



Registrar of Companies (RoC) Compliance

Financial Year 2021-22 Assessment Year 2022-23

Compliance By All Companies

| Compliance Area | Compliance Description | Due Date |
|------------------------------|---|---|
| Annual General Meeting (AGM) | Shareholder's meeting to approve financial statements, auditor's appointment and dividend declaration | Within 15 months from the last AGM or 6 months from the closure of financial year, whichever is later. In case of first AGM, 9 months from the closure of financial year, i.e., before 31 st December 2021 |
| Board meetings | Meeting of the Board of Directors to approve regular business | 4 meetings in a calendar year with a maximum gap of 120 days between two consecutive meetings |
| Financial statements | Filing of financial statements with Registrar of Companies (RoC) | Within 30 days from the date of AGM |
| Company Annual Return | Filing of annual return with RoC | Within 60 days of AGM |

Fees For Filing Various Documents or For Registering any Fact Under Companies Act, 2013 (Except for Form No SH. 7)

| Nominal Share Capital | Fees per document (in ₹) |
|---|--------------------------|
| Less than ₹ 1,00,000 | ₹ 200 |
| ₹ 1,00,000 less than ₹ 5,00,000 | ₹ 300 |
| ₹ 5,00,000 less than ₹ 25,00,000 | ₹ 400 |
| ₹ 25,00,000 or more less than ₹ 1 Crore | ₹ 500 |
| ₹ 1 Crore or more | ₹ 600 |

Fee on Application (including Appeal) made to Central Government

| Application made by | OPC & Small Companies | Other than OPC & Small Companies |
|--|-----------------------|----------------------------------|
| (i) A Company having an authorized Share Capital of : | | |
| (a) Upto ₹ 25,00,000 | 1,000 | 2,000 |
| (b) More than ₹ 25,00,000 and upto ₹ 50,00,000 | 2,500 | 5,000 |
| (c) More than ₹ 50,00,000 and upto ₹ 5 Crores | NA | 10,000 |
| (d) More than ₹ 5 Crores and upto ₹ 10 Crores | NA | 15,000 |
| (e) More Than ₹ 10 Crores | NA | 20,000 |
| (ii) A Company limited by guarantee but not having share capital | - | 2,000 |
| (iii) Section 8 Company | - | 2,000 |
| (iv) Foreign Company | - | 5,000 |
| (v) Application for Allotment of DIN u/s 153 | 500 | 500 |



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Additional Fees For Late Filing of Document

| Document | Period of Delay | Rate of Additional Fee |
|--|--|--|
| Form No. SH 7 (increase in Share Capital) | From 31st day up to 6 month 2.5% pm on normal fee | Beyond 6 Months 3% pm on normal fee |
| Other Documents | i) Upto 15 days (Sec. 93, 139 & 157) | One time of normal filing fee |
| | ii) More than 15 days and upto 30 days | Two times of normal filing fee |
| | iii) More than 30 days and upto 60 days | Four times of normal filing fee |
| | iv) More than 60 days and upto 90 days | Six times of normal filing fee |
| | v) More than 90 days and upto 180 days | Ten times of normal filing fee |
| | vi) More than 180 days and upto 270 days | Twelve times of normal filing fee |

Other Fee to be paid

| Inspection of File and Charges | Company | LLP |
|--|---------------|--------------|
| File Inspection | ₹ 100 | ₹ 50 |
| Charges Inspection | ₹ 100 | ₹ 50 |
| Fees for Obtaining Certified Copy | | |
| a) Certificate of Incorporation | ₹ 100 | ₹ 50 |
| b) Other Certified Copies | ₹ 25 per page | ₹ 5 per page |

Important e-forms prescribed under the Companies Act, 2013

| Sr. | e-Form | Purpose of Form as per Companies Act, 2013 |
|-----|----------------------|---|
| 1 | AOC-4(XBRL) | Filing of Financial Statements In XBRL Format |
| 2 | AOC-4(NON XBRL) | Filing of Financial Statements |
| 3 | MGT-7 | Annual Return |
| 4 | MGT-15 | Form for filing Report on Annual General Meeting |
| 5 | RUN (web form) | Application for Reservation by name |
| 6 | Spice | Application for Incorporation of Company |
| 7 | INC-22 | Notice of situation or change of situation of registered office |
| 8 | PAS-3 | Return of allotment |
| 9 | SH-7 | Notice to Registrar of any alteration of share capital |
| 10 | DPT-3 | Return of Deposits |
| 11 | MGT-3 | Notice of situation or change of situation or Discontinuation of situation, of place where foreign register shall be kept |
| 12 | MGT-14 | Filing of resolutions and agreements to the Registrar |
| 13 | ADT-1 | Appointment of Auditor |
| 14 | ADT-3 | Notice of resignation by the Auditor |
| 15 | DIR-11 | Notice of resignation by a director to the Registrar |
| 16 | DIR-12 | Particulars of appointment of Directors and the key managerial personnel and the changes among them |
| 17 | DIR-3 | Application for allotment of Director Identification Number |
| 18 | DIR-3 KYC (web form) | KYC of DIN for Directors |
| 19 | MSME | Furnishing Return with ROC for O/S payment to MSME |
| 20 | BEN-2 | Return in respect of Declaration u/s 90 |