

## GOVERNMENT OF WEST BENGAL O/o THE Registrar of Firms, Societies and Non – Trading Corporations, West Bengal. WBIIDC Building, 2<sup>nd</sup> Floor, Block – DJ, Sector II, Salt Lake City,Kolkata – 91. Phone No: 033-2321-2219/2200

Memo No...585-RFS

Date:-18/11/2024

## Subject:- Guidelines for filling of Annual Returns of the Societies.

With reference to submission of Annual Returns of societies the guidelines issued earlier vide memo no 731-RFS dated24/01/2023 has been revoked. Therefore a fresh guidelines is issued with request to all Societies to follow the guidelines for smooth and timely service.

## 1. For any of the Annual Returns:-

- a) Prefer to submit Annual Returns within 30 days from the date of A.G.M. to avoid penalty.
- b) Time gap between two consecutive A.G.M.s shall be within 15 months to avoid penalty.
- c) Audited accounts completed and passed in the A.G.M.
- d) Form- VI to be filled in properly.
- e) Annual Reports to be submitted.
- f) A list of Governing body members containing name, address and occupation of members which is elected /selected,/ resumed charge.
- g) PAN card of society.
- h) e-Aadhar of the applicant ( President/Secretary) with verified mobile number.
- i) Any other declaration if required by the Registrar for verification.
- j) All documents must be signed by the president & Secretary with seal & stamp.

## 2. Any application for Annual return more than 2 years must contain aforesaid documents along with additional documents as follows:-

- i) Meeting resolution book of concerned meeting.
- ii) Meeting Notice Book of concerned meeting.
- iii) Updated Membership register at the time of meeting

iv) Notarized declaration or NOC in Non Judicial stamp paper declaring that there is no court case, no criminal investigation/case is pending against the society or there is no rivalry in between self declared committees.

v) Registrar may ask for documents, meeting records, transaction records, declaration and/or any other document for verification and recording of any change/changes.

- **3.** For any interim change in the Composition of Governing Body or Change in Signatories if any that have taken place in between the periods of consecutive AGM, the information needs to be filed to the Registrar u/s 17(3) of the West Bengal Societies Registration Act, 1961 separately before filing any further return or application to the Registrar. Registrar may ask for documents, meeting records, transaction records, declaration and/or any other document for verification and recording of any change/changes.
- **4.** Societies which have never filed their Annual Returns after registration before long years or have not filed Annual Returns for a long time must ensure submission of proper information regarding legacy of changes in Composition of Governing Body or Change in Signatories.
- 5. For audited accounts, UDIN number must find a place in page of accounts along with signature of the auditor with seal/stamp and date.

- 6. In case of any loan /maintenance/service charges related head is mentioned in audited accounts, declaration by concerned C.A required that:
  - i) Loan is not used for any microfinance or profitable activity violating the objects of the society
  - ii) Maintenance charges collected are in conformity with objects mentioned in MoA
  - iii) Service charge taken by the society in conformity with objects mentioned MoA.

This guidelines shall take immediate effect.

(18/11/29

Registrar of Firms, Societies and Non-Trading Corporations, West Bengal.

Memo.....585-RFS/1(2)

Date....18/11/2024

- 1. Copy forwarded for kind information to the Secretary to the Govt of West Bengal, Commerce Industry & Enterprise Deptt, Press & Society Branch.
- 2. ..... All Gr- B and Gr-C staff of this office
- 3. Office File.

8/1129. Registrar of Firms, Societies and Non-Trading Corporations, West Bengal.

