



THE INSTITUTE OF  
Company Secretaries of India

भारतीय कम्पनी सचिव संस्थान

IN PURSUIT OF PROFESSIONAL EXCELLENCE

Statutory body under an Act of Parliament

MCA/2019

8<sup>th</sup> April, 2019

**Shri Injeti Srinivas**

Secretary to the Government of India  
Ministry of Corporate Affairs  
Shastri Bhawan,  
Dr. Rajendra Prasad Road,  
New Delhi - 110 001

Sir,

**Subject : FORM 22A (ACTIVE) – Practical Difficulties Reg.**

This has reference to the meeting of ICSI delegation with your goodself on 15<sup>th</sup> March, 2019 and the Webinars conducted on 7<sup>th</sup> March, 2019 and 26<sup>th</sup> March, 2019 wherein officials of the Ministry had addressed the stakeholders regarding introduction of the initiative to Tag Identities and Verify Active Companies through the Companies (Incorporation) Amendment Rules, 2019 in e-Form ACTIVE (Active Company Tagging Identities and Verification) on or before 25.04.2019.

Sir, while every attempt is being made for smoothening the path leading towards the success of this initiative, yet a few issues remain unresolved and the same shall require the assistance of your good office for their elimination.

In this regard, we wish to convey the practical difficulties received from the stakeholders seeking redressal for your kind consideration:

Item No.	ISSUE	SUBMISSION
1.	Compliance by Dormant Companies	For dormant companies, while filing e-form INC-22A, the status of CIN entered is shown as 'Dormant under section 455' further stating that the form cannot be filed for this status. However, under the rule, Dormant Companies have not been included in the list of companies exempted from filing of INC 22A.
2.	Details of Statutory Auditor	It is being reported that the Auditors' details are not getting prefilled in certain cases. It may please be noted that during the initial days of its introduction in 2014, Form ADT-1 was a physical form and filed as an attachment to Form GNL-2. Later on, MCA had released e-Form ADT - 1 for subsequent years.

**Vision**

to be a global leader in promoting good corporate governance"

**Motto**

सत्यं वद। धर्मं चर। इष्टकारं कुरु। बोधेनैः कुरु।

**Mission**

"To develop high calibre professionals facilitating good corporate governance"

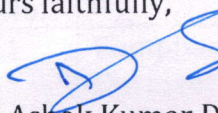


		<p>Since e-form INC-22A does not allow filling details of Auditor or SRN manually, companies are unable to complete the process.</p> <p>Appropriate arrangements or amendment in the form may please be made to fill the data related to Auditor with SRN number of GNL-2 manually.</p>
3.	Companies in Management Disputes	<p>First Proviso to Rule 25A reads that any company which has not filed its financial statements under section 137 or annual returns under section 92 or both with the Registrar shall be restricted from filing e-Form ACTIVE, <b>unless such company is under management dispute and the Registrar has recorded the same on the register.</b></p> <p>However, for any company to be marked as being under 'Management dispute', the same needs to be ordered by NCLT or High Court, which is a time-consuming process and may extend beyond the due date of this form.</p>
4.	Details of forms AOC-4/ AOC-4 XBRL and MGT-7 filed for FY 2017-18	<p>Issues are being faced by corporates having different financial year, <i>i.e.</i>, other than 1st April to 31st March. SRNs of forms for such companies are not being pre-filled automatically.</p>

We shall be pleased to provide any further information or clarification on hearing from your good office.

Thanking you,

Yours faithfully,

 08/4/2019

(CS Ashok Kumar Dixit)  
Officiating Secretary