

NDA Update – Various relaxations announced by MCA on 30-06-2021

1. Relaxations in additional fees for filing various forms

MCA has issued a circular (General Circular No 11/2021 dated 30-06-2021) allowing filing of various forms (other than Forms CHG-1, CHG-4 & CHG-9) due for filing during 01.04.2021 to 31.07.2021 under the Companies Act, 2013 or LLP Act, 2008 by 31.08. 2021 **without payment of additional fees.**

<https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=MjE2OTA=&docCategory=NotificationsAndCirculars&type=download>

MCA has also published a list of **57 forms** where waiver of additional fees is available in terms of the above circular.

<https://www.mca.gov.in/bin/dms/getdocument?mds=xIk8LHJKnBG4BVxIU SaSFQ%253D%253D&type=open>

2. Relaxations of time for filing forms relating to charges

MCA has issued a circular (General Circular No 12/2021 dated 30-06-2021) extending the relaxations allowed by earlier Circular No 07/2021 dated 03-05-2021 in filing forms related to creation or modification of charges under the Companies Act 2013 (the Act).

The relaxation is applicable to:

- Forms CHG-1 & CHG-9 (creation or modification of charges) only. It is not applicable to Form CHG-4 (satisfaction of charges).
- The cases where date of creation or modification of charge is before 01.04.2021, but the timeline for filing of such form had not expired under Section 77 as on 01.04.2021.
- The charges created or modified between 01.04.2021 and 31.07.2021.

Relaxation of time & Fees

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In cases where date of creation or modification of charge is before 01.04.2021, the period between 01.04.2021 and 31.07.2021 shall not be considered for the purpose of counting the number of days under section 77 or section 78 of the Act. If the form is filed before 31.07.2021, the fees applicable as on 31.03.2021 shall only be payable. If the form is not filed between 01.04.2021 and 31.07.2021, 01.08.2021 shall be considered as the first day after 31.03.2021 for the purpose of counting the number of days and fees shall be calculated accordingly.

In cases where date of creation or modification of charge is between 01.04.2021 and 31.07.2021, such period shall not be considered for the purpose of counting the number of days under section 77 or section 78 of the Act. If the form is filed between 01.04.2021 and 31.07.2021, normal fees shall only be payable. If the form is not filed between 01.04.2021 and 31.07.2021, 01.08.2021 shall be considered as the first day for the purpose of counting the number of days and fees shall be calculated accordingly

Scheme shall not apply in cases where:

- The forms i.e. CHG-1 and CHG-9 has already been filed before the date of issue of this Circular. There shall be no refund of additional fees already paid.
- The timeline for filing the form has already expired under section 77 or section 78 of the Act prior to 01.04.2021.
- The timeline for filing expires on a future date despite exclusion of time period provided above.

<https://www.mca.gov.in/bin/ebook/dms/getdocument?doc=MjE2ODk=&docCategory=NotificationsAndCirculars&type=download>