



## DIRECT TAXES PROFESSIONALS' ASSOCIATION

(Registered under Societies Registration Act, 1961. Registration No. S/60583 of 1988-89)

Ref. No.- DTPA/Rep/20-21/19

Dated: 14<sup>th</sup> January, 2021

To,

Smt. Nirmala Sitharaman  
Hon'ble Minister of Finance and Corporate Affairs  
Government of India  
Department of Revenue  
North Block  
New Delhi – 110001

Respected Madam,

**Sub. REQUEST FOR EXTENSION OF DUE DATES OF COMPLIANCES UNDER THE COMPANIES ACT, 2013 DUE TO COVID-19**

We believe that You are aware that COVID-19 pandemic has affected the entire world including India and the country is passing through difficult times and the normalcy is yet to set in to the desired levels and therefore, we request your esteemed office to consider the relaxation in due dates of the following compliances:

**REQUEST FOR EXTENSION OF VALIDITY OF LLP SETTLEMENT SCHEME, 2020, COMPANIES FRESH START SCHEME, 2020 AND SCHEME FOR RELAXATION OF TIME FOR FILING FORMS RELATED TO CREATION OR MODIFICATION OF CHARGES**

MCA had introduced the aforesaid schemes which enabled the Companies to file various documents with the office of Registrar of Companies even if there is a delay in filing and has provided waiver of additional fees. The validity of the LLP Settlement Scheme, 2020 was upto June 13, 2020 whereas, the Companies Fresh Start Scheme, 2020 and Scheme for relaxation of time for filing forms related to creation or modification of charges is valid upto September 30, 2020. Later the LLP scheme was extended till 30th November and the CFSS was extended to 31st December, 2020.

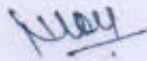
You will appreciate that the entities had started working late in Nov 2020 and somehow completed the audits by the end of December. The pressure of Income Tax and GST filing was also immense. Added thereto was the problem of ROC site being down in December last week, even on 31st December, which left many entities uncomplained and if they have to pay additional fees, it is being reckoned from the date of original due date and not the extended due date. For example if a LLP form was missed out, the entity has to pay Rs. 27000/- instead of Rs. 100/-

Sir, the Governance in these difficult times has to be exercised with more caution so that the business entities do not suffer any ruthless action by way of unreasonable fines for the entire lock down period.

May we therefore request that all the deadlines of compliances be extended to 31st March, 2021 or the scheme CFSS be extended to 31st March, 2021.

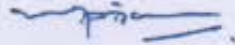
**Thanking You,**

**Yours Faithfully,**



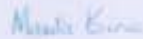
**CA N. K. Goyal**

**President – DTPA**



**Adv N. P. Jain**

**Chairman - Representation Committee**



**CS Mamta Binani**

**Co- Chairman - Representation Committee**

**CC To:**

- 1 Shri Anurag Singh Thakur  
Hon'ble Minister of State for Finance & Corporate Affairs**
  
- 2 Shri Rajesh Verma,  
IAS Secretary  
Ministry of Corporate Affairs**