

**MCA UPDATES**  
**RULES, CIRCULARS, NOTIFICATIONS AND ORDERS ISSUED**  
**DURING THE MONTH OF OCTOBER, 2018**

**RULES**

**No Rules were issued during the month.**

**NOTIFICATIONS**

- ❖ **Constitution of National Financial Reporting Authority (NFRA), Dt: 01.10.2018.**

Vide the said Notification, the Central Government has appointed the 1<sup>st</sup> October 2018 as the date of constitution of National Financial Reporting Authority (NFRA).

[http://www.mca.gov.in/Ministry/pdf/ConstitutionNotificationNFRA\\_04102018.pdf](http://www.mca.gov.in/Ministry/pdf/ConstitutionNotificationNFRA_04102018.pdf)

- ❖ **Commencement of provisions of the Companies Act, 2013, Dt: 01.10.2018.**

Vide the said Notification, the Central Government has appointed the 1<sup>st</sup> October 2018 as the date from which the provisions of "**Section 132(1)**-Constitution of NFRA" and "**Section 132(12)**-Head Office of NFRA at New Delhi" shall come into force.

[http://www.mca.gov.in/Ministry/pdf/CommencementNotifiication\\_04102018.pdf](http://www.mca.gov.in/Ministry/pdf/CommencementNotifiication_04102018.pdf)

- ❖ **Amendment to Schedule III of Companies Act, 2013, Dt 11.10.2018.**

Vide the said notification, the Ministry has made amendments to Schedule III in the following areas.

For the complete list of amendments please go through the below provided notification.

[http://www.mca.gov.in/Ministry/pdf/NotificationScheduleIII\\_12102018.pdf](http://www.mca.gov.in/Ministry/pdf/NotificationScheduleIII_12102018.pdf)

- ❖ **Commencement of provisions of the Companies Act, 2013, Dt 24.10.2018.**

Vide the said notification, the Ministry has notified 24<sup>th</sup> October, 2018 as the date on which, the provisions of Sub-Section (2), (4), (5), (10), (13), (14) and (15) of Section 132 of the Companies Act, 2013 i.e., provisions relating to constitution of National Financial Reporting Authority, shall come into force.

[http://www.mca.gov.in/Ministry/pdf/CommencementNotification\\_24102018.pdf](http://www.mca.gov.in/Ministry/pdf/CommencementNotification_24102018.pdf)

- ❖ **Amendment in the Notification no. S.O.831 (E) dated 24<sup>th</sup> March, 2015, Dt 26.10.2018.**

Vide the Said Notification, the Ministry had made amendment in the Notification number S.O.831 (E) dated 24<sup>th</sup> March, 2015 by substituting the "Nainital" with the word "Dehradun" in serial number 4.

Further for serial number 16 "Registrar of Companies – Whole State of Telangana" shall be substituted and serial number 25 is inserted "Registrar of Companies – Whole State of Andhra Pradesh". These shall come into force with effect from 29.10.2018.

[http://www.mca.gov.in/Ministry/pdf/notificatioSection454CA26\\_29102018.pdf](http://www.mca.gov.in/Ministry/pdf/notificatioSection454CA26_29102018.pdf)

❖ **Establishment of Office of the Registrar of Companies cum Official Liquidator at Dehradun, Dt 26.10.2018.**

Vide the said notification, the Central Government has appointed office of the Registrar of Companies cum Official Liquidator at Dehradun for the Jurisdiction in the whole state of Uttarakhand for the purpose of registration of Companies and discharging the functions under the Companies Act, 2013 in the State of Uttarakhand. This shall come in to force with effect from 29.10.2018.

[http://www.mca.gov.in/Ministry/pdf/NotificationROCDhradun26\\_29102018.pdf](http://www.mca.gov.in/Ministry/pdf/NotificationROCDhradun26_29102018.pdf)

❖ **Establishment of Office of the Registrar of Companies at Vijayawada, Dt 26.10.2018.**

Vide the said notification, the Central Government has appointed office of the Registrar of Companies at Vijayawada for the Jurisdiction in the whole state of Andhra Pradesh for the purpose of registration of Companies and discharging the functions under the Companies Act, 2013 in the State of Andhra Pradesh. This shall come in to force with effect from 29.10.2018.

[http://www.mca.gov.in/Ministry/pdf/notificationROCVijayawada26\\_29102018.pdf](http://www.mca.gov.in/Ministry/pdf/notificationROCVijayawada26_29102018.pdf)

### **CIRCULARS**

❖ **Circular No.9 of 2018, Dt: 05.10.2018: Relaxation of additional fees and extension of last date of in filing of Forms MGT-7 and AOC-4 for the State of Kerala:**

Upon the requests received from various stakeholders stating that due to rains and floods in the state of Kerala, the normal life/work was affected, MCA has decided to relax the additional fees payable (Wherever is applicable) to companies having registered office in the State of Kerala, in respect of filing e-forms AOC-4, AOC-4 (CFS), AOC-4 XBRL and MGT-7 **up to 31<sup>st</sup> December 2018.**

[http://www.mca.gov.in/Ministry/pdf/GeneralCircularKerala\\_05102018.pdf](http://www.mca.gov.in/Ministry/pdf/GeneralCircularKerala_05102018.pdf)

❖ **Circular No.10 of 2018, Dt: 29.10.2018: Relaxation of additional fees and extension of last date of in filing of Forms MGT-7 (Annual Return) and AOC-4 (Financial Statements).**

Upon the requests received from various stakeholders seeking extension of time for filing financial statements for the FY ended 31.03.2018, MCA has decided to relax the additional fees payable (Wherever is applicable) in respect of filing e-forms AOC-4, AOC-4 (CFS), AOC-4 XBRL and MGT-7, up to **31<sup>st</sup> December, 2018.**

[http://www.mca.gov.in/Ministry/pdf/NoticeAndCircularGC\\_30102018.pdf](http://www.mca.gov.in/Ministry/pdf/NoticeAndCircularGC_30102018.pdf)

### **ORDERS**

**No Orders were issued during the month.**