

F. No. 02/01/2021-CL-V  
Government of India  
Ministry of Corporate Affairs

5<sup>th</sup> Floor, 'A' Wing, Shastri Bhawan,  
Dr. R. P. Road, New Delhi  
Dated: 15<sup>th</sup> January, 2021

To  
The DGC&A,  
All Regional Directors,  
All Registrar of Companies,  
All Stakeholders.

**Subject: Scheme for condonation of delay for companies restored on the Register of Companies between 01 December 2020 and 31 December 2020, under section 252 of the Companies Act, 2013 -reg.**

Sir/Madam,

The Companies Fresh Start Scheme, 2020 [CFSS-2020], operationalized vide General Circular No. 12/2020, dated 30.03.2020 and extended vide General Circular No. 30/2020, dated 28.09.2020 is no longer applicable for various filings done under the provisions of the Companies Act, 2013 [the Act].

2. Representations have been received in this Ministry requesting for relief as some companies had preferred appeals under section 252 of the Act against the orders of striking off the names of the companies before the respective Benches of the National Company Law Tribunals [NCLTs] and the order(s) by NCLT Benches were issued during December, 2020. In view of this, such companies could not avail the benefit of filing under CFSS-2020 by 31<sup>st</sup> December, 2020 and are liable to be levied additional fees upon filing of overdue e-forms.

3. The matter has been examined and it has been decided that the aforementioned companies may be provided the benefit of waiver of additional fees in respect of overdue filings to be made by them pursuant to the NCLT Order under section 252 of the Act, without any immunity from civil/criminal proceedings, etc.

4. Accordingly, the Central Government in exercise of its powers conferred under section 460 read with section 403 of the Act has decided to introduce the Scheme namely, "Scheme for condonation of delay for companies restored on the Register of Companies between 01 December 2020 and 31 December 2020, under section 252 of the Companies Act, 2013" for the purpose of condoning the delay in filing forms with the Registrar, insofar as it relates to charging of additional fees on account of delay in such filings.

5. The details of the Scheme are as under:-

- (i) The Scheme shall come into effect from 01 February 2021.
- (ii) **Applicability:** The Scheme shall be applicable in respect of companies in respect of whom the appeal filed under section 252 of the Act with the respective NCLT Bench for the restoration of the name of the company was disposed of between 01.12.2020 to 31.12.2020, with an order for restoration of the company.
- (iii) **Duration of the Scheme:** The last date for filing of any overdue e-forms by such companies under the scheme shall be 31.03.2021.
- (iv) **Forms for which the Scheme shall be applicable:** The Scheme shall be applicable in respect of filing of all e-forms [except where any increase in authorized capital is involved (e-Form SH-7) and charge related documents (e-forms CHG-1, CHG-4, CHG-8 and CHG-9)] which are required to be filed with the Registrar.
- (v) **Applicable Fees:** Every company shall be required to pay normal filing fees under the Companies (Registration Offices and Fees) Rules, 2014 on the date of filing and no additional fees shall be payable for the forms for which the scheme is applicable.

6. This issues with the approval of the Competent Authority.

Yours faithfully,

  
(KMS Narayanan)

Assistant Director (Policy)

**Copy forwarded for information to:-1. e-governance section and web contents officer to place the circular on MCA website and 2. Guard file.**