theTAXtalk

THE INSTITUTE OF
Company Secretaries of India
भारतीय कम्पनी सचिव संस्थान
IN PURSUIT OF PROFESSIONAL EXCELLENCE
Statutory body under an Act of Parliament
(Under the jurisdiction of Ministry of Corporate Affairs)

o/c

MCA: 2023

March 21, 2023

Dr. Manoj Govil, IAS
Secretary
Ministry of Corporate Affairs
Government of India
Shastri Bhawan
Dr. Rajendra Prasad Road
New Delhi -110001

Ministry of Corporate Affairs
Dy. No. 1317 /R & I/MCA
Date 21/03/2023

Subject: Request for extension of time period for filing of Form CSR-2 for the financial year ended March 31, 2022 without levying additional fee – Reg.

Respected Sir,

We wish to draw your kind attention towards provisions of Rule 12(1B) of the Companies (Accounts) Rules, 2014. It provides that every company covered under the provisions of sub-section (1) to section 135 of the Act shall furnish a report on Corporate Social Responsibility in Form CSR-2 to the Registrar for the preceding financial year (2020-2021) and onwards as an addendum to Form AOC-4 or AOC-4 XBRL or AOC-4 NBFC (Ind AS), as the case may be.

It further provides that for the FY 2021-22, Form CSR-2 shall be filed separately on or before March 31, 2023 after filing Form AOC-4 or AOC-4 XBRL or AOC-4 NBFC (Ind AS), as the case may be.

Accordingly, the last date for filing Form CSR-2 for financial year ending March 31, 2022 is March 31, 2023. However, professionals and corporates are still facing difficulties in filing Form CSR-2. As informed by professionals, the difficulties being faced are as under:

- Unable to fill the form as some of the tabs are not working;
- Unable to edit the fields of the Form;
- Unable to submit after filling the form - while trying to 'submit', the form shows some service error.
- in case, the Form gets submitted, upon clicking on the download button for affixing DSC, it shows 'our apologies'
- Unable to download after pre-scrutiny
- Showing DSC not registered even when the same DSC is used for other V2 and V3 filing
- In case of NO ongoing project, unable to fill as NA/0 and fill the Form.

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In view of the above, it is requested to extend the timelines to file Form CSR-2 by the companies for the preceding financial year 2021-22 from March 31, 2023 to June 30, 2023.

Further, the instruction kit to Form CSR-2 provides that Form CSR-2 is to be filed as 'addendum' to Form AOC-4 with respect to financial year 2020-21 onwards. This is in contradiction to Rule 12(1B) of the Companies (Accounts) Rules, 2014 and hence needs to be modified.

We hope that the above submission would be considered favorably.

We shall be pleased to provide any further information in this regard on hearing from your goodself.

Thanking You,

Yours Faithfully

(CS Manish Gupta)
President