

*General Circular No. 33/201*

F.No. 17/146/2011-CL-V  
Government of India  
Ministry of Corporate Affairs  
5<sup>th</sup> Floor, A Wing, Shastri Bhavan  
Dr. R.P. Road, New Delhi-110001  
Dated 01.06.2011

To  
All the Regional Directors,  
All the Registrar of Companies / Official Liquidators  
The Stakeholder

**Sub: Compliance of provisions of the Companies Act, 1956 and Rules made there under**

Sir,

Section 610 of the Companies Act, 1956 confers a right to any person to inspect any document kept with the Registrar of Companies under the Act. The Balance Sheet and Profit & Loss Accounts and Annual Return of any company are the basic documents which are required to be filed with Registrar of Companies annually as required under section 220 and 159 of the Companies Act, 1956.

It has been observed that some companies are filing only their event based information with the Registrar of Companies without filing their upto date Balance Sheet and Profit & Loss Accounts and Annual Return. Therefore, such companies are depriving the right of the public to inspect these basic documents

In order to ensure corporate governance and proper compliances of provisions of Companies Act, 1956, it has been decided that no request, whether oral, in writing or through e-forms, for recording any event based information / changes shall be accepted by the Registrar of Companies from such defaulting companies, unless they file their updated Balance Sheet and Profit & Loss Accounts and Annual Return with the Registrar of Companies.

However, in the interest of other stakeholders following event based information / changes will continue to be accepted by the Registrar of Companies from such defaulting companies: --

Contd.....P/2

Forms	Subject
Form 32	Particulars of appointment of managing director, directors, manager and secretary and the changes among them or consent of candidate to act as a managing director or director or manager or secretary of a company and / or undertaking to take and pay for qualification shares. [Pursuant to sections 303(2) or 266(1) (a) and 266 (1) (b) (iii) of the Companies Act, 1956]
Form 20 B	Form for filing annual return by a company having a share capital with the Registrar.[Pursuant to Section 159 of the Companies Act, 1956]
Form 21A	Particulars of annual return for the company not having share capital. [Pursuant to Section 160 of the Companies Act. 1956]
Form DIN-3	Intimation of Director Identification Number by the company to the Registrar.
Form 21	Notice of the court or the company law board order. [Pursuant to section 17(1), 17A, 79, 81(2), 81(4), 94A (2, 102(1), 107(3), 115(5), 141, 155, 167, 186, 391(2), 394(1), 396, 397, 398, 445, 466, 481, 559 and 621A of the Companies Act, 1956]
Form 23AC & 23 ACA	Form for filing balance sheet and Profit & Loss account and other documents with the Registrar. [Pursuant to section 220 of the Companies Act, 1956]
Form I INV	Forms for deposit of money into IEPF.
Form 23 B	Information by Auditor to Registrar
Form 66	Form for submission of compliance certificate with the Registrar
	Forms related to Cost Audit Branch
	Investor Complaint Form

2. It may be further noted that:

- a) No e-filing shall be accepted by the Registrar of Companies from Directors of these defaulting companies for any other company also.
- b) Company Secretaries and Auditors of these companies will also not be allowed to sign and certify the filing with MCA-21 system, in respect of these defaulting Companies, till the defect is rectified.
- c) Members of ICAI, ICSI and ICWAI must not issue any certificates to such defaulting companies other than above mentioned e-forms.
- d) Action will be taken against the defaulting companies and their Directors/officers in default in co-ordination with RBI and SEBI.
- e) This circular will not apply to such companies where the Balance Sheet and Annual Return could not be filed due to order of court / company law board or any other competent authority and concerned ROC has marked this company as having management dispute.
- f) This circular shall be effective from 3<sup>rd</sup> July, 2011.

Yours faithfully,

  
J. N. Tikku  
Joint Director  
011 2338 1295