

File No. Policy-02/1/2023-CL-V-MCA भारत सरकार /Government of India कॉर्पोरेट कार्य मंत्रालय /Ministry of Corporate Affairs

5th Floor, 'A' Wing, Shastri Bhawan, Dr. Rajendra Prasad Road, New Delhi 110001

Dated: 16.06.2025

To,

All Regional Directors, All Registrar of Companies. All Stakeholders.

Subject: Separate Filing of e-form CSR-2 post the period of transition from MCA21 V2 to V3 -reg.

Sir/Madam,

This is to inform to all the stakeholders that in view of the transition of the MCA21 portal from Version 2 (V2) to Version 3 (V3) in respect of the Annual filing forms and other related e-forms and to facilitate a smooth roll out of these e-forms in MCA-21 version 3.0, the Ministry has scheduled a system migration due to which filing in V2 will be decommissioned with effect from 18.06.2025.

- 2. Whereas, vide notification G.S.R. 317(E) dated 19th May, 2025, an amendment in the 4th proviso to Rule 12(1B) of the Companies (Accounts) Rules, 2014 was done through the Companies (Accounts) Amendment Rules, 2025, effectively allowing for independent filing of e-Form CSR-2.
- 3. And whereas, vide notification G.S.R. 357(E) dated 30th May, 2025, V3 version of Annual filing and related e-Forms, including CSR-2 as an eForm linked to AOC-4, have been notified through the Companies (Accounts) 2nd Amendment Rules, 2025.
- 4. Now keeping in view that the MCA V2 system will be decommissioned w.e.f. 18.06.2025, it has been decided by the competent authority that the stakeholders intending to file e-form CSR- 2 as an independent Form with V2 SRN of Form AOC-4/AOC-4(XBRL)/AOC-4 (NBFC), can file the same in V3 portal from 14th July 2025 to 15th August, 2025.
- 5. This issues with the approval of the Competent Authority.

Yours Faithfully,

(Dr. Amit Kumar)
Deputy Director

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Copy to:

- 1. E Governance Cell and web content officer to place this circular on the Ministry's website.
- 2. Policy-02/1/2023-CL-V-MCA
- 3. Guard file.