

No.05/10/2011-IEPF
Government of India
Ministry Corporate Affairs

5th Floor, 'A' Wing,
Shastri Bhavan, Dr. R.P. Road,
New Delhi-110001.

Dated: 12.06.2012

OFFICE MEMORANDUM

Subject: Notification dated 10th May, 2012 relating to Investor Education and Protection Fund (Uploading of information regarding unpaid and unclaimed amounts lying with companies) Rules, 2012 - Clarification sought - regarding.

The undersigned is directed to refer ROC, Delhi and Haryan's e-mail dated 24.05.2012, on the above mentioned subject. The reply to the clarification sought is given below:

S.No.	Clarification sought	Reply
1.	<p>(a) As per new rule 3 of Investor Education and Protection Fund (Uploading of information regarding unpaid and unclaimed amounts lying with companies) Rules, 2012, return is to be filed in form 5 INV. However, it is not clear what is the cut-off date for it?</p> <p>(b) Do we have to state the total balance of unclaimed & unpaid dividend & matured deposits as shown in balance sheet of 31st March, 2011 for the return to be filed till 31st July, 2012?</p>	<p>(a) The cut-off date refers to the date of AGM upto which the information relating to a particular year is to be updated and then filed. For example, for the financial year ended 31.03.2012, where date of AGM is 30.09.2012, the complete information regarding unpaid and unclaimed amounts has to be updated till the date of AGM i.e. upto 30.09.2012 and then this information is to be filed through eform 5 INV within 90 days of the date of AGM i.e. by 29.12.2012.</p> <p>(b) The balance of unclaimed and unpaid amounts shown in the balance sheet as on 31.03.2011 has to be updated till the date of AGM and this information is to be filed by 31st July, 2012 [Please refer to rule 3 of Investor Education and Protection Fund (Uploading of information regarding unpaid and unclaimed amounts lying with companies) Rules, 2012 and the instructions for filling of form 5 INV].</p>
2.	<p>Why date of filing relates to AGM Date? Whether we have to take figures of 2011 declared dividend which became unclaimed dividend in the month of October, 2011 in this return or not?</p>	<p>The figures of unpaid and unclaimed amounts is to be updated till the date of AGM and in the given case if the date of AGM is 30.09.2011, then the dividends which become unclaimed in October 2011 are not to be included in the information to be filed through eform 5 INV.</p>


(Alok Kumar)
Director

To

The Registrar of Companies,
Ministry of Corporate Affairs,
Nehru Place, New Delhi.

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