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MCA Updates

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Company Law Updates

March 31, 2022

Notification dated March 31, 2022 pertaining to Audit Trail and report on Corporate Social Responsibility¹

The Ministry of Corporate Affairs [MCA] vide Notification Dated 31st March 2022, has extended the due date for applicability of Usage of accounting software having feature of recording audit trail **under proviso to Rule 3(1) of the Companies (Accounts) Second Amendment Rules, 2022**. Earlier the due date was 1st April 2022. The same is now applicable from **1st April 2023**.

MCA had earlier vide notification² number G.S.R. 205(E), dated the 24th March, 2021 amended proviso to sub-rule (1) of rule 3 of the Companies (Accounts) Rules, by stating:

for the figures, letters and words “1st day of April, 2021”, the figures, letters and words “1st day of April, 2022” shall be substituted.

Along with this, the Due Date for filing Form **CSR - 2** under **proviso to sub-rule (1B)³ of rule 12 of the Companies (Accounts) Rules, 2022** has been extended to **31st May, 2022**.

Companies on which CSR provision is applicable are now required to submit CSR-2 on or before 31st May, 2022.

The due date for filing CSR-2 for information relevant to FY 2020-21 was 31st March 2022.

¹ [getdocument \(mca.gov.in\)](#)

² [226081.pdf \(egazette.nic.in\)](#)

³ Inserted vide notification on Companies (Accounts) Amendment Rules, 2022 dated 11.02.2022 [getdocument \(mca.gov.in\)](#)

The Notification reads as:

1. Short title and commencement: - (1) These rules may be called the Companies (Accounts) Second Amendment Rules, 2022.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Companies (Accounts) Rules, 2014, -

(i) in the proviso to sub-rule (1) of rule 3, for the figures, letters and words “1st day of April, 2022”, the figures, letters and words “1st day of April, 2023” shall be substituted;

(ii) in the proviso to sub-rule (1B) of rule 12, for the figures, letters and word “31st March, 2022”, the figures, letters and word “31st May, 2022” shall be substituted.

