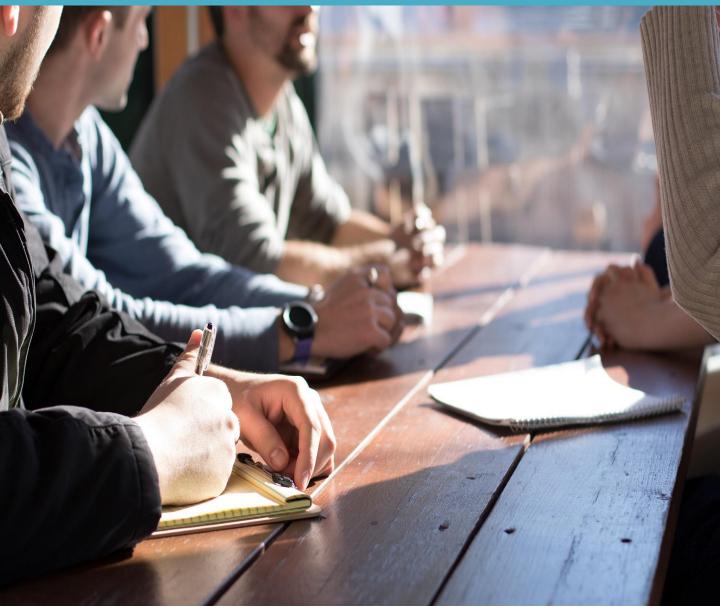


Demystifying Complexities

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	Background & Purpose	 Notification issued on 21 February 2019 Purpose is to track shell/ inactive companies and to detect multiple companies operating from single location 	 Notification issued on 29 March 2019 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
2	Applicability	Every company incorporated on or before the 31 December 2017	Any applicant who intends to incorporate company on or after 31 March 2019
3	Due Date/ Effective date	On or before 25 April 2019 with zero fee	 GSTIN available from 31 March 2019 onwards EPFO available from 8 April 2019 onwards ESIC available from 15 April 2019 onwards
4	Details required	 Address of registered office of the company (along with latitude and longitude) along with photograph showing external building and inside office and one director E-mail ID of the company to be verified by One Time Password (OTP) 	 Proof of principle place of business Proof of Appointment of authorized signatory PS: Director cum authorized signatory must have valid PAN and he must be Citizen & Resident of India.
5	Exemption	 Companies undergoing process of striking-off, liquidation, amalgamation or dissolution 	-
6	Penal consequences on non-compliance	 Penalty of Rs.10,000 on delay in filing of form (beyond 25 April 2019) Status of Company & Director: Company will be marked as "ACTIVE-non-compliant" Directors will be marked as "Director of Non KYC Compliant Company" and cannot be appointed in any company. Restrictions: Company cannot file the following forms: SH-07 (Change in Authorized Capital); PAS-03 (Change in Paid-up Capital); DIR-12 (Changes in Director except cessation); INC-22 (Change in Registered Office); INC-28 (Amalgamation, de-merger) 	



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