

# AKHILESH & ASSOCIATES

(Company Secretaries and RTMA)

OFF. – Maharaja Agrasen Plaza, RZ-B-12/15, 2nd Floor, Back Side Kh No 82/4/1, Mahavir Enclave,  
Near Dashrath Puri Metro Station Gate No-2, Palam, New Delhi-110045  
Mobile: +9718403891, 7701863822, Telephone No: -011-40204448  
Email us at csakhileshkumarjha@gmail.com  
www.uneekcs.com

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## E FORM MSME-1

### INTRODUCTION

1. eForm MSME FORM-I is required to be filed pursuant to Order dated 22 January, 2019 issued under Section 405 of the Companies Act, 2013
2. Specified Companies (Furnishing of information about payment to micro and small enterprise suppliers) Order, 2019, **all companies**, who get supplies of goods or services from micro and small enterprises and whose payments to micro and small enterprise suppliers exceed **forty five days** from the date of acceptance or the date of deemed acceptance of the goods or services as per the provisions of section 9 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006) (hereafter referred to as “Specified Companies”), shall submit a **half yearly return** to the Ministry of Corporate Affairs stating the following:
  - a. the amount of payment due and
  - b. the reasons of the delay
3. Every specified company shall file in MSME Form I details of all outstanding dues to Micro or small enterprises suppliers existing on the date of notification of this order **within thirty days** from the date of publication of this notification.
4. However, the MCA vide Circular no 01/2019 (link [http://www.mca.gov.in/Ministry/pdf/InitialReturnInMSMEForm\\_21022019.pdf](http://www.mca.gov.in/Ministry/pdf/InitialReturnInMSMEForm_21022019.pdf)) Last date should be 30<sup>th</sup> May, 2019. As per circular, the date shall be reckoned from the deployed form on MCA. The Form was deployed on 1<sup>st</sup> May, 2019.

5. Every specified company shall file a return as per MSME Form I annexed to this Order, by **31st October** for the period from April to September and by **30th April** for the period from October to March.

#### **PURPOSE OF THIS FORM**

All companies, who get supplies of goods or services from micro and small enterprises and whose payments to micro and small enterprise suppliers exceed **forty-five days** from the date of acceptance or the date of deemed acceptance of the goods or services as per the provisions of section 9 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006) (hereafter referred to as “Specified Companies”), shall submit a return to the Ministry of Corporate Affairs in the interval mentioned below

- a. Initial return or
- b. Regular half yearly return

#### **PROCESS TYPE**

STP Mode

Thanks