

## MCA NEW REQUIREMENT

### MANDATORY RETURN OF DEPOSIT

As per the Companies  
(Acceptance of Deposits) Rules, 2014



Every Company other than  
Government Company



is required to file in e-Form DPT-3



Return of Deposit or Particulars of  
Transaction not considered as  
Deposit or both as per the Audited  
Financial Statements as on year  
ending 31st March of Previous  
Financial Year



On or before the 30th day of  
June of every financial year



A one time return of outstanding  
Receipt of money or loan by a  
Company but not considered as  
deposits from the from 1st April,  
2014 to the date of publication of  
Company (Acceptance of Deposit )  
Amendment Rules, 2018  
i.e. 22nd Jan, 2019.



Within 90 days from Jan. 22,  
2019 i.e. April 21, 2019