों के विनिर्देश) नियम, 2014 में,
नियम 2 में, उप नियम 1 में, खंड (न) के स्थान पर, निम्नलिखित खंड रखा जाएगा, अर्थात्:-

“(न) इस अधिनियम की धारा 2 के खंड 85 के उपखंड (i) और उपखंड (ii) के प्रयोजनों के लिए, लघु कंपनी की समादत्त पूंजी और आवर्त क्रमशः चार करोड़ रुपये और चालीस करोड़ रुपये से अधिक नहीं होगा।”।

[फा. सं. 1/13/2013-सीएल-V, भाग-I]

मनोज पाण्डेय, संयुक्त सचिव

टिप्पण : मूल नियम, द्वारा भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) संख्या सा.का.नि. 238(अ.) तारीख 31 मार्च, 2014 द्वारा प्रकाशित किए गए और संख्या 123(अ) तारीख 19 फरवरी, 2021 द्वारा अंतिम बार संशोधित किए गए।

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 15th September, 2022

G.S.R. 700(E).—In exercise of the powers conferred by sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Specification of Definition Details) Rules, 2014, namely:-

1. **Short title and commencement.**- (1) These rules may be called Companies (Specification of definition details) Amendment Rules, 2022.

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

2. In the Companies (Specification of definition details) Rules, 2014,

in rule 2, in sub-rule (1), for clause (t), the following clause shall be substituted, namely:-

“(t) For the purposes of sub-clause (i) and sub-clause (ii) of clause (85) of section 2 of the Act, paid up capital and turnover of the small company shall not exceed rupees four crore and rupees forty crore respectively.”.

[F. No. 1/13/2013-CL-V, Part I]

MANOJ PANDEY, Jt. Secy.

Note : The principal rules were published in the Gazette of India, Extraordinary, Part-II, section 3, sub-section(1) *vide* number G.S.R.238(E), dated the 31st March, 2014 and last amended, *vide* number 123 (E), dated the 19th February, 2021.

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Form DIR-3 KYC Web, DIR-3 KYC e-form, CHG-1, CHG-4, CHG-6, CHG-8, CHG-9, DPT-3 and DPT-4 will not be available for filing from 15.08.2022, 12:00 AM till 30.08.2022, 11:59 PM.

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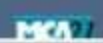
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**IN THE HIGH COURT OF DELHI AT NEW DELHI
(CIVIL WRIT JURISDICTION)**

C.M. NO. _____ OF 2022

IN

WRIT PETITION (CIVIL) _____ OF 2022

IN THE MATTER OF:

DILIP KUMAR CHOUDHARY S/O ARVIND KUMAR
CHOUDHARY, PROPRIETOR OF KUMAR DILIP &
ASSOCIATES.

...PETITIONER

VS.

MINISTRY OF CORPORATE AFFAIRS & ANR.

...RESPONDENTS

**APPLICATION SEEKING STAY UNDER SECTION 151
CODE OF CIVIL PROCEDURE READ WITH ARTICLE 226
OF THE CONSTITUTION OF INDIA**

MOST RESPECTFULLY SHOWETH:

1. That the Petitioner has this day filed a Writ Petition before this Hon'ble Court. From the perusal of the Writ Petition, it is clear that the Petitioner has got a good *prima facie* case in their favour. To avoid repetition, the contents of Writ Petition may kindly be treated as part of this stay application.
2. That if the interim relief as prayed for is not granted, the Petitioner will suffer huge *irreparable loss*, which would not be compensated in any terms.
3. That if the action of the Respondent NO.1 is not declared as unjust and arbitrary, it will cause great and irreparable injury to

the Petitioner which would not be compensated in any manner and the purpose of filling the present Writ Petition would be frustrated.

4. That the *balance of convenience* also lies in favour of the Petitioner.

PRAYER:

- a. It is, therefore, prayed that this Stay Application may kindly be allowed and during the pendency of this Writ Petition, the Respondent no.1 may be directed to grant a stay on levying of additional fines and penalties due to delay in filing of form.
- b. Any other appropriate order /directions which this Hon'ble Court deems just and proper in the facts and circumstances of this case may kindly also be passed in favour of the Petitioner in the interest of justice.

PETITIONER THROUGH
AUTHORISED SIGNATORY
THROUGH COUNSELS

For Amicus Legal Advocates & Consultants

SUSSHIL DAGA(R/2160/2011)
ANURAG KALAVATIYA(R/4536/2010)
M.No.99282-95553; 98296-89999
Email: sushil@amicuslegal.in
anurag@amicuslegal.in

NEW DELHI
DATED:

**IN THE HIGH COURT OF DELHI AT NEW DELHI
(CIVIL WRIT JURISDICTION)**

C.M. NO. _____ OF 2022

IN

WRIT PETITION (CIVIL) _____ OF 2022

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DILIP KUMAR CHOUDHARY S/O ARVIND KUMAR
CHOUDHARY, PROPRIETOR OF KUMAR DILIP &
ASSOCIATES.

...PETITIONER

VS.

MINISTRY OF CORPORATE AFFAIRS & ANR.

...RESPONDENTS

AFFIDAVIT

I, Dilip Kumar Choudhary S/o Shri Arvind Kumar Choudhary, aged about 32years, authorized representative of KUMAR DILIP & ASSOCIATES , having Registered Office at C-35, Sector-47, Noida, Uttar Pradesh-201303 do hereby solemnly affirm and declare on oath as under: -

1. That I am the Petitioner in the present petition and I am conversant with the facts and circumstances of the Petition and as such competent to swear this affidavit.
2. That the content of the accompanying application has been drafted by my counsel under my instructions and the same are also true and correct to my knowledge, the contents thereof may kindly be read as

part and parcel to this affidavit also which are not being represented herein for the sake of brevity.

3. That the contents of the application are drafted by my counsels which are true to the best of my knowledge derived from the records maintained by me.

DEPONENT

VERIFICATION

Verified at Delhi on this ____day of October 2022, that the contents of the above affidavit are true and correct to the best of my knowledge, no part of it is false and nothing material has been concealed there from.

DEPONENT

**IN THE HIGH COURT OF DELHI AT NEW DELHI
(CIVIL WRIT JURISDICTION)**

C.M. NO. _____ OF 2022

IN

WRIT PETITION (CIVIL) _____ OF 2022

IN THE MATTER OF:

DILIP KUMAR CHOUDHARY S/O ARVIND KUMAR
CHOUDHARY, PROPRIETOR OF KUMAR DILIP &
ASSOCIATES.

...PETITIONER

VS.

MINISTRY OF CORPORATE AFFAIRS & ANR.

...RESPONDENTS

APPLICATION FOR EXEMPTION UNDER SECTION 151
OF THE CODE OF CIVIL PROCEDURE.

MOST RESPECTFULLY SHOWETH:

1. That the petitioner has filed the accompanying writ petition, seeking reliefs on the consideration of the grounds forming the subject matter of the accompanying writ petition.
2. That for the proper and appropriate adjudication of the controversy involved in the matter, the Petitioner has relied on certain annexure/documents and typed, legible, with proper margin and font, certified copies whereof are not available with the Petitioner.
3. That since the matter is urgent in nature, the Petitioner is

requesting to exempt the petitioner for the filing certified copy, legible, with proper margin and font and typed copies of annexures.

4. That the present application has been moved bonafide and in the interest of justice.

PRAYER:

In view of the aforementioned facts and circumstances, it is most respectfully prayed that this Hon'ble Court may be pleased to:

- a) exempt the petitioner from filing the certified copy, legible, with proper margin and font and typed copies of the annexures etc.
- b) Pass any other necessary and appropriate orders and direction, as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case.

PETITIONER THROUGH
AUTHORISED SIGNATORY

THROUGH COUNSELS

**SUSSHIL
DAGA**
[R/2160/2011]

**ANURAG
KALAVATIYA**
[R/4536/2010]

**CHITRANSH
MATHUR**
[R/2198/2019]

**AKSHAT
KHANDELWAL**
[R/2613/2020]

**TARUSHI
MAHESHWARI**
[R/5346/2021]

**SHREYANS
JAIN**
[R/428/2022]

**AMICUS LEGAL ADVOCATES AND CONSULTANTS
COUNSELS FOR THE PETITIONER
Office No. R-2, First Floor, Adjacent to CBI Office
Tilak Marg, C-Scheme Jaipur – 302001 (Raj)
Mobile No: +91 9829689999, 9928295553
Email: anurag@amicusamicuslegal.in; susshil@amicuslegal.in**

NEW DELHI
DATED:

**IN THE HIGH COURT OF DELHI AT NEW DELHI
(CIVIL WRIT JURISDICTION)**

**C.M. NO. _____ OF 2022
IN
WRIT PETITION (CIVIL) _____ OF 2022**

IN THE MATTER OF:

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CHOUDHARY, PROPRIETOR OF KUMAR DILIP &
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...PETITIONER

VS.

MINISTRY OF CORPORATE AFFAIRS & ANR.

...RESPONDENTS

AFFIDAVIT

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1. That I am the Petitioner in the present petition and I am conversant with the facts and circumstances of the Petition and as such competent to swear this affidavit.
2. That the content of the accompanying application has been drafted by my counsel under my instructions and the same are also true and correct to my knowledge.

3. That the contents of the application are drafted by my counsels which are true to the best of my knowledge derived from the records maintained by me.

DEPONENT

VERIFICATION

Verified at Delhi on this ____day of October 2022, that the contents of the above affidavit are true and correct to the best of my knowledge, no part of it is false and nothing material has been concealed there from.

DEPONENT