

BY SPEED POST

File No: P-01/08/2013- CL-V Vol. VI  
Government of India  
Ministry of Corporate Affairs

5<sup>th</sup> Floor, A-Wing Shastri Bhavan,  
Dr. R P Road, New Delhi - 01  
Dated: 24.06.2019

To,  
✓ Shri Rakesh Sehgal,  
Acting Secretary, ICAI,  
Institute of Chartered Accountant of India  
ICAI Bhawan, Indraprastha Marg,  
Post Box No. 7100,  
New Delhi - 110002.

Sub: Auditor's Certificate on return of deposits pursuant to Rule 16 of the Companies (Acceptance of Deposits) Rules, 2014- reg.

I am directed to refer your letter dated 11.06.2019 on the subject cited above and it is stated that Auditor Certificate is mandatory only in case of return of deposits. Same is also mentioned in Instruction Kit given with e-Form DPT-3.

2. Further, for filing particulars of transactions not considered as deposits information contained therein as on 31st March of that year need not be from the duly audited Financial Statement. Only in case of Return of Deposit information contained therein as on 31st March of that year should be from duly audited financial statement of the company. So revision of time line for filing particulars of exempted deposit (receipt of money or loan which are not considered as deposit) is not justified.

3. This issue with the approval of Competent Authority, MCA.

  
(Chandan Kumar)  
Deputy Director  
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