





In this regard, we wish to highlight below issues which are being faced by the companies undergoing liquidation process:

- Ambiguity regarding the authority of the liquidator to file e-forms with the Registrar of Companies during liquidation.
- Compliance gaps leading to outdated records with the Registrar of Companies

In the absence of a valid Registered Office, the liquidator may face challenges in receiving statutory communications, maintaining records, and ensuring effective coordination with stakeholders, including creditors, adjudicating authorities, and regulatory bodies.

#### ICSI Submissions:

In view of the above, it is humbly submitted that the you may consider introducing necessary system-level or regulatory changes to explicitly permit the liquidator, being the vested authority under Section 35 of the IBC, to file requisite e-forms (including but not limited to Form INC-22 and other statutory filings) during the liquidation process.

Such a measure would address genuine practical difficulties, ensure continued compliance with the provisions of the Companies Act, 2013, and facilitate the smooth and efficient conduct of liquidation proceedings in alignment with the objectives of the IBC.

We shall be happy to provide any further information or clarification that may be desired in this regard.

Thanking you

Yours faithfully

(CS Pawan G. Chandak)  
President

The Institute of Company Secretaries of India