



Corporate Laws & Corporate Governance Committee
The Institute of Chartered Accountants of India
14th May, 2021

ANNOUNCEMENT

Sub: **List of Forms where additional fees has been waived off as per Circular 06/2021 and 07/2021 issued by the Ministry of Corporate Affairs**

In continuation to the Ministry's Circular no 06/2021 and 07/2021 dated 3rd May 2021, wherein relaxation was provided to Companies and LLPs in filing of forms without payment of any additional fees where it has been due for filing for a specified period of time, the Ministry has issued a clarification listing out the forms covered under such relaxation.

The list of forms where additional fees has been waived off is tabulated below:

| S No. | Form Id | Form Description | Applicable Circular to be referred |
|--------------|----------------|---|---|
| 1. | Form CHG-1 | Application for registration of creation, modification of charge (other than those related to debentures) | 07/2021 dated 3 rd May 2021 |
| 2. | Form CHG-9 | Application for registration of creation or modification of charge for debentures or rectification of particulars filed in respect of creation or modification of charge for debentures | 07/2021 dated 3 rd May 2021 |
| 3. | Form ADT-1 | Information to the Registrar by company for appointment of auditor | 06/2021 dated 3 rd May 2021 |
| 4. | Form INC-22 | Notice of Situation or Change of situation of Registered Office of the Company | 06/2021 dated 3 rd May 2021 |
| 5. | Form NDH-3 | Return of Nidhi Company for the half year ended | 06/2021 dated 3 rd May 2021 |
| 6. | Form FC-4 | Annual Return of a Foreign Company | 06/2021 dated 3 rd May 2021 |
| 7. | Form MSC-3 | Return of dormant companies | 06/2021 dated 3 rd May 2021 |
| 8. | Form INC-27 | Conversion of public company into private company or private company into public company | 06/2021 dated 3 rd May 2021 |
| 9. | Form NDH-2 | Application for extension of time | 06/2021 dated 3 rd May 2021 |
| 10. | Form IEPF-3 | Statement of shares and unclaimed or unpaid dividend not transferred to the Investor Education and Protection Fund | 06/2021 dated 3 rd May 2021 |

Further, it is to be noted that the relaxation w.r.t waiver off additional fees has been provided for the above referred forms which are due for filing during a specific period of time only; therefore the clarification (list of forms) has to be referred along with its respective circular issued on 3rd May 2021.

Clarification is available at the link:

http://www.mca.gov.in/Ministry/pdf/FeeWaiver_13052021.pdf

Members may take note of the above and plan accordingly.

Sincerely Yours,

Chairman and Vice Chairman
Corporate Laws & Corporate Governance Committee
The Institute of Chartered Accountants of India