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GRC Bulletin

March 2022

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About

ricago is a dynamic next generation company focusing on Enterprise Governance, Risk Management and Compliance Management (GRC) solutions.

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CORPORATE LAWS

MCA NOTIFIES THE LIMITED LIABILITY PARTNERSHIP (AMENDMENT) RULES, 2022

In exercise of the powers conferred by sections 17, 69, 72, 76A and 79 of the Limited Liability Partnership Act, 2008, the Central Government hereby makes the following rules further to amend the Limited Liability Partnership Rules, 2009. It shall come into force with effect from the 01st April, 2022.

Rule 19A. Allotment of new name to existing LLP under sub-section (3) of section 17 -

In case a Limited Liability Partnership fails to change its name or new name, in accordance with the direction issued under sub-section (1) of section 17 within a period of three months from the date of issue of such direction, the letters —ORDNC (which is an abbreviation of the words —Order of Regional Director Not Complied), the year of passing of the direction, the serial number and the existing LLPIN of the LLP shall become the new name of the LLP without any further act or deed by the LLP, and the Registrar shall accordingly make entry of the new name in the register of LLP and issue a fresh certificate of incorporation in Form No. 16A.

Rule 37A Adjudication of penalties –

The adjudicating officer shall issue a written notice, to the limited liability partnership, partner or designated partner of a limited liability partnership or any other person who has committed non-compliance or made default under the Act, to show cause, within such period as may be specified in the notice (not being less than fifteen days and not more than thirty days from the date of service thereon), why the penalty should not be imposed on it or him. The reply to such notice shall be filed in electronic mode only.

The adjudicating officer shall pass an order –

a. within thirty days of the expiry of the period specified in sub-rule (2), or of such extended period as referred therein, where physical appearance was not required under sub-rule (5).
b. within ninety days of the date of issue of notice under rule (2), where any person appeared before the adjudicating officer under sub-rule (5).

Rule 37B. Appeal against order of adjudicating officer –

Every appeal against the order of the adjudicating officer shall be filed in writing with the Regional Director having jurisdiction in the matter within a period of sixty days from the date on which the copy of the order made by the adjudicating officer is received by the aggrieved party.

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Rule 37C. Registration of appeal – On the receipt of an appeal, office of the Regional Director shall endorse the date on such appeal and shall sign such endorsement.

37D. Disposal of appeal by Regional Director – On the admission of the appeal, the Regional Director shall serve a copy of appeal upon the adjudicating officer against whose order the appeal is sought along with a notice requiring such adjudicating officer to file his reply thereto within such period, not exceeding twenty-one days, as may be stipulated by the Regional Director.

#Source: Click here for more details

CORPORATE LAWS

SEBI CIRCULAR ON AUDIT COMMITTEE OF ASSET MANAGEMENT COMPANIES (AMC)

The Agenda of formation of audit committee in an Asset Management Company was discussed in the Mutual Fund Advisory Committee (MFAC) and under such discussion it was recommended that the AMCs of mutual funds shall require to constitute an Audit Committee. Therefore, the Circular dated 09th February, 2022 talks about the role, responsibility, membership, and such other features of the Audit Committee of an AMC. This circular shall come into force with effect from August 01, 2022.

The Audit Committee of the AMC shall be responsible for oversight of financial reporting process, audit process, company's system of internal controls, compliance to laws and regulations and other related process, with specific reference to operation of its Mutual Fund business. In this regard, the Audit Committee shall, inter-alia, have the following mandates:

- To review the financial reporting processes, the system of internal controls and the audit processes for the Mutual Fund operations of the AMC.
- To ensure that the rectifications, if any, suggested by internal and external auditors, etc. are acted upon.

Members - The Audit Committee of shall have minimum three directors as its members with at least two-third of the members shall be independent directors. The Board of Directors will appoint the members.

Meetings – At least four meetings shall be called in a financial year and not more than one hundred and twenty days shall elapse between two meetings. The quorum for meeting shall either be two members or one third of the members of the Audit Committee, whichever is greater, with at least two independent directors.

Reporting - The internal auditor shall submit its report to the Audit Committees of AMC and the Board of AMC. The Audit Committee of AMC shall forward their observations on internal audit report, if any, to the Trustees.

Powers and Responsibilities of the Audit Committee is divided into 3 parts:

- **Financial Reporting:** Oversight of the Mutual Fund Schemes' and AMC's financial reporting process and various other functions.
- **Audit (Internal and Statutory) and Internal Controls:** Considering the recommending for approval, the appointment, re-appointment and, if required, the replacement or removal of the Statutory auditors of the

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Mutual Fund, Internal Auditors of the Mutual Fund, etc. and the fixation of fees for audit and any other services rendered by the Statutory Auditors with respect to the Mutual Fund and etc.

- **Regulatory Compliance and other Functions:** Evaluating various internal control measures in terms of applicable SEBI (Mutual Funds) Regulations and various circulars issued thereunder.

The Audit Committee of AMC shall comply with these guidelines in addition to the requirements of The Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as applicable.

#Source: Click here for more details

CORPORATE LAWS

MASTER DIRECTION – RESERVE BANK OF INDIA (CREDIT DERIVATIVES) DIRECTIONS, 2022

Master Direction – Reserve Bank of India (Credit Derivatives) Directions, 2022 shall apply to credit derivatives transactions undertaken in Over-the-Counter (OTC) markets and on recognised stock exchanges in India. These Directions shall come into force on May 09, 2022.

'Over-the-Counter (OTC) markets' mean the markets where transactions are undertaken in any manner other than on exchanges and shall include electronic trading platforms (ETPs).

Eligible participants

The following persons shall be eligible to participate in credit derivatives market:

(a) Residents
(b) Non-residents, who are eligible to invest in corporate bonds and debentures under the Foreign Exchange Management (Debt Instruments) Regulations, 2019

Market-makers and users in the OTC market

Market Makers

The following entities shall be eligible to act as market-makers in credit derivatives:

(a) Scheduled Commercial Banks, except Small Finance Banks, Payment Banks, Local Area Banks and Regional Rural Banks.
(b) Non-Banking Financial Companies (NBFCs), including Standalone Primary Dealers (SPDs) and Housing Finance Companies (HFCs), with minimum net owned funds of ₹500 crores as per the audited balance sheet as on March 31 of the previous financial year.
(c) Export Import Bank of India, National Bank of Agriculture and Rural Development, National Housing Bank and Small Industries Development Bank of India.

User Classification Framework

(i) Users shall be classified by market-makers either as retail or non-retail for the purpose of offering credit derivative contracts.
(ii) The following users shall be eligible to be classified as non-retail users:
    (a) NBFCs, including SPDs and HFCs, other than market-makers.
    (b) Insurance Companies regulated by Insurance Regulatory and Development Authority of India (IRDAI).

CORPORATE LAWS

(c) Pension Funds regulated by Pension Fund Regulatory and Development Authority (PFRDA).
(d) Mutual Funds regulated by Securities and Exchange Board of India (SEBI);
(e) Alternative Investment Funds regulated by Securities and Exchange Board of India (SEBI).
(f) Resident companies with minimum net worth of ₹500 crores as per the latest audited balance sheet.
(g) Foreign Portfolio Investors (FPIs) registered with SEBI.

(iii) Any user who is not eligible to be classified as a non-retail user shall be classified as a retail user.

(iv) Any user who is otherwise eligible to be classified as a non-retail user shall have the option to get classified as a retail user.

Violation of Directions

In the event of any person or agency violating any provision of these Directions or the provisions of any other applicable law, the Reserve Bank may, in addition to taking any penal or regulatory action in accordance with law.

These Directions shall apply to all credit derivative transactions entered into from the date the Directions come into effect.

#Source: Click here for more details

TAX LAWS

CBDT GIVES CLARIFICATION REGARDING THE MOST-FAVOURED-NATION (MFN) CLAUSE IN THE PROTOCOL TO INDIA'S DTAAS WITH CERTAIN COUNTRIES

The Protocol to India's Double Taxation Avoidance Agreements (DTAAs) with some of the countries, especially European States and OECD members (The Netherlands, France, the Swiss Confederation, Sweden, Spain and Hungary) contains a provision, referred to as the Most-Favoured-Nation (MFN) clause.
Though each MFN clause in these DTAAs has a different formulation, the general underlying provision is that if after the signature/ entry into force (depending upon the language of the MFN clause) of the DTAA with the first State, India enters into a DTAA with another OECD Member State, wherein India limits its source taxation rights in relation to certain items of income (such as dividends, interest income, royalties, Fees for Technical Services, etc.) to a rate lower or a scope more restricted than the scope provided for those items of income in the DTAA with the first State, such beneficial treatment should also be extended to the first State.

India's DTAAs with countries, namely Slovenia, Colombia and Lithuania, provide for lower rate of source taxation with respect to certain items of income. However, these States were not members of the OECD at the time of the conclusion of their DTAAs with India and have become members of the OECD thereafter.

The unilateral decree/bulletin of The Netherlands and France declare that the tax rate on dividends under their respective DTAAs with India stands modified under the MFN clause after India entered into a DTAA with Slovenia, which became a member of the OECD on 21st July, 2010. The DTAA has a lower tax rate of 5% if the holding is above 10%. It has been further stated in the decree/bulletin that the lower rate will be applicable retrospectively from the date Slovenia became member of the OECD. Similarly, the unilateral publication of the Swiss Confederation declares that the tax rate on dividends under their DTAA with India stands modified under the MFN clause after India entered into a DTAA with Lithuania and Colombia who became members of the OECD on 5th July, 2018 and 28th April, 2020 respectively. The publication further states that the lower rate of 5% will be applicable for holding above 10% retrospectively from 5th July, 2018 (i.e. date of Lithuania joining the OECD) and for dividends arising from qualified interests and portfolio dividends retrospectively from 28th April, 2020 (i.e. date of Colombia joining the OECD).

In view of the above-mentioned decree/bulletin/publication on interpretation of the MFN clauses and the representations received from the taxpayers and field

TAX LAWS

formation seeking clarity, the CBDT hereby issues the following clarifications on the applicability of the MFN clause:

1. Unilateral decree/bulletin/publication do not represent shared understanding of the treaty partners on applicability of the MFN clause: Both The Netherlands and France have passed the said decree/bulletin without having any bilateral consultation with India. Therefore, these decree/ bulletin do not represent the shared understanding of India and the respective treaty partners on the applicability of the MFN clause and have no binding force as far as interpretation of MFN clause in the respective treaties is concerned.
2. Conditionality for the third State being a member of the OECD on the date of conclusion of the DTAA: On a plain reading of the MFN clauses in India's DTAAs especially with respect to the abovementioned countries, it is clear that there is a requirement that the third State is to be a member of the OECD both at the time of conclusion of the treaty with India as well as at the time of applicability of MFN clause. Therefore, it is clarified that for applicability of the MFN clause, the third State has to be an OECD member State on the date of conclusion of DTAA with India.
3. Application of concessional rates/restricted scope from the date of entry into force of the DTAA with the third State and not from the date the third State becomes member of the OECD: It may also be pointed out that the MFN clause in these DTAAs clearly states that the reduced rate takes effect from the date of entry into force of Indian DTAA with the third State. Thus, the declaration in the decree/bulletin/publication of The Netherlands, France and the Swiss Confederation to make the reduced rate effective from the date of the third State becoming member of DECD subsequent to entry into force of a DTAA is not in accordance with the relevant provision of the MFN clause in the Protocol.
4. Requirement of notification under Section 90 of the Income-tax Act, 1961: It is a domestic requirement in India under sub-section (1) of section 90 of the Income-tax Act, 1961 that DTAA or amendment to DTAA are implemented after its notification in the Official Gazette.
5. No selective import of concessional rates under MFN clause: Some jurisdictions have been selective in invoking and applying the MFN clause, which the provisions of the treaty, read with the Rules of interpretation of international treaties do not permit.

#Source: Click here for more details

OTHER LAWS

INSOLVENCY AND BANKRUPTCY BOARD OF INDIA NOTIFIES THE (INSOLVENCY RESOLUTION PROCESS FOR CORPORATE PERSONS) (AMENDMENT) REGULATIONS, 2022

In exercise of the powers conferred by clause (t) of subsection (1) of section 196 read with section 240 of the Insolvency and Bankruptcy Code, 2016 (31 of 2016), the Insolvency and Bankruptcy Board of India hereby makes the following regulations further to amend the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016. shall come into force on the date of their publication in the Official Gazette, i.e., 9th February,2022.

In the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016 (hereinafter referred to as the principal regulations), regulation 18 shall be substituted by the following, namely:

18. Meetings of the committee –

I. A resolution professional may convene a meeting of the committee as and when he considers necessary.
II. A resolution professional may convene a meeting, if he considers it necessary, on a request received from members of the committee and shall convene a meeting if the same is made by members of the committee representing at least thirty-three per cent of the voting rights.

In the principal regulations, for regulation 39A, the following regulation shall be substituted, namely:

39A. Preservation of records

I. The interim resolution professional or the resolution professional, as the case may be, shall preserve copies of all such records which are required to give a complete account of the corporate insolvency resolution process.
II. The interim resolution professional or the resolution professional shall preserve the records at a secure place and shall be obliged to produce records as may be required under the Code and the Regulations.

Explanation **–** The records referred to in this regulation includes records pertaining to the period of a corporate insolvency resolution process during which the interim resolution professional or the resolution professional acted as such,

irrespective of the fact that he did not take up the assignment from its commencement or continue the assignment till its conclusion.

#Source: Click here for more details

OTHER LAWS

JUDICIAL INSIGHT

WHETHER THE INSTITUTION OR CONTINUATION OF A PROCEEDING UNDER SECTION 138/141 OF THE NEGOTIABLE INSTRUMENTS ACT CAN COVERED BY THE MORATORIUM PROVISION UNDER SECTION 14 OF THE IBC

FACTS OF THE CASE

Steel products were supplied by the respondent to one M/s. Diamond Engineering Pvt. Ltd. from 21.09.2015 to 11.11.2016, as a result of which INR 24,20,91,054/- was due and payable by the company. As many as 51 cheques were issued by the company in favour of the respondent towards amounts payable for supplies, all of which were returned dishonoured for the reason "funds insufficient" on 03.03.2017. As a result, on 31.03.2017, the respondent issued a statutory demand notice under Section 138 read with Section 141 of the Negotiable Instruments Act, 1881, calling upon the company and its three Directors, the appellants no.1-3 herein, to pay this amount within 15 days of the receipt of the notice.

On 28.04.2017, two cheques for a total amount of INR 80,70,133/- presented by the respondent for encashment were returned dishonoured for the reason "funds insufficient". A second demand notice dated 05.05.2017 was therefore issued under the self-same Sections by the respondent, calling upon the company and the appellants to pay this amount within 15 days of the receipt of the notice.
Since no payment was forthcoming after two statutory demand notices, two criminal complaints, were filed by the respondent against the company and the appellants under Section 138 read with Section 141 of the Negotiable Instruments Act before the Additional Chief Metropolitan Magistrate, Kurla, Mumbai.

Meanwhile, as a statutory notice under Section 8 of the Insolvency and Bankruptcy Code, 2016 ["IBC"] had been issued on 21.03.2017 by the respondent to the company, and as an order dated 06.06.2017 was passed by the Adjudicating Authority admitting the application under Section 9 of the IBC and directing commencement of the corporate insolvency resolution process with respect to the company, a moratorium in terms of Section 14 of the IBC was ordered. Pursuant thereto, on 24.05.2018, the Adjudicating Authority stayed further proceedings in the two criminal complaints pending before the ACMM.

Submission by the Appellant

Shri Jayanth Muth Raj, learned Senior Advocate appearing on behalf of the appellants, has painstakingly taken us through various provisions of the IBC and has argued that the object of Section 14 being that the assets of the corporate

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debtor be preserved during the corporate insolvency resolution process, it would be most incongruous to hold that a Section 138 proceeding, which, although a criminal proceeding, is in essence to recover the amount of the bounced cheque, be kept out of the word "proceedings" contained in Section 14(1)(a) of the IBC. The object of Section 14, there is no reason to curtail the meaning of the expression "proceedings", which would therefore include all proceedings against the corporate debtor, civil or criminal, which would result in "execution" of any judgment for payment of compensation. He emphasised the fact that Section 14(1)(a) was extremely wide and ought not to be cut down by judicial interpretation given the expression "any" occurring twice in Section 14(1)(a), thus emphasising that so long as there is a judgment by any court of law (which even extends to an order by an authority) which results in coercive steps being taken against the assets of the corporate debtor, all such proceedings are necessarily subsumed within the meaning of Section 14(1)(a). He also referred to the width of Section 14(1)(b) and the language of Section 14(1)(b) and therefore argued that given the object of Section 14, no rule of construction, be it ejusdem generis or noscitur a sociis can be used to cut down the plain meaning of the words used in Section 14(1)(a). Even if criminal proceedings properly so-called are to be excluded from Section 14(1)(a), a Section 138 proceeding being quasi-criminal in nature, whose dominant object is compensation being payable to the person in whose favour a cheque is made, which has bounced, the punitive aspect of Section 138 being only to act as an in terrorem proceeding to achieve this result, it is clear that in any event, a hybrid proceeding partaking of this nature would certainly be covered. He cited a number of judgments in order to buttress this proposition as well.

Submission by the Respondent

Shri Jayant Mehta, learned Advocate appearing on behalf of the respondent, rebutted each of these submissions with erudition and grace. He referred to the Report of the Insolvency Law Committee of February 2020 to drive home his point that the object of Section 14 being a limited one, a criminal proceeding could not possibly be included within it. He further went on to juxtapose the moratorium provisions which would apply in the case of individuals and firms in Sections 85, 96, and 101 of the IBC, emphasising that the language of these provisions being wider would, by way of contrast, include a Section 138 proceeding so far as individuals and firms are concerned, which has been expressly eschewed so far as Section 14's applicability to corporate debtors is concerned. He relied upon the ejusdem generis/noscitur a sociis rules of construction that had, in fact, been applied to Section 14(1)(a) by the Bombay High Court and the Calcutta High Court to press home his point that since the expression "proceedings" takes its colour

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from the previous expression "suits", such proceedings must necessarily be civil in nature. He cited judgments which distinguish between civil and criminal proceedings and went on to argue that Section 138 of the Negotiable Instruments Act is a criminal proceeding whose object may be two fold, the primary object being to make what was once a civil wrong punishable by a jail sentence and/or fine. The Delhi High Court had not applied Section 14 of the IBC to stay proceedings under Section 34 of the Arbitration and Conciliation Act, 1996; the Bombay High Court had not applied Section 14 of the IBC to stay prosecution under the Employees' Provident Funds Act, 1952; and that the Delhi High Court had not stayed proceedings covered by the Prevention of Money-Laundering Act, 2002, stating that criminal proceedings were not the subject matter of Section 14 of the IBC.

HELD

The Supreme Court held that the object of a moratorium provision such as Section 14 is to see that there is no depletion of a corporate debtor's assets during the insolvency resolution process so that it can be kept running as a going concern during this time, thus maximising value for all stakeholders. Since the corporate debtor would be covered by the moratorium provision contained in Section 14 of the IBC, by which continuation of Section 138/141 proceedings against the corporate debtor and initiation of Section 138/141 proceedings against the said debtor during the corporate insolvency resolution process are interdicted, what is stated in paragraphs 51 and 59 in Aneeta Hada v. Godfather Travels & Tours (P) Ltd., (2012) 5 SCC 661, would then become applicable. The legal impediment contained in Section 14 of the IBC would make it impossible for such proceeding to continue or be instituted against the corporate debtor. Thus, for the period of moratorium, since no Section 138/141 proceeding can continue or be initiated against the corporate debtor because of a statutory bar, such proceedings can be initiated or continued against the persons mentioned in Section 141(1) and (2) of the Negotiable Instruments Act. This being the case, it is clear that the moratorium provision contained in Section 14 of the IBC would apply only to the corporate debtor, the natural persons mentioned in Section 141 continuing to be statutorily liable under Chapter XVII of the Negotiable Instruments Act.

#Source: P. Mohanraj & Ors. vs M/s. Shah Brothers Ispat Pvt. Ltd. [Civ. Appl. No. 10355 of 2018] dated 01 March 2021.

JUDICIAL INSIGHT

CONSUMER COMPLAINT AGAINST TELECOM COMPANIES ARE MAINTAINABLE

FACTS OF THE CASE

On 25 May 2014, the respondent instituted a consumer complaint before the District Consumer Disputes Redressal Forum, Ahmedabad alleging a deficiency of service on the part of the appellant. The complaint states that the respondent had a post-paid mobile connection and was paying an amount of Rs 249 as the monthly basic rent. The appellant was providing mobile telecom services to the complainant on the basis of which it was asserted that there exists a relationship of consumer and service provider. The complainant subscribed to an 'auto pay' system through a credit card issued by his bankers in terms of which, the appellant would receive the payment before the due date to facilitate the timely payment of bills.

According to the complainant, the average monthly bill was in the vicinity of Rs 555. Copies of the previous bills for five months, until 8 November 2013 were annexed. For the period between 8 November 2013 and 7 December 2013, the respondent was billed in the amount of Rs 24,609.51. According to the respondent, this is an over-charge. The credit limit for the post-paid mobile connection was Rs 2,300 until the bill dated 8 November 2013, after which the credit limit was increased to Rs 2,800 for the bill which was generated on 8 December 2013. The respondent has denied undertaking excessive use of the connection, including towards internet facilities.

It was alleged that as a prevalent practice, the mobile service provider must intimate the customer when the bill reaches 80 percent of the credit limit. The complaint contains a recital of the steps which were taken by the respondent by contacting the representatives of the appellant following which he registered a complaint on 22 December 2013. The respondent instituted the consumer complaint on 25 May 2014 seeking compensation in the amount of Rs 22,000 together with interest, besides consequential reliefs.

Submissions by Appellant

Mr Aditya Narain, learned counsel appearing on behalf of the appellant submits that Section 7B of the Indian Telegraphic Act of 1885 provides a statutory remedy of arbitration. Counsel submitted that in view of the statutory remedy, which is a remedy under a special statute, the jurisdiction of the consumer forum is ousted.

JUDICIAL INSIGHT

The principal issue which arises for determination is whether the existence of a remedy under Section 7B of the Act of 1885 ousts the jurisdiction of the consumer forum under the Consumer Protection Act 1986. The submissions of the appellant proceed on the basis that as a private telecom service provider, any dispute of a subscriber with it is encompassed by the remedy of arbitration in terms of Section 7B of the Act of 1885. Even if that be so, the issue in the present case is whether this would oust the jurisdiction of the consumer forum.

Held

The Bench invoked the doctrine of election, which provides that when two remedies are available for the same relief, the party at whose disposal such remedies are available, can make the choice to elect either of the remedies as long as the ambit and scope of the two remedies is not essentially different. These observations were made in the context of an allottee of an apartment having the choice of initiating proceedings under the Act of 1986 or the RERA. In the present case, the existence of an arbitral remedy will not, therefore, oust the jurisdiction of the consumer forum. It would be open to a consumer to opt for the remedy of arbitration, but there is no compulsion in law to do so and it would be open to a consumer to seek recourse to the remedies which are provided under the Act of 1986, now replaced by the Act of 2019. The insertion of the expression 'telecom services' in the definition which is contained in Section 2(42) of the Act of 2019 cannot, for the reasons which we have indicated be construed to mean that telecom services were excluded from the jurisdiction of the consumer forum under the Act of 1986. On the contrary, the definition of the expression 'service' in Section 2(o) of the Act of 1986 was wide enough to comprehend services of every description including telecom services.

#Source: Vodafone Idea Cellular Ltd. vs Ajay Kumar Aggarwal [Civil Appeal no. 923 of 2017] dated 16 February 2022

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