

DPT-3: RETURN OF AMOUNT RECEIVED BY A COMPANY NOT CONSIDERED AS DEPOSITS

➤ **APPLICABILITY**

❖ Applicable on all companies except:—

- Government Companies;
- Banking company;
- NBFC as defined in the Reserve Bank of India Act, 1934;
- Housing Finance Company registered with the National Housing Bank;
- Such other company as the Central Government may, after consultation with the Reserve Bank of India, specify in this behalf.

➤ **FILING OF RETURN:-**

Two type of Returns are required to be filed by the companies:

1. One Time Return

- In form DPT-3;
- Any outstanding receipt of money from 01st April 2014 to 31.03.2019;
- Detailing the reason for which the amount is not considered as deposit;
- The information submitted in E-form shall be backed by a certificate from the Statutory Auditor of the company specifying reasons for the amount not considered as deposits;
- Within 30 days from the deployment of form.

2. Yearly Return

- In form DPT-3;
- Return shall contain;
 - ✓ Any amount received and treated as deposits as on 31st day of March of the respective financial year.
 - ✓ Any amount received and not treated as deposit as on 31st day of March of the respective financial year;
- Detailing the reason for which the amount is not considered as deposit, if any;

- The information submitted in E-form shall be backed by a certificate from the Statutory Auditor of the company specifying reasons for the amount not considered as deposits;
- Within 90 days from the end of financial year i.e. on or before 30th June of respective year;

➤ **INFORMATION REQUIRED FOR FILING FORM DPT-3**

- CIN of Company;
- PAN of Company;
- Total Outstanding Amount due;
 - ✓ For one time return: as on 31.03.2019
 - ✓ For regular return: as on 31st March of respective year
- Name of person/entity whose amount is pending;
- Reasons why the same should not be treated as deposit;
- Brief Objects of Company.

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