

TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART
II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Corporate Affairs
Notification

New Delhi, the 22 January, 2019,

G.S.R. ____ (E). - In exercise of the powers conferred by clause (31) of section 2 and section 73 read with sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government, in consultation with the Reserve Bank of India, hereby makes the following rules further to amend the Companies (Acceptance of Deposits) Rules, 2014, namely:-

1. (1) These rules may be called the Companies (Acceptance of Deposits) Amendment Rules, 2019.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Companies (Acceptance of Deposits) Rules, 2014 (hereinafter referred to as the said rules), in rule 2, in sub-rule (1), in clause (c), in sub-clause(xviii), after the words "Infrastructure Investment Trusts," the words "Real Estate Investment Trusts" shall be inserted.

3. In the said rules, in rule 16, the following Explanation shall be inserted, namely:-

“Explanation.- It is hereby clarified that Form DPT-3 shall be used for filing return of deposit or particulars of transaction not considered as deposit or both by every company other than Government company.”.

4. In the said rules, in rule 16(A), after sub-rule (2), the following sub-rule shall be inserted, namely:-

“(3) Every company other than Government company shall file a onetime return of outstanding receipt of money or loan by a company but not considered as deposits, in terms of clause (c) of sub-rule 1 of rule 2 from the 01st April, 2014 to the date of publication of this notification in the Official Gazette, as specified in Form DPT-3 within ninety days from the date of said publication of this notification along with fee as provided in the Companies (Registration Offices and Fees) Rules, 2014.”.

5. In the said rules, in the Annexure, for Form DPT-3, the following Form shall be substituted namely:-

"FORM DPT-3

Return of deposits

[Pursuant to rules 3 and 16 of the Companies (Acceptance of Deposits) Rules, 2014]



Form language English Hindi

Refer the instruction kit for filing the form.

° Onetime Return for disclosure of details of outstanding money or loan received by a company but not considered as deposits in terms of rule 2(1)(c) of the Companies(Acceptance of Deposits) Rules, 2014

° Return of deposit or Return for disclosures of money or loan received by a company but not considered as deposits in terms of rule 2(1)(c) of the Companies(Acceptance of Deposits) Rules, 2014 or both

° Return of deposit

1. (a) *Corporate Identity Number (CIN)

Pre fill

(b) Global Location Number (GLN)

2. (a) Name of the company

(b) Registered office address

(c) *email id

3. Purpose of the Form

- Return of Deposit
- Particulars of transactions by a company not considered as deposit as per rule 2 (I) (c) of the Companies (Acceptance of Deposit) Rules, 2014
- Return of Deposit and Particulars of transactions by a company not considered as deposit

4. Whether the company is Public company Private company

5. *Whether the company is a government company Yes No

6. Objects of the company

7. (a) Date of issue of advertisement or circular

(b) *Date of last closing of accounts

(c) Date of expiry of validity of advertisement or circular

8. *Net Worth as per the latest audited balance sheet preceding the date of the return-

S. No.	Particulars	Amount (in Rupees)
(a) (i)	Paid up share capital	
(ii)	Free reserves	
(iii)	Securities Premium Account	
(b) (i)	Accumulated loss	
(ii)	Balance of deferred revenue expenditure	
(iii)	Accumulated unprovided depreciation	
(iv)	Miscellaneous expense and preliminary expenses	
(v)	Other intangible assets	
(c)	Net worth (a) – (b)	
(d)	Maximum limit of deposits (i.e. 35% of the above in case of all companies other than specified IFSC public companies and private companies)	

9. * Total number of deposit holders as on 1st April

10. *Particulars of deposits (In Rupees)

(a) Amount of existing deposits as on 1st April

(b) Amount of deposits renewed during the year

(c) Amount of new deposits accepted during the year

(i) Secured deposits

(ii) Unsecured deposits

(d) Amount of deposits repaid during the year

(e) Balance of deposits outstanding at the end of the year

11. (a) *Amount of deposits that have matured but not claimed

(b) *Amount of deposits that have matured and claimed but not paid

12. *Particulars of liquid assets

(a) Amount of deposits maturing by the end of the financial year

and in the following next financial year

(b) Amount required to be invested in liquid assets

(c) Details of liquid assets

Particulars		Amount
(a) Amount in current or other deposits account, free from charge or lien, with any scheduled bank		<input type="text"/>
(b) Unencumbered securities of Central/State Government	Face value	<input type="text"/>
	Market Value	<input type="text"/>
(c) Unencumbered trust securities	Face value	<input type="text"/>
	Market value	<input type="text"/>

13. Particulars of charge

(a) Date of entering into trust deed

(b) Name of the trustee

(c) Short particulars of the property on which charge is created for securing depositors

(d) Value of the property

<p>(c) Any amount received as -</p> <p>(i) A loan or facility from any banking company; or</p> <p>(ii) From the state Bank of India or any of its subsidiary banks; or</p> <p>(iii) From a banking institution notified by the Central Government under section 51 of the Banking Regulation Act, 1949 (10 of 1949); or</p> <p>(iv) A corresponding new bank as defined in clause(d)of section 2 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980 (40 of 1980); or</p> <p>(v) From a cooperative bank as defined in clause (b-ii) of section 2 of the Reserve Bank of India Act, 1934 (2 of 1934).</p>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<p>(d) Any amount received as loan or financial assistance from -</p> <p>(i) Public Financial Institutions notified by the Central Government; or</p> <p>(ii) Any regional financial institutions; or</p> <p>(iii) Insurance companies; or</p> <p>(iv) Scheduled Banks as defined in the Reserve Bank of India Act,1934 (2 of 1934).</p>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<p>(e) Any amount received against issue of commercial paper or any other instruments issued in accordance with the guidelines or notification issued by the Reserve Bank of India.</p>	<input type="text"/>
<p>(f) Any amount received by the company from any other company.</p>	<input type="text"/>
<p>(g) Any amount received and held pursuant to an offer made in accordance with the provisions of the Act towards subscription to any securities including share application money or advance towards allotment of securities pending allotment, so long as such amount is appropriated only against the amount due on allotment of securities applied for.</p>	<input type="text"/>
<p>(h) Any amount received from a person who, at the time of the receipt of the amount, was a director of the company or the relative of the director of a private company.</p>	<input type="text"/>
<p>(i) (A)Any amount raised by the issue of bonds or debentures secured by a first charge or a charge ranking pari passu with the first charge on any assets referred to in Schedule III of the Act excluding intangible assets of the company; or</p> <p>(B) bonds or debentures compulsorily convertible into shares of the company within ten years.</p>	<input type="text"/>
<p>(j) Any amount raised by the issue of non-convertible debentures not constituting a charge on the assets of the company and listed on recognized stock exchange as per applicable regulations made by Securities and Exchange Board of India.</p>	<input type="text"/>
<p>(k) Any amount received from an employee of the company not exceeding his annual salary under a contract of employment with the company in the nature of non-interest bearing security deposit.</p>	<input type="text"/>

(l) Any non-interest bearing amount received and held in trust.	<input type="text"/>
(m) Any amount received in course of , or for the purposes of the business of the company-	
(i) As an advance for supply of goods or provision of services accounted for in any manner whatsoever provided that such advance is appropriated against supply of goods or provision of services within a period of three hundred and sixty five days from the date of acceptance of such advance.	<input type="text"/>
(ii) As advance accounted for in any manner whatsoever, received in connection with consideration for immovable property under an agreement or arrangement, provided that such advance is adjusted against such property in accordance with the terms of agreement or arrangement.	<input type="text"/>
(iii) As security deposit for performance of the contract of supply of goods or provision of services.	<input type="text"/>
(iv) As advance received under long term projects for supply of capital goods except those covered under item (b) of sub-clause (xii) clause (c) of sub- rule (1) of rule (2) of the Companies (Acceptance of Deposits) Rules, 2014.	<input type="text"/>
(v) As an advance towards consideration for providing future services in the form of a warranty or maintenance contract as per written agreement, if the period for providing such services does not exceed the period prevalent as per common business practice or five years, from the date of acceptance of such service whichever is less.	<input type="text"/>
(vi) As advance received and allowed by any sectoral regulator or in accordance with directions of Central or State Government.	<input type="text"/>
(vii) As an advance for subscription towards publication, whether in print or electronic to be adjusted against receipt of such publications.	<input type="text"/>
(viii) Any amount brought in by promoters of the company by way of unsecured loans in pursuance of the stipulation of any lending financial institution.	<input type="text"/>
(ix) Any amount received by a Nidhi company in accordance with the rules made under section 406 of the Act.	<input type="text"/>
(x) Any amount received by way of subscription in respect of chit under the Chit Funds Act, 1982(4 of 1982).	<input type="text"/>
(xi) Any amount received by company under any collective Investment scheme in compliance with regulations framed by the Securities and Exchange Board of India.	<input type="text"/>
(xii) Any amount of twenty five lakh rupees or more received by a start up company, by way of convertible note (convertible into equity shares or repayable within a period not exceeding five years from the date of issue) in a single tranche, from a person.	<input type="text"/>

- (xiii) Any amount received by a company from -
- (A) Alternate Investment Funds;
 - (B) Domestic venture Capital Funds;
 - (C) Infrastructure Investments Trusts;
 - (D) Real Estate Investment Trusts;
 - (E) Mutual Funds registered with the Securities and Exchange Board of India.

Attachments

1. Auditor's certificate;
2. Copy of trust deed;
 - (b) Copy of instrument creating charge;
 - (c) List of depositors;
 - (d) Details of liquid assets;
 - (e) Optional attachment, if any.

Attach
Attach
Attach
Attach
Attach
Attach

List of attachments

Remove attachment

Declaration

I am authorized by the Board of Directors of the Company vide resolution number* dated * to sign this form and declare that all the requirements of the Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed.

*To be digitally signed by

DSC Box

*Designation

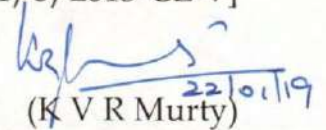
*DIN of the director; or DIN or PAN of the manager or

CEO or CFO; or membership number of the company secretary

Note: Attention is also drawn to provisions of sections 448 and 449 of the Act which provide for punishment for false statement and false evidence.

<input type="button" value="Modify"/>	<input type="button" value="Check Form"/>	<input type="button" value="Prescrutiny"/>	<input type="button" value="Submit"/>
For office use only:		<input type="button" value="Affix filing details"/>	
eForm Service request number (SRN)	<input type="text"/>	eForm filing date	<input type="text"/> (DD/MM/YYYY)
This e-Form is hereby registered			
Digital signature of the authorising officer	<input type="text"/>	<input type="button" value="Confirm submission"/>	
Date of signing	<input type="text"/>	(DD/MM/YYYY)	

[File No 1/8/2013-CL-V]


22/01/19
(K V R Murty)

Joint Secretary to the Government of India

Note. - The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) *vide* number G.S.R. 256(E), dated the 31st March, 2014 and were subsequently amended -

- (1) vide notification number G.S.R. 386(E), dated the 6th June, 2014;
- (2) vide notification number G.S.R. 241(E), dated the 31st March, 2015;
- (3) vide notification number G.S.R. 695(E), dated the 15th September, 2015;
- (4) vide notification number G.S.R. 639(E), dated the 29th June, 2016;
- (5) vide notification number G.S.R. 454(E), dated the 11th May, 2017;
- (6) vide notification number G.S.R. 1172(E), dated the 19th September, 2017; and
- (7) vide notification number G.S.R.612(E), dated 5th July, 2018.

[भारत के राजपत्र, असाधारण, भाग-2, खंड-3, उपखंड (i) में प्रकाशनार्थ]

भारत सरकार
कारपोरेट कार्य मंत्रालय
अधिसूचना

नई दिल्ली, तारीख 22, जनवरी, 2019

सा.का.नि. _____ (अ).-केंद्रीय सरकार, कंपनी अधिनियम, 2013 (2013 का 18) की धारा 469 की उप-धारा (1) और उप-धारा (2) के साथ पठित धारा 2 के खंड (31) और धारा 73 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, भारतीय रिजर्व बैंक के परामर्श से कंपनी (जमा की स्वीकृति) नियम, 2014 का और संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात्:-

- (1) इन नियमों का संक्षिप्त नाम कंपनी (जमा की स्वीकृति) संशोधन नियम, 2019 है।
(2) ये राजपत्र में उनके प्रकाशन की तारीख से प्रवृत्त होंगे।
- कंपनी (जमा की स्वीकृति) नियम, 2014 के (जिसे इसमें इसके पश्चात् उक्त नियम कहा गया है), नियम 2 के, उप-नियम (1) के, खंड (ग) के, उपखंड (xviii) में, "अवसंरचना निवेश न्यास", शब्दों के पश्चात् "स्थावर संपदा निवेश न्यास" शब्द अंतःस्थापित किए जाएंगे।
- उक्त नियमों में, नियम 16 में, निम्नलिखित स्पष्टीकरण अंतःस्थापित किया जाएगा; अर्थात्:-

"स्पष्टीकरण.- यह स्पष्ट किया जाता है कि सरकारी कंपनी से भिन्न प्रत्येक कंपनी द्वारा प्ररूप डीपीटी-3 का उपयोग जमा का विवरण फाइल करने या संव्यवहार के विवरण जिन्हें जमा के रूप में या दोनों के लिए विचार नहीं किया गया है उपयोग किया जाएगा।"

4. उक्त नियमों में, नियम 16(क) के, उप-नियम (2) के पश्चात्, निम्नलिखित उप-नियम अंतःस्थापित किया जाएगा, अर्थात् :-

“(3) सरकारी कंपनी से भिन्न प्रत्येक कंपनी किसी कंपनी द्वारा धन या ऋण की बकाया रसीद की विवरणी जिसे जमा के रूप में नहीं माना गया है, तारीख 01 अप्रैल, 2014 से नियम 2 के, उप-नियम (1) के खंड (ग) के अनुसार राजपत्र में इस अधिसूचना के प्रकाशन की तारीख से जैसा कि प्ररूप डीपीटी-3 में निर्दिष्ट है, कंपनी (रजिस्ट्रीकरण कार्यालय और शुल्क) नियम, 2014 में, यथा उपबंधित शुल्क के साथ इस अधिसूचना के उक्त प्रकाशन की तारीख से नब्बे दिन के भीतर फाइल करेगी।”।

5. उक्त नियमों के, उपाबंध में, प्ररूप डीपीटी-3 के स्थान पर, निम्नलिखित प्ररूप रखा जाएगा, अर्थात् :-