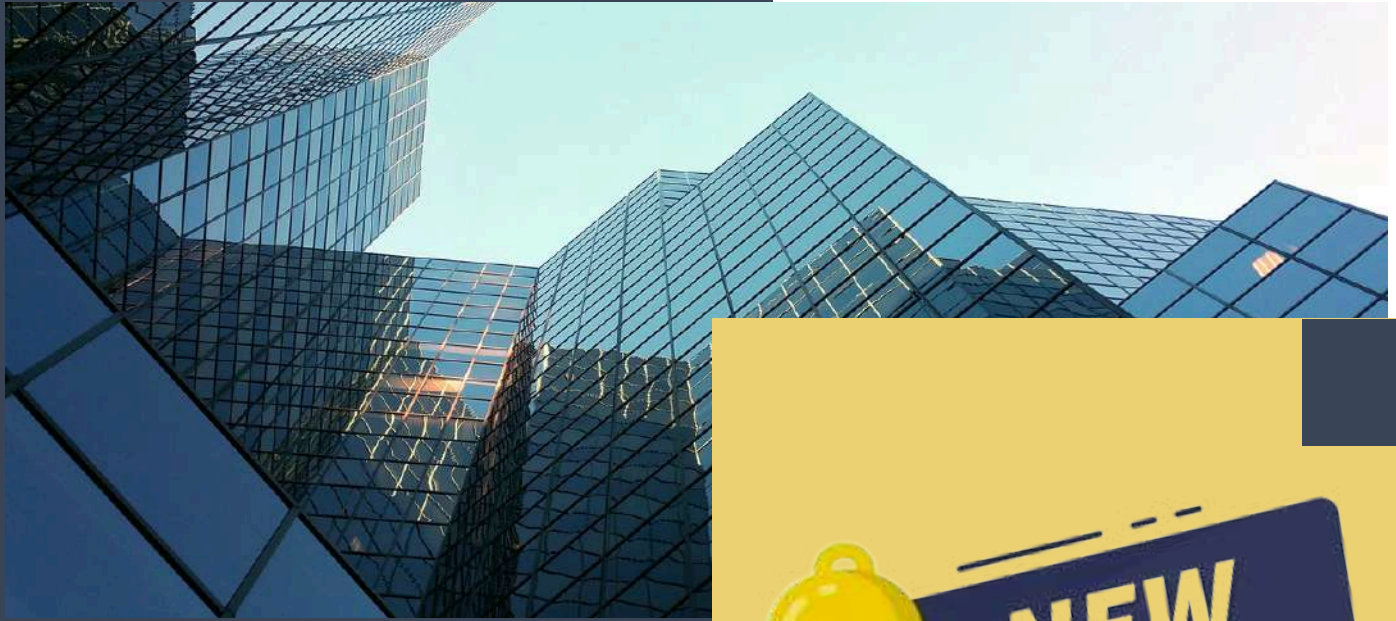


# AKANSHA RATHI & ASSOCIATES (ARACS)

[WWW.ARACS.IN](http://WWW.ARACS.IN)



Friday, November 07, 2025



## Key Updates

Company Law (pg 03-06)

SEBI (Pg 07)

IBC (Pg 08)

Case Law (Pg 09-10)

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Due Dates (Pg 12)



Company Law | POSH Consultant | Trademark Registration | Foreign Direct Investment | Drafting of Funding Agreements | Insolvency

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Friday, November 07, 2025

69th Edition



## COMPANY LAW

- Proposal to amend Companies Act, 2013
- MCA extends deadline for filing Form AOC 4 and MGT 7 / 7A
- MCA circular for extension of Form CRA-4
- MCA circular on increase in number of ROC/RD offices

## SEBI

- SEBI prescribes minimum information to be provided to Audit committee and shareholders for approval of related party transaction

## IBC

- IBBI amends Regulation 39D and omits Regulation 39C of CIRP Regulation

## CASE LAW

- Strict Liability on employee to return property of company once the employment ends: Delhi HC
- Non compliance of section 89 does not amount to Oppression & Mismanagement : NCLAT

# Companies Act 2013



## COMPANY LAW

The following amendments are under consideration:

- Strengthening M&A framework
- Easier Restoration of Struck off companies
- Resignation of KMPs
- Provisions relating to Disqualifications of directors
- Replacing affidavits required in certain cases with self declarations.
- Electronic forms for maintaining statutory registers
- Allowing Companies to communicate with their shareholders only in electronic form.
- Permitting Companies to hold General Meeting in different modes- virtual, physical or hybrid.

## Proposal to amend Companies Act



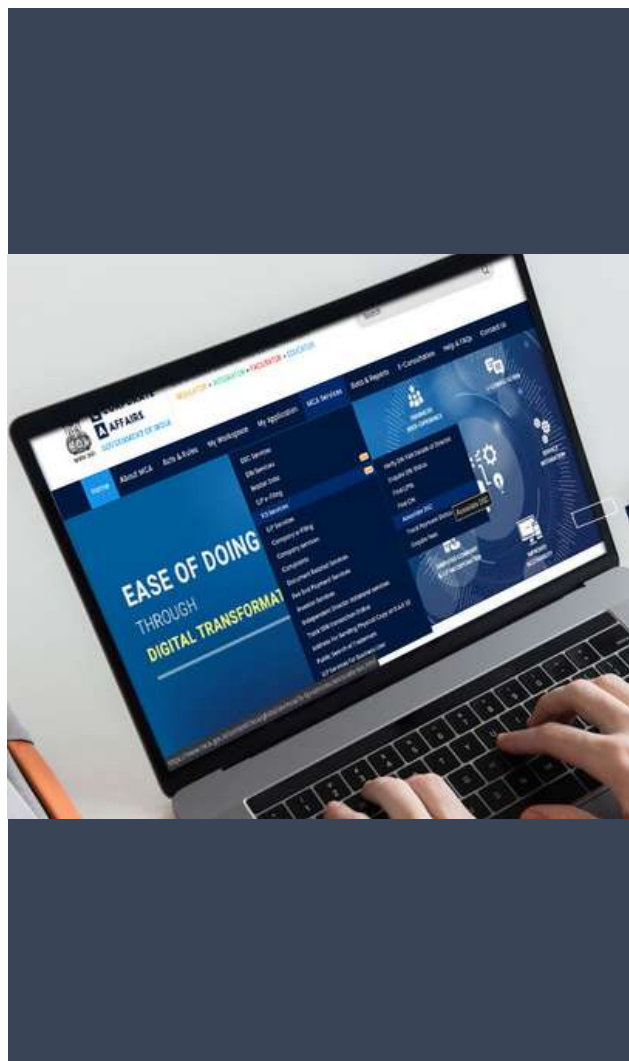
# Companies Act 2013



## COMPANY LAW

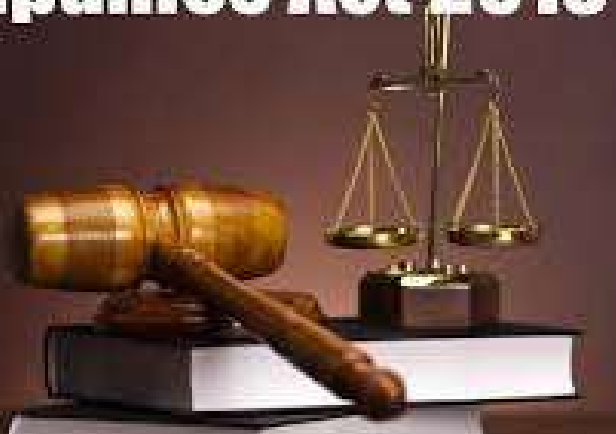
- MCA has extended the deadline for filing Form AOC-4 (Financial Statements) and MGT 7/MGT 7A for the financial year 2024-25 to **December 31, 2025**
- This extension does not apply to the statutory deadline for holding the Annual General Meeting (AGM)

Relaxation from additional fees and Extension of time for filing form AOC 4 and MGT 7/7A for the Financial Year 2024-25



[Click here for Circular](#)

# Companies Act 2013



## COMPANY LAW

- The filing of Form CRA -4 (Cost Audit Report in XBRL Format) for the Financial Year 2024-25 made upto 31.12.2025 will not attract payment of any additional fees.

## MCA Circular on Relaxation for Filing CRA-4 (FY 2024-25)



[Click here for Circular](#)

# Companies Act 2013



## COMPANY LAW

- From January 1, 2026, the number of RDs will increase from 7 to 10, and several new ROC offices will be established.
- Interim charges have been assigned for some new ROC offices.
- The new structure aims to enhance regulatory efficiency and decentralization.

[Click here for Circular](#)

MCA has issued an Office Memorandum (OM) detailing interim manpower and administration arrangements for newly established Regional Directorates (RDs) and Registrar of Companies (ROC)

Registrar of Companies India





## SEBI

Annexure-13A lists key details that must be provided – such as transaction type, value, related party name, tenure, justification, and funding details (if applicable), valuation report & justification.

### New Thresholds:

- If the RPT value is up to 1% of the company's annual consolidated turnover or ₹10 crore (whichever is lower), companies can give limited information as per Annexure-13A.
- Transactions below ₹1 crore are exempt from these disclosure requirements.

[Click here for Circular](#)

# Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions





# IBBI omits Regulation 39C and amends Regulation 39D of CIRP Regulations

## IBC

- The amendment omits Regulation 39C of the CIRP Regulations, 2016
- Clause(a) of Regulation 39D has been revised to insert the word “and” after the phrase “Companies Act, 2013;”.
- The amendment omits clause (b) of Regulation 39D, thereby simplifying the language and structure of the provision.
- The amendments are effective from the date of their publication in the Official Gazette.
- Form H- compliance certificate by Resolution Professional amended



[Click here for Notification](#)



Retaining Company's Property after removal constitutes Unlawful Possession under Section 452 of the Companies Act

## CASE LAW

1. The complaint was filed under Section 452 of the Companies Act, 2013 for wrongful withholding of company's property

2. Petitioner argument that despite resigning as MD she continued as Director and hence could retain company records was not accepted.



[Click here for Judgement](#)



# Non-Declaration Of Beneficial Ownership U/S 89 Companies Act Does Not Amount To Oppression & Mismanagement

## Case Law

1. Transfer of shareholding as a part of contractual MoU which clearly defines the obligation and rights of parties, Transferor cannot claim shareholding was simply pledged and unlawfully transferred.

2. Section 89(5) prescribes a duty on the person who holds the share to declare to the company about the details of the beneficial owner and if a person fails to make such requisite declaration he faces a penalty

3. Non-compliance of Section 89 cannot, by itself, constitute an act of oppression and mismanagement under Sections 241-242 of the Companies Act.

[Click here for Judgement](#)



# Insights

- [Click here to read our latest article on Fast track mergers](#)



# NOVEMBER

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

# D A T E S

## October 2025

- 29th November 2025  
PAS 6 - Reconciliation of Share Capital Audit Report  
(Half- Yearly)

- 15 th November 2025  
Filing Quarterly financial statements to stock exchange.