

**CLARIFICATION ON NOTIFICATION DATED 10-5-2012 RELATING TO
INVESTOR EDUCATION AND PROTECTION FUND (UPLOADING OF
INFORMATION REGARDING UNPAID AND UNCLAIMED AMOUNTS LYING
WITH COMPANIES) RULES, 2012**

OFFICE MEMORANDUM NO. 5/10/2011-IEPF, DATED 12-6-2012

The undersigned is directed to refer ROC, Delhi and Haryana's e-mail dated 24-5-2012, on the above mentioned subject. The reply to the clarification sought is given below:

<i>S. No.</i>	<i>Clarification sought</i>	<i>Reply</i>
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 31-3-2012, where date of AGM is 30-9-2012, the complete information regarding unpaid and unclaimed amounts has to be updated till the date of AGM <i>i.e.</i> upto 30-9-2012 and then this information is to be filed through e-form 5 INV within 90 days of the date of AGM <i>i.e.</i> by 29-12-2012.</p> <p>(b) The balance of unclaimed and unpaid amounts shown in the balance sheet as on 31-3-2011 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 30-9-2011, then the dividends which become unclaimed in October 2011 are not to be included in the information to be filed through e-form 5 INV.</p>