



The Chamber of Tax Consultants

Mumbai | Delhi

Registered Office

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Ajay R. Singh

18th April, 2019

To,
The Hon'ble Minister,
Ministry of Company Affairs,
415-C, Shastri Bhawan,
Rajendra Prasad Road,
New Delhi – 110 001

Honorable Sir,

Sub: Filing of INC-22A filed with MCA for verification of Registered Office of a company.

The Chamber of Tax Consultants (CTC), Mumbai was established in 1926. CTC is one of the oldest voluntary non-profit making organizations in Mumbai – in its 92nd year - formed with the object of educating and updating its members on Tax and other Laws. It has robust membership strength of about 4000 professionals, comprising Advocates, Chartered Accountants and Tax Practitioners.

This is with reference to the filing of Form INC-22A with MCA to be filed by 25th April, 2019 for verification of Registered Office Compliance.

In the said form, one of the fields is of details of the Auditors of the Company which is captured from the Form ADT-1 filed for appointment of auditors.

As per the Companies Act, 2013, the Auditors can be appointed for the period of 5 years and their appointment is valid till 30.09.2019. Hence, in 2014 the said form was required to be filed once. Form ADT-1 was made available for filing from 20th October, 2014 and those stakeholders



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who have appointed the Auditors prior to that date had to fill up the said Form ADT-1 manually and was to be attached with Form GNL-2 and file at that time.

Now those stakeholders who have filed Form GNL-2 along with Form ADT-1 and other documents, the details are not captured in the Form INC-22A and these stakeholders are unable to file the form.

Secondly, issues are being faced by Companies having different financial year i.e. other than 1st April to 31st March. SRN of Form (AOC-4/AOC-4 XBRL and MGT-7 filed for F.Y 2017-18) are not being pre-filled automatically.

Thirdly, one more issue is faced by the companies with respect to appointment of Company Secretary to fill the casual vacancy. As per the provisions of Section 203(4), the time limit prescribed to fill the casual vacancy is 6 months from the date of such vacancy. Although the Company has time to appoint, Form INC-22A compels the company to appoint the same before the due date of form.

Due to the above system errors the stake holders are unable to do the compliances in time.

We request your Honour to set right the above issues and extend the due date of filing form INC-22A by one month from the date the above issues are rectified. It shall be our pleasure to further clarify any issues in person or written on hearing from your Honour.

Sincerely yours,

For **THE CHAMBER OF TAX CONSULTANTS**

Sd/-

HINESH R. DOSHI
PRESIDENT

Sd/-

MAHENDRA SANGHVI
CHAIRMAN
LAW & REPRESENTATION COMMITTEE

Sd/-

APURVA SHAH
CO-CHAIRMAN