

## New reporting requirements for Companies- e-form ACTIVE and AGILE



The Ministry of Corporate Affairs ('MCA') has notified certain new forms under Companies Act 2013 recently towards the objective of cracking down shell companies [e-Form INC-22A (ACTIVE)] and for providing single window clearance for company registration in India [(e-Form AGILE (INC-35)].

**Please refer the subsequent slide to view the snapshot of the new forms**

S. No.	Particulars	e-Form INC-22A (ACTIVE)	e-Form AGILE (INC-35)
1	<b>Background &amp; Purpose</b>	<ul style="list-style-type: none"> <li>Notification issued on 21 February 2019</li> <li>Purpose is to track shell/ inactive companies and to detect multiple companies operating from single location</li> </ul>	<ul style="list-style-type: none"> <li>Notification issued on 29 March 2019</li> <li>Purpose is to improvise the registration process in relation to GST Registration, ESI Registration and EPF Registration along with company registration in SPICe Form, in the form of a single window clearance facility</li> </ul>
2	<b>Applicability</b>	<ul style="list-style-type: none"> <li>Every company incorporated on or before the 31 December 2017</li> </ul>	<ul style="list-style-type: none"> <li>Any applicant who intends to incorporate company on or after 31 March 2019</li> </ul>
3	<b>Due Date/ Effective date</b>	<ul style="list-style-type: none"> <li>On or before 25 April 2019 with zero fee</li> </ul>	<ul style="list-style-type: none"> <li>GSTIN available from 31 March 2019 onwards</li> <li>EPFO available from 8 April 2019 onwards</li> <li>ESIC available from 15 April 2019 onwards</li> </ul>
4	<b>Details required</b>	<ul style="list-style-type: none"> <li>Address of registered office of the company (along with latitude and longitude) along with photograph showing external building and inside office and one director</li> <li>E-mail ID of the company to be verified by One Time Password (OTP)</li> </ul>	<ul style="list-style-type: none"> <li>Proof of principle place of business</li> <li>Proof of Appointment of authorized signatory</li> </ul> <p>PS: Director cum authorized signatory must have valid PAN and he must be Citizen &amp; Resident of India.</p>
5	<b>Exemption</b>	<ul style="list-style-type: none"> <li>Companies undergoing process of striking-off, liquidation, amalgamation or dissolution</li> </ul>	-
6	<b>Penal consequences on non-compliance</b>	<ul style="list-style-type: none"> <li>Penalty of Rs.10,000 on delay in filing of form (beyond 25 April 2019)</li> <li>Status of Company &amp; Director: <ul style="list-style-type: none"> <li>Company will be marked as "ACTIVE-non-compliant"</li> <li>Directors will be marked as "Director of Non KYC Compliant Company" and cannot be appointed in any company.</li> </ul> </li> <li>Restrictions: Company cannot file the following forms: <ul style="list-style-type: none"> <li>SH-07 (Change in Authorized Capital);</li> <li>PAS-03 (Change in Paid-up Capital);</li> <li>DIR-12 (Changes in Director except cessation);</li> <li>INC-22 (Change in Registered Office);</li> <li>INC-28 (Amalgamation, de-merger)</li> </ul> </li> </ul>	-

## Contact Us

### India Head Office

1159 & 1170A, 11<sup>th</sup> Floor, Tower B1  
Spaze i-Tech Park  
Sector 49, Sohna Road  
Gurugram – 122018 (India)  
T +91 (124) 4309418; 4003418  
W – [www.krayman.com](http://www.krayman.com)

### Japan Office

2-11-2 O-toekkusukudou  
Bld. 4F/5F Nihombashi  
Kakigaracho, Chuo-ku, Tokyo,  
103-0014, Japan

**Mumbai • Pune • Chennai • Bengaluru • Hyderabad • Kolkata**



For any assistance, please write to us at:  
[communications@krayman.com](mailto:communications@krayman.com)

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