

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i)]

Government of India
MINISTRY OF CORPORATE AFFAIRS

Notification

New Delhi, 7th May, 2018

G.S.R.(E).—In exercise of the powers conferred by sections 396,398,399, 403 and 404 read with sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Registration Offices and Fees) Rules, 2014, namely:—

1. (1) These rules may be called the Companies (Registration Offices and Fees) **Second** Amendment Rules, 2018.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Companies (Registration Offices and Fees) Rules, 2014, (herein after refer to as the principal rules), for proviso to sub-rule (3) of rule 10, the following proviso shall be substituted.

“Provided that Registrar shall allow fifteen days’ time for re-submission in case of reservation of a name through web service – RUN for rectifications of defects if any.”

3. In the Principal rules, in the Annexure, in item I (Fee for filing under section 403 of the Companies Act, 2013,-

(a), for sub-item B, the following sub-item shall be substituted:-

"B. Following Table of additional fee shall be applicable for delay in filing of forms other than for increase in Nominal Share Capital or forms under section 92/ 137 of the Act.

TABLE

Sl. No.	Period of delays	Forms including charge documents
01	upto 15 days (sections 139 and 157)	One time
02	More than 15 days and upto 30 days (Sections 139 and 157) and upto 30 days in remaining forms.	2 times of normal filing fees
03	More than 30 days and upto 60 days	4 times of normal filing fees
04	More than 60 days and upto 90 days	6 times of normal filing fees
05	More than 90 days and upto 180 days	10 times of normal filing fees
06	Beyond 180 days	12 times of normal filing fees

Note.- The belated filing of documents/forms (including increasing in nominal capital and delay caused thereon) which were due to be filed whether in Companies Act, 1956 Act or the Companies Act, 2013 Act i.e due for filing prior to notification of these fee rules , the fee payable at the time of actual filing shall be applicable".

(b), after sub-item C, the following sub-item shall be inserted, namely:--

“D. For Forms under section 92 or 137:- (i) In case the period within which a document required to be submitted under section 92 or 137 of the Act expires **after 30/06/2018**, the additional fee mentioned in Table shall be payable:-

TABLE

Sl. No.	Period of delay	Additional fee payable (in Rs.)
01	Delay beyond period provided under Section 92(4) of the Act	One Hundred per day
02	Delay beyond period provided under Section 137(1) of the Act	One Hundred per day

(ii) In all other cases where the belated annual returns or balance sheet/financial statement which were due to be filed whether in the Companies Act, 1956 or the Companies Act, 2013 the following additional fee mentioned in Table shall be payable:-

TABLE

Sl. No.	Period of delay	Additional fee payable (in Rs.) upto 30/06/2018	plus Rs. 100 per day with effect from 01/07/2018
1	upto 30 days	2 times of normal filing fees	
2	More than 30 days and upto 60 days	4 times of normal filing fees	
3	More than 60 days and upto 90 days	6 times of normal filing fees	
4	More than 90 days and upto 180 days	10 times of normal filing fees	
5	Beyond 180 days	12 times of normal filing fees	

Note: (1) The additional fee shall also be applicable to revised financial statement or board's report under section 130 and 131 of the Act and secretarial audit report filed by the company secretary in practice under section 204 of the Act.

(2) The belated filing of documents/forms (including increasing in nominal capital and delay caused thereon) which were due to be filed whether in Companies Act, 1956 Act or the Companies Act, 2013 Act i.e due for filing prior to notification of these fee rules, the fee payable at the time of actual filing shall be applicable”.