

File No.05/04/2020-IEPF
Government of India
Ministry of Corporate Affairs

5th Floor, 'A' Wing, Shastri Bhawan,
Dr. R.P. Road, New Delhi-110001

Dated: 17th July, 2024

To

All Stakeholders
Nodal Officers (IEPF) of Companies
All Regional Directors and Registrar of Companies
MD & CEO NSDL
MD & CEO CDSL

Subject: **Merger of Forms IEPF-3 With IEPF-4 and IEPF-7 with IEPF-1 along with change in payment process thereof in MCA Version 3-reg.**

Sir/Madam,

Pursuant to sub – rule (10), (11), (11A) & sub- rule (12) of rule 6 and sub-rule (9), (10) & (11) of rule 6A of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, various amounts needs to be transferred to the Authority as due on the shares transferred by the companies to it under sub- section (6) of section 124 of the Companies Act, 2013 and Form No IEPF-7 was required to be filed accordingly under sub- rule (13) &(13A) of rule 6 and sub-rule (12) of rule (6A) of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules.

2. Similarly for shares and unpaid dividend not transferred to the Authority, the company was required to file Form No IEPF-3 under proviso to sub-rule (3(B)) of rule 6 of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules.

3. To ease compliance burden and simplify filings, it has been decided to merge form IEPF-3 with Form IEPF-4 & IEPF-7 with IEPF-1 in MCA Version 3. The revised forms will be made STP(Straight through process).

4. Therefore, in supersession of General Circular No.12/2017, the amount required to be transferred under the provisions mentioned in para 1 will be required to be transferred online through MCA 21 through "Pay Miscellaneous Fee" service after selecting option "Investor Education and Protection Fund". The stakeholders are requested to plan accordingly.

5. This issues with the approval of the Competent Authority.

Yours faithfully

(Anil C Kandpal)

Under Secretary to the Govt. of India

Tel: 23389782

Copy to:

- (i) IEPF Authority
- (ii) E-governance Cell – to place the circular on the Ministry's website.