

# DPT-3

26<sup>th</sup> June 2019

# Rule 16 of Companies (Acceptance of Deposit) Rules, 2014

- Every Company to which these rules apply, shall on or before the 30<sup>th</sup> June, of Every year, file with the Registrar, in Form DPT-3 along with the fee as provided in Companies (Registration Offices and fees) Rules, 2014 and furnish the information contained therein as on the 31<sup>st</sup> March of that year **duly audited by the auditor of the Company**
- Explanation: It is hereby clarified that Form DPT-3 shall be used for filing return of deposit or particulars of transaction not considered as deposit or both by every Company other than Govt. Company

# Rule 16A of Companies (Acceptance of Deposit) Rules, 2014

Sub Rule 3: Every Company other than Govt. company shall file a one time return of outstanding receipt of money or loan by a company but not considered as deposit, in terms of clause (c) of sub-rule 1 of rule 2 from the 01<sup>st</sup> April, 2014 to 31st March 2019 as specified in Form DPT-3 with in Ninty days from March 2019 along with fee as provided in the Company (Registration Offices and Fees) Rules, 2014

# Exemptions to Companies

- Companies (Acceptance of Deposits) rules 2014 is not applicable to following Companies as per Rule 1(3)
- A Banking Company
- A NBFC
- A Housing Finance Company

# Questions

- Whether Return under 16 and 16A both needs to be filed for non- deposit receiving companies for current year. If Yes, is it not a duplication.
- Whether Auditor Certificate required for rule 16A return?
- If a Company never accepted any receipt of Money or loan but not considered as deposit during the period 01.04.2014 to 31.03.2019, Whether Nil return needs to be filed?

- If a Company has accepted receipt of Money or loan but not considered as deposit during the period 01.04.2014 to 31.03.2019, but repaid before 31.03.2019, Whether Nil return needs to be filed?
- If a Company has accepted receipt of Money or loan but not considered as deposit prior to 01.04.2014, Whether DPT-3 under Rule 16 needs to be Filed? If Yes, how to fill DPT-3 form (There is no Column available)

- Whether Certificate from Auditor means Statutory Auditor Certificate?
- Auditor of the Company means Past/present?
- Whether Internal Auditor, Cost Auditors or Secretarial Auditors are Auditors of the Company?