

MINISTRY OF CORPORATE AFFAIRS(MCA)						
S.No.	Notification Date	Title	Exemptions	Applicability	Validity	Link
1	19-Mar-20	Companies (Meetings of Board and its Powers) Amendment Rules, 2020	Approval of the annual financial statements, Board's report, etc. through video conferencing or other audio visual means rather than holding physical meeting	All companies	30-Jun-20	http://mca.gov.in/Ministry/pdf/Rules_19032020.pdf
2	23-Mar-20	General Circular 10/2020	Funds spent for Covid-19 activities qualifies as CSR Activity under item no. (viii) of Schedule VII Funds transferred to PM-CARES fund also qualifies as CSR funding	Companies on which CSR is applicable	-	http://www.mca.gov.in/Ministry/pdf/Covid_23032020.pdf http://mca.gov.in/Ministry/pdf/Circular_29032020.pdf
3	25-Mar-20	General Circular 11/2020	No additional fees on filing of any document, return, statement etc., required to be filed in the MCA-21 Registry, irrespective of its due date	All companies & LLP's	01-Apr-20 to 30-Sep-20	http://www.mca.gov.in/Ministry/pdf/Circular_25032020.pdf
			Max. time period between 2 consecutive board meetings extended by 60 days i.e. the maximum gap can now be 180 days instead of 120 days	All companies	30-Sep-20	
			Applicability of CARO 2020, deferred to Financial Year beginning from April 2020 as against April 2019	Companies on which CARO is applicable	-	
			Separate Independent Director, if not held during 2019-20, shall not be treated as non-compliance	Companies which have Independent directors	-	
			Time period for Creation of Deposit repayment reserve extended till June 30, 2020 as against April 30, 2020	Companies accepting deposits	-	
			Time period for Specified investment for atleast 15% of amount of debentures, extended till June 30, 2020 instead of April 30, 2020	Companies accepting debentures	-	
			Declaration for commencement of business maybe filed within an additional period of 180 days i.e. within 360 days of incorporation	Newly Incorporated Companies	-	
Non-compliance of minimum residency in India for a period of at least 182 days by at least one director of every company shall not be treated as a non-compliance for the financial year 2019-20	All companies	-				
4	23-Mar-20	General Circular 12/2020	Companies Fresh Start Scheme to enable long-standing non-compliant companies to make a Fresh start	Defaulting Companies	01-Apr-20 to 30-Sep-20	http://www.mca.gov.in/Ministry/pdf/Circular12_30032020.pdf
5	04-Mar-20 & 30-Mar-20	General Circular 06/2020 read with General Circular 13/2020	LLP Settlement Scheme for allowing one time condonation of delay in filing statutorily required documents with the Registrar	Defaulting LLP's	01-Apr-20 to 30-Sep-20	http://www.mca.gov.in/Ministry/pdf/GeneralCircular06_04032020.pdf http://www.mca.gov.in/Ministry/pdf/Circular13_30032020.pdf
6	31-Mar-20	MCA Notification	DIN holders of DINs marked as 'Deactivated' due to non-filing of DIR-3KYC/DIR-3 KYC-Web and those Companies whose compliance status has been marked as "ACTIVE non-compliant" due to non-filing of Active Company Tagging Identities and Verification(ACTIVE) e-form are encouraged to become compliant once again in pursuance of the Companies Fresh Start Scheme, 2020, and file DIR-3KYC/DIR-3KYC-Web/ACTIVE as the case may be, without any filing fee of INR 5000/INR 10000 respectively.	Defaulting Directors due to non-filing of DIR-3 KYC and Non-Active Companies	01-Apr-20 to 30-Sep-20	http://mca.gov.in/
7	08-Apr-20	General Circular 14/2020	Companies are requested to take all urgent business, other than ordinary business or business where the person has right to be heard, which require the approval of members, through the postal ballot/e-voting without holding a physical general meeting. In case of unavoidable circumstances, Companies are allowed to conduct EGMs on or before June 30, 2020, through VC or OAVM along with the facility of e-voting (if required) after complying the prescribed procedure and all the resolutions related thereto shall be filed with Registrar of Companies within 60 days.	All Companies	30-Jun-20	http://www.mca.gov.in/Ministry/pdf/Circular14_08042020.pdf
8	13-Apr-20	General Circular 16/2020	Relaxation in filing of IEPF e-forms i.e. IEPF-1, IEPF-1A, IEPF-2, IEPF-3, IEPF-4, IEPF-7 and e-verification of claims filed in e-forms IEPF-5, with authority without payment of additional fees till September 30, 2020.	All Companies	30-Sep-20	http://www.mca.gov.in/Ministry/pdf/Circular16_13042020.pdf

*All exemptions are available subject to compliance of respective provisions of the applicable law(s).