

Companies Act, 2013 and Limited Liability Partnership Act, 2008

Notification/Circular Date	Notification/Circular No.	Title (Link) of Notification/ Circular and Description
Companies (Corporate Social Responsibility Policy) Amendment Rules, 2020		
24.08.2020	G.S.R. 526(E)	<i>MCA has amended Companies (Corporate Social Responsibility Policy) Rules, 2014 to insert a Proviso in Rule 2(1)(e) in order to include research and development activity of new vaccine, drugs etc. related to COVID-19 for financial year 2020-21, 2021-22 and 2022-23, subject to certain conditions specified therein.</i>
Clarification on Extension of Annual General Meeting (AGM) for the financial year ended as at 31.03.2020- Companies Act, 2013-reg.		
17.08.2020	General Circular 28/2020	<i>MCA has reiterated that the companies which are unable to hold their AGM for the financial year ended on March 31, 2020, despite availing the relaxations provided in the Circular dated May 5, 2020 ought to file their applications in form No. GNL-1 for seeking extension of time in holding of AGM for the financial year ended on 31.03.2020 with the concerned Registrar of Companies on or before September 29, 2020.</i>
Clarification on dispatch of notice under Section 62(2) of Companies Act, 2013 by listed companies for rights issue opening upto December 31, 2020.		
03.08.2020	Circular No 27/2020	<i>MCA has decided that the clarification given under para 2 of General Circular 21/2020 dated May 11, 2020 would continue to be applicable for rights issues in case of listed companies opening up to December 31, 2020.</i>
Companies (Indian Accounting Standards) Amendment Rules, 2020		
24.07.2020	G.S.R. 463(E)	<i>MCA has notified amendments to the Companies (Indian Accounting Standards) Rules, 2015. In Indian Accounting Standard (Ind AS) 116, in Appendix C after paragraph C20, the COVID-19 related rent concessions for lessees has been inserted.</i>
Period/Days of Extension for Names Reserved and Resubmission of Forms		
29.06.2020	-	<i>In continuation to the circular dated May 21, 2020, April 22, 2020, June 22, 2020, MCA has decided to further extend the timelines for the names reserved and resubmission of forms.</i>
Companies (Meetings of Board and its Powers) Second Amendment Rules, 2020		

23.06.2020	F. No. 1 / 32 / 2013-CL-V-Part	<i>MCA has amended Rule 4(2) to extend the period for holding meetings through VC or OAVM till September 30, 2020.</i>
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Period/Days of Extension for Names Reserved and Resubmission of Forms

22.06.2020	-	<i>In continuation to the circular dated May 21, 2020 and April 22, 2020, MCA has decided to further extend the timelines for the names reserved and resubmission of forms.</i>
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Clarification with regard to creation of deposit repayment reserve of 20% u/s. 73 (2) (C) of the Companies Act 2013 and to invest or deposit 15% of amount of debentures u/r. 18 of Companies (Share capital and Debentures) Rules 2014- COVID-19 Extension of time regarding

17.06.2020	Circular No. 24/2020	<i>MCA has decided to further extend the time in respect of matters referred in Para V, VI of Circular No. 11/2020 dated March 24, 2020 from June 30, 2020 to September 30, 2020.</i>
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Scheme for relaxation of time for filing forms related to creation or modification of charges under the Companies Act, 2013

17.06.2020	Circular No. 23/2020	<i>Pursuant to this circular MCA has introduced the Scheme for relaxation of time for filing forms related to creation or modification of charges under the Companies Act, 2013 for the purpose of condoning the delay in filing certain forms related to creation/ modification of charges.</i>
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Clarification on passing of ordinary and special resolutions by companies under the Companies Act, 2013 read with rules made thereunder on account of covid-19- Extension of time- reg.

15.06.2020	Circular No. 22/2020	<i>MCA through his circular has decided to allow companies to conduct their EGMs through VC or OAVM or transact items through postal ballot in accordance with the framework provided in the Circular No. 14/2020 dated April 8, 2020 and Circular No. 17/2020 April 13, 2020 upto September 30, 2020.</i>
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Amendment of item no. (viii) of the Schedule VII of Companies Act, 2013

26.05.2020	-	<i>Pursuant to MCA's circular dated March 28, 2020 Schedule VII of the Companies Act has been amended by providing that in item (viii), after the words "Prime Minister's National Relief Fund", the words "or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund)" will be inserted.</i>
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Period/ days of extension for names reserved and resubmission of forms

21.05.2020	-	<i>In continuation to the circular dated April 22, 2020, MCA has decided to further extend the timelines for the names reserved and resubmission of forms.</i>
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Clarification on dispatch of notice under section 62(2) of Companies Act by listed companies for rights issue opening up to July 31, 2020

11.05.2020	Circular no. 21/2020	<i>MCA through this circular has clarified that the inability to dispatch notices through postal or courier services would not be considered as violation of section 62(2) of Companies Act by listed companies which comply with SEBI circular no. SEBI/HO/CFD/DIL2/CIR/P/2020/78 dated May 6, 2020.</i>
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Clarification on holding of annual general meeting through video conferencing or other audio visual means

05.05.2020	Circular no. 20/2020	<i>MCA through this circular has provided relaxations in provisions of Companies Act to allow companies to hold annual general meeting.</i>
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Extension of last date of filing of Form NFRA-2-reg

30.04.2020	Circular no. 19/2020	<i>MCA through this circular has decided to extend the time limit for filing of Form NFRA-2 for the reporting period financial year 2018-19 to 210 days from date of deployment of this form on the website of National Financial Reporting Authority.</i>
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Extension for Names Reserved and Resubmission of Forms

22.04.2020	---	<i>MCA through this circular has provided extension for Names Reserved and Resubmission of Forms.</i>
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Holding of annual general meetings by companies whose financial year has ended on December 31, 2019

21.04.2020	18/2020	<i>MCA through this circular has clarified that if the companies whose financial year has ended on 31st December, 2019, hold their AGM for such financial year within nine months from the closure of the financial year (i.e. by 30th September, 2020).</i>
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Clarification on passing of ordinary and special resolutions by companies under the Companies Act, 2013 and the rules made thereunder on account of the threat posed by Covid-19

13.04.2020	17/2020	<i>MCA through this circular has provided greater clarity regarding issue of notices to members for extra ordinary general meetings by using only electronic means, in view of the COVID-19 related lockdown and social distancing requirements.</i>
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Filings under section 124 and section 125 of the companies act 2013 r/w IEPFA (Accounting, Audit, Transfer and Refund) Rules, 2016 in view of emerging situation due to outbreak of Covid019

13.04.2020	16/2020	<i>MCA through this circular clarified that they have already allowed filing in MCA-21 registry without additional fees and that the necessary relaxations has already been provided.</i>
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Covid-19 related Frequently Asked Questions on Corporate Social Responsibility

10.04.2020	15/2020	<i>MCA through this Circular has provided clarifications on eligibility of CSR expenditure related to COVID-19 activities.</i>
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Clarification on passing of ordinary and special resolutions by companies under the Companies Act, 2013 and the rules made thereunder on account of the threat posed by Covid-19

08.04.2020	14/2020	<i>MCA through this Circular has provided clarifications and the process of passing ordinary and special resolutions of urgent nature in view of difficulties faced by stakeholders on account of threat posed by Covid-19.</i>
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Objective behind LLP Settlement Scheme, 2020 and Companies Fresh Start Scheme, 2020

30.03.2020	Press Release	<i>MCA through this press release has set out the objectives of the LLP Settlement Scheme, 2020 and Companies Fresh Start Scheme, 2020.</i>
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LLP Settlement Scheme, 2020- modification- reg.

30.03.2020	13/2020	<i>MCA through this circular has modified the LLP Settlement Scheme, 2020 in order to provide support and reduce compliance burden on limited liability partnerships in India.</i>
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Companies Fresh Start Scheme, 2020

30.03.2020	12/2020	<i>MCA through this scheme has provided one-time opportunity to the defaulting companies enabling them to file belated documents on MCA-21 registry.</i>
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Special Measures under Companies Act, 2013 and Limited Liability Partnership Act, 2008 in view of COVID-19 outbreak

24.03.2020	11/2020	<i>MCA through this circular has provided measures reducing compliance burden and other risks on companies and limited liability partnerships in India.</i>
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Clarification on spending of CSR funds for COVID-19

Circular eF. No. CSR-05/1/2020-CSR-MCA, dated March 28, 2020 can be accessed [here](#).

23.03.2020	10/2020 - as further updated by the March 28, 2020 circular	<i>MCA through its circular clarified that any contribution made to the PM CARES Fund shall qualify as CSR expenditure under the Companies Act, 2013.</i>
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Board meetings under Companies Act, 2013

18.03.2020	---	<i>Pursuant to this circular, the requirement of holding board meetings with physical presence of directors under Section 173(2) read with Rule 4 of the Companies (Meetings of Board and its Powers) Rules, 2014, has been relaxed to be held through video conferencing or other audio-visual means.</i>
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