

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 19th September, 2017

G.S.R. 1172(E).—In exercise of the powers conferred by sections 73 and 76 read with sub-section (1) and sub-section (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 (Acceptance of Deposits) Rules, 2014, namely:—

1. (1) These rules may be called the Companies (Acceptance of Deposits) Second Amendment Rules, 2017.
- (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 principal rules), in rule 3, in sub-rule (3), for the proviso, the following shall be substituted, namely:-

“Provided that a Specified IFSC Public company and a private company may accept from its members monies not exceeding one hundred per cent. of aggregate of the paid up share capital, free reserves and securities premium account and such company shall file the details of monies so accepted to the Registrar in Form DPT-3.

Explanation.—For the purpose of this rule, a Specified IFSC Public company means an unlisted public company which is licensed to operate by the Reserve Bank of India or the Securities and Exchange Board of India or the Insurance Regulatory and Development Authority of India from the International Financial Services Centre located in an approved multi services Special Economic Zone set-up under the Special Economic Zones Act, 2005 (28 of 2005) read with the Special Economic Zones Rules, 2006:

Provided further that the maximum limit in respect of deposits to be accepted from members shall not apply to following classes of private companies, namely:—

- (i) a private company which is a start-up, for five years from the date of its incorporation;
- (ii) a private company which fulfils all of the following conditions, namely:—
 - (a) which is not an associate or a subsidiary company of any other company;
 - (b) the borrowings of such a company from banks or financial institutions or any body corporate is less than twice of its paid up share capital or fifty crore rupees, whichever is less ; and
 - (c) such a company has not defaulted in the repayment of such borrowings subsisting at the time of accepting deposits under section 73:

Provided also that all the companies accepting deposits shall file the details of monies so accepted to the Registrar in Form DPT-3.”.

3. In the principal rules, in the Annexure, for Form DPT-3, the following 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.

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. Whether the company is Public company Private company

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

5. Objects of the company

6. (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

7. *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)	

8. *Particulars of deposits (In Rupees)

(a) Amount of existing deposits as on 1st April	<input type="text"/>
(b) Amount of deposits renewed during the year	<input type="text"/>
(c) Amount of new deposits accepted during the year	
(i) Secured deposits	<input type="text"/>
(ii) Unsecured deposits	<input type="text"/>
(d) Amount of deposits repaid during the year	<input type="text"/>
(e) Balance of deposits outstanding at the end of the year	<input type="text"/>

9. (a) *Amount of deposits that have matured but not claimed	<input type="text"/>
(b) *Amount of deposits that have matured and claimed but not paid	<input type="text"/>

10. *Particulars of liquid assets

(a) Amount of deposits maturing before 31st March next year	<input type="text"/>
and following next year	<input type="text"/>
(b) Amount required to be invested in liquid assets	<input type="text"/>
(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"/>

11. Particulars of deposit insurance

- (a) Name of the insurer
- (b) Date of entering into deposit insurance contract
- (c) Premium payable
- (d) Premium paid up to
- (e) Maximum ceiling limit for every depositor

12. 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

Attachments

1. Auditor's certificate;
2. Deposit Insurance contract;
3. Copy of trust deed;
4. Copy of instrument creating charge;
5. List of depositors;
6. Details of liquid assets;
7. Optional attachment, if any.

Attach
Attach
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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 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 Section 448 and 449 which provide for punishment for false statement and false evidence.

Modify	Check Form	Prescrutiny	Submit
For office use only:		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		Confirm submission	
Digital signature of the authorising officer	<input type="text"/>		
Date of signing	<input type="text"/>	(DD/MM/YYYY)	

[F. No. 1/8/2013-CL-V]

AMARDEEP SINGH BHATIA, Jt. Secy.

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; and
- (5) Vide notification number G.S.R. 454(E) dated the 11th May, 2017.