

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 11th January, 2022

G.S.R. 12(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. Short title and commencement. (1) These rules may be called the Companies (Registration Offices and Fees) Amendment Rules, 2022.

(2) They shall come into force with effect from **1st July, 2022**.

2. In the Companies (Registration Offices and Fees) Rules, 2014, in the Annexure, in item I (Fee for filing under section 403 of the Companies Act, 2013), for sub-item B, the following sub-item shall be substituted, namely:-

“B. Following Table of additional fee and higher additional fee (in certain cases) 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 or forms for filing charges.

TABLE

Sl. No.	Period of delays	Additional fee as a multiple of normal fees	Higher additional fee as a multiple of normal fees (for certain cases)
(1)	(2)	(3)	(4)
1.	Upto 15 days (sections 139 and 157)	One time of normal fees	-
2.	More than 15 days and upto 30 days (Section 139 and 157) and upto 30 days in remaining forms.	2 times of normal filing fees	3 times of normal filing fees
3.	More than 30 days and upto 60 days	4 times of normal filing fees	6 times of normal filing fees
4.	More than 60 days and upto 90 days	6 times of normal filing fees	9 times of normal filing fees
5.	More than 90 days and upto 180 days	10 times of normal filing fees	15 times of normal filing fees
6.	Beyond 180 days	12 times of normal filing fees	18 times of normal filing fees

Note 1: Higher additional fees shall be payable, if there is a delay in filing e-form INC-22, or e-form PAS-3, as the case may be, on two or more occasions, within a period of three hundred and sixty five days from the date of filing of the last such belated e-form for which additional fee or higher additional fee, as the case may be, was payable.

Note 2: Wherever higher additional fee is payable, additional fee shall not be charged.

Note 3: E-form INC-22, or e-form PAS-3, as the case may be, filed prior to the commencement of the Companies (Registration Offices and Fees) Amendment Rules, 2022 shall not be reckoned for the purposes of determining higher additional fee.

[F. No. 01/16/2013 CL-V (Pt-I)]

K.V.R. MURTY, Jt. Secy.

Note: The principal rules were published in the Gazette of India, Part II, Extra ordinary, Section 3, Sub-section (i) *vide* number G.S.R. 268(E), dated the 31st March, 2014 and subsequently amended by:-

Serial Number	Notification Number	Notification Date
1.	G.S.R. 297(E)	28-04-2014
2.	G.S.R. 122(E)	24-02-2015
3.	G.S.R. 438 (E)	29-05-2015
4.	G.S.R. 493(E)	06-05-2016
5.	G.S.R. 48(E)	20-01-2018
6.	G.S.R. 435(E)	07-05-2018
7.	G.S.R.616 (E)	05-07-2018
8.	G.S.R.797 (E)	21-08-2018
9.	G.S.R.905(E)	20-09-2018
10.	G.S.R.143 (E)	21-02-2019
11.	G.S.R.329 (E)	25-04-2019
12.	G.S.R.340 (E)	30-04-2019
13.	G.S.R. 527(E)	25-07-2019
14.	G.S.R. 749(E)	30-09-2019
15.	G.S.R. 127(E)	18-02-2020
16.	G.S.R. 170(E)	12-03-2020