





Recognizing these concerns and adopting a more lenient approach to promote ease of doing business, the Ministry has previously issued circulars to provide relief to stakeholders. These circulars have facilitated a fresh start through the *Company Law Settlement Scheme, 2014 vide General Circular No. 34/2014 dated 12/08/2014, Company Fresh Start Scheme, 2020 vide General Circular no. 12/2020 dated 30/03/2020 and LLP Settlement Scheme, 2020 vide General Circular No. 13/2020 dated 30/03/2020.*

In light of past precedents and the aforementioned submissions, we kindly request you to introduce a scheme called the "Company Law and LLP Law Settlement Scheme, 2024" (CL&LLSS, 2024)". This scheme would provide companies the opportunity to rectify their defaults by filing the overdue documents, condoning the delays, and granting immunity from prosecution.

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

Thanking you

Yours faithfully

**CS B Narasimhan**  
**President,**  
**The Institute of Company Secretaries of India**