

NOTE ON DPT-3:

New Rule 16A

By Amendment Rule, 2019, as notified on April 30, 2019, Every Company other than Government Company shall have to file a onetime return of outstanding receipt of money or loan by a company but not considered as deposits, in term of clause (c) of sub-rule 1 of rule 2 as on March 31, 2019 in e-form **DPT-3 on or before June 30, 2019**

“Deposit or Particulars Not Considered as Deposit” as mentioned in explanation means:

- **Deposit:** Whatever includes in definition of Deposit as per Companies Act and rules e.g. Acceptance of loan from public, acceptance of loan from shareholders by public limited Company.
- **Particulars of not considered as deposit:** Whatever loan exempted under deposit rules and sections 73 shall be considered as particular of not considered as deposit. i.e.
 - Any amount received from Director/s or relatives of Directors, as loans or advances
 - Any amount received from shareholders, in case of private Companies, as loans or advances
 - Any amount received from Body Corporate (ICD)
 - any amount received from the Central Government or a State Government
 - any amount received from foreign Governments, foreign/ international banks, multilateral financial institutions
 - any amount received as a loan or facility from any banking company
 - any amount received as a loan or financial assistance from Public Financial Institutions
 - Any amount received against issue of commercial paper or any other instrument
 - 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
 - any amount raised by the issue of bonds or debentures secured charge
 - any amount received from an employee
 - any non-interest bearing amount received or held in trust
 - any amount received in the course of or for the purposes of the business of the company as advance or security deposit
 - any amount accepted by a Nidhi Company in accordance with the rules made under Section 406 of the Act
 - Any amount brought in by the promoters of the company by way of unsecured loan in pursuance of the stipulation of any lending financial institution or a bank etc.

Information/data is require to file the return in form DPT-3, (on or before June 30, 2019):

1. Amount of the outstanding receipt of money as stated above as on March 31, 2019
2. Certificate of the Auditors' of the Company on outstanding receipt of money as stated above as on March 31, 2019

3. Details of the net-worth of the Company as per the last Audited Balance Sheet (In case of accounts are audited for March 31, 2019, then of March 31, 2019, otherwise of as on March 31, 2018)

Sr. No.		Particulars	Amount (In Rs.) As on March 31, ____
A			
	(i)	Paid up share capital	
	(ii)	Free reserves	
	(iii)	Securities Premium Account	
		Total - A	
B			
	(i)	Accumulated Loss	
	(ii)	Balance of deferred revenue expenditure	
	(iii)	Accumulated depreciation, not provided	
	(iv)	Miscellaneous expense and preliminary expenses	
	(v)	Other intangible Assists	
		Total - B	
		Net worth (A-B)	

4. Copy of the trust deed/s and instrument/s creating charge, if the Company has trust deed and created charge.
5. Name, DIN of the Director, whose digital signature to be affixed and ensure that his/her digital signature (DSC) is valid and registered at the MCA portal