



**THE INSTITUTE OF
Company Secretaries of India**

भारतीय कम्पनी सचिव संस्थान

IN PURSUIT OF PROFESSIONAL EXCELLENCE

Statutory body under an Act of Parliament

(Under the jurisdiction of Ministry of Corporate Affairs)

MCA: 2021

December 16, 2021

Shri Rajesh Verma, IAS
Secretary
Ministry of Corporate Affairs
Government of India
Shastri Bhawan
Dr. Rajendra Prasad Road
New Delhi -110001



Received at
4:35 PM

Subject: Request for relaxation on levy of additional fee in filing of e-forms AOC-4, AOC-4(CFS), AOC-4- XBRL, AOC-4 Non-XBRL and MGT-7/ MGT-7A for the financial year ended on 31.03.2021 under the Companies Act, 2013 -reg.

Respected Sir,

This has reference to the provisions of the Companies Act, 2013 (hereinafter referred to as 'the Act') pertaining to holding of annual general meeting and filing of e-forms to be made by companies on an annual basis. As per Section 96(1) of the Companies Act, 2013, every company is required to hold Annual General Meeting (AGM) within a period of six months from the date of closing of the financial year.

Section 137(1) of the Act provides that a copy of the financial statements, including consolidated financial statement, if any, along with all the documents which are required to be or attached to such financial statements under this Act, duly adopted at the annual general meeting of the company, shall be filed with the Registrar within thirty days of the date of annual general meeting. As per Section 92(4), every company shall file with the Registrar a copy of the annual return, within sixty days from the date on which the annual general meeting is held, with such fees or additional fees as may be prescribed.

In the matter of the above provisions, the Institute extends its heartfelt gratitude towards the Ministry for having considered the request favourably and advising the Registrar of Companies, on the basis of which the ROCs have granted general extension of two months period i.e. upto November 30, 2021 for holding AGM by companies for the financial year ended on 31.03.2021 under the third proviso to section 96(1) of the Act. Also vide MCA General Circular no. 17/2021 dated October 29, 2021, that Ministry has relaxed the additional fee of e-forms AOC-4, AOC-4(CFS), AOC-4- XBRL, AOC-4 Non-XBRL and MGT-7/ MGT-7A for the financial year ended on 31.03.2021 under the Companies Act, 2013 upto 31.12.2021.

Vision

"To be a global leader in promoting good corporate governance"

Motto

सत्यं वदा धर्मं चर। इष्टकं कुरु त्रुतिं कुरुते by the law.

Mission

"To develop high calibre professionals facilitating good corporate governance"

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In this regard, we wish to inform that due to threat posed by post Covid-19 era owing to variants and mutations of the virus, wherein fear and risk to life still persists, the companies are still facing difficulty in complying the provisions with regard to filing of financial statement in terms of section 137(1) and annual return in terms of section 92(4). Also, on consideration of difficulties reported by the taxpayers and other stakeholders in filing of Income-tax returns and various reports of audit under the provisions of Income-tax Act,1961 (Act), the Central Board of Direct Taxes, has provided relaxation in respect of various filings including extension of the due date of furnishing of Report of Audit under any provision of the Income-tax Act,1961 for the Previous Year 2020-21, to 15th January, 2022.

Therefore, we request you to kindly consider granting relaxation on levy of additional fee in filing of e-forms AOC-4, AOC-4(CFS), AOC-4- XBRL, AOC-4 Non-XBRL and MGT-7/ MGT-7A for the financial year ended on 31.03.2021 under the Companies Act, 2013 upto 31.03.2022.

We hope that the above submission would be considered favourably and necessary clarification/ relaxation will be considered by your goodself. We shall be pleased to provide any further information in this regard on hearing from your goodself.

Thanking You,

Yours faithfully

(CS Asish Mohan)
Secretary