

**REFERENCER
ON
PRE-CERTIFICATION OF E-FORMS**



**THE INSTITUTE OF
Company Secretaries of India**
IN PURSUIT OF PROFESSIONAL EXCELLENCE
Statutory body under an Act of Parliament

OCTOBER 2014

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PREFACE

The Ministry of Corporate Affairs (MCA) regulates corporate affairs in India through the Companies Act and other allied Acts, and Rules made there under. Companies Act requires filing of various e-Forms by the companies. All the e-forms are required to be authenticated by authorised signatories using digital signatures. MCA has entrusted practicing professionals like members of the Institute of Company Secretaries of India (ICSI) with the responsibility of ensuring reliability of documents filed by companies with MCA in electronic mode.

The authorised signatory and the professionals, who certify e-form, are responsible for the correctness of the contents of e-forms and enclosures attached with the e-form. However, if a professional gives a false certificate or omits any material information knowingly, he is liable for punishment under the provisions of Companies Act, 2013 as well as liable for professional or other misconduct.

Pre-certification acts as a pre-emptive check to ensure that the particulars stated in the form or return are as per the books and records of the company and are true and correct.

This Referencer has been prepared to highlight the meaning of pre-certification, liabilities of professionals, in case of wrong pre-certification and the checklists which management of the companies and PCS may examine before filling and certifying the e-forms. This Referencer also contains e-forms and instruction kits with respect to each of these e-forms.

As a part of the ICSI initiatives to facilitate its members to comply with the regulatory framework, the ICSI is extremely pleased to bring out this Referencer. I am confident that this publication will prove to be of immense practical value to professionals.

I commend the dedicated efforts put in by team- ICSI led by CS Alka Kapoor, Joint Secretary and comprising of CS Banu Dandona, Deputy Director and CS Deepa Khatri, Assistant Director in the Directorate of Professional Development –II under the overall guidance of CS Sutanu Sinha, Officiating Secretary & Chief Executive, ICSI and the guidance and leadership of Mr. Sanjay Grover, Council Member, ICSI and Chairman, Corporate Laws and Governance Committee.

I place on record my sincere thanks to CS Atul Mehta, Council Member, ICSI, CS Mahesh Athavale, Past President ICSI, CS V Sreedharan, Past Council Member, ICSI and Mr V K Aggarwal, Former Principal Director, ICSI for their valuable inputs in preparation of this Referencer.

In any publication, there is always scope for further improvement. I would personally be grateful to users and readers to offer their suggestions/comments for further refinement in the next edition of this publication.

Place: New Delhi

(CS R Sridharan)

Date: 4th October, 2014

President, ICSI

CONTENTS

	<i>Page</i>
Concept of pre-certification	1
Historical Background	1
Persons who are eligible to pre-certify	3
Pre-certification under the New Act	4
Penal Provisions for Reckless or Wrong Pre-certification	6
Points to be kept in mind with regard to Pre-certification	8
Mapping of e-Forms-Companies Act, 2013 vs. Companies Act, 1956	10
 CHECKLISTS, E-FORMS & INSTRUCTION KITS	
Form No. INC-7	17
<i>Application for Incorporation of a Company (other than OPC)</i>	
Form No. INC-12	43
<i>Application for grant of License under section 8</i>	
Form No. INC-18	55
<i>Application to Regional Director for conversion of Section 8 company into company of any other kind</i>	
Form No. INC-21	69
<i>Declaration prior to the commencement of Business or exercising borrowing powers</i>	
Form No. INC-22	80
<i>Notice of situation or change of situation of registered office</i>	
Form No. INC-28	95
<i>Notice of order of the Court or Tribunal or any other competent authority</i>	
Form No. PAS-3	112
<i>Return of allotment</i>	
Form No. SH-7	142
<i>Notice to Registrar of any alteration of Share Capital</i>	
Form No. SH-15	161
<i>Certificate of compliance in respect of buy-back of securities</i>	
Form No. CHG-1	163
<i>Application for registration of creation, modification of charge (other than those related to debentures) including particulars of modification of charge by Asset Reconstruction Company in terms of Securitization and Reconstruction of Financial Assets and Enforcement of Securities Interest Act, 2002 (SARFAESI)</i>	
Form No. CHG-4	181
<i>Particulars for satisfaction of charge thereof</i>	

	<i>Page</i>
Form No. CHG-9	191
<i>Application for registration of creation or modification of charge for debentures or rectification of particulars filed in respect of creation or modification of charge for debentures</i>	
Form No. MGT-10	210
<i>Changes in shareholding position of promoters and top ten shareholders</i>	
Form No. MGT-14	219
<i>Filing of Resolution and agreements to the Registrar</i>	
Form No. ADT-1	238
<i>Notice of appointment of auditor by the company</i>	
Form No. DIR-3	241
<i>Application for allotment of Director Identification Number</i>	
Form No. DIR-3C	256
<i>Intimate information of directors, managing director, manager and secretary by an Indian Company</i>	
Form No. DIR-6	267
<i>Intimation of change in particulars of Director to be given to the Central Government</i>	
Form No. DIR-12	278
<i>Particulars of appointment of Directors and the key managerial personnel and the changes among them</i>	
Form No. MR-1	295
<i>Return of appointment of key managerial personnel</i>	
Form No. MR-2	309
<i>Form of application to the Central Government for approval of appointment or reappointment and remuneration or increase in remuneration or waiver for excess or over payment to managing director or whole time director or manager and commission or remuneration to directors</i>	
Form No. URC-1	332
<i>Application by a company for registration under section 366</i>	
Form No. GNL-1	345
<i>Form for filing an application with Registrar of Companies</i>	
Form No. GNL-3	359
<i>Particulars of person(s) or Key managerial personnel charged or specified for the purpose of sub-clause (iii) or (iv) of clause 60 of Section 2</i>	
Form No. NDH-1	370
<i>Return of Statutory Compliance</i>	
Form No. NDH-2	374
<i>Application for extension of Time</i>	

	<i>Page</i>
Form No. NDH-3	378
<i>Half yearly Return</i>	
Form No. MSC-1	385
<i>Application to ROC for obtaining the status of dormant company</i>	
Form No. MSC-3	397
<i>Return of dormant companies</i>	
Form No. MSC-4	408
<i>Application for seeking status of active company</i>	
Form No. RD-2	416
<i>Form for filing application to Central Government (Regional Director)</i>	
Form No. 1 INV	425
<i>Statement of amounts credited to investor education and protection fund</i>	

REFERENCER ON PRE-CERTIFICATION OF E-FORMS

CONCEPT OF PRE-CERTIFICATION

Pre-certification was introduced to avoid registration delays and eventually evolved to check correctness of documents filed by professionals.

Pre-certification means certification of correctness of any document by a professional including Company Secretary in Practice before the same is filed with the Registrar in terms of the requirements of the Companies Act. The professional checks the correctness of the particulars stated in the form after due consideration of the provisions of the Companies Act, 2013 and the rules made there under. He also ensures that the particulars stated in the form are in agreement with the books and records of the company. If he notices any defect or finds that the information provided in the form is incomplete, he takes steps for rectification of the defect and gets the document completed before filing the same with the Registrar.

Pre-certification acts as a pre-emptive check to ensure that the particulars stated in the form or return are as per the books and records of the company and are true and correct. This would mean that the Registrar can rely on the certification of the Company Secretary in practice and take the document on record without further examination.

Thus, Pre-certification by a Company Secretary in practice ensures that no form or return is filed in the Office of Registrar of Companies which is defective or incomplete.

Disclosure of information to shareholders is a very important requirement under the company law. This is with a view to protect the interests of the shareholders and other stakeholders and to ensure better governance. Accordingly the Companies Act, 2013 has stipulated stringent measures and requirements for disclosures including in financial statements, in Board's report and annual return. The Act has also prescribed onerous duties and responsibilities for company directors as well as company secretaries. The punishment for violation of provisions of the Act has also been enhanced under the Companies Act, 2013. Therefore, to ensure the correctness of information filed becomes very critical.

The introduction of pre-certification by an independent professional in the e-form is aimed at reducing the work load of the Registrar of Companies. Once an e-form has been pre-certified by a professional towards its authenticity based on the particulars contained in the books of accounts and records of the company, ROC is entitled to take on record the e-form. If a professional gives a false certificate or omits any material information knowingly, he is liable to punishment under the provisions of Companies Act, 2013 as well as liable for professional or other misconduct.

HISTORICAL BACKGROUND

Pre-certification was introduced after detailed deliberations and this has been refined over time. Though it initially aimed at avoiding delays in registration of documents and charges, its scope was expanded to authenticate correctness and integrity of documents being filed with the MCA in view of the benefits from such precertification.

With a view to avoid delay in the registration of documents, MCA (the then Department of Company Affairs) on the initiative taken by the Institute of Company Secretaries of India issued two circulars advising the Registrars of Companies to take on record documents that are filed by companies or the creditors concerned, duly certified as correct by a company secretary/ chartered accountant/ cost accountant in practice. The circulars read as under:

— Delay in Registration of Charges

(Issued by the Ministry of Industry, Department of Company Affairs, vide No. 1/1/90 CL.V. dated 5-9-1990; Circular No. 14/90).

"I am directed to say that with a view to taking on record the documents relating to charges/modification of charges/satisfaction of charges, it has been decided that as and when the aforesaid documents are filed by the companies or the creditors concerned, duly certified as correct by a chartered accountant/cost accountant/ company secretary in practice, the same may be taken on record within a reasonable period of say, ten (10) days. You are also advised that in case the relevant certificate of charge, etc. is not collected by the company's representative concerned within seven (7) days thereafter, the same may be sent by post. A copy of this circular is being endorsed to all the three professional Institutes with a request to suitably advise their members to ensure that the documents certified by them have been completely and correctly filled in".

— Delay in Registration of Documents

(Issued by the Ministry of Industry, Department of Company Affairs, vide Nos.1/3/91-CL.V; Circular No.5/91 dated 26-2-1991).

"This has reference to this Department's Circular No. 14/90 dated 5-9-1990 on the above mentioned subject. It has been decided that all documents required to be filled with you by companies be taken on record within a reasonable period, say, ten days, if the same are duly certified as correct by a company secretary/chartered accountant/cost accountant, in practice."

The Department Related Parliamentary Standing Committee, which examined the Companies (Second Amendment) Bill, 1999, while endorsing the pre-certification in its 64th Report in 2000, had observed that verification of compliances with the provisions of the Companies Act, 1956 by a company secretary in practice was necessary.

The High Level Committee on Corporate Audit and Governance (Naresh Chandra Committee) in its report in 2002, while observing wide gap between prescription and practice, recommended a system of pre-certification by company secretaries to remove defects in documents so that these could be taken on record immediately and to reduce workload on Ministry.

It is also recommended that the system should provide for monetary and other penalties on company secretaries who certify incorrectly, even through error or oversight.

Accordingly, the Companies (Amendment) Bill, 2003 introduced in the Rajya Sabha sought to add a new section 383C to provide that all documents, returns, forms required to be filed with the Registrar or any statutory authority shall be pre-certified by a company secretary in practice.

In the meantime, the Government came out with the Concept Paper for revamping of Company Law on August 8, 2004 containing a model codified company law which incorporated the provisions of section 383C of the Companies (Amendment) Bill, 2003.

The process has been now sanctified in the Companies (Registration Offices and Fees) Amendment Rules, 2014 [Sub-rule (12) of Rule 8].

MCA vide Circular 10/2014 dated 07.05.2014 has issued the following on certification of e-forms under the Companies Act, 2013 by the Practising professionals (extracts) –

“The Ministry has allowed registered Members of the professional bodies (the ICAI, ICSI and the ICAI) to authenticate correctness and integrity of documents being filed by them with the MCA in electronic mode”.

The requirement of authentication of documents prescribed under Rule 8 of the Companies (Registration Offices and Fees) Rules, 2014 elaborates on the responsibility of professionals certifying the forms. The professional certifying the form must verify whether all the requirements as per the provisions of the Companies Act, 2013 and the rules made thereunder have been complied with and all the attachment to the forms have been duly scanned and attached completely and legibly.

PERSONS WHO ARE ELIGIBLE TO PRE-CERTIFY

The e-form should be certified by a company secretary (in whole-time practice) or cost accountant (in whole-time practice) or chartered accountant (in whole-time practice) by digitally signing the e-form.

Rule 8(12) the Companies (Registration Offices and Fees) Rules, 2014 as inserted by the Companies (Registration Offices and Fees) Amendment Rules, 2014 vide GRS 297(E) dt. 28 April, 2014 reads as under:

"(12) (a) The following e-forms filed by companies, other than one person companies and small companies, under sub-rule (1) of rule 9, shall be pre-certified by the Chartered Accountant or the Company Secretary or as the case may be the Cost Accountant, in whole-time practice, namely:—

INC-21, INC-22, INC-28, PAS-3, SH-7, CHG-1, CHG-4, CHG-9, MGT-14, DIR-6, DIR-12, MR-1, MR-2, MSC-1, MSC-3, MSC-4, GNL-3, ADT-1, NDH-I, NDH-2, NDH-3;

(b) The following e-forms filed by companies, other than one person companies and small companies, under sub-rule (1) of rule 9, shall be pre-certified in the following manner, namely:—

(i) GNL-1 – (Form for filing an application seeking approval from Registrar of Companies in e-form GNL-1 for different purposes under Companies Act, 2013) Optional pre-certification by the Chartered Accountant or the Company Secretary or as the case may be the Cost Accountant in whole-time practice;

(ii) DPT-3 – (Return of Deposits) Certification by Auditors of the company;

(iii) MGT-10 – (Changes in shareholding position of promoters and top ten shareholders) Certification by a Company Secretary in whole-time practice;

(iv) AOC-4 – (For filing financial statement and other documents with the Registrar) Certification by a Chartered Accountant in whole-time practice;

(c) E-form DIR-3 shall be filed along with attestation of photograph, identity proof and proof of residence of the applicant by the Chartered Accountant or the Company Secretary or as the case may be the Cost Accountant, in practice."

Mapping of e-forms prescribed under the Companies Act, 2013 with e-forms prescribed under Companies Act, 1956 (Source: MCA Website: www.mca.gov.in) is annexed and marked as *Annexure-I*.

PRE-CERTIFICATION UNDER THE NEW ACT

As mentioned earlier, the process has now been sanctified in the Companies (Registration Offices and Fees) Rules, 2014 (hereinafter referred to as '**the Rules**').

Every company registered under the Companies Act, 2013 (hereinafter referred to as '**the Act**') is required to file with the Registrar of Companies a number of forms, returns and documents. While certain forms and documents are to be filed initially at the time of registration of the company, some of the returns are required to be filed periodically such as annual return and some others are required to be filed when some event occurs such as appointment of a director, increase in share capital, creation of charge etc.

As per Rule 7 of the of the rules, every application, financial statement, prospectus, return, declaration, memorandum, articles, particulars of charge, or any other particulars or documents or any notice or any communication or intimation required to be filed or delivered or served under the Act and rules made thereunder, is required to be filed or delivered or served in computer readable electronic form, in portable document format (PDF) or in such other format as has been specified in any rule or form to the Registrar through the portal maintained by the Ministry of Corporate Affairs (the MCA) on its website.

The MCA has set up and maintains the website through portal MCA-21 for providing access to the electronic registry for filing of forms, documents and applications etc.

The electronic registry so setup enables public access and inspection of such documents as are required to be in the public domain under the Act on payment of the fees as prescribed under the Act or the rules made there under.

As per the first proviso to rule 7, where the documents are required to be filed on non judicial stamp paper, such documents shall be filed in physical form in addition to their submission in electronic form unless the central government by an order does not require submission in physical form and proof of delivery of documents submitted in physical form are required to be scanned and forms part of the attachments to the e-form.

As per the second proviso to rule 7, if the stamp duty is paid electronically, the company is not required to make physical submission of such documents, in addition to their submission in electronic form.

As per the third proviso to rule 7, in respect of certain documents filed under the Act which are not covered for payment of stamp duty in electronic form and the stamp duty payable on such documents in the respective state is equal to or less than one hundred rupees, the company is required to scan such stamped documents complete in all respect and file electronically and is not required to submit such documents in physical form. However, documents required to be filed for compounding of offences or adjudication of penalties or applications to Central Government or Regional Director are required to be filed in the physical form separately.

As per the fourth proviso to rule 7, unless otherwise stated in any law for the time being in force, the company is required to retain such documents duly stamped in original

- (i) permanently for the documents relating to incorporation and incidental matters thereto, changes in any clauses of the memorandum and articles of association; and
- (ii) for a minimum period of eight years in other cases.

Such documents shall be required to be produced if the same are required for inspection and verification by the competent authority.

As per the fifth proviso to the rule 7, any correspondence (physically or electronically) and documents to be filed by any person with Registrar must contain name, designation, address, membership number or DIN, of the person signing such document and make sure correctness thereof and correspondence merely with signature and writing authorised signatory shall not be acceptable.

As per the rule 8(1), (2) & (5), all electronic forms are required to be authenticated by authorised signatories using digital signatures. The e-forms are required to be authenticated on behalf of the company by the Managing Director or Director or Company Secretary or other key managerial personnel. In case of any change in directors or company secretary, the form relating to appointment of such directors or company secretary is required to be filed by continuing director or secretary of the company.

As per rule 8(6), scanned image of documents must be of the original signed documents relevant to the e-forms and the scanned document image shall not be left blank without bearing actual signature of authorised person.

As per rule 8(7), the person signing the form and the professional certifying the form are responsible to ensure that all the required attachments relevant to the form have been attached completely and legibly to the forms or applications or returns filed as per the Act and the rules.

As per rule 9(2), every document or application or certificate or notice and other documents required to be registered or authenticated by the Registrar or an officer of the Central Government is required to be authenticated through a valid digital signature of such person or a system generated digital signature.

As per rule 9(3), the Registrar shall issue document, certificate, notice, receipt, approval or communicate endorsement or acknowledgement in electronic mode. If the Registrar is not able to issue any certificate etc. in electronic mode for the reasons to be recorded in writing, he may issue such certificate etc. in the physical form under manual signature affixing seal of his office.

As per rule 9(4), the company is required to create and maintain at all times a valid electronic address including e-mail, user identifications capable of receiving and acknowledging the receipt of document, certificate, notice or other communication, automated or otherwise.

As per rule 10, the Registrar of Companies is required to examine or cause to be examined, every application or e-form or document filed with or delivered to, in the electronic form.

As per the proviso to rule 10(1), save as otherwise provided in the Act, the Registrar is required to take a decision on the application, e-form or documents within thirty days from the date of its filing excluding the cases in which an approval of the Central Government or the Regional Director or any other competent authority is required.

As per the second proviso to rule 10(1), the e-forms identified as informatory in nature and filed under Straight through Process (STP) may be examined by the Registrar at any time or suo motu on receipt of any information or complaint from any source.

As per the rule 10(2), if any such document or e-Form is found to be defective or incomplete in any respect, the Registrar is required to give intimation of such defect or incompleteness noticed electronically, by placing it on the website and by e-mail on the last intimated e-mail address of the person or the company which has filed such document or e-form, directing him or it to furnish such information or to rectify such defects or incompleteness

or to re-submit such application or e-form or document within fifteen days or such other period as provided in the Act or the rules.

As per the proviso to rule 10(2), in case the e-mail address of the person or company in question is not available, the intimation shall be given by the Registrar by post at the last intimated registered office address of the company or the last intimated address of the person and the registrar shall preserve the facts of the intimation in the electronic record.

As per the rule 10(3), except otherwise provided in the Act, the Registrar shall allow fifteen days' time to the person or company which has filed the application or form or document, for furnishing further information or for rectification of the defects or incompleteness or for re-submission of such application or e-form or document.

As per the rule 10(4), if such further information has not been provided or has been furnished partially, or defects or incompleteness has not been rectified or has been rectified partially or has not been rectified within fifteen days, the Registrar shall either reject or treat the application or e-form or document as invalid in the electronic record, and shall inform the person or company in the manner stated above.

As per the rule 10(5), without prejudice to any other liability under the Act or rules, where any document has been recorded invalid by the Registrar, the document may be rectified only by fresh filing along with payment of fee and additional fee as applicable.

As per the rule 10(6), in case the Registrar finds any e- Form or document filed under Straight Through Process (STP) as defective or incomplete in any respect at any time, he shall treat and label such e-form or document as 'defective' in the electronic registry and issue notice pointing out such defects or incompleteness at the last intimated e-mail address of the person or the company which has filed the e-form or document, calling upon such person or company to file such e-form or document afresh with fee and additional fee as applicable. In case the e-mail address of the person or the company is not available, the intimation shall be given by the registrar by post at the last intimated registered office address of the Company or the last intimated address of the person, as the case may be and such facts shall be preserved by the Registrar in the electronic record.

PENAL PROVISIONS FOR RECKLESS OR WRONG PRE-CERTIFICATION

Under the Company Secretaries Act, 1980

The Second Schedule to the Company Secretaries Act, 1980 in clause 2 provides that where a Company Secretary in Practice certifies or submits in his name, or in the name of his firm, a report of an examination of the matters relating to company secretarial practice and related statements unless the examination of such statements has been made by him or by a partner or an employee in his firm or by another Company Secretary in Practice, he shall be deemed to be guilty of professional misconduct.

Further, clauses 6, 7 and 8 provide that where a Company Secretary in Practice while pre-certifying any e-Form or document fails to disclose a material fact known to him in his report or statement but the disclosure of which is necessary in making such report or statement, or fails to report a material mis-statement known to him or does not exercise due diligence, or is grossly negligent in the conduct of his professional duties or fails to obtain sufficient information which is necessary for expression of an opinion or its exceptions are sufficiently material to negate the expression of an opinion, he would be deemed to be guilty of professional or other misconduct under the provisions of the Company Secretaries Act, 1980. In case there is any false statement in any material particular or omission of any material fact in the form certified as correct by a Practicing Company Secretary, he would be liable for disciplinary action for professional or other misconduct under the provisions of the Company Secretaries Act, 1980.

In view of section 21B(3) of the Company Secretaries Act, 1980, in case he is found guilty of professional or other misconduct mentioned in the second schedule to the Company Secretaries Act, 1980, he will be liable for the following actions-

- (a) Reprimand,
- (b) Removal of name from the registrar of members permanently or for such period as may be thought fit by the disciplinary committee,
- (c) Fine which may extend to five lakh rupees.

Relevant extracts of the Second Schedule to the Company Secretaries Act, 1980 are as under:

Part I of the Second Schedule of the Company Secretaries Act, 1980 (Professional misconduct in relation to Company Secretaries in Practice)

A Company Secretary in practice shall be deemed to be guilty of professional misconduct, if he—

- (5) fails to disclose a material fact known to him in his report or statement but the disclosure of which is necessary in making such report or statement, where he is concerned with such report or statement in a professional capacity;
- (6) fails to report a material mis-statement known to him and with which he is concerned in a professional capacity;
- (7) does not exercise due diligence, or is grossly negligent in the conduct of his professional duties;
- (8) fails to obtain sufficient information which is necessary for expression of an opinion or its exceptions are sufficiently material to negate the expression of an opinion; *****.

Under the Companies Act, 2013

With a view to ensure that the secretary in practice carries out his work with due diligence, the Registrar may carry out scrutiny of Forms on random basis.

As per rule 8(9) of the Companies (Registration Officers and Fees) Rules, 2014, where any instance of filing document, application or return etc. containing a false or misleading information or omission of material fact, requiring action under section 448 or section 449 is observed, the person shall be liable under section 448 and 449 of the Act.

Further as per rule 8(10), without prejudice to any other liability, in the case of certification of any form, document, application or return under the act containing wrong or false or misleading information or omission of material fact or attachments by the person, the Digital Signature Certificate shall be de-activated by the central government till a final decision is taken in this regard.

Penal provisions under sections 447, 448 and 449 of Companies Act, 2013 & MCA circular (Circular No. 10/2014 dated 07.05.2014).

Section 447 (Punishment for fraud) of the Companies Act, 2013 provides for severe punishment. As per this section, any person who is found to be guilty of fraud, shall be punishable with imprisonment for a term which shall not be less than six months but which

may extend to ten years and shall also be liable to fine which shall not be less than the amount involved in the fraud, but which may extend to three times the amount involved in the fraud.

As per section 448 (Punishment for false statement), if in any return, report, certificate, financial statement, prospectus, statement or other document required by, or for, the purposes of any of the provisions of this Act or the rules made thereunder, any person makes a statement,—

- (a) which is false in any material particulars, knowing it to be false; or
- (b) which omits any material fact, knowing it to be material, he shall be liable under section 447.

As per section 449 (Punishment for false evidence), if any person intentionally gives false evidence—

- (a) upon any examination on oath or solemn affirmation, authorised under this Act; or
- (b) in any affidavit, deposition or solemn affirmation, in or about the winding up of any company under this Act, or otherwise in or about any matter arising under this Act,

he shall be punishable with imprisonment for a term which shall not be less than three years but which may extend to seven years and with fine which may extend to ten lakh rupees.

As per MCA circular no. 10/2014 dated 07.05.2014, where any instance of filing of documents, application or return or form etc, containing false or misleading information or omission of material fact or incomplete information is observed, **the Regional Director or the Registrar as the case may be, shall conduct a quick inquiry against the professionals who certified the form and signatory thereof including an officer in default** who appears prima facie responsible for submitting false or misleading or incorrect information pursuant to requirement of above said Rules, 15 days notice may be given for the purpose.

The Regional Director or the Registrar will submit his/her report in respect of the inquiry initiated, irrespective of the outcome, to the E-Governance cell of the Ministry within 15 days of the expiry of period given for submission of an explanation with recommendation in initiating action under section 447 and 448 of the Companies Act, 2013 wherever applicable and also regarding referral of the matter to the concerned professional Institute for initiating disciplinary proceedings.

The E-Governance cell of the Ministry shall process each case so referred and issue necessary instructions to the Regional Director/ Registrar of Companies for initiating action under section 448 and 449 of the Act wherever prima facie cases have been made out. The E-Governance cell will thereafter **refer such cases to the concerned Institute for conducting disciplinary proceedings against the errant member as well as debar the concerned professional from filing any document on the MCA portal in future.**

The Registrar shall forward a fortnightly report to the concerned Regional Director as well as to the E-Governance Division. Thereafter, the Regional Director shall forward a consolidated report to the Joint Secretary E-Governance Division on or before 7th of every month.

POINTS TO BE KEPT IN MIND WITH REGARD TO PRE-CERTIFICATION

It is duty of the Company Secretary in practice to check thoroughly the correctness of the contents of the form before certifying it as correct. The members in practice are, accordingly, expected to exercise due care, diligence and skill while performing the duty of pre-certification.

Pre-certification of forms is, therefore, not a routine or mechanical exercise but is a serious and involved work calling for sound application of mind in verifying the averments made in the respective forms after due consideration of the provisions of the Act read with the relevant rules.

Before undertaking the work relating to pre-certification of forms, a Company Secretary in practice should thoroughly read the requirements of the provisions of the Companies Act, 2013, the Rules made there under and familiarise himself with the actual practices that are followed in this regard. He should also:

- Ensure that letter of engagement/Board Resolution authorizing the professional for the particular assignment by the company is obtained.
- Maintain a physical/scanned of all documents verified (subject to confidentiality requirement)
- Obtain the signature(s) of the authorised signatories of the e-forms in presence of the professional.
- Ensure that all relevant documents and attachments are legible & visible.

In this Referencer, it has not been the intention to deal exhaustively with the legal aspects relating to various forms but to highlight the various important aspects which should engage the attention of a member in practice while certifying forms.

Annexure I

Mapping of e-forms prescribed under the Companies Act, 2013 with e-forms prescribed under Companies Act, 1956 (MCA website : www.mca.gov.in)

<i>S. No.</i>	<i>e-Form (Companies Act, 2013)</i>	<i>Corresponding e-Form (Companies Act, 1956)</i>	<i>Purpose of Form as per Companies Act, 2013</i>
1	INC-1	1A	Application for reservation of name
2	INC-2	New form	Form for incorporation and nomination (One Person Company)
3	INC-3	New form	Form for consent of nominee of One Person Company
4	INC-4	New form	Form for change in member/nominee of One Person Company
5	INC-5	New form	Form for intimation of exceeding threshold of One Person Company
6	INC-6	New form	Application for Conversion
7	INC-7	1	Application for Incorporation of Company (Other than One Person Company)
8	INC-18	New form	Application to Regional Director for conversion of section 8 company into any other kind of company
9	INC-20	New form	Intimation to Registrar of revocation or surrender of license issued under section 8
10	INC-21	19	Declaration prior to the commencement of business or exercising borrowing powers
11	INC-22	18	Notice of situation or change of situation of registered office
12	INC-23	1AD, 24AAA	Application to the Regional Director for approval to shift the Registered Office from one state to another state or from jurisdiction of one Registrar to another Registrar within the same state
13	INC-24	1B	Application for approval of Central Government for change of name
14	INC-27	1B, 62	Conversion of public company into private company or private company into public company
15	INC-28	21	Notice of order of the Court or any other competent authority

<i>S. No.</i>	<i>e-Form (Companies Act, 2013)</i>	<i>Corresponding e-Form (Companies Act, 1956)</i>	<i>Purpose of Form as per Companies Act, 2013</i>
16	PAS-3	2	Return of allotment
17	SH-7	5	Notice to Registrar for alteration of share capital
18	SH-8	New form	letter of offer
19	SH-11	4C	Return in respect of buy back of securities
20	CHG-1	8	Application for registration of creation, modification of charge (other than those related to debentures) including particulars of modification of charge by Asset Reconstruction Company in terms of Securitization and Reconstruction of Financial Assets and Enforcement of Securities Interest Act, 2002 (SARFAESI)
21	CHG-4	17	Particulars for satisfaction of charge thereof
22	CHG-6	15	Notice of appointment or cessation of receiver or manager
23	CHG-9	10	Application for registration of creation or modification of charge for debentures or rectification of particulars filed in respect of creation or modification of charge for debentures
24	MGT-6	22B	Form of return to be filed with the Registrar under section 89
25	MGT-14	23	Filing of Resolutions and agreements to the Registrar under section 117
26	DIR-3	DIN1	Application for allotment of Director Identification Number
27	DIR-6	DIN4	Intimation of change in particulars of Director to be given to the Central Government
28	DIR-11	New form	Notice of resignation of a director to the Registrar
29	DIR-12	32, 32AD	Particulars of appointment of directors and the key managerial personnel and the changes amongst them
30	MR-1	25C	Return of appointment of key managerial personnel

<i>S. No.</i>	<i>e-Form (Companies Act, 2013)</i>	<i>Corresponding e-Form (Companies Act, 1956)</i>	<i>Purpose of Form as per Companies Act, 2013</i>
31	MR-2	25A	Form of application to the Central Government for approval of appointment or reappointment and remuneration or increase in remuneration or waiver for excess or over payment to managing director or whole time director or manager and commission or remuneration to directors
32	URC-1	37, 39	Application by a company for registration under section 366
33	FC-1	44	Information to be filed by foreign company
34	FC-2	49, 52	Return of alteration in the documents filed for registration by foreign company
35	FC-3	52	Annual accounts along with the list of all principal places of business in India established by foreign company
36	FC-4	PTII	Annual Return of a Foreign Company
37	GNL-1	61	Form for filing an application with Registrar of Company
38	GNL-2	62	Form for submission of documents with the Registrar of Company
39	GNL-3	1AA	Particulars of person(s) or director(s) or charged or specified for the purpose of section 2(60)
40	ADJ	New form	Memorandum of Appeal
41	MSC-1	New form	Application to Registrar for obtaining the status of dormant company
42	MSC-3	New form	Return of dormant companies
43	MSC-4	New form	Application for seeking status of active company
44	RD-1	24A	Form for filing application to Regional Director
45	RD-2	24AAA	Form for filing petitions to Central Government (Regional Director)

<i>S. No.</i>	<i>e-Form (Companies Act, 2013)</i>	<i>Corresponding e-Form (Companies Act, 1956)</i>	<i>Purpose of Form as per Companies Act, 2013</i>
46	CG-1	65	Form for filing application or documents with Central Government
47	-	66	Form for submission of compliance certificate with the Registrar
48	-	5INV	Statement of unclaimed and unpaid amounts
49	-	14LLP	Form for intimating to Registrar of Companies of conversion of the company into limited liability partnership (LLP).
50	-	20B	Form for filing annual return by a company having a share capital with the Registrar
51	-	21A	Particulars of annual return for the company not having share capital
52	-	23AC	Form for filing balance sheet and other documents with the Registrar
53	-	23ACA	Form for filing Profit and Loss account and other documents with the Registrar
54	-	23ACA-XBRL	Form for filing XBRL document in respect of Profit and Loss account and other documents with the Registrar
55	-	23AC-XBRL	Form for filing XBRL document in respect of balance sheet and other documents with the Registrar
56	-	23C	Form of application to the Central Government for appointment of cost auditor
57	-	23D	Form for Information by Cost Auditor to Central Government
58	-	35A	Information to be furnished in relation to any offer of a scheme or contract involving the transfer of shares or any class of shares in the transferor company to the transferee company
59	-	A-XBRL	Form for filing XBRL document in respect of compliance report and other documents with the Central Government

<i>S. No.</i>	<i>e-Form (Companies Act, 2013)</i>	<i>Corresponding e-Form (Companies Act, 1956)</i>	<i>Purpose of Form as per Companies Act, 2013</i>
60	-	FTE	Application for striking off the name of company under the Fast Track Exit(FTE) Mode
61	-	I-XBRL	Form for filing XBRL document in respect of cost audit report and other documents with the Central Government
62	-	Refund	Application for requesting refund of fees paid
63	-	Bank ACC	Application for simplifying bank account opening process as user shall not be required to submit any physical application form.
64	-	Investor Complaint Form	Form for filing complaint(s) against the company
65	-	67AD	Clarification

Other e-forms not covered in the above list, which require pre-certification:

<i>S. No.</i>	<i>e-Form (Companies Act, 2013)</i>	<i>Corresponding e-Form (Companies Act, 1956)</i>	<i>Purpose of Form as per Companies Act, 2013</i>
1	INC-12	Form 24A	Application for grant of Licence under section 8
2	SH-15	New form	Certificate of Compliance in respect of buy-back of securities
3	MGT-10	New e-form	Changes in shareholding position of promoters and top ten shareholders
4	ADT-1	23B	Notice of appointment of auditor by the company
5	DIR 3C	DIN-3	Intimation of DIN by the company to the Registrar
9	NDH-1	New e-form	Return of Statutory Compliance
10	NDH-2	New e-form	Application for extension of time
11	NDH -3	New e-form	Half Yearly Return
12	1 INV		Statement of amounts credited to investor education and protection fund

**CHECKLISTS, E-FORMS
AND
INSTRUCTION KITS**

CHECKLIST
E-form No. INC-7

Application for incorporation – (Other than One Person Company)

[Pursuant to Section 7(1) of the Companies Act, 2013 and pursuant to Rule 10, 12, 14 and 15 of the Companies (Incorporation) Rules 2014]

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	Service Request Number (SRN)	MCA Website, copy of challan of Form INC-1, Name Approval Letter issued by MCA	Check whether the approved SRN of E-form INC-1 is filed for reservation of name. In case of application for section 8 company, a license should have been issued against the name of the company.
2.	(a) Name of the Company (b) Type of Company (c) Class of Company (d) Category and Sub-category (e) Section 8 license number (f) Company is having share capital or not having Share capital.	Name approval letter received from ROC regarding name availability. Automatic through Pre-fill option/ Mail from client/ Information received from client. Automatic through Pre-fill option Mail from client/ Information received from client License issued by MCA INC 1	Required to file INC-7 within 60 days from the date of application of reservation of name in form INC-1. For incorporation of a company licensed under Section 8 of the Companies Act, 2013 ensure license from the Regional Director (RD – now authority delegated to ROC) by filing application in e-form RD-1 as an attachment to INC-12 is obtained. The license number received from ROC will be displayed based on the above mentioned SRN of e-form INC-1.
3.	(a) Name of the state/ union territory in which the Company is to be registered. (b) Name of office of the ROC in which the company is to be registered.	Details filled in form INC -1, Memorandum of Association State where Registered Office is situated.	The company can have its registered office from the date of incorporation or on and from the 15th day of its incorporation. It is suggested that E-form DIR-12 and e-form INC-22 should be filed together at the time of filing of e-form

S.No.	Items	Documents to be checked	Remarks
	<p>(c) Whether the address for correspondence will be the address of registered office of the company.</p> <p>(d) Address for correspondence till the registered office of the company is established.</p>	<p>Jurisdiction of various ROC's to be checked from MCA website</p> <p>Information received from client</p> <p>Proof of residence as declared by the applicant/ Information received from client</p>	<p>INC-7 when address for correspondence is the address of registered office of the company.</p> <p>In case the address for correspondence is not the address of the registered office of the Company, user is required to file INC-22 within 30 days of its incorporation.</p>
4	<p>I. Capital structure of the company</p> <p>(a) Authorized capital of the company</p> <p>(b) Subscribed capital of the company.</p> <p>II. Details of number of Members</p> <p>(a) Maximum number of members.</p> <p>(b) Maximum number of members excluding proposed employees.</p> <p>(c) Number of members.</p> <p>(d) Number of members</p>	<p>Memorandum of association/INC 1 / Subscribers Page</p> <p>Memorandum of association</p>	<p>Verify the details of authorized and subscribed share capital break up in case of a company having share capital.</p> <p>Minimum authorized share capital required for a private company having share capital is Rs.100000/- and in case of a public company having share capital is Rs. 500000/-.</p> <p>The subscriber to the Memorandum shall ensure that the payment for the total amount of shares subscribed by him is made to the company upon incorporation.</p> <p>Check the number of shares, total amount of shares and nominal amount per share for each type of share.</p> <p>Verify the details of number of members in case of a company not having share capital.</p> <p>Check the maximum number of members and maximum number of members excluding proposed employee(s). Maximum number of</p>

S.No.	Items	Documents to be checked	Remarks
	excluding proposed employee(s).		members excluding proposed employee(s) should not be greater than 200 in case of a private company.
5.	Main division of Industrial activity of the company	<ul style="list-style-type: none"> - Memorandum of association - The details of main division, sub-class and description of National Industrial Classification-2004 – available on MCA Portal 	Check the detailed description of main division of the business through MOA.
6.	Whether the proposed company shall be conducting any activities which require approval from any sectoral regulator to commence such activities.	<ul style="list-style-type: none"> - Memorandum of association - approval letter from sectoral regulator 	If conducting an activity which requires approval of sectoral regulator, ensure approval has been obtained. For e.g. NBFC, Insurance Company etc.
7.	<p>Particulars of promoters:</p> <p>I. Category</p> <p>Whether consent is accepted or withdrawn</p> <p>a) Director Identification Number (Pre-fill)</p> <ul style="list-style-type: none"> - Name - Father's name - Present residential address - Permanent residential address - Duration of stay at present address - Nationality - Date of birth - Occupation Type - Educational Qualification - Name of entity - Appointment 	<p>DIN approval letter issued by Ministry.</p> <p>On Pre-fill, the system will automatically display the father's name, present address, nationality, date of birth of the person.</p>	<p>Check the number of promoters (proposed first subscribers to Memorandum of association).</p> <p>Minimum number of promoters should be two in case of a Private company and seven in case of a Public company.</p> <p>Details of maximum seven promoter(s) can be filed through this e-form. If the total number is more than attachment 'Annexure is containing details of subscribers'.</p> <p>Please ensure that the details of promoters entered are same as the details of promoters entered in corresponding e-form INC-1. In case details of any one or more of the promoters as entered in e-form INC-1</p>


S.No.	Items	Documents to be checked	Remarks
	<ul style="list-style-type: none"> <li data-bbox="412 237 719 331">– Income tax permanent account Number (PAN) <li data-bbox="412 352 719 478">II. Details of such company(s), if already a director or promoter of a company(s) 	<p data-bbox="748 352 1057 422">Check on MCA portal/ Declaration from Director</p>	<p data-bbox="1081 237 1385 422">is not entered in this form, then it shall be mandatory to provide 'No objection certificate' from such promoter(s) as an attachment.</p> <p data-bbox="1081 447 1385 632">In case the promoter is an individual, enter either DIN or Income-tax PAN or passport number. In case DIN is entered it should be an approved DIN.</p> <p data-bbox="1081 657 1385 968">In case promoter is a company or a foreign company under section 379, verify the corporate identity number (CIN) or foreign company registration number (FCRN) respectively. Status of CIN and FCRN should be Active.</p> <p data-bbox="1081 993 1385 1178">In case promoter is a company incorporated outside India or body corporate or others, enter the registration number of the promoter.</p> <p data-bbox="1081 1203 1385 1360">In case of director or promoter in more than three companies, attach separate sheet as an optional attachment.</p>
8.	<ul style="list-style-type: none"> <li data-bbox="412 1444 719 1619">a) Whether the Articles are entrenched or not. (if yes, entrenched Articles should be annexed thereto) <li data-bbox="412 1644 719 1770">b) Number of Articles to which provisions of entrenchment shall be applicable <p data-bbox="459 1791 719 1917">Details of Articles to which provisions of entrenchment shall be applicable.</p>	<p data-bbox="748 1444 1057 1507">Provisions of the Articles to be checked</p>	<p data-bbox="1081 1455 1385 1864">Where the Articles of Association of the company contain provisions of entrenchment to the effect that specified provisions may be altered only upon the satisfaction of conditions or procedures as that are more restrictive than those applicable in case of a special resolution are complied with.</p> <p data-bbox="1081 1896 1385 2043">Verify the details of such entrenched articles. Check that correct number of articles is mentioned to which provisions of</p>

S.No.	Items	Documents to be checked	Remarks
			entrenchment shall be applicable.
9.	<p>I. Particulars of payment of stamp duty</p> <p>a) State or Union territory in respect of which stamp duty is paid or to be paid.</p> <p>b) Whether stamp duty is to be paid electronically through MCA21 system</p> <p>i. Details of stamp duty to be paid</p> <p>ii. Provide details of stamp duty already paid</p> <ul style="list-style-type: none"> - Total amount of stamp duty paid - Mode of payment of stamp duty - Name of vendor or Treasury or Authority or any other competent agency authorized to collect stamp duty - Serial number of embossing or stamp paper. - Registration number of vendor - Date of purchase of stamps or stamp paper or payment of stamp duty - Place of purchase of stamps or stamp paper or payment of stamp duty 	<p>Verify with Original copies of stamp papers/ Stamp Act provisions of respective State to be checked</p> <p>MCA website automatically show through Pre-Fill option</p>	<p>The Stamp Duty to be paid will depend on the Authorised Capital of the Company. Stamp Act provisions of particular state need to be checked. Stamp duty on e-form INC-7, Memorandum of Association (MOA) and Articles of Association (AOA) can be paid electronically through the MCA portal and in such case submission of physical copies of the uploaded e-form INC-7, MOA and AOA to the office of ROC is not required.</p> <p>Payment of stamp duty electronically through MCA portal is mandatory in respect of the States which have authorized the Central Government to collect stamp duty on their behalf.</p> <p>Now Stamp duty payment is to be done online through MCA portal for all the states.</p> <p>Refund of stamp duty, if any, will be processed by the respective state or union territory government in accordance with the rules and procedures as per the state or union territory stamp Act.</p>
10.	<p>Declaration & Digitally signed:</p> <p>by a person named in the articles as :</p> <ul style="list-style-type: none"> - Director - Manager 	Article of Association	<p>As per section 7(1)(b) of the Companies Act, 2013:</p> <p>A declaration shall be signed by a person named in the articles as a director, manager or secretary of</p>

S.No.	Items	Documents to be checked	Remarks
	<p>- Secretary of the Company</p>	<p>DIN/Income tax PAN / Membership I Card</p>	<p>the company, that all the requirements of this Act and the rules made there under in respect of registration and matters precedent or incidental thereto have been complied with;</p> <p>Select the designation of the person digitally signing the e-form :</p> <p>DIN in case the person digitally signing the e-form is a director</p> <p>Income-tax PAN in case the person signing the e-form is a manager.</p> <p>Membership number or income-tax PAN in case the person digitally signing the e-form is a secretary.</p>
<p>11. 12</p>	<p>Declaration By:</p> <ul style="list-style-type: none"> - chartered accountant - cost accountant - company secretary - Advocate <p>who has been engaged to give declaration</p>		<p>Declaration in Form No. INC- 8 by an advocate/ Chartered Accountant/ Cost Accountant/ Company Secretary in practice who is engaged in the formation of the company is to be attached. His name and description to be stated in Form No. INC 7.</p>
	<p>Attachments :</p> <ul style="list-style-type: none"> — It is mandatory to attach Memorandum of Association, Articles of Association, and declaration in form INC-8, affidavit from the subscriber to the memorandum in Form No. INC-9, proof of residential address which should not be older than two months, and proof of identity — It is mandatory to attach Specimen Signature in Form INC-10. — It is mandatory to attach entrenched Articles of association if any of the articles are entrenched. — Copy of in principle approval granted by the Reserve Bank of India or any concerned authority in case proposed company shall be conducting NBFIs activities — NOC in case there is change in the promoters (first subscribers to Memorandum of Association) — Proof of nationality in case the subscriber is a foreign national 		

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
	<ul style="list-style-type: none"><li data-bbox="412 239 883 270">— PAN card (in case of Indian national)<li data-bbox="412 291 1390 354">— Copy of certificate of incorporation of the foreign body corporate and proof of registered office address<li data-bbox="412 375 1390 438">— Certified true copy of board resolution/consent by all the partners authorizing to subscribe to MOA<li data-bbox="412 459 1256 491">— Any other information can be provided as an optional attachment(s).		

FORM NO. INC - 7 : Application for Incorporation of Company (Other than OPC)

FORM NO. INC-7 [Pursuant to Section 7(1) of the Companies Act, 2013 and pursuant to Rule 10, 12, 14 and 15 of the Companies (Incorporation) Rules 2014]	 <small>सत्यमेव जयते</small>	Application for Incorporation of Company (Other than OPC)
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Form Language English Hindi

Refer the instruction kit for filing the form.

*1. Service Request Number (SRN) of Form INC-1

2. (a) Name of the company

(b) Type of Company is (c) Class of Company

(d) Category (e) Sub category

(f) Section 8 licence number

* (g) Company is Having share capital Not having share capital

3. (a) Name of the state/Union territory in which the company is to be registered

(b) Name of office of the Registrar of Companies in which the company is to be registered

(c) Whether the address for correspondence will be the address of Registered office of the Company Yes No

(d) Address for correspondence till the registered office of the company is established

*Line I

*Line II

*City

*State/Union Territory

*District PinCode

*ISO Country Code

Country

*Phone(with STD/ISD code) -

Fax

*email ID of the company

5. *Main division of industrial activity of the company

Description of the main division

6. *(a)Whether the proposed company shall be conducting any activities which require approval from any sectoral regulator
(Like RBI in case of NBFI and Banking activities) to commence such activities
 Yes No

7. * Enter the number of promoters (first subscribers to the Memorandum of Association (MOA))

Particulars of Promoters (first subscribers to the MOA)Category

- I *Category

*Director Identification number(DIN) or Income - tax permanent account number (Income - tax PAN) or passport number or corporate identity number(CIN) Or foreign company registration number(FCRN) or any other registration number

*First Name

*Middle Name

*Surname

Family Name

* Father's name Mother's name Spouse's name

*Nationality Date of Birth

*Gender Male Female Transgender

*Place of Birth (District & State)

*Occupation Type Self Employed Professional Homemaker Student Serviceman

*Area of Occupation

*Educational qualification

*Name of the entity

*Income tax permanent Account Number (PAN)

Permanent Address/Registered address /Principal place of business

*Line I

*Line II

*City

*State/Union Territory *PinCode

*ISO Country Code

*Country

*Phone(with STD/ISD code) - Fax

Mobile

*email ID of the company

* Whether present address is same as the permanent address Yes No

Present Address

*Line I

Line II

*City

*State/Union Territory *PinCode

*ISO Country Code

Country

*Phone(with STD/ISD code) -

Mobile

Fax

*Duration of stay at present address Years Months

If Duration of stay at present address is less than one year then address of previous residence

*Proof of Identity *Residential Proof

If already a director or promoter of a company(s), specify details of such company(s) (In case director or promoter in more

Director Promoter CIN

Name of the company

Director Promoter CIN

Name of the company

Director Promoter CIN

Name of the company

*Number of shares subscribed

*Total amount of shares subscribed(in Rs.)

*Particulars of authorised person

(a) Name of the authorised person

(b) Father's name Mother's name Spouse's name

(c) Gender Male Female Transgender

(d) Nationality (e) Date of Birth

(f) Phone (With STD/ISD code) -

(g) email ID

8. *(a) Whether the Articles are entrenched or not Yes No
(If yes, entrenched Articles should be annexed thereto)

(b) Number of Articles to which provisions of entrenchment shall be applicable

Details of Articles to which provisions of entrenchment shall be applicable

Sr. No.	Article Number	Content

9. Particulars of payment of stamp duty

(a) State or Union territory in respect of which stamp duty is paid or to be paid

- (b) Whether stamp duty is to be paid electronically through MCA21 system
 Yes No Not applicable

(i) Details of stamp duty to be paid

Type of document/ Particulars	Form INC-7	Memorandum of association	Articles of association
Amount of stamp duty to be paid (in Rs.)			

(ii) Provide details of stamp duty already paid

Type of document/ Particulars	Form INC-7	Memorandum of association	Articles of association	Others
Total amount of stamp duty paid (in Rs.)				
Mode of payment of stamp duty				
Name of vendor or Treasury or Authority or any other competent agency authorised to collect stamp duty or to sell stamp papers or to emboss the documents or to dispense stamp vouchers on behalf of the Government				
Serial number of embossing or stamps or stamp paper or treasury challan number				
Registration number of vendor				
Date of purchase of stamps or stamp paper or payment of stamp duty (DD/MM/YYYY)				
Place of purchase of stamps or stamp paper or payment of stamp duty				

Attachments

- 1) Memorandum of association
- 2) *Articles of association
- 3) Declaration in Form No. INC-8
- 4) *Affidavit from each of the subscriber to the memorandum in Form No.INC-9
- 5) Proof of residential address
- 6) *Specimen signature in Form No. INC-10
- 10) NOC in case there is change in the promoters (first subscribers to Memorandum of Association)
- 15) Optional attachment, if any

Attach

Attach

Attach

Attach

Attach

Attach

Attach

Attach

List of attachments

Remove attachment

Declaration

I *

a person named in the articles as a * declare that all the requirements of The Companies Act, 2013 and the rules made thereunder in respect to the registration of the company and matters precedent or incidental thereto have been complied with. I am authorized by other promoters subscribing to the Memorandum of Association and Articles of Association and the first directors to give this declaration and to sign and submit this Form. It is further declared and verified that:

- 1. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the promoters subscribing to the Memorandum of Association and Articles of Association.
- 2. All the required attachments have been completely and legibly attached to this form;
- 3. * , a/an * having Membership number * and/or certificate of practice number * has been engaged to give declaration under section 7(1) (b) and such declaration is attached.

To be digitally signed by

* Designation

DIN of the director; or DIN or Income tax PAN of the manager or Membership number of the company secretary

Note: Attention is drawn to provisions of section 7(5) and 7(6) which, inter-alia, provides that furnishing of any false or incorrect particulars of any information or suppression of any material information shall attract punishment for fraud under section 447. Attention is also drawn to provisions of section 448 and 449 which provide for punishment for false statement and punishment for false evidence respectively.

For office use only :

eForm Service request number (SRN) eForm filing date (DD/MM/YYYY)

This e-Form is hereby registered

Digital signature of the authorising officer

Date of signing (DD/MM/YYYY)

INSTRUCTION KIT FOR E-form No. INC-7

Application for Incorporation of Company– (Other than One Person Company)

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm

This document is divided into following sections:

Part I – Law Governing the eForm

Part II – Instructions to fill the eForm

Part III – Important Points for Successful Submission

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Section and Rule Number(s)

eForm INC-7 is required to be filed pursuant to Section 7 (1) of the Companies Act, 2013 and pursuant to Rule 10, 12, 14 and 15 of Companies (Incorporation) Rules, 2014 which are reproduced for your reference:

Section 7(1):

There shall be filed with the Registrar within whose jurisdiction the registered office of a company is proposed to be situated, the following documents and information for registration, namely:—

- (a) The memorandum and articles of the company duly signed by all the subscribers to the memorandum in such manner as may be prescribed;
- (b) a declaration in the prescribed form by an advocate, a chartered accountant, cost accountant or company secretary in practice, who is engaged in the formation of the company, and by a person named in the articles as a director, manager or secretary of the company, that all the requirements of this Act and the rules made thereunder in respect of registration and matters precedent or incidental thereto have been complied with;
- (c) an affidavit from each of the subscribers to the memorandum and from persons named as the first directors, if any, in the articles that he is not convicted of any offence in connection with the promotion, formation or management of any company, or that he has not been found guilty of any fraud or misfeasance or of any breach of duty to any company under this Act or any previous company law during the preceding five years and that all the documents filed with the Registrar for registration of the company contain information that is correct and complete and true to the best of his knowledge and belief;
- (d) The address for correspondence till its registered office is established;
- (e) the particulars of name, including surname or family name, residential address, nationality and such other particulars of every subscriber to the memorandum along with proof of identity, as may be prescribed, and in the case of a subscriber being a body corporate, such particulars as may be prescribed;
- (f) The particulars of the persons mentioned in the articles as the first directors of the company, their names, including surnames or family names, the Director Identification Number, residential address, nationality and such other particulars including proof of identity as may be prescribed; and
- (g) The particulars of the interests of the persons mentioned in the articles as the first directors of the company in other firms or bodies corporate along with their consent to act as directors of the company in such form and manner as may be prescribed.

- (2) The Registrar on the basis of documents and information filed under sub-section (1) shall register all the documents and information referred to in that subsection in the register and issue a certificate of incorporation in the prescribed form to the effect that the proposed company is incorporated under this Act.
- (3) On and from the date mentioned in the certificate of incorporation issued under subsection(2), the Registrar shall allot to the company a corporate identity number, which shall be a distinct identity for the company and which shall also be included in the certificate.

Rule 10, 12, 15 & 16

10. For the purposes of sub-section (5) of section 5, where the articles contain the provisions for entrenchment, the company shall give notice to the Registrar of such provisions in **Form INC-2 or Form INC-7** as the case may be along with the fee as provided in **Companies (Registration offices and fees) Rules, 2014** at the time of incorporation of the company or in case of existing companies, the same shall be filed in **Form MGT-14** within 30 days from the date of entrenchment of the articles, as the case may be along with the fee as provided in **Companies (Registration offices and fees) Rules, 2014**.
12. For the purposes of sub-section (1) of section 7, an application shall be filed, with the Registrar within whose jurisdiction the registered office of the company is proposed to be situated, in **Form INC-2 (for OPC) and Form INC-7 (other than OPC)** along with the fee as provided in **Companies (Registration offices and fees) Rules, 2014** for registration of a company:
14. For the purposes of clause (b) of sub-section (1) of section 7, the declaration by an advocate, a Chartered Accountant, Cost accountant or Company Secretary in practice shall be in **Form INC-8**.
15. For the purposes of clause (c) of sub-section (1) of section 7, the affidavit shall be submitted by each of the subscribers to the memorandum and each of the first directors named in the articles in **Form INC-9**.

Purpose of the eForm

eForm INC-7 deals with incorporation of a new company (other than OPC). This eForm is accompanied by supporting documents such as details of Directors/subscribers, the Memorandum of Association (MoA) and Articles of Association (AoA) and evidence of payment of stamp duty. Once the eForm is processed and found complete, a company is registered and CIN is allocated.

eForm Number as per Companies Act, 1956

Form 1 of the Companies Act, 1956.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm INC-7 at Field Level

Note:

1. Instructions are not provided for the fields which are self-explanatory.
2. If the space within any of the fields is not sufficient to provide all the information, then additional details can be provided as an optional attachment to the eForm.
3. In case the name had been approved online by the system automatically, filing of Incorporation documents in respect of such name shall not be allowed as per below timelines:
 - If the name is approved on or before 11.00 AM of any working day then the corresponding Incorporation eForms (like eForm INC-7, eForm DIR-12, eForm INC-22, eForm RD-1-attachment INC-12, eForm URC-1) cannot be filed before 7.00 PM of the same working day.
 - If the name is approved after 11.00 AM of any working day or at any time on holiday/ non-working day then the corresponding Incorporation eForms cannot be filed before 7.00 PM of the next working day.

During verification, if the RoC user finds that the approved name ought not to have been allotted, the same shall be liable to be withdrawn by giving an opportunity of being heard to the applicant.

4. In other cases wherein name is not approved automatically by the system, the form is dealt by the Registrar of Companies office.

Please note the following:

- User is required to file eForm INC-7 for incorporation of Company other than OPC within sixty days from the date of application of reservation of name in eForm INC-1.
- It is suggested that eForm DIR-12 and eForm INC-22 should be filed together at the time of filing of eForm INC-7 when address for correspondence is the address of registered office of the company.

In case the address for correspondence is not the address of the registered office of the Company, user is required to file INC-22 within 30 days of its incorporation.

- Stamp duty on eForm INC-7, Memorandum of Association (MoA) and Articles of Association (AoA) can be paid electronically through the MCA portal and in such case submission of physical copies of the uploaded eForm INC-7, MoA and AoA to the office of RoC is not required.
- Payment of stamp duty electronically through MCA portal is mandatory in respect of the States which have authorized the Central Government to collect stamp duty on their behalf.
Now eStamp duty payment is to be done online through MCA portal for all the states.
- Refund of stamp duty, if any, will be processed by the respective state or union territory government in accordance with the rules and procedures as per the state or union territory stamp Act.
- User is required to scan the photograph of every subscriber with MOA and AOA.

<i>S. No/ Section</i>	<i>Field Name Name</i>	<i>Instructions</i>
1	Service Request Number (SRN) of Form INC-1 Prefill Button	<p>Enter the approved SRN of eForm INC-1 filed for reservation of name. Please note that in case of application for section 8 company, a license should have been issued against the name of the company.</p> <p>For incorporation of a company licensed under Section 8 of the Companies Act, 2013 obtain a license from the Regional Director (RD) by filing application in eForm (RD-1-attachment INC-12).</p> <p>The license number received from RD will be displayed based on the above mentioned SRN of eForm INC-1.</p> <p>Click the Pre-fill button. On clicking the button, system shall automatically display name, type, class, category and subcategory of the company, license under section 8, name of the state and office of Registrar of Companies in which the company is to be registered on the basis of details filed in eForm INC-1.</p>
3	(c) & (d) Particulars of address of registered office of the company	<p>The company can have its registered office from the date of incorporation or on and from the 15th day of its incorporation. Till the same is established and intimated to the RoC, company can have its correspondence address capable of receiving and acknowledging all communications and notices as may be addressed to it.</p> <p>User is required to file eForm INC-22 in case address of correspondence is same as address of registered office of the company.</p> <p>If not, enter the details in 3(d) for address for correspondence till the registered office is established.</p>

S. No/ Section	Name	Field Name	Instructions
4	I (a)	Authorized capital of the company (in Rs.)	<p>Enter the valid email id of the company. Ensure that this email ID is valid as intimation regarding processing of the eForms, important communication from RoC office shall also be communicated electronically at the email ID being mentioned here.</p> <p>Enter the details of authorized and subscribed share capital break up in case of a company having share capital.</p> <p>Minimum authorized share capital required for a private company having share capital is Rs.100000/- and in case of a public company having share capital is Rs. 500000/-.</p> <p>The subscriber to the Memorandum shall ensure that the payment for the total amount of shares subscribed by him is made to the company upon incorporation.</p> <p>Enter the number of shares, total amount of shares and nominal amount per share for each type of share. At least one type of share capital (Equity/ Preference) should be greater than zero. In case company has shares of multiple nominal amounts per share, then enter multiple nominal values per share separated by comma in the field Nominal amount per share.</p> <p>For example, if the details of authorized share capital are as follows:</p> <p>1,00,000 equity shares of Rs. 10 each 1,00,000 equity shares of Rs. 5 each 10,000 7% Preference shares of Rs. 50 each 5,000 8% Preference shares of Rs. 100 each</p> <p>The respective fields are to be entered in the following manner: Authorized capital of the company (in Rs.)- 25,00,000/- Break up of Authorized capital: Number of equity shares- 2,00,000 Total amount of equity shares (in Rs.)- 15,00,000/- Nominal amount per equity share- Rs. 10, Rs. 5 Number of preference shares- 15,000 Total amount of preference shares (in Rs.)- 10,00,000/- Nominal amount per preference share- Rs. 50, Rs.100</p>
4.	I (b)	Subscribed capital of the company (in Rs.)	<p>Enter the amount of subscribed capital.</p> <p>In case the Company is a private company, the amount of subscribed capital should be greater than or equal to Rs 1 lakh. In case the Company is a public company the value should be greater than or equal to Rs 5 lakh.</p> <p>The subscribed capital of the company has to be less than or equal to authorized capital of the company.</p>
	II (a) & (b)	Maximum number of members excluding proposed employees	<p>Enter the details of number of members in case of a company not having share capital.</p> <p>Enter the maximum number of members and maximum number of members excluding proposed employee(s). Maximum number of members excluding proposed employee(s) should not be greater than 200 in case of a private company.</p>

<i>S. No/ Section</i>	<i>Name</i>	<i>Field Name</i>	<i>Instructions</i>
5		Main division of industrial activity of the company	<p>Enter a valid main division code provided in categories and divisions (codes) in Annexure B based on the main objects of the company. The main division should be selected based on relevant sub-class and description applicable to the company given in NIC-2004.</p> <p>The details of main division, sub-class and description of National Industrial Classification-2004 are also available on the MCA website.</p>
7		Enter the number of promoters (first subscribers to the Memorandum of Association (MOA))	<p>Enter the number of promoters (proposed first subscribers to Memorandum of association (MoA)). Minimum number of promoters should be two in case of a Private company and seven in case of a Public company. Based on the number entered here, blocks for entering the details of promoters shall be displayed.</p> <p>Details of maximum seven promoter(s) can be filed through this eForm. If the total number is more than seven, then details of remaining person(s) can be provided through attachment 'Annexure containing details of subscribers'.</p> <p>Please ensure that the details of promoters entered are same as the details of promoters entered in corresponding eForm INC-1. In case details of any one or more of the promoters as entered in eForm INC-1 is not entered in this form, then it shall be mandatory to provide 'No objection certificate' from such promoter(s) as an attachment.</p>
		Director Identification number (DIN) or Income-tax permanent account number (Income-tax PAN) or passport number or corporate identity number (CIN) or foreign company registration number (FCRN) or any other registration number.	<p>Select the category of the promoter. In case the promoter is an individual, enter either DIN or Income-tax PAN or passport number. In case DIN is entered it should be an approved DIN. In case of Passport number, prefix the number with zero(s)(0) to make it a 12 digit number. Example: 0000E1234567.</p> <p>In case promoter is a company or a foreign company under section.379, enter the corporate identity number (CIN) or foreign company registration number (FCRN) respectively. Status of CIN and FCRN should be Active.</p> <p>In case promoter is a company incorporated outside India or body corporate or others, enter the registration number of the promoter.</p> <p>On clicking the Pre-Fill button, system will automatically display the name, father's name, and nationality, date of birth, gender, educational qualifications and address of the promoter in case of DIN.</p> <p>System shall display name and address in case of CIN or FCRN. For all other cases name and address of the promoter is required to be entered. System shall verify the name of the promoter based on PAN entered.</p> <p>Enter surname or family name in the field Family Name.</p> <p>Enter other relevant particulars of the promoter.</p> <p>Enter all other relevant particulars of the promoter including duration of stay at present address. If duration of stay is less than a year at present address, enter the details of previous residence of the promoter.</p>

<i>S. No/ Section</i>	<i>Field Name Name</i>	<i>Instructions</i>
		<p>In case of a company having share capital, enter the number and amount of shares subscribed by each promoter.</p> <p>It is mandatory to fill details of authorized person if promoter is other than individual. Enter the particulars of authorized person on behalf of such promoter.</p>
8	Number of Articles to which provisions of entrenchment shall be applicable	<p>Where the Articles of Association of the company contains provisions of entrenchment to the effect that specified provisions may be altered only upon the satisfaction of conditions or procedures as that are more restrictive than those applicable in case of a special resolution are complied with.</p> <p>Enter the details of such entrenched articles. Enter the number of articles to which provisions of entrenchment shall be applicable.</p>
9	(a) & (b) (i) Particulars of payment of stamp duty	<p>Click the "Pre-fill" button</p> <p>System shall automatically display the state or union territory for which stamp duty is to be paid and also amount of stamp duty to be paid on Form INC-7, MoA and AoA based on the state wise stamp rules. The detailed State wise stamp rules are given below in Annexure D. The state wise stamp rules are also available on MCA website.</p> <p>Select whether stamp duty is to be paid electronically through MCA portal. Please note that stamp duty is mandatory to be paid electronically through MCA portal for certain states or union territories.</p> <p>'Yes' shall be selected for the states and union territories where stamp duty is mandatory to be paid electronically through MCA portal and where amount of stamp duty to be paid electronically is greater than zero.</p> <p>'No' shall be selected only for the states and union territories for which stamp duty cannot be paid electronically.</p> <p>'Not applicable' shall be selected only for the states and union territories where stamp duty is mandatory to be paid electronically through MCA portal and where amount of stamp duty to be paid electronically is Zero.</p> <p>In such cases, amount of stamp duty (as per the state wise stamp rules) in respect of all the documents (i.e. eForm INC-7 and MoA and AoA) should be NIL.</p>
	(b) (ii) Provide details of stamp duty already paid	<p>In case 'No' is selected, enter the details of stamp duty paid under the relevant Stamp Act on Form INC-7, MoA, AoA and other documents namely Power of Attorney etc.</p> <p>Enter the total amount of stamp duty paid for respective document(s). In case where payment of stamp duty is not applicable, zero may be entered.</p> <p>Select the mode of payment of stamp duty; and enter the name of vendor, serial number of stamps, and registration number of vendor, date and place of purchase of stamps.</p> <p>Name of vendor shall be mandatory to enter in case amount of stamp duty is greater than or equal to Rs. 50/-. Registration</p>

<i>S. No/ Section</i>	<i>Field Name Name</i>	<i>Instructions</i>
		number of vendor shall be mandatory to enter in case amount of stamp duty is greater than or equal to Rs. 50/- and mode of payment is Manual.
		Place of purchase of stamp and registration number of vendor shall be mandatory to enter in case mode of payment of stamp duty is 'Manual'.
Declaration		Select one of the option from the values –Director / Manager/ Company Secretary for giving declaration.
		Also Select one of the practicing professionals (Chartered Accountant/ Company Secretary/ Cost Accountant/ Advocate) who is engaged in formation of the company and enter full name of such person.
		Enter valid membership number and certificate of practice number of the practicing professionals. It is optional for advocate to enter certificate of practice number.
To be digitally signed by	Designation	Select one of the option from the drop-down values –Director/ Manager / Company Secretary.
	DSC	Ensure the eForm is digitally signed by the same person whose designation is reflected above.
	Director identification number of the director; or DIN or PAN of the manager or CEO or CFO; or Membership number of the Company Secretary	<ul style="list-style-type: none"> • In case the person digitally signing the eForm is a Director - Enter the approved DIN. • In case the person digitally signing the eForm is Manager- Enter approved DIN or valid income-tax PAN. • In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.

- Attachments**
- It is mandatory to attach Memorandum of Association, Articles of Association, declaration in form INC-8, affidavit from the subscriber to the memorandum in Form No. INC-9, proof of residential address which should not be older than two months, and proof of identity
 - It is mandatory to attach Specimen Signature in Form INC-10.
 - It is mandatory to attach entrenched Articles of association if any of the articles are entrenched.
 - Copy of in principle approval granted by the Reserve Bank of India or any concerned authority in case proposed company shall be conducting NBFI activities
 - NOC in case there is change in the promoters (first subscribers to Memorandum of Association)
 - Proof of nationality in case the subscriber is a foreign national
 - PAN card (in case of Indian national)
 - Copy of certificate of incorporation of the foreign body corporate and proof of registered office address
 - Certified true copy of board resolution/consent by all the partners authorizing to subscribe to MOA

Any other information can be provided as an optional attachment(s).?

Part III - Important Points for Successful Submission**Linked Filing**

<i>Form Number</i>	<i>Form Name</i>	<i>Conditions (If Any)</i>
eForm INC-22, eForm DIR-12	eForm INC-22- Application form for record situation or change of situation of Registered Office of the Company eForm DIR-12- Particulars of appointment of directors and the key managerial personnel and the changes among them	User is required to file eForm INC-22 and eForm DIR-12 along with this eForm in case address for correspondence is the address of registered office of the company and type of company is other than Part I company.
eForm DIR-12	eForm DIR-12- Particulars of appointment of directors and the key managerial personnel and the changes among them	User is required to file eForm DIR-12 along with this eForm in case address for correspondence is not the address of the registered office of the company and type of company is other than Part I company.
eForm INC-22, eFormDIR-12, eForm URC-1	eForm URC-1- Application by a company for registration under section 366 eForm INC-22- Application form for Record Situation or Change of situation of Registered Office of the Company eForm DIR-12- Particulars of appointment of directors and the key managerial personnel and the changes among them.	User is required to file eForm INC-22, eForm DIR-12 and eForm URC-1 along with this eForm in case address for correspondence is the address of registered office of the company and type of company is Part I company.
eFormDIR-12, eForm 21.1	eForm DIR-12- Particulars of appointment of directors and the key managerial personnel and the changes among them eForm URC-1- Application by a company for registration under section 366	User is required to file eForm DIR-12 and eForm URC-1 along with this eForm in case address for correspondence is not the address of the registered office of the company and type of company is Part I company.

Fee Rules

<i>S. No.</i>	<i>Purpose of the form</i>	<i>Normal Fee</i>	<i>Additional Fee (Delay Fee)</i>	<i>Logic for Additional Fees</i>		<i>Remarks</i>
				<i>Event Date</i>	<i>Time limit (days) for filing</i>	
1	Incorporation of Company	The Companies (Fee for filings with Registrar of Companies) Rules, 2014 & The Companies (Fee for Applications) Rules, 2014 Annexure C	#N/A	#N/A	60 days from date of application of Form INC-1	In case 60 days expired from the date of application of Form INC-1, this form cannot be filed.

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

Stamp Duty Rules- Annexure D

Processing Type

The eForm will be processed in the office of Registrar of Companies.

SRN Generation

On successful submission of the eForm INC-7 and Form DIR-12, if any, SRN will be generated and shown to the user which will be used for future correspondence with MCA. SRN for payment of stamp duty shall also be generated if the user opts to pay the stamp duty electronically through MCA21 system in the eForm.

Challan Generation

On successful submission of the eForm INC-7 and Form DIR-12, if any, Challan will be generated depicting the details of the fees paid by the user to the Ministry. It is the acknowledgement to the user that the eForm has been filed.

Email

When an eForm is completely processed and registered by the authority concerned, an acknowledgement of registration of eForm along with related documents, if any is sent to the user in the form of an email to the email id of the company.

Certificate

A Certificate of incorporation is generated and sent to the user as an attachment to the email and the company is registered and CIN is allotted.

List of main divisions of industrial activities

<i>Categories</i>	<i>Divisions (Codes)</i>
Agriculture and Allied Activities	Agriculture, Hunting and related Service activities (01); Forestry, logging and related Service activities(02); Fishing, Operation of fish hatcheries and fish farms; Service activities incidental to fishing (05)
Mining & Quarrying	Mining of coal and lignite, extraction of peat (10); Extraction of crude petroleum and natural gas, service activities incidental to oil and gas extraction excluding surveying (11); Mining of uranium and thorium ores (12); Mining of metal ores (13); Other Mining and Quarrying (14)
Manufacturing (Food stuffs)	Manufacture of food products and beverages (15); Manufacture of tobacco products (16)
Manufacturing (Textiles)	Manufacture of textiles (17); Manufacture of wearing apparel, dressing and dyeing of fur (18)
Manufacturing (Leather & products thereof)	Tanning and dressing of leather, manufacture of luggage handbags, saddlery & harness and footwear (19)
Manufacturing (Wood Products)	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plating materials (20)
Manufacturing (Paper & Paper products; Publishing, printing and reproduction of recorded media)	Manufacture of paper and paper products (21); Publishing, printing and reproduction of recorded media (22)
Manufacturing (Metals & Chemicals, and products thereof)	Manufacture of coke, refined petroleum products and nuclear fuel (23); Manufacture of chemicals and chemical products (24); Manufacture of rubber and plastic products (25); Manufacture of other non-metallic mineral products (26) ; Manufacture of basic metals (27); Manufacture of fabricated metal products, except machinery and equipments (28)
Manufacturing (Machinery & Equipments)	Manufacture of machinery and equipment n.e.c (29); Manufacture of office, accounting and computing machinery (30); Manufacture of electrical machinery and apparatus n.e.c (31); Manufacture of radio, television and communication equipment and apparatus (32); Manufacture of medical, precision and optical instruments, watches and clocks (33); Manufacture of motor vehicles, trailers and semi-trailers (34); Manufacture of other transport equipment (35)
Manufacturing (Others)	Manufacture of furniture; manufacturing n.e.c (36); Recycling (37)

<i>Categories</i>	<i>Divisions (Codes)</i>
Electricity, Gas & Water companies	Electricity, gas, steam and hot water supply (40); Collection, purification and distribution of water (41)
Construction	Construction (45)
Trading	Sale, maintenance and repair of motor vehicles and motor cycles; retail sale of automotive fuel (50); Wholesale trade and commission trade, except of motor vehicles and motorcycles (51); Retail trade, except of motor vehicles and motorcycles, repair of personal and household goods (52); Hotels and Restaurants (55)
Transport, storage and Communications	Land transport; transport via pipelines (60); Water Transport (61); Air Transport(62); Supporting and auxiliary transport activities, activities of travel agencies (63); Post and telecommunications (64)
Finance	Finance Financial intermediation, except insurance and pension funding (65); Activities auxiliary to financial intermediation (67)
Insurance	Insurance and pension funding, except compulsory social security (66)
Real Estate and Renting	Real estate activities (70); Renting of machinery and equipment without operator and of personal and household goods (71)
Business Services	Computer and related activities (72); Other Business Activities (74)

Annexure C

1. Memorandum of Association (MOA) filing fee (in case of company having share capital)

Nominal Share capital	Other than OPCs and Small Companies		*Small Companies	
	Fixed	For every 10, 000 or part thereof	Fixed	For every 10, 000 or part thereof
Up to 1, 00, 000	5,000	N/A	2,000	N/A
More than 1,00,000 up to 5,00,000	5,000 +	400	2,000	N/A
More than 5,00,000 up to 10,00,000	21,000 +	300	2,000	N/A
More than 10,00,000 up to 50,00,000	36,000 +	300	2,000 +	200
More than 50,00,000 up to 1,00,00,000	1,56,000 +	100	N/A	N/A
More than 1,00,00,000	2,06,000 +	75	N/A	N/A

At the time of incorporation of the company, if fee payable on authorized capital is exceeding Rupees two crore and fifty lakhs then the fee applicable shall be limited to two crore and fifty lakhs only.

Memorandum of Association (MOA) filing fee (in case of company not having share capital)

<i>Number of members</i>	<i>Fee applicable</i>
Up to 20 members	2,000
More than 20 but up to 200 members	5,000
More than 200 members (If number of members not stated as unlimited in AOA)	5,000 + Rupees 10 for every member, after the first 200

The maximum fee payable to the Registrar for registration of a new company not having share capital is fixed at rupees 10,000.

2. Fee for filing Articles of association (in case of company having share capital)

<i>Nominal Share Capital</i>	<i>Fee applicable</i>
Less than 100,000	Rupees 200
1,00,000 to 4,99,999	Rupees 300
5,00,000 to 24,99,999	Rupees 400
25,00,000 to 99,99,999	Rupees 500
1,00,00,000 or more	Rupees 600

Fee for filing Articles of association (in case of company not having share capital)

Fee applicable

Rupees 200 per document

3. Fee for filing form INC-7 (in case of company having share capital)

<i>Nominal Share Capital</i>	<i>Fee applicable</i>
Less than 100,000	Rupees 200
1,00,000 to 4,99,999	Rupees 300
5,00,000 to 24,99,999	Rupees 400
25,00,000 to 99,99,999	Rupees 500
1,00,00,000 or more	Rupees 600

Fee for filing Form INC-7 (in case of company not having share capital)

Fee applicable

Rupees 200 per document

Annexure D

State wise Stamp Duty-Excel file Not Available**Disclaimer**

All initiatives have been taken to make the database in respect of stamp duty as authentic as possible. However, users are requested to refer the relevant Stamp Act/ Rules of the concerned State/ Union Territory Government for the authentic version. Along with the above, Ministry of Corporate Affairs or its service provider shall not be responsible for any loss to any person caused by any shortcoming, discrepancy or inaccuracy in the information regarding such database. Any discrepancy found in this regard may be brought to the notice of office of respective Registrar or MCA immediately.

Common Instructions to fill e-Form

Buttons	Particulars
Pre-Fill	<p>The Pre-fill button can appear more than once in an e-Form. The button appears next to a field that can be automatically filled using the MCA database. Click this button to populate the field.</p> <p>Note: You are required to be connected to the Internet to use the Prefill functionality.</p>
Attach	<p>Click this document to browse and select a document that needs to be attached to the e-Form. All the attachments should be scanned in pdf format. You have to click the attach button corresponding to the document you are making an attachment.</p> <p>In case you wish to attach any other document, please click the optional attach button.</p>
Remove Attachment	<p>You can view the attachments added to the e-Form in the List of attachment field.</p>
Buttons Particulars	<p>To remove any attachment from the e-Form, select the attachment in the List of attachment field and click the Remove attachment button.</p>
Check Form	<ol style="list-style-type: none"> 1. Click the Check Form button after, filling the e-Form. System performs form level validation like checking if all mandatory fields are filled. System displays the errors and provides you an opportunity to correct errors. 2. Correct the highlighted errors. 3. Click the Check Form button again and. system will perform form level validation once again. On successful validations, a message is displayed "Form level pre scrutiny is successful". <p>Note: The Check Form functionality does not require Internet connectivity.</p>
Modify	<p>The Modify button is enabled, after you have checked the e-Form using the Check Form button.</p> <p>To make changes to the filled and checked form:</p> <ol style="list-style-type: none"> 1. Click the Modify button. 2. Make the changes to the filled e-Form. 3. Click the Check Form button to check the e-Form again.
Pre scrutiny	<ol style="list-style-type: none"> 1. After checking the e-Form, click the Prescrutiny button. System performs some checks and displays errors, if any. 2. Correct the errors. 3. Click the Prescrutiny button again. If there are no errors, a message is displayed "No errors found." <p>The Prescrutiny functionality requires Internet Connectivity.</p> <p>Please attach signatures before clicking on Prescrutiny.</p>
Submit	<p>This button is disabled at present.</p>

CHECKLIST**E-form No. INC - 12****Application for grant of License under section 8**

[Pursuant to section 8(1) and section 8(5) of the Companies Act, 2013 and rules 19 & 20 of the Companies (Incorporation) Rules, 2014]

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	*Application for — Grant of license to a new company (Part A) — Grant of license to an existing company (Part B)		Option A is for new company and option B for existing company
	Part – A : Grant of license to a new company		
2.	(a) *Name of the Applicant (b) *Address (c) *Occupation Type Area of occupation Self - employed/ Professional /Homemaker Student/ Serviceman (d) *Phone (with STD/ISD) (e) Fax (f) *email Id		Check that the particulars of the applicant are correctly mentioned.
3.	*Indicate Registrar of Companies (ROC) reference number for name approval (Service Request Number (SRN) of Form INC.1)	SRN of Form INC-1 (name approval)	Whether the SRN of Form INC-1 regarding approval of name
4.	(a) Name of the company (b) Company is (c) Type of Company (d) Category (e) Sub category (f) *Whether the company will Have share capital/ Not have share capital	Name approval letter from ROC regarding name availability	
5.	I. Proposed authorized capital	Draft : Memorandum of Association. Article of Association	Verify the details from draft Memorandum of Association and Article of Association.

S.No.	Items	Documents to be checked	Remarks
	II. Proposed maximum number of members Proposed maximum number of members excluding proposed employees		Check the maximum no. of members and maximum number of members excluding proposed employees which no. should not be more than 200 in case of a private company.
6.	*a. Main division of industrial activity of the proposed company Description of the main division *b. Brief description of the work, if any already done or proposed to be done in pursuance of section 8 *c. Grounds on which application is made	Memorandum of Association - The details of main division, sub-class and description of National Industrial classification, 2004 - Available on MCA portal	Check the detailed description of main division of the activity through MOA Specify brief description of the work, if any already done or proposed to be done in pursuance of section 8. Give detailed grounds on which application is being made.
7.	*Enter the number of proposed promoters (first subscribers to MOA) Particulars of Promoters (first subscribers to the MOA) *Category *DIN or Income Tax PAN or Passport or CIN or FCRN or any other registration number *Name Name of the Authorized Representative	Draft Memorandum of Association	Check the number of proposed promoters (first subscribers to Memorandum of Association).
8.	*Enter the number of proposed directors Particulars of the proposed directors *Proposed designation *Director identification number (DIN)	Draft Memorandum of Association / Article of Association DIN approval letter issued by MCA	Check the number of proposed directors. Check that DIN of each director is entered.

S.No.	Items	Documents to be checked	Remarks
	*Name of the person Name of the company or institution whose nominee the appointee will be (Only in case of nominee director)		
9.	*Enter the number of key managerial personnel (KMP) Particulars of KMP *Proposed designation *Director identification number (DIN) or Income-tax permanent account number (PAN) Name of the person Membership number (in case of Company Secretary)		Check the number of proposed key managerial personnel. Is DIN or Income-tax PAN and membership number entered in case of company secretary.
10.	(a) *Whether the Articles will be entrenched Yes No (If yes, entrenched Articles should be annexed thereto) (b) Number of Articles to which provisions of entrenchment shall be applicable Details of Articles to which provisions of entrenchment shall be applicable.	Draft Article of association	Check whether certain articles are entrenched. Verify the details of such entrenched articles. Ensure that correct number of articles is mentioned to which provisions of entrenchment shall be applicable.
	Part - B : Grant of license to an existing company		
11.	*(a) Corporate identity number (CIN) (b) Global location number (GLN) of company	MCA website/ Certificate of Incorporation	CIN available at MCA website
12.	(a) Name of the company (b) Address of the company	Memorandum of Association	Ensure that a valid e-mail ID of the company is entered.

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
	(c) email ID of the company		
13.	(a) Company is (b) Category (c) Sub category (d) Whether the company is having share capital	Memorandum of Association	
14.	I. Authorized capital of the company II. Maximum number of members Maximum number of members excluding present and past employees	Memorandum of Association/ Article of Association	Check the maximum number of members and number of members excluding present and past employees which number should not be more than 200 in the case of a private company.
15.	a. Main division of industrial activity of the company Description of the main division *b. Brief description of the work, if any already done or proposed to be done in pursuance of section 8 *c. Grounds on which application is made	Memorandum of Association The details of main division and sub-class and description of National Industrial classification 2004 - Available on MCA portal	Check the detailed description of main division of the activity through MOA. Give brief description of the work, if any, already done or proposed to be done in pursuance of section 8. Give detailed grounds on which application for registration under section 8 is being made.
16.	*Enter the number of directors Particulars of the directors *Designation *Director identification number (DIN)	Register of Directors and Key Managerial Personnel Memorandum of Association/ Article of Association DIN approval letter issued by MCA	Are the number of directors correctly entered. Check DIN of each director is entered .

S.No.	Items	Documents to be checked	Remarks
	Name of the person Name of the company or institution whose nominee the appointee is (Only in case of nominee director)		
17.	*Enter the number of key managerial personnel (Specify information of up to four key managerial persons) Particulars of the key managerial personnel *Designation *Director identification number (DIN) or Income-tax permanent account number (PAN) Name of the person Membership number (in case of Company Secretary)	Register of Directors and Key Managerial Personnel	Are the number of Key managerial personnel correctly entered. Are DIN/ Income-tax PAN and membership number in case of company secretary correctly entered.
18.	(a) *Whether the Articles are entrenched Yes No (If yes, entrenched Articles should be annexed thereto) (b) Number of Articles to which provisions of entrenchment shall be applicable Details of Articles to which provisions of entrenchment shall be applicable	Article of Association	Check whether certain articles are entrenched Verify the details of such entrenched articles. Ensure that correct no. of entrenched articles is mentioned.
	Declaration to be given and digitally signed by: Director/ Manager/ Company Secretary/CEO/ CFO/Promoter	Authorization by first subscribers to the MOA in case of a new company Minutes of Board meeting authorizing the signatory in case of existing company	Ensure that serial number and date of Board resolution authorizing the signatory to sign and submit the e-form are correct. Ensure that Director Identification number of the director ; or Membership number of the company secretary; or PAN

S.No.	Items	Documents to be checked	Remarks
			or DIN of the manager or CEO or CFO or promoter is correctly entered.
	<p>Certification by Professionals</p> <p>Chartered Accountant (in whole-time practice)/ Company Secretary (in whole-time practice) / Cost Accountant (in whole-time practice).</p>		Ensure that Membership number and Certificate of Practice Number are correctly entered.
	<p>Attachments</p> <ol style="list-style-type: none"> 1) *Draft Memorandum of association as per form no. INC.13 2) *Draft Articles of Association 3) *Declaration as per Form No. INC.14 4) *Declaration as per Form No. INC.15 5) *Estimated income and expenditure for next three years 6) Approval/con-currence/NOC of the concerned authority/sectoral regulator, department or Ministry of the Central or State Government(s) 7) Entrenched articles of association 8) Copy of resolution passed in general meeting and board meeting 9) Last one/two year's financial statement(s), board's report(s) and Audit report(s) 10) Assets and liabilities statements with their values as per applicable rule 11) List of proposed promoters. 12) List of proposed directors/ directors. 13) List of key managerial personnel. 14) Optional attachment, if any 		

FORM NO. INC - 12 : Application for Grant of License under Section 8

FORM NO. INC-12 [Pursuant to 8(1) and 8(5) of the Companies Act, 2013 and Rule 19 & 20 of the Companies (Incorporation and Incidental) Rules 2014]	 <small>सत्यमेव जयते</small>	Application for Grant of License under Section 8
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Form Language English Hindi**Refer the instruction kit for filing the form.**

1. *Application for

- Grant of license to a new company (Part A)
- Grant of license to an existing company (Part B)

Part A: Grant of license to a new company2. (a) *Name of the Applicant (b) *Address (c) *Occupation Type Self Employed Professional Homemaker Student ServicemanArea of occupation (d) *Phone (with STD/ISD) - (e) Fax (f) *email Id

3. *Indicate Registrar of Companies (ROC) reference number for name approval

(Service Request Number (SRN) of Form INC.1) 4. (a) Name of the company (b) Company is (c) Type of Company (d) Category (e) Sub category * (f) Whether the company will Have share capital Not have share capital5. I. Proposed authorized capital II. Proposed maximum number of members Proposed maximum number of members excluding proposed employees 6. *a. Main division of industrial activity of the proposed company

Description of the main division

*b. Brief description of the work, if any already done or proposed to be done in pursuance of section 8

* c. Grounds on which application is made

7. *Enter the number of proposed promoters (first subscribers to MOA)

Particulars of Promoters (first subscribers to the MOA)

(specify information of two promoters in case the proposed company is a private company or seven promoters in case the proposed company is a public company)

I *Category

*Director Identification Number (DIN) or Income-tax permanent account number (Income-tax PAN) or passport number or corporate identity number (CIN) or foreign company registration number (FCRN) or any other registration number

Pre-fill

*Name

Name of the authorized representative

II *Category

*Director Identification Number (DIN) or Income-tax permanent account number (Income-tax PAN) or passport number or corporate identity number (CIN) or foreign company registration number (FCRN) or any other registration number

Pre-fill

*Name

Name of the authorized representative

8. *Enter the number of proposed directors

(specify information of two directors in case the proposed company is a private company or three directors in case the proposed company is a public company)

Particulars of the proposed directors

I *Proposed designation

*Director identification number (DIN)

Pre-fill

Name of the person

Name of the company or institution whose nominee the appointee will be (Only in case of nominee director)

II *Proposed designation

*Director identification number (DIN)

Pre-fill

Name of the person

Name of the company or institution whose nominee the appointee will be (Only in case of nominee director)

9. *Enter the number of key managerial personnel

(specify information of up to four key managerial persons)

Particulars of the key managerial personnel

I *Proposed designation

*Director identification number (DIN) or
Income-tax permanent account number (PAN)

Name of the person

Membership number (in case of Company Secretary)

II *Proposed designation

*Director identification number (DIN) or
Income-tax permanent account number (PAN)

Name of the person

Membership number (in case of Company Secretary)

10. (a) *Whether the Articles will be entrenched ? Yes No

(If yes, entrenched Articles should be annexed thereto)

(b) Number of Articles to which provisions of entrenchment shall be applicable

Details of Articles to which provisions of entrenchment shall be applicable

Sr. No.	Article Number	Content

Part B: Grant of license to an existing company

11. *(a) Corporate identity number (CIN)

(b) Global location number (GLN) of company

12. (a) Name of the company

(b) Address of the company

(c) email ID of the company

13. (a) Company is

(b) Category (c) Sub category

(d) Whether the company is having share capital Yes No

14. I. Authorized capital of the company
- II. Maximum number of members
- Maximum number of members excluding present and past employees
15. a. Main division of industrial activity of the company
- Description of the main division
-
- *b. Brief description of the work, if any already done or proposed to be done in pursuance of section 8
-
- *c. Grounds on which application is made
-
16. *Enter the number of directors
- (Specify information of two directors in case the company is a private company or three directors in case the company is a public company)
- Particulars of the directors
- I *Designation
- *Director identification number (DIN)
- Name of the person
- Name of the company or institution whose nominee the appointee is
- (Only in case of nominee director)
- II *Designation
- *Director identification number (DIN)
- Name of the person
- Name of the company or institution whose nominee the appointee is
- (Only in case of nominee director)
17. *Enter the number of key managerial personnel
- (Specify information of up to four key managerial persons)
- Particulars of the key managerial personnel
- I *Designation
- *Director identification number (DIN) or
- Income-tax permanent account number (PAN)
- Name of the person
- Membership number (in case of Company Secretary)

II *Designation

*Director identification number (DIN) or

Income-tax permanent account number (PAN)

Name of the person

Membership number (in case of Company Secretary)

18. (a) *Whether the Articles are entrenched Yes No
(If yes, entrenched Articles should be annexed thereto)

(b) Number of Articles to which provisions of entrenchment shall be applicable

Details of Articles to which provisions of entrenchment shall be applicable

Sr. No.	Article Number	Content

Attachments

- 1) *Draft Memorandum of association as per form no. INC.13
- 2) *Draft Articles of Association
- 3) *Declaration as per Form No. INC.14
- 4) *Declaration as per Form No. INC.15
- 5) *Estimated income and expenditure for next three years
- 6) Approval/concurrence/NOC of the concerned authority/sectoral regulator, department or Ministry of the Central or State Government(s)
- 7) Entrenched articles of association
- 8) Copy of resolution passed in general meeting and board meeting
- 9) Last one/two year's financial statement(s), board's report(s) and Audit report(s)
- 10) Assets and liabilities statements with their values as per applicable rule
- 11) List of proposed promoters.
- 12) List of proposed directors/ directors.
- 13) List of key managerial personnel.
- 14) Optional attachment, if any

Declaration

I *

A person named in the articles as a (Drop down: values- director/manager/ Company Secretary/CEO/CFO/promoter) of the company

have been authorized by the Board of Directors of the Company vide resolution number dated declare that all the requirements of Companies Act, 2013 and the Rules thereto made thereunder in respect of the subject matter of this form have been complied with.

I am also authorized by other proposed promoters and first subscribers to the Memorandum of Association and Articles of Association to sign and submit this Form.

*I also declare that all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed.

- *It is hereby further certified that (Small description box), a (Drop down) {Values: Chartered Accountant/ Company Secretary/ Cost Accountant} having Membership number (Big text box) and certificate of practice number (Big text box) has been engaged to give declaration under section 8(1) or 8(5) and rule 19(3) (b) or rule 20(2) (b) and such declaration is attached.

***To be digitally signed by DSC BOX**

*Designation

*Director identification number of the director; or Membership number of the company secretary; or PAN or DIN of the manager or CEO or CFO or promoter

Note: Attention is drawn to provisions of Section 7(5) and 7(6) which, inter-alia, provides that furnishing of any false or incorrect particulars of any information or suppression of any material information shall attract punishment for fraud under Section 447. Attention is also drawn to provisions of Section 448 and 449 which provide for punishment for false statement and punishment for false evidence respectively.

For office use only :

eForm Service request number (SRN) eForm filing date (DD/MM/YYYY)

Digital signature of the authorising officer

This e-Form is hereby approved

This e-Form is hereby rejected

Date of signing (DD/MM/YYYY)

CHECKLIST**E-form No. INC-18****Application to Regional Director for conversion of section 8 company into company of any other kind**

[Pursuant to section 8(4)(ii) of the Companies Act, 2013 and rule 21(3) of the Companies (Incorporation) Rules, 2014]

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
*1.	(a) *Corporate Identification of the Company (b) Global Location Number of the Company	Check the CIN on the MCA portal from master data details or from the CIN certificate issued to the company.	On clicking on the pre-fill button the system will automatically show the name, registered office, e-mail id, license no. issued u/s 8, date of incorporation and type of the company.
2.	(a) Name of the company (b) Registered office address of the company.	Automatic on clicking the pre-fill button or from the MOA of the company. Automatic from clicking the pre-fill button or from the MCA portal from master data details or from the MOA of the company.	Verify the details shown after clicking pre-fill button with the other available document. Verify the details shown after clicking pre-fill button with the other available documents.
3.	License number issued to the Company under Section 8	License issued by the Registrar of companies.	Check whether the license number mentioned in the certificate issued by the ROC is same as mentioned in the form.
4.	(a) Date of incorporation of the company. (b) Type of the company	From the certificate of Incorporation of company or from the MCA portal from master data details of companies or automatically from clicking on the pre-fill button. Information received from client. Or from other data.	Check whether the information as provided by the client with the information available from the master data of the company. System will automatically fill the type of company after clicking the pre-fill button.
*5.	*Present object of the company.	Memorandum of Association of the company.	Check whether the present object of the company as mentioned in the MOA of the company are mentioned.
*6.	*Proposed object of the company after the conversion and the changes in the activities and	Communication with the client about the proposed objective of the company	Check that the proposed objective of the company after conversion are mentioned

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
	operations of the company and manner of application of its income and assets, after the proposed conversion.	or any other written information from the client in which the objectives are mentioned.	
7.	Brief description of the activities of the company done in pursuance to section 8, if any.	Communication with the client	Is the brief of all the activity done by the company as a section 8 company mentioned.
*8.	*Detail reasons of conversion into any other kind of company.	Documents received from the client.	Are the reasons why the company wants to convert itself into other type of company mentioned.
*9.	(a) *Date of passing of the Board Resolution (b) *Date of passing of the Special Resolution. (c) *SRN of Form No. MGT-14	Board minutes General meeting minutes MGT-14 filled by the company to ROC.	Is the date on which the Board resolution for conversion of section 8 company was passed by the Board of Directors correct. Is the date of the meeting of the members in which the special resolution for conversion was passed correct. Check the SRN no. of e-form MGT-14 or old e-form 23 filed for special resolution.
*10.	*Whether the company is regulated under a special Act.	Letter of approval for conversion from the regulatory body.	Check the name of the regulatory body and date of obtaining the approval for conversion from such body.
*11.	*Number of existing director(s) and key managerial personnel. *Particulars of existing director(s) and key managerial personnel	Annual return DIN of the director(s) and key managerial personnel.	Check the number of the directors and KMP as on the date of conversion. Check the DIN/ Income tax PAN.
*12.	*Whether the company has obtained any special status / privilege as mentioned in rule 22(4) (E-form mentions Rule		Check whether the special status/ privilege/ exemption, benefit or grant is obtained, if yes check the name of the

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
	24(4) – seems drafting error)	NOC issued by the authority grating the special status/privilege.	authority and that no objection certificate is attached
*13.	*Whether the company has acquired any immovable property through lease or otherwise from any Government or authority or body corporate or person since incorporation at concessional rate or free of cost.	Agreement made with the government or any other authority with whom the agreement made.	The company is required to attach the proof of payment for the difference amount between cost of acquisition and market price at the time of conversion to the Government or such authority if it has acquired any immovable property free of cost or at concessional rate since incorporation.
*14.	*Whether company has received any donation and/ or grant/ benefits from any person or authority since incorporation.	Company records information from the client.	Details of any donation and/ or grant/ benefits from any person or authority since incorporation are required to be stated.
*15.	*Whether there is any surplus amount after payment of dues to be transferred to IEPF as per applicable rule.	Annual report of the company before that conversion.	User is required to specify the balance amount of accumulated profit or unutilized income after payment of all outstanding statutory or other dues as the same is required to be transferred to IEPF by the company within 30 days of approval of conversion [Rule 22(8)(c)].
*16.	*Whether the company is regular in filing of financial statements, annual returns and other due statutory filings.	On the MCA portal.	The company should have filed all its financial statements and Annual Returns upto the financial year preceding the submission of the application to the Regional Director and all other returns required to be filed under the Act upto the date of submitting the application to the Regional Director and in the event the application is made after the expiry of three months from the date of preceding financial year to which the financial statement has been filed, a statement of the financial position duly certified by

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
			Chartered Accountant made upto a date not preceding thirty days of filing the application shall be attached.
*17.	*Whether NOC is obtained from all the creditors. (if yes, attach the NOC)	NOC from the creditor obtained by the company.	At the time of conversion the company is required to take no objection certificate from the creditors of the company and attach the NOC with the form.
*18.	*Whether the company is being regulated by any sectoral regulator	Registration Letter received from Regulator.	If the company is being regulated by any sectoral regulator, approval/ concurrence of the regulator shall be attached.
*19.	*Disclaimer to be given and to be digitalled signed by Director.	Minutes of Board Meeting authorising the director to sign.	
20.	Declaration to be given by: - Chartered Accountant (in whole time practice) - cost accountant (in whole time practice) - company secretary (in whole time practice)	Minutes of Board Meeting authorising the Practising Professional to give declaration.	Ensure that membership number and certificate of practice number is correctly entered.
21.	<p>Attachments</p> <ol style="list-style-type: none"> 1. *Memorandum of association; 2. *Articles of association; 3. * Copy of board resolution(s); 4. *Copy of the special resolution passed and Notice convening the general meeting along with the relevant explanatory statement annexed thereto; 5. *Certificate from CA/CS/CWA (in practice) certifying that the conditions laid down in the Act and rules, have been complied with; 6. *Statement of assets and liabilities of the company as on the date not earlier than thirty days of that date duly certified by the auditor; 7. *Copy of valuation report by a registered valuer about the market value of assets; 8. * Audited financial statements, the Board's reports, annual returns and the audit reports for each of the two financial years immediately preceding the date of the application or, where the company has functioned only for one financial year, for such year; 9. Statement of financial position if applicable; 		

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
	<ol style="list-style-type: none"><li data-bbox="446 233 1395 296">10. Full details of fixed assets alienated if any, during the preceding three financial years;<li data-bbox="446 317 1395 348">11. Written consent of the lenders, if any loan is outstanding;<li data-bbox="446 369 1395 401">12. NOC from the concerned authority in case of special status.<li data-bbox="446 422 1395 453">13. Proof of payment of differential amount.<li data-bbox="446 474 1395 506">14. Details of donations/grant/benefit received since incorporation.<li data-bbox="446 527 1395 558">15. Copy of NOC received from sectoral regulatory authority.<li data-bbox="446 579 1395 611">16. NOC from all the creditors<li data-bbox="446 632 1395 663">17. Optional attachments(s)		

FORM NO. INC - 18 : Application for Grant of License under Section 8 company into company of any other kind

FORM NO. INC-18 [Pursuant to section 8(4)(ii) of The Companies Act, 2013 and Rule 21 (3) of The Companies (Incorporation) Rules 2014]	 Application to Regional Director for conversion of section 8 company into company of any other kind <small>सत्यमेव जयते</small>
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Form Language English Hindi

Refer the instruction kit for filing the form.

1. (a)* Corporate identification number of the company (CIN)
- (b) Global location number (GLN) of the company
2. (a) Name of the company
- (b) Registered office address of the company
- (c) email ID of the company
3. License number issued to the Company under Section 8
4. (a) Date of incorporation of the company
- (b) Type of company
5. *Present object of the company
6. *The proposed object of the company after conversion and the changes in the activities and operations of the company and manner of application of its income and assets, after the proposed conversion
7. Brief description of the activities of the company done in pursuance of section 8, if any
8. *Detailed reasons for conversion into any other kind of company

9. (a)*Date of passing board resolution
- (b) *Date of passing special resolution
- (c)*SRN of Form No. MGT-14

10. (a) * Whether the company is regulated under a special Act Yes No

*11. Number of existing director(s) and key managerial personnel

*Particulars of existing director(s) and key managerial personnel

(i) DIN or Income tax PAN Pre-fill

(ii) Name

(iii) Designation

12. *Whether the company has obtained any special status / privilege as mentioned in rule 24(4)

Yes No

13. *Whether the company has acquired any immovable property through lease or otherwise from any Government or authority or body corporate or person since incorporation at concessional rate or free of cost

Yes No

14. *Whether company has received any donation and/or grant/benefits from any person or authority since incorporation

Yes No

15. *Whether there is any surplus amount after payment of dues to be transferred to IEPF as per applicable rule

Yes No

16. *Whether the company is regular in filing of financial statements, annual returns and other due statutory filings

Yes No

17. *Whether NOC is obtained from all the creditors Yes No (If Yes, attach the NOC)

18. *Whether the company is being regulated by any sectoral regulator Yes No

19. *I

the Director of the company hereby affirm that:-

(a) The conversion is not being sought with the object of depriving the creditors of their dues or to cause loss or prejudice to any person.

(b) No portion of the income or property of the company has been paid or transferred directly or indirectly by way of dividend or bonus or otherwise to persons who are or have been members or promoters of the comp any or to any one or more of them or to any persons claiming through any one or more of them.

(c) I/We shall be liable under section 448 of the Act and under relevant provision of the Indian Penal Code, 1860 and any other law as applicable, if any statement in this application is found to be false or any fact in any material particular is found to be omitted.

Attachment(s):

1. *Memorandum of association;	Attach	List of Attachment
2. *Articles of association;	Attach	
3. *Copy of board resolution(s);	Attach	
4. *Copy of the special resolution passed and Notice convening the general meeting along with the relevant explanatory statement annexed thereto;	Attach	
5. *Certificate from CA/CS/CWA (in practise) certifying that the conditions laid down in the Act and rules, have been complied with;	Attach	
6. *Statement of assets and liabilities of the company as on the date not earlier than thirty days of that date duly certified by the auditor; value of assets;	Attach	
7. *Copy of valuation report by a registered valuer about the market;	Attach	
8. *Audited financial statements, the Board's reports, annual returns and the audit reports for each of the two financial years immediately preceeding the date of the application or, where the company has functioned only for one financial year, for such year;	Attach	
9. Statement of financial position if applicable;	Attach	
10. Full details of fixed assets alienated if any, during the preceding three financial years;	Attach	
11. Written consent of the lenders, if any loan is outstanding;	Attach	
16. NOC from all the creditors	Attach	Remove Attachment
17. Optional attachments(s)	Attach	

Declaration

I am authorized by the Board of Directors of the Company vide *resolution number
 *dated to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

1. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.

2. All the required attachments have been completely and legibly attached to this form;

3. I * a *
 having Membership Number * and certificate of practice number *
 has been engaged to give declaration as per applicable rules and such declaration is attached.

To be digitally signed by

*Director

*Director identification number of the director

Note : Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

For office use only:

eForm Service request number (SRN)

eForm filing date (DD/MM/YYYY)

Digital signature of the authorising officer

This e-Form is hereby approved

This e-Form is hereby rejected

Date of signing

INSTRUCTION KIT FOR E-form No. INC-18

Application to Regional Director for conversion of section 8 company into any other kind of company

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm

This document is divided into following sections:

- Part I – Law Governing the eForm
- Part II – Instructions to fill the eForm
- Part III – Important Points for Successful Submission

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Section and Rule Number(s)

eForm INC-18 is required to be filed pursuant to Section 8 (4) (ii) of the Companies Act, 2013 and Rule 21(3) of Companies (Incorporation) Rules, 2014 which are reproduced for your reference:

Section 8(4)(ii)

A company registered under this section may convert itself into company of any other kind only after complying with such conditions as may be prescribed.

Rule 21(3)

The company shall file an application in **Form INC-18** with the Regional Director with the fee along with a certified true copy of the special resolution and a copy of the Notice convening the meeting including the explanatory statement for approval for converting itself into a company of any other kind. Company shall also attach the proof of serving of the notice served to all the authorities mentioned in sub-rule (2) of rule22.

Purpose of the eForm

An existing company registered under section 8 seeks to convert itself into a company of any other kind shall make an application to the Regional Director for conversion of its status. Once the approval is given by the Regional Director, the company shall cease to enjoy all the privileges/ concessions obtained by it on account of being a Section 8 company.

eForm Number as per Companies Act, 1956

This eForm has been introduced in the Companies Act, 2013.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm INC-18 at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

S. No/ Section	Field Name	Instructions
1	(a) Corporate Identification Number (CIN) of the company	<ul style="list-style-type: none"> • Enter a valid CIN. • On clicking the Pre-Fill button, system will automatically display the name, registered office address, email ID license number issued under section 8, date of incorporation and type of company.

<i>S. No/ Section</i>	<i>Name</i>	<i>Field Name</i>	<i>Instructions</i>
6		The proposed object of the company after conversion and the changes in the activities and operations of the company and manner of application of its income and assets, after the proposed conversion	<ul style="list-style-type: none"> Describe the proposed objects of the company after the conversion. Explain the changes in activities and operations of the company after conversion Explain the manner of application/ use of the company's income and assets after the proposed conversion.
8		Detailed reasons for conversion into any other kind of company	<ul style="list-style-type: none"> Explain in detail the reason for converting the section 8 company into any other kind of company.
9	(c)	SRN of form MGT.14	Enter the SRN of eForm MGT-14 or old eForm 23 filed for special resolution authorizing conversion of section 8 company into any other kind.
10		Whether the company is regulated under a special Act	Enter the name of the regulatory body and date of obtaining the approval for conversion from such body.
11		Particulars of existing Director(s) and key managerial personnel	Enter DIN/ Income tax PAN of the director and KMP associated with CIN only. On clicking the Pre-Fill button, system will automatically display the name and select the designation from the values given in drop down.
13		Whether the company has acquired any immovable property through lease or otherwise from any Government or authority or body corporate or person since incorporation at concessional rate or free of cost	The company is required to attach the proof of payment for the difference amount between cost of acquisition and market price at the time of conversion to the government or such authority if it has acquired any immovable property free of cost or at concessional rate since incorporation.
15		Whether there is any surplus amount after payment of dues to be transferred to IEPF as per applicable rule	User is required to specify the balance amount of accumulated profit or unutilized income after payment of all outstanding statutory or other dues as the same is required to be transferred to IEPF by the company within 30 days of approval of conversion.
19		I the director of the Company hereby	Enter director's full name who is authorized by the Board of directors for the same.

<i>S. No/ Section Name</i>	<i>Field Name</i>	<i>Instructions</i>
		<ul style="list-style-type: none"> The company is required to publish a notice in Form INC-19 in newspaper within a week from the date of this application and shall also send a copy of the notice along with application to the specified authorities as per rules of the state in which the registered office of the company is situated. User is required to file copy of publication of notice and also proof of serving such notice to the specified authorities.
Declaration	resolution number	<ul style="list-style-type: none"> Enter the serial number of the resolution and date of board meeting authorizing the director to sign and submit the application.
	1	<ul style="list-style-type: none"> Select a professional (Chartered Accountant/ Company Secretary/ Cost Accountant) from the list of drop down values who has been engaged for giving declaration for compliance of conditions for conversion of section 8 into any other kind. Enter valid membership number and certificate number of the practicing professional.
To be digitally signed by	DSC	Ensure that eForm is digitally signed by the director giving the declaration at serial no 19.

Attachments The following attachments are mandatory:

- Memorandum of association
- Articles of association
- Certified true copy of board resolution(s) authorizing conversion
- Certified true copy of the special resolution passed for approval for conversion into any other kind and notice convening the general meeting along with the relevant explanatory statement annexed thereto
- Certificate from CA/CS/CWA (in practice) certifying that the conditions laid down in the Act and rules, have been complied with
- Statement of assets and liabilities of the company as on the date not earlier than thirty days of that date duly certified by the auditor
- Copy of valuation report by a registered valuer about the market value of assets
- Audited financial statements, the Board's reports, annual returns and the audit reports for each of the two financial years immediately preceding the date of the application or, where the company has functioned only for one financial year, for such year
- NOC from all the creditors is mandatory in case yes is selected in field 7.

The following attachments are optional:

- Statement of financial position if applicable
 - Full details of fixed assets alienated if any, during the preceding three financial years.
 - Written consent of the lenders is mandatory if any loan is outstanding.
 - NOC from the concerned authority in case special status is mandatory when the company has obtained any special status/ privilege
 - Proof of payment of differential amount is mandatory if the company has acquired any immovable property through lease or otherwise from any Government or authority or body corporate or person since incorporation at concessional rate or free of cost.
 - Details of donation/grant/benefit received since incorporation of company is mandatory if company has received any donation and/or grant/benefits from any person or authority since incorporation.
 - Copy of NOC received from sectoral regulatory authority is mandatory if company is being regulated by any sectoral regulator.
- Any other information can be provided as an optional attachment(s).

Part III - Important Points for Successful Submission

S. No.	Purpose of the form	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional Fees		Remarks
				Event Date	Time limit (days) for filing	
1	Conversion of Section 8 Company	Rs. 2000	N/A	N/A		

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

Processing Type

The eForm will be processed by the office of Regional Director.

SRN Generation

On successful submission of the eForm INC-18, SRN will be generated and shown to you which will be used for future correspondence with MCA.

Challan Generation

On successful submission of the eForm INC-18, Challan will be generated depicting the details of the fees paid by the user to the Ministry. It is the acknowledgement to the user that the eForm has been filed.

Email

When an eForm is approved/ rejected by the authority concerned, an acknowledgement of approval/ rejection with related documents, if any is sent to the user in the form of an email to the email id of the company. In case email is not possible, a printout is generated and sent to the applicant by regular mail.

Rejection Codes

When an eForm is processed by the authority concerned, it may be rejected on the following grounds:

Rejection Code	Description
1	Furnish the license allotted under section 8
2	Elaborate the proposed objects along with details of its operations and utilizing of its assets and income after the proposed conversion
3	Clearly describe the activities of the company done in pursuance of section 8
4	Brief out reasons for conversion into any other kind of company
5	Provide certified true copy of board resolution
6	Provide certified true copy of special resolution authorizing for conversion of section 8 into any other kind and Notice convening the general meeting along with the relevant explanatory statement
7	Furnish proof of approval of regulatory body approving conversion
8	Furnish MOA/AOA
9	Furnish the certificate from CA/CS/CWA in practice that the conditions laid down in the Act/rules have been complied with
10	Furnish the statement of assets and liabilities as on date.
11	Furnish the consent of lenders for proposed conversion.

<i>Rejection Code</i>	<i>Description</i>
12	Provide valuation report by registered valuer.
13	Furnish statement of financial position duly certified by Chartered Accountant.
14	Furnish NOC from the concerned authority in case of special status.
15	Furnish details of all the fixed assets alienated, if any during the three preceding financial years.
16	Elaborate reasons as to why the activities for achieving the objects of the company cannot be carried on in the current structure i.e. as a section 8 company.
17	Describe the proposed altered objects along with reasons thereof.
18	Refer the benefits that accrue to members after conversion.
19	Refer SRN of Form MGT.14 for which special resolution authorizing for conversion of section 8 into any other kind is filed.
20	Furnish the proof of serving the notice to all the authorities as mentioned in rule 22.
21	Furnish the details of donation/grant/benefit received since incorporation of company.
22	Furnish copy of notice published in two different newspapers.
23	Publication of notice in newspaper is not within a week from the date of application.
24	Notice is not published on the website of the company, if any, and as notified/directed by Central Government.
25	Publication is not in two languages i.e. one in English and in principal vernacular language of the district in which the registered office of the company is situated.
26	Copy of NOC received from sectoral regulatory authority.
27	Furnish the reasons/clarifications for objections raised by authorities.

Others In this case the description is entered by Back Office User.

Common Instruction Kit Refer Form INC-7

CHECKLIST**E-form No. INC-21****Declaration prior to the commencement of business or exercising borrowing powers**

[Pursuant to Section 11(1)(a) of the Companies Act, 2013 and Rule 24 of the Companies (Incorporation) Rules, 2014]

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	a) *Corporate Identity Number (CIN) b) Global Location Number (GLN) of company	MCA Website/Certificate of Incorporation Certification of Incorporation	CIN available at MCA website.
2.	a) Name of the company b) Address of the registered office of the company c) E-mail ID of the company	Memorandum of Association/Certificate of Incorporation Automatic through Pre-fill option/INC 22 Automatic through Pre-fill option	Ensure that a valid e-mail ID of the company is entered.
3.	a) *Whether the affairs of the company is regulated by any sectoral regulator (like RBI in case of NBFIs activities) IF YES: b) Specify the name of the regulator c) Specify the letter number/ registration number and date of approval/ registration	Registration letter received from regulator	Ensure that the applicant has mentioned name of the regulator to whom letter is sent and registration / letter number and also date of approval / registration.
4.	*Particulars of the paid up capital (i)(a) Number of total equity shares (b) Nominal amount per equity Shares (c) Total amount of equity shares (ii)(a) Number of total preference Shares (b) Nominal amount per Preference shares	- Memorandum of association - Bank statement depicting deposit of subscription amount from the respective subscriber - Declaration by Directors that subscription amount has been paid and has filed verification of it registered office.	The subscribers to the Memorandum shall ensure that the payment for the total amount of shares subscribed by them is made to the company. The subscribed capital entered in the form will be updated as the paid up capital of the company in its master data. Ensure that the minimum paid up capital is one lakh rupees in case of private company or one person

S.No.	Items	Documents to be checked	Remarks
	(c) Total amount of preference shares	- Declaration from Statutory Auditors of the company that the subscription money has been deposited in the company's bank account.	company and five lakh rupees in case of public company.
5.	Particulars of payment of stamp duty: <ul style="list-style-type: none"> - State or Union territory in respect of which stamp duty is paid - Type of document/particular (Form No. INC-21) - *Total amount of stamp paper 	Challan/ SRN	Ensure the following details in case mode of payment is Manual <ul style="list-style-type: none"> • Name of the vendor selling stamp papers on behalf of the government • Serial number of stamp paper • Registration number of vendor • Date and place of purchase of stamp paper Name of vendor, serial number of stamp paper and registration number of vendor is mandatory to enter if the amount of stamp duty is more than or equal to Rs 50/-
6.	Declaration to be given and to be Digitally signed by — Director	Minutes of Board Meeting (authorizing the signatory) DIN	Ensure that serial number and date of board resolution authorizing the signatory to sign and submit the e-form is correct.
7.	Certification by: <ul style="list-style-type: none"> - Chartered Accountant (in whole time practice) - cost accountant (in whole time practice) - company secretary (in whole time practice) 		Ensure that the Membership Number and Certificate of Practice Number are correctly entered,

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
8.	Attachments : <ul style="list-style-type: none"><li data-bbox="412 289 932 321">– *Specimen Signature in Form no. INC-10<li data-bbox="412 342 1382 436">– Certificate of Registration issued by the Reserve Bank of India (Only in case of Non-Banking Financial Companies) /from other regulators. This is mandatory to attach in case the affairs of the Company is regulated by any sectoral regulator.<li data-bbox="412 457 1295 489">– Attach proof of payment of stamp duty in case the same is already paid.<li data-bbox="412 510 1252 541">– Any other information can be provided as an optional attachment(s).		

FORM NO. INC - 21 : Declaration prior to the commencement of business or exercising borrowing powers

<p>FORM NO. INC-21 [Pursuant to Section 11(1)(a) of the Companies Act, 2013 and Rule 24 of the Companies (Incorporation) Rules, 2014]</p>		<p>Declaration prior to the commencement of business or exercising borrowing powers</p>
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Form Language English Hindi

Refer the instruction kit for filing the form.

Fields marked with *should be mentioned as Mandatory

- *1. (a) Corporate identification number of the company (CIN) Pre-fill
- (b) Global location number (GLN) of the company
2. (a) Name of the company
- (b) Address of the registered office of the company
- (c) email ID of the company
3. (a) *Whether the affairs of the Company is regulated by any sectoral regulator (like RBI in case of NBFI activities)
 Yes No
4. *Particulars of the paid up capital
- | | |
|--|----------------------|
| Total paid up capital of the company | <input type="text"/> |
| (i) (a) Number of total equity shares | <input type="text"/> |
| (b) Nominal amount per equity shares | <input type="text"/> |
| (c) Total amount of equity share | <input type="text"/> |
| (ii) (a) Number of total preference shares | <input type="text"/> |
| (b) Nominal amount per preference shares | <input type="text"/> |
| (c) Total amount of preference share | <input type="text"/> |
5. Particulars of payment of stamp duty
- State or Union territory in respect of which stamp duty is paid

Type of document /Particulars	Form No. INC-21
* Total amount of stamp paper (in Rs.)	

Attachments :

List of Attachments

- (1) * Specimen signature in Form No. INC-10
- (2) Certificate of Registration issued by the RBI from other regulators (Only in case of Non-Banking Financial Companies)/ Attachments:
- (3) Optional attachment(s) (if any)

Attach

Attach

Attach

Remove attachment

Declaration

I am authorized by the Board of Directors of the Company vide resolution number * dated * to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

1. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
2. All the required attachments have been completely and legibly attached to this form.
3. Every subscriber to the MOA has paid the value for shares agreed to be taken by him and the paid up capital the company is not less than the 1 lakh rupees in case of private company or 5 lakh rupees in case of public company.
4. The company has filed with the registrar a verification of its registered office as provided in subsection (2) of section 12.

***To be digitally signed by**

Director

* Director identification number

Certificate of practicing number

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/ applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed.

I further certify that:

- i. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
- ii. All the required attachments have been completely and legibly attached to this form.

* Chartered accountant (in whole-time practice) or Cost accountant (in whole-time practice) or Company secretary (in whole-time practice)*Whether associate or fellow Associate Fellow

*Membership number

*Certificate of practice number

Note : Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

For office use only:

eForm Service request number (SRN)

eForm filing date

(DD/MM/YYYY)

Digital signature of the authorising officer

Date of signing

(DD/MM/YYYY)

INSTRUCTION KIT FOR E-form No. INC-21

(Application for Declaration prior to the commencement of business or exercising borrowing powers)

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm

This document is divided into following sections:

- Part I – Law Governing the eForm
- Part II – Instructions to fill the eForm
- Part III – Important Points for Successful Submission

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Section and Rule Number(s)

This form is required to be filed pursuant to Section 11 (1) (a) of the Companies Act, 2013 and Rule 24 of the Companies (Incorporation) Rules, 2014 which is reproduced for your reference:

Section 11 (1)

(1) A company having a share capital shall not commence any business or exercise any borrowing powers unless—

- a) a declaration is filed by a director in such form and verified in such manner as may be prescribed, with the Registrar that every subscriber to the memorandum has paid the value of the shares agreed to be taken by him and the paid-up share capital of the company is not less than five lakh rupees in case of a public company and not less than one lakh rupees in case of a private company on the date of making of this declaration
- b) the company has filed with the Registrar a verification of its registered office as provided in sub-section (2) of section 12.

(2) If any default is made in complying with the requirements of this section, the company shall be liable to a penalty which may extend to five thousand rupees and every officer who is in default shall be punishable with fine which may extend to one thousand rupees for every day during which the default continues.

(3) Where no declaration has been filed with the Registrar under clause (a) of subsection (1) within a period of one hundred and eighty days of the date of incorporation of the company and the Registrar has reasonable cause to believe that the company is not carrying on any business or operations, he may, without prejudice to the provisions of sub-section (2), initiate action for the removal of the name of the company from the register of companies under Chapter XVIII.

Rule 24:

For the purposes of clause (a) of sub-section (1) of section 11, the declaration filed by a director shall be in Form No. INC-21 along with the fee as and the contents of the form shall be verified by a Company Secretary in practice or a Chartered Accountant or a Cost Accountant in practice.

Provided that in the case of a company requiring registration and/or approval from sectoral regulators including RBI, SEBI etc.

Purpose of the eForm

Company having share capital can commence the business and exercise its borrowing powers only after filing a declaration in eForm INC-21 and particulars of the registered office address with the concerned RoC.

eForm Number as per Companies Act, 1956

Form 19 and 20 as per Companies Act, 1956

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm INC-21 at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

<i>S. No/ Section</i>	<i>Name</i>	<i>Field Name</i>	<i>Instructions</i>
1	(a)	Corporate identity Number (CIN) of the company	Enter a valid CIN of the company having share capital. Note: You can search for CIN of a company by entering existing registration number or name of the company in the 'Find (CIN)' service link available under the menu MCAservices on the mca website.
		Pre-fill button	Click the Pre-fill button. On clicking the button, system will automatically display the name, registered office address and email ID of the company. In case there is any change in the email ID, you can enter the new valid email ID.
3	(a), (b) & (c)	Specify the name of the regulator	Enter the name of the sectoral regulator in case the affairs of the Company is regulated by any sectoral regulator (like RBI in case of NBFIs activities, IRDA, SEBI or others). In case of others, specify the name of the regulator and mention the registration/letter number and also date of approval/registration.
4		Particulars of the paid up capital	Enter the details of the shares taken up and paid by the subscribers to the MOA. The subscribers to the Memorandum shall ensure that the payment for the total amount of shares subscribed by them is made to the company. The subscribed capital entered in the form will be updated as the paid up capital of the company in its master data. Enter the number of shares, total amount of shares and nominal amount per share for each type of share. At least one type of share capital (Equity/ Preference) should be greater than zero. In case company has shares of multiple nominal amounts per share, then enter multiple nominal values per share separated by comma in the field Nominal amount per equity/preference share. Ensure that the minimum paid up capital is one lakh rupees in case of private company or one person company and five lakh rupees in case of public company.
5		Particulars of payment of stamp duty	Enter the relevant details of stamp duty paid under the relevant stamp Act. Enter the state/union territory for which stamp duty is required to be paid. It should be the same state where the registered office of the company is situated. Enter the amount of stamp duty to be paid or already paid. In case stamp duty is not applicable, zero may be entered.

<i>S. No/ Section</i>	<i>Field Name Name</i>	<i>Instructions</i>
		Select the mode of payment. Enter the following details in case mode of payment is Manual <ul style="list-style-type: none"> Name of the vendor selling stamp papers on behalf of the government Serial number of stamp paper Registration number of vendor Date and place of purchase of stamp paper Name of vendor, serial number of stamp paper and registration number of vendor is mandatory to enter if the amount of stamp duty is more than or equal to Rs 50/-
Declaration	Enter the board resolution serial number and date of board meeting where director is authorized to sign and give a declaration under section 11(1) (a) of the Act. Ensure that verification of registered office of the company must be filed before this eForm.	
To be digitally signed by	DSC Director identification number	<ul style="list-style-type: none"> Ensure the eForm is digitally signed by the director of the company and is authorized by board resolution to sign the eForm. Enter an approved DIN of the director signing the form and also be associated with CIN as a director. Note: DIN of the person signing the eForm should also be associated with CIN under the selected designation.
Attachments	<ul style="list-style-type: none"> Specimen signature of all the subscribers to MOA duly verified by respective bankers in form INC-10.is mandatory in all cases. Certificate of Registration issued by the Reserve Bank of India (Only in case of Non-Banking Financial Companies) /from other regulators. This is mandatory to attach in case the affairs of the Company is regulated by any sectoral regulator. Attach proof of payment of stamp duty in case the same is already paid. Any other information can be provided as an optional attachment(s).	

Part III - Important Points for Successful Submission

Fee Rules

<i>S. No.</i>	<i>Purpose of the form</i>	<i>Normal Fee</i>	<i>Additional Fee (Delay Fee)</i>	<i>Logic for Additional Fees</i>	<i>Remarks</i>
				<i>Event Date</i>	<i>Time limit (days) for filing</i>
1	Commencement of business and exercising borrowing powers.	The Companies (Fee for filings with Registrar of Companies) Rules, 2014	#N/A	Date of incorporation of company	180 days

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

Processing Type

The eForm will be processed by the office of Registrar of Companies (Non STP).

SRN Generation

On successful submission of the eForm INC-21, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

Challan Generation

On successful submission of the eForm INC-21, Challan will be generated depicting the details of the fees paid by the user to the Ministry. It is the acknowledgement to the user that the eForm has been filed.

Email

When an eForm is approved by the authority concerned, an acknowledgement of approval with related documents is sent to the user in the form of an email at the end of the day to the email id of the company and the person who is uploading the form.

Acknowledgement

Acknowledgement for Commencement of Business is generated and sent to the user via email.

The Companies (Fee for filings with Registrar of Companies) Rules, 2014**Fees (In case company having share capital)**

<i>Nominal Share Capital</i>	<i>Fee applicable</i>
Less than 1,00,000	Rupees 200
1,00,000 to 4,99,999	Rupees 300
5,00,000 to 24,99,999	Rupees 400
25,00,000 to 99,99,999	Rupees 500
1,00,00,000 or more	Rupees 600

Fee (in case of company not having share capital)

N/A

Additional fee rules

<i>Period of delays</i>	
Up to 30 days	2 times of normal fees
More than 30 days and up to 60 days	4 times of normal fees
More than 60 days and up to 90 days	6 times of normal fees
More than 90 days and up to 180 days	10 times of normal fees
More than 180 days	12 times of normal fees

Note: If a company does not file the declaration in form INC-21 within 180 days of its incorporation then the status of the company shall be changed to "Struck Off(Defunct)". In case the company files an order of Tribunal and the status of the company is revived to "Active".

Common Instruction Kit - Refer Form INC-7

CHECKLIST**E-form No. INC-22****Notice of situation or change of situation of registered office**

[Pursuant to Section 12(2) & (4) of the Companies Act, 2013 and Rule 25 and 27 of the Companies (Incorporation) Rules, 2014]

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	<p>*This form is for :</p> <p>a) New Company</p> <p>b) Existing Company</p>	<p>1. In case of a new company, system will automatically display the name of the company; address and email ID will be disabled and are not required to be filled.</p> <p>2. In case of the existing company all the three fields are automatically displayed on clicking the pre-fill button.</p>	<p>– In case of new company cross verify the name prefilled with that of name approval letter received.</p> <p>– In case of existing company, cross verify the pre-filled name, address and email id of the company with that of the master data downloaded and confirm the details.</p> <p>– Also confirm with the company if there are any changes in the details of the company.</p>
2.	<p>a) *Corporate Identity Number (CIN)</p> <p>b) Global Location Number (GLN) of company</p>	<p>Corporate identity number (CIN) of company mentioned on Certification of Incorporation or SRN of Form No. INC-1</p> <p>MCA Website.</p>	<p>Check an approved SRN of e-Form INC-1 filed for name reservation in case of new company.</p> <p>CIN available at MCA website.</p>
3.	<p>a) Name of the company</p> <p>b) Address of the registered office of the company</p> <p>c) Name of the office of existing ROC</p> <p>d) *Purpose of the form:</p> <p>o Change within local limits of city, town or village</p> <p>o Change outside local limits of city, town or</p>	<p>a) Certificate of Incorporation or Challan of Form INC 1</p> <p>b) In case of existing company – Latest form INC 22 / Form 18 filed</p> <p>- Annual Return</p> <p>Check on MCA website for jurisdiction of ROC's</p> <p>Memorandum of Association</p> <p>Automatic through Pre-fill option</p>	<p>1. Please check the actual address of the company with that appearing on the MCA Master data.</p> <p>2. In case of new company due care must be taken to select the correct ROC taking into account the territorial jurisdiction in case of Maharashtra and Tamil-Nadu states where there are two ROC's. Also care must be taken in states like Delhi & Haryana, Punjab & Chandigarh,</p>

S.No.	Items	Documents to be checked	Remarks
	village, within the same ROC and state o Change in ROC within the same state o Change in state within the jurisdiction of same ROC o Change in state outside the jurisdiction of existing ROC	Physical verification	Himachal, Telangana Andhra Pradesh, Assam, Meghalaya, Manipur, Tripura, Mizoram, Nagaland and Arunachal Pradesh etc. where there is one ROC for two or more states.
4.	Notice is hereby given that: a) *The address of the registered office of the company with effect from: - The date of incorporation of company is - Address - E-mail ID b) *Registered office is : o Owned by Company o Owned by Director (Not taken on lease by company) o Taken on lease by company o Owned by any other entity/Person (Not taken on lease by company) c) *Name of office of proposed ROC or new ROC d) *Full address of the police station under whose jurisdiction the registered office is situated - Name - Address e) *Particulars of the Utility Services Bill depicting the address of the registered office (not older than two months)	Memorandum of Association Board / General Meeting Resolution Original Lease/ Rent Agreement Self attested Address Proof or details provided by the applicant Police Station : Declaration from owner of the premises regarding jurisdiction Electricity bill, Landline telephone bills, Gas Bill , Mobile etc.	Ensure that valid email ID is entered. a. the registered document of the title of the premises of the registered office in the name of the company; or In case of new company , where it is not possible to produce the document in the "name of company" an explanatory statement to that effect duly signed by the director may be attached as optional attachment. b. the notarized copy of lease/ rent agreement in the name of the company along with a copy of rent paid receipt not older than one month; If there is no rent being charge or in case of new company a supporting note should be attached duly signed by the director as an optional attachment. c. the authorization from the owner or authorized occupant of the premises along with proof of ownership or occupancy authorization, to use the premises by the company as its registered office; and

S.No.	Items	Documents to be checked	Remarks
			<p>d. the proof of evidence of any utility service like telephone, gas, electricity, etc. depicting the address of the premises in the name of the owner or document, as the case may be, which is not older than two months. Original should be verified and self attested copy may be attached.</p> <p>Please ensure compliance of the provisions of section 12 and rule 25, 27, 28 and 30 of Companies Incorporation Rules, 2014</p> <p>Physical verification undergone.</p> <p>Cross verify the date of establishing the registered office of the company. The company shall have its registered office on and from the fifteenth day of its incorporation. New company will select the option from the date of incorporation of the company.</p> <p>Verify the details of address of the registered office of the company.</p> <p>Verify the email id of the company for communication purposes.</p> <p>Ensure that this email id is valid as intimation regarding processing of the e-forms, important communication from ROC office shall also be communicated electronically at the email id being mentioned here.</p>
5.	SRN of - MGT -14 - Relevant Form	- Challan of respective form	

S.No.	Items	Documents to be checked	Remarks
	<ul style="list-style-type: none"> - Date of order of Central government 	<ul style="list-style-type: none"> - Order of Central Government - Notice and Minutes of Board Meeting - Notice and Minutes of General Meeting - Application made to Central Government 	
6.	<p>Declaration to be given and to be digitally signed by :</p> <ul style="list-style-type: none"> - Director/Manager/CEO/CFO/Company Secretary 	<p>Minutes of Board Meeting(authorizing the signatory)</p> <p>DIN</p>	<p>Ensure that serial number and date of board resolution authorizing the signatory to sign and submit the e-form are correctly entered.</p>
7.	<p>Certification by:</p> <ul style="list-style-type: none"> - chartered accountant (in whole-time practice) - cost accountant (in whole-time practice) - company secretary (in whole-time practice) 		<p>Ensure that Membership number and Certificate of Practice number are correctly entered.</p>
8.	<p>Attachments :</p> <ul style="list-style-type: none"> - Proof of registered office address - Copy of the Board / General meeting resolution - Copy of the utility bill. - Copy of rent / lease agreement - Optional attachment. 		

FORM NO. INC - 22 : Notice of situation or change of situation of registered office**FORM NO. INC-22**

[Pursuant to section 12(2) & (4) of The Companies Act, 2013 and Rule 25 and 27 of The Companies (Incorporation) Rules 2014]



Notice of situation or change of situation of registered office

Form Language English Hindi

Refer the instruction kit for filing the form.

1. *This form is for New company Existing company

2. *(a) Corporate identity number (CIN) of company Pre-fill
or SRN of Form No. INC-1

(b) Global location number (GLN) of company

3. (a) Name of the company

(b) Address of the registered office of the company

(c) Name of the office of existing Registrar of Companies (RoC)

- (d) *Purpose of the form Change within local limits of city, town or village
 Change outside local limits of city, town or village, within the same RoC and state
 Change in RoC within the same state
 Change in state within the jurisdiction of same RoC
 Change in state outside the jurisdiction of existing RoC

4. Notice is hereby given that

*(a) The address of the registered office of the company with effect from

(DD/MM/YYYY) is

The date of incorporation of company is

*Address Line I

Line II

*City

*District

*State/Union Territory

*Pin code

*email ID

(b) *Registered Office is

- Owned by Company Owned by director(Not taken on lease by company)
 Taken on lease by company Owned by any other entity/Person (Not taken on lease by company)

(c) *Name of office of proposed RoC or new RoC

(d) Full address of the police station under whose jurisdiction the registered office is situated

*Name

*Address Line I

Line II

*City

*District

State/Union Territory

*Pin code

(e) *Particulars of the Utility Services Bill depicting the address of the registered office (not older than two months)

Attachments

List of attachments

<p>(1) *Proof of Registered Office address (Conveyance/ Lease deed/Rent Agreement along with the rent receipts) etc.;</p> <p>(2) *Copies of the utility bills as mentioned (Not older than 2 months)</p> <p>(3) *A proof that the Company is permitted to use the address as the registered office of the Company if the same is owned by any other entity/ Person (not taken on lease by company);</p> <p>(4) * Copy of order of competent authority;</p> <p>(5) List of all the companies (specifying their CIN) having the same registered office address, if any;</p> <p>(6) Optional attachment, if any</p>	<p><input type="button" value="Attach"/></p> <p><input type="button" value="Attach"/></p> <p><input type="button" value="Attach"/></p> <p><input type="button" value="Attach"/></p> <p><input type="button" value="Attach"/></p> <p><input type="button" value="Attach"/></p> <p><input type="button" value="Attach"/></p>	<div style="border: 1px solid black; width: 100%; height: 100%;"></div> <p><input type="button" value="Remove attachment"/></p>
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Declaration

I

A person named in the articles as a of the company

have been authorized by the Board of Directors of the company vide resolution number dated to sign this form and declare that

*all the requirements of The Companies Act,2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with.

* I also declare that all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed.

It is hereby further certified that , a having Membership Number and certificate of practice number certifying this form has been duly engaged for this purpose.

*To be digitally signed by

*Designation

*Director Identification Number of the director ;
or DIN or PAN of the manager or CEO or CFO; or
Membership number of the Company secretary

Certificate by practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of The Companies Act, 2013 and rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original records maintained by the company which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that :

1. The said records have been properly prepared, signed by the required officers of the company and maintained as per the relevant provisions of The Companies Act, 2013 and were found to be in order;
2. All the required attachments have been completely and legibly attached to this form;
3. I further declare that I have personally visited the registered office given in the form at the address mentioned herein above and verified that the said registered office of the company is functioning for the business purposes of the company.

***To be digitally signed by**

Chartered accountant (in whole-time practice) or

Cost accountant (in whole-time practice) or

Company secretary (in whole-time practice)

*Whether associate or fellow Associate Fellow

*Membership number

*Certificate of practice number

Note : Attention is drawn to provisions of Section 448 and 449 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

Modify

Check Form

Prescrutiny

Submit

For office use only:

Affix filing details

eForm Service request number (SRN)

eForm filing date

(DD/MM/YYYY)

Digital signature of the authorising officer

This e-Form is hereby registered

Date of signing

Confirm submission

(DD/MM/YYYY)

OR

This eForm has been taken on file maintained by the registrar of companies through electronic mode and on the basis of statement of correctness given by the filing company.

INSTRUCTION KIT FOR E-form No. INC-22

(Notice of situation or change of address of the registered office of the company)

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm

This document is divided into following sections:

Part I – Law Governing the eForm

Part II – Instructions to fill the eForm

Part III – Important Points for Successful Submission

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Section and Rule Number(s)

eForm INC-22 is required to be filed pursuant to Section 12 (2) & 12 (4) of the Companies Act, 2013 and rule 25 & 27 of the Companies (Incorporation) Rules, 2014 which are reproduced for your reference:

Section 12:

(2) The company shall furnish to the Registrar verification of its registered office within a period of thirty days of its incorporation in such manner as may be prescribed.

(4) Notice of every change of the situation of the registered office, verified in the manner prescribed, after the date of incorporation of the company, shall be given to the Registrar within fifteen days of the change, who shall record the same.

Rule 25: Verification of registered office.-

(1) The verification of the registered office shall be filed in Form No. INC-22 along with the fee and

(2) there shall be attached to said Form, any of the following documents, namely -

- a. the registered document of the title of the premises of the registered office in the name of the company; or
- b. the notarized copy of lease / rent agreement in the name of the company along with a copy of rent paid receipt not older than one month;
- c. the authorization from the owner or authorized occupant of the premises along with proof of ownership or occupancy authorization, to use the premises by the company as its registered office. and
- d. the proof of evidence of any utility service like telephone, gas, electricity, etc. depicting the address of the premises in the name of the owner or document, as the case may be, which is not older than two months.

Rule 27: Notice and verification of change of situation of the registered office.-

The notice of change of the situation of the registered office and verification thereof shall be filed in Form No. INC-22 along with the fee and shall be attached to said Form, the similar documents and manner of verification as are prescribed for verification of Registered office on incorporation as above in terms of sub-section (2) of section 12.

Purpose of the eForm

The company is required to furnish to the Registrar verification of its registered office in eForm INC-22 within a period of thirty days from the date of its incorporation. The company can also specify the

address of registered office at the time of filing incorporation eForms. For this, the applicant shall upload eForm INC-22 as linked form to eForm INC-7. In case of One Person Company, the particulars of the registered office address can be filed in eForm INC-2 only.

And any change in situation of the registered office thereafter, the company is required to notify to Registrar in eForm INC-22 within fifteen days of such change.

eForm Number as per Companies Act, 1956

Form 18 as per Companies Act, 1956.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm INC-22 at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

<i>S. No/ Section</i>	<i>Field Name Name</i>	<i>Instructions</i>
1	This Form is for	Select from one of the options below: <ul style="list-style-type: none"> o New Company o Existing Company <p>eForm INC-22 is being filed by new company for establishing its registered office and verification thereof and same is filed by existing company in case of change in situation of registered office of the company.</p>

In case of a new company

2	(a) Corporate identity number (CIN) of company or SRN of Form No. INC-1	Enter an approved SRN of eForm INC-1 filed for name reservation in case of new company.
	Pre-fill button	Click the Pre-fill button. On clicking the button, system shall automatically display name of the company
4	(a) Notice is hereby given that	Enter the date of establishing the registered office of the company. The company shall have its registered office on and from the fifteenth day of its incorporation. New company will select the option from the date of incorporation of the company. Enter the details of address of the registered office of the company. Enter the email id of the company for communication purposes. Ensure that this email id is valid as intimation regarding processing of the eForms, important communication from RoC office shall also be communicated electronically at the email id being mentioned here.
	(b) Registered Office is	Select the type of ownership of the registered office.
	(c) Name of office of proposed RoC or new RoC	In case the address of registered office of the company is in the state of Maharashtra or Tamil Nadu, the district-wise jurisdiction of the concerned Registrar of Companies is as below. Maharashtra: RoC Pune is having jurisdiction on the following districts – Ahmednagar, Kolhapur, Pune, Ratnagiri, Sangli, Satara, Sindhudurg, Sholapur

<i>S. No/ Section</i>	<i>Field Name Name</i>	<i>Instructions</i>
		RoC Mumbai is having jurisdiction on the remaining districts in the state. Tamilnadu: RoC Coimbatore is having jurisdiction on the following districts– Coimbatore, Dharmapuri, Dindigul, Erode, Krishnagiri, Nammakkal, Nilgiris, Salem RoC Chennai is having jurisdiction on the remaining districts in the state.
(d)	Full address of police station under whose jurisdiction the registered office is situated	Enter the details of the address of the police station under whose jurisdiction the registered office of the company is situated.
(e)	Particulars of the Utility Services Bill depicting the address of the registered office (not older than two months)	Select the utility services like telephone, gas, electricity or mobile as a proof of address of the registered office of the company from the drop down values.

- Attachments**
- Proof of registered office address (Conveyance/ Lease deed/ Rent Agreement etc. along with the rent receipts is required to be attached).
 - Copies of the utility bills (proof of evidence of any utility service like telephone, gas ,electricity etc. depicting the address of the premises not older than two months is required to be attached).
 - Proof that the company is permitted to use the address as the registered office of the Company (Authorization from the owner or occupant of the premises along with proof of ownership or occupancy and it is mandatory if registered office is owned by any other entity/ person (not taken on lease by company).

Any other information can be provided as an optional attachment(s).

In case of existing company

- In case of change in registered office of a company within local limits of city, town or village or outside local limits of city, town or village but within same state and with same RoC, then the company is required to file eForm MGT-14 (if applicable) and eForm INC-22.
- In case the registered office of the company is shifted from the jurisdiction of one RoC office to another RoC office within the same state or otherwise then the company is required to file both eForm INC-23 for RD's approval and eForm INC-28 (old Form 21)for notice of RD's approval order and eForm INC-22 only once.

Old RoC office shall process the eForm and forward the same to the new RoC office for registration. Please note that approval of such eForm INC-22 shall not be allowed in case there is any other eForm(s) pending for payment of fee or is under processing in respect of the company.

Company shall be required to obtain the changed CIN and the Certificate for change of registered address from the RoC office, where the company is shifting (that is from the office of new RoC).

- | | | | |
|---|-----|---|--|
| 2 | (a) | Corporate identity number (CIN) of company or SRN of Form No. INC-1 | Enter valid and active CIN of the company. |
|---|-----|---|--|

<i>S. No/ Section</i>	<i>Name</i>	<i>Field Name</i>	<i>Instructions</i>
		Pre-fill button	Click the Pre-fill button. On clicking the button, system shall automatically display name, address of the registered office and name of existing RoC of the company.
3	(d)	Purpose of the form	Select the purpose of filing the eForm.
4	(a)	Notice is hereby given that	<p>Enter the date from which the registered office of the company has been established (verification) or changed.</p> <p>The company shall have its registered office on and from the fifteenth day of its incorporation and its verification can be filed by such company.</p> <p>Enter the details of the new address of the registered office of the company.</p> <p>Enter the email id of the company for communication purposes.</p>
	(b)	Registered Office is	Select the type of ownership of the registered office.
	(c)	Name of office of proposed RoC or new RoC	<p>In case the address is in the state of Maharashtra or Tamil Nadu, the district-wise jurisdiction of the concerned Registrar of Companies is as below.</p> <p>Maharashtra:</p> <p>RoC Pune is having jurisdiction on the following districts – Ahmednagar, Kolhapur, Pune, Ratnagiri, Sangli, Satara, Sindhudurg, Sholapur</p> <p>RoC Mumbai is having jurisdiction on the remaining districts in the state.</p> <p>Tamilnadu:</p> <p>RoC Coimbatore is having jurisdiction on the following districts– Coimbatore, Dharmapuri, Dindigul, Erode, Krishnagiri, Nammakkal, Nilgiris, Salem</p> <p>RoC Chennai is having jurisdiction on the remaining districts in the state.</p>
	(d)	Full address of police station under whose jurisdiction the registered office is situated	Enter the details of the address of the police station under whose jurisdiction the registered office of the company is situated.
	(e)	Particulars of the Utility Services Bill depicting the address of the registered office (not older than two months)	Select the utility services like telephone, gas, electricity or mobile as a proof of address of the registered office of the company from the drop down values.
5	(a)	SRN of Form MGT-14	Enter the SRN of relevant eForm 23/MGT-14 in case purpose of the eForm is other than 'Change within local limits of city, town or village'.

S. No/ Section	Name	Field Name	Instructions
5	(b) & (c)	SRN of Form INC.28/ order of Central Government	Enter the SRN of relevant eForm INC-28 (old Form 21) for notice of approval of RD's order for shifting the registered office from one RoC to another within the same state or from one state to another. Enter the date of order of Regional Director case of change of registered office for shifting the registered office from one RoC to another within the same state or from one state to another.

Declaration Select the first checkbox in case of new company and second checkbox in case of existing company and rest can be selected in all cases except OPC cannot select last checkbox.

Select one of the options from the values Director/Manager/Company Secretary in case of new company and enter the serial number and date of board resolution where person is authorized to sign and submit the eForm.

To be digitally signed by	Designation	Select one of the option from the drop-down list – Director / Manager / Company Secretary / CEO / CFO.
	DSC	<ul style="list-style-type: none"> Ensure the eForm is digitally signed by the same person whose designation is reflected in drop down of the declaration of the eForm and is authorized by board resolution to sign the eForm.
	Director identification number of the director; or DIN or PAN of the manager/ CEO/CFO; or Membership number of the Company Secretary	<ul style="list-style-type: none"> In case the person digitally signing the eForm is a Director - Enter the approved DIN. In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter approved DIN or valid income-tax PAN. In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.

Certificate by practicing professional

- The eForm is required to be certified if check box 3 is selected in declaration except filing by OPC, by a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) or company secretary (in whole-time practice) by digitally signing the eForm.
- Select the relevant category of the professional and whether he/ she is an associate or fellow.
- Enter valid membership number and certificate of practice number of the practicing professionals.

Attachments The following two attachments are mandatory in all cases:

- Proof of Registered Office address (Conveyance/Lease deed/ Rent Agreement etc. along with the rent receipts).
- Copies of the utility bills (proof of evidence of any utility service like telephone, gas ,electricity etc. depicting the address of the premises not older than two months is required to be attached).
- Altered Memorandum of association. This is mandatory to attach in case of shifting of registered office from one state to another within the jurisdiction of same RoC or from one state to another outside the jurisdiction of existing RoC.
- A proof that the Company is permitted to use the address..... Authorization from the owner or occupant of the premises along with proof of ownership or

<i>S. No/ Section Name</i>	<i>Field Name</i>	<i>Instructions</i>
		<p>occupancy and it is mandatory if registered office is owned by any other entity/ person (not taken on lease by company).</p> <ul style="list-style-type: none"> • Certified copy of order of competent authority. It is mandatory to attach in case of shifting of registered office from one RoC to another within the same state or from one state to another within the jurisdiction of same RoC or from one state to another outside the jurisdiction of existing RoC. • List of all the companies (specifying their CIN) having the same registered office address, if any. • Any other information can be provided as an optional attachment(s).

Part III - Important Points for Successful Submission

Fee Rules

<i>S. No.</i>	<i>Purpose of the form</i>	<i>Normal Fee</i>	<i>Additional Fee (Delay Fee)</i>	<i>Logic for Additional Fees</i>	<i>Remarks</i>
				<i>Event Date</i>	<i>Time limit (days) for filing</i>
1	New Company	The Companies (Registration offices and fees) Rules, 2014		Date of Incorporation	30 days
2.	Existing Company			Date of shifting the registered office.	15 days

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

Processing Type

eForm INC-22 will be processed by the office of Registrar of Companies.

SRN Generation

On successful submission of the eForm INC-22, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

Challan Generation

On successful submission of the eForm INC-22, Challan will be generated depicting the details of the fees paid by the user to the Ministry. It is the acknowledgement to the user that the eForm has been filed.

Email

When an eForm is approved/rejected by the authority concerned, an acknowledgement of approval/rejection letter along with related documents if there is any is sent to the user in the form of an email to the email id of the company.

Certificates

In case of change in registered office from one state to another, a new CIN shall be allocated to the company as per the new state code and a system generated certificate of shifting of registered office from one state to another state is issued by the new Registrar. A certificate of shifting of registered office from jurisdiction of one RoC to the other RoC within a State is also issued by new Registrar and sent to the user. These certificates are sent as an attachment to the email, after approval is granted.

The Companies (Registration offices and fees) Rules, 2014**In case of company have share capital**

<i>Nominal Share Capital</i>	<i>Fee applicable</i>
Less than 1,00,000	Rupees 200
1,00,000 to 4,99,999	Rupees 300
5,00,000 to 24,99,999	Rupees 400
25,00,000 to 99,99,999	Rupees 500
1,00,00,000 or more	Rupees 600

Fee (in case of company not having share capital)

Rupees 200

Additional fee rules

Period of delays	
Up to 30 days	2 times of normal fees
More than 30 days and up to 60 days	4 times of normal fees
More than 60 days and up to 90 days	6 times of normal fees
More than 90 days and up to 180 days	10 times of normal fees
More than 180 days	12 times of normal fees

Common Instruction Kit - Refer Form INC-7

CHECKLIST
E-form No. INC-28

Notice of Order of the Court or Tribunal or any other competent authority

[Pursuant to Section 12(6), 13(7), 58(5), 87 & 111(5) of the Companies Act, 2013]

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	a) *Corporate Identity Number (CIN) b) Global Location Number (GLN) of company	MCA Website Certification of Incorporation	CIN available at MCA website.
2.	a) Name of the company b) Address of the registered office or principal place of business in India of the company c) E-mail ID of the company	Memorandum of Association Automatic through Pre-fill option Automatic through Pre-fill option or can be changed if required	On clicking the pre-fill button, system shall automatically display the name, registered office address or principal place of business in India and email id of the company. Ensure that valid e-mail ID is entered.
3.	a) *Order passed by b) Name of the court or Tribunal or any other competent authority c) *Location d) *Petition or application number e) *Order number	Copy of court order	Drop down available to choose the competent authority. Verify the petition or application number and the order number of the order passed by the court. Name and location of the court will also be mentioned in order of the court.
4.	*Date of passing the order	Copy of court order	Date of passing the order as mentioned in the court order.
5.	(a) (i) Section of the Companies Act, 2013 under which order passed (ii) Section of the Companies Act, 1956 under which order passed	Check the applicable section as per Companies Act, 1956 or as per Companies Act, 2013	Drop down available to choose the desired Section.

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
6.	*Number of days within which order is to be filed with Registrar (to be entered pursuant to aforesaid sections or in terms of court order or Tribunal order or order of the competent authority, as the case may be)	As prescribed in the section (Check companies Act 1956/ 2013) or in terms of court order (as mentioned in court order).	Check the number of days within which order is to be filed with Registrar. This shall be entered in pursuance to aforesaid sections or in terms of court order or order of the competent authority, as the case may be. In case the section or Court order does not provide for the number of days within which order is to be filed, then the form should be filed at the earliest.
7.	*Date of application to court or Tribunal or the competent authority for issue of certified copy of order	Copy of application	Date as mentioned in the copy of application.
8.	*Date of issue of certified copy of order	Copy of order issued	Date as mentioned in the certified copy of order.
9.	Due date by which order is to be filed with Registrar	Copy of order passed	<p>Prefilled automatically</p> <p>Ensure that applicant had entered the correct details as based on the order, system will automatically display the due date by which order is to be filed with Registrar.</p> <p>In case the e-form is being filed after the due date, then in such case, it shall be required to get the delay condoned and thereafter file the order for condonation of delay in another e-form INC-28.</p> <p>Please note that this form cannot be approved unless an e-form INC-28 (filed for condonation of delay) having SRN of this e-form has been approved.</p>

S.No.	Items	Documents to be checked	Remarks
10.	(a) SRN of relevant form (Mention the SRN of relevant Form INC-22, INC-28, CHG-1, CHG-4, CHG-9, MGT-14 or any other form; if applicable)		
11.	*Whether penalty involved or not; IF YES, SRN of payment of penalty		
12.	To be Digitally signed by – IN CASE OF AN INDIAN COMPANY: Director or Manager or Company Secretary or CEO or CFO – IN CASE OF FOREIGN COMPANY: An authorized representative	DIN of the Director/ Membership number of Secretary PAN card Minutes of Board Resolution (number and dated)	Ensure the e-Form is digitally signed by the Director, Manager, CEO, CFO or Company Secretary in case of an Indian company. By authorized representative in case of foreign company. In case the charge is modified in favour of the asset reconstruction company (ARC) or assignee then the e-form should also be digitally signed by such ARC or assignee.
13.	Certification by: - chartered accountant (in whole-time practice) - cost accountant (in whole-time practice) - company secretary (in whole-time practice)		Ensure that Membership number and Certificate of Practice number are correctly entered.
14.	<p>Attachments :</p> <ul style="list-style-type: none"> – *Copy of court order or company law board order or order by any other competent authority <p>In any other case</p> <ul style="list-style-type: none"> – Instrument(s) of creation or modification of charge is a mandatory attachment in all cases. – Instrument(s) evidencingwhich is already subject to chargesuch acquisitions. This attachment is mandatory in case if there is any acquisition of property which is already subjected to charge. 		

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
	<ul style="list-style-type: none"><li data-bbox="406 231 1396 304">– Particulars of all joint charge holders. It is mandatory if number of charge holder is more than one.<li data-bbox="406 315 1396 357">– Any other information can be provided as an optional attachment(s).		

FORM NO. INC - 28 : Notice of Order of the Court or Tribunal or any other competent authority**FORM NO. INC-28**

Notice of Order of the Court or
Tribunal or any other competent
authority

Form Language English Hindi

Refer the instruction kit for filing the form.

1. *(a) Corporate identity number (CIN) of company
or Foreign Company Registration Number (FCRN) of the company
(b) Global location number (GLN) of company
2. (a) Name of the company
(b) Address of the registered office or of the principal place of business in India of the company
- (c) e-mail ID of the Company
3. (a) *Order passed by
(b) Name of the court or or Tribunal or any other competent authority

(c) *Location
(d) *Petition or application number

(e) *Order number
4. *Date of passing the order (DD/MM/YYYY) is
5. (a) (i) Section of the Companies Act,2013 under which order passed
(ii) Section of the Companies Act,1956 under which order passed
6. *Number of days within which order is to be filed with Registrar
(To be entered pursuant to aforesaid sections or in terms of
court order or Tribunal order or order of the competent
authority, as the case may be)

7. *Date of application to court or Tribunal or the competent authority for issue of certified copy of order (DD/MM/YYYY)
8. *Date of issue of certified copy of order (DD/MM/YYYY)
9. Due date by which order is to be filed with Registrar (DD/MM/YYYY)
13. (a) SRN of relevant form
(Mention the SRN of relevant Form INC-22, INC-28, CHG-1, CHG-4, CHG-9, MGT-14 or any other form; if applicable)
14. *Whether penalty involved or not Yes No

Attachments

List of attachments

(1) *Copy of court order or company law board or order by any other competent authority

(2) Optional attachment, if any

Declaration

I am authorized by the Board of Directors of the Company vide resolution no. *

Dated * to sign the form and declare that all the requirements of the companies Act, 2013 and rules thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

- Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company
- All the required attachments have been completely and legibly attached to this form

To be digitally signed by

Particulars of the person signing and submitting the form

*Name

Capacity

*Designation

DIN or Income-tax PAN or Membership number

Certificate by practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of The Companies Act, 2013 and rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original records maintained by the company which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that :

- The said records have been properly prepared, signed by the required officers of the company and maintained as per the relevant provisions of The Companies Act, 2013 and were found to be in order;

ii. All the required attachments have been completely and legibly attached to this form.

- Chartered accountant (in whole-time practice) or
- Cost accountant (in whole-time practice) or
- Company secretary (in whole-time practice)

*Whether associate or fellow Associate Fellow

*Membership number

*Certificate of practice number

Note : Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

For office use only:

eForm Service request number (SRN)

eForm filing date (DD/MM/YYYY)

This e-Form is hereby registered

Digital signature of the authorising officer

Date of signing (DD/MM/YYYY)

INSTRUCTION KIT FOR E-form No. INC-28

(Notice of order of the Court or any other competent authority)

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm

This document is divided into following sections:

- Part I – Law Governing the eForm
- Part II – Instructions to fill the eForm
- Part III – Important Points for Successful Submission

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Section and Rule Number(s)

eForm INC-28 is required to be filed pursuant to Section 12(6), 13(7), 58(5), 87 & 111(5) of the Companies Act, 2013 and section 81(4), 102(1), 107(3), 167, 186, 391, 394, 396, 397, 398, 445, 481, 466, 518, 559 & 621A of the Companies Act, 1956 which are reproduced for your reference.

Section 12(6):

The confirmation referred to in sub-section (5) shall be communicated within a period of thirty days from the date of receipt of application by the Regional Director to the company and the company shall file the confirmation with the Registrar within a period of sixty days of the date of confirmation who shall register the same and certify the registration within a period of thirty days from the date of filing of such confirmation.

Section 13(7):

Where an alteration of the memorandum results in the transfer of the registered office of a company from one State to another, a certified copy of the order of the Central Government approving the alteration shall be filed by the company with the Registrar of each of the States within such time and in such manner as may be prescribed, who shall register the same, and the Registrar of the State where the registered office is being shifted to, shall issue a fresh certificate of incorporation indicating the alteration.

Section 58(5):

The Tribunal, while dealing with an appeal made under sub-section (3) or subsection (4), may, after hearing the parties, either dismiss the appeal, or by order—

- (a) direct that the transfer or transmission shall be registered by the company and the company shall comply with such order within a period of ten days of the receipt of the order; or
- (b) direct rectification of the register and also direct the company to pay damages, if any, sustained by any party aggrieved.

Section 87:

(1) The Central Government on being satisfied that—

- (i) (a) the omission to file with the Registrar the particulars of any charge created by a company or any charge subject to which any property has been acquired by a company or any modification of such charge; or
- (b) the omission to register any charge within the time required under this Chapter or the omission to give intimation to the Registrar of the payment or the satisfaction of a charge, within the time required under this Chapter; or

- (c) the omission or mis-statement of any particular with respect to any such charge or modification or with respect to any memorandum of satisfaction or other entry made in pursuance of section 82 or section 83, was accidental or due to inadvertence or some other sufficient cause or it is not of a nature to prejudice the position of creditors or shareholders of the company; or
 - (ii) on any other grounds, it is just and equitable to grant relief, it may on the application of the company or any person interested and on such terms and conditions as it may seem to the Central Government just and expedient, direct that the time for the filing of the particulars or for the registration of the charge or for the giving of intimation of payment or satisfaction shall be extended or, as the case may require, that the omission or mis-statement shall be rectified.
- (2) Where the Central Government extends the time for the registration of a charge, the order shall not prejudice any rights acquired in respect of the property concerned before the charge is actually registered.

Section 111(5):

- (1) A company shall, on requisition in writing of such number of members, as required in section 100,—
- (a) give notice to members of any resolution which may properly be moved and is intended to be moved at a meeting; and
 - (b) circulate to members any statement with respect to the matters referred to in proposed resolution or business to be dealt with at that meeting.
- (2) A company shall not be bound under this section to give notice of any resolution or to circulate any statement unless—
- (a) a copy of the requisition signed by the requisitionists (or two or more copies which, between them, contain the signatures of all the requisitionists) is deposited at the registered office of the company,—
 - (i) in the case of a requisition requiring notice of a resolution, not less than six weeks before the meeting;
 - (ii) in the case of any other requisition, not less than two weeks before the meeting; and
 - (b) there is deposited or tendered with the requisition, a sum reasonably sufficient to meet the company's expenses in giving effect thereto:

Provided that if, after a copy of a requisition requiring notice of a resolution has been deposited at the registered office of the company, an annual general meeting is called on a date within six weeks after the copy has been deposited, the copy, although not deposited within the time required by this sub-section, shall be deemed to have been properly deposited for the purposes thereof.

- (3) The company shall not be bound to circulate any statement as required by clause (b) of sub-section (1), if on the application either of the company or of any other person who claims to be aggrieved, the Central Government, by order, declares that the rights conferred by this section are being abused to secure needless publicity for defamatory matter.
- (4) An order made under sub-section (3) may also direct that the cost incurred by the company by virtue of this section shall be paid to the company by the requisitionists, notwithstanding that they are not parties to the application.
- (5) If any default is made in complying with the provisions of this section, the company and every officer of the company who is in default shall be liable to a penalty of twenty-five thousand rupees.

Purpose of the eForm

Registrar needs to be informed about the order of Court or Tribunal or any other competent authority for which the company or liquidator has to file eForm INC-28 with RoC informing about the order, which may take the form of approval or extension of time or condonation of non-compliance.

eForm Number as per Companies Act, 1956

Form 21 as per Companies Act, 1956.

Part II – Instructions to fill the eForm**Specific Instructions to fill the eForm INC-28 at Field Level**

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

<i>S. No/ Section</i>	<i>Field Name Name</i>	<i>Instructions</i>
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Note:

In case filing is not done within due date, user is required to seek condonation of delay.

1	Corporate identity number (CIN) or foreign company registration number of company Pre-fill button	Enter the Corporate identity number or foreign company registration number of company. You may find CIN/FCRN by entering existing registration number or name of the company in the 'Find CIN' service under the menu MCA services on the MCA website. Click the Pre-fill button. On clicking the button, system shall automatically display the name, registered office address or principal place of business in India and email id of the company. In case there is any change in the email ID, you can enter the new valid email ID.
3	(a) Order passed by	Select the authority passing the order. Enter the name and location of the court or competent authority, of which the order is being filed through this eForm. Enter the petition or application number and the order number. In case the same is not applicable, then enter 'Not Applicable'.
4	Date of passing the order	Enter the date on which order is passed.
5	In case of amalgamation, mention whether company filing the form is transferor or transferee	Select the Section of the Companies Act, 1956 or of Companies Act, 2013 under which the order has been passed. If the order has been passed under a section other than the listed down sections then select 'Others' and specify the section under which order has been passed. Ensure that you select the correct section as the processing of this and/ or other eForms by the RoC office shall be dependent upon the same. In case the order is in respect of amalgamation of companies in public interest under section 396, then section 396 is to be selected. In case the order is in respect of amalgamation of companies under section 394(1), then section 394(1) – Amalgamation is to be selected. In case the order is in respect of demerger of the company under section 394(1), then section 394(1) – Demerger is to be selected. In case the order is in respect of amalgamation of companies under any section other than section 394(1) or 396, then also section 394(1) – Amalgamation is to be selected and the eForm is to be filed accordingly.

<i>S. No/ Section</i>	<i>Field Name Name</i>	<i>Instructions</i>
		<p>Please note that in case the order is in respect of section 394 but is not in respect of amalgamation or demerger then section 394(1)-Others is to be selected.</p> <p>Please note the following:</p> <p>In case section selected is 394, 396 or 445, status of company filing the eForm should be Active or Under Liquidation.</p> <p>In case section selected is 466, status of company filing the eForm should be Under Liquidation.</p> <p>In case section selected is 481, status of company filing the eForm should be Under Liquidation or Dissolved.</p> <p>Section 445, 466, 481, 559 shall not be allowed in case FCNR is entered in field 1a and Section 396 can be selected only in case order is passed by 'Central Government'.</p>
(a)	Details of transferee company	Enter the details of transferee company. Enter the CIN and click on prefill button. System shall automatically display the company name registered.
(b)	Details of transferor company(s)	Enter the details of transferor company.
6	Number of days within which order.....	Enter the number of days within which order is to be filed with Registrar. This shall be entered in pursuance to aforesaid sections or in terms of court order or order of the competent authority, as the case may be. In case the section or Court order does not provide for the number of days within which order is to be filed, then the form should be filed at the earliest.
7 & 8	Date of application to court or Tribunal..... Date of issue of certified copy of order	<p>Enter the date of application to court or CLB or the competent authority for issue of certified copy of order and the date of issue of certified copy of order.</p> <p>In case no application is required to be made; then enter the date of passing the order as the date of application.</p>
9	Due date by which order is to be filed with Registrar	<p>Ensure that you enter the correct details as based on the same, system will automatically display the due date by which order is to be filed with Registrar.</p> <p>In case the eForm is being filed after the due date, then in such case, it shall be required to get the delay condoned and thereafter file the order for condonation of delay in another eForm INC-28.</p> <p>Please note that this form cannot be approved unless an eForm INC-28 (filed for condonation of delay) having SRN of this eForm has been approved.</p>
10	In case of compounding of offence, enter Service request number SRN(s) of Form 61	In case the eForm is filed in respect of order for compounding of offence (section 621A), mention the SRN of eForm 61, if any, filed for application for compounding of offences. Maximum of three SRNs can be entered here. Details of any additional SRN can be provided as an optional attachment.
11	In case of amalgamation, mention whether the	It is mandatory in case section selected is 394(1)-Amalgamation or 396 or Amalgamation- Other

<i>S. No/ Section</i>	<i>Name</i>	<i>Field Name</i>	<i>Instructions</i>
		company filing the form is transferor or transferee	<p>In case the company filing the eForm is the transferor company: Enter the CIN of the transferee company. Click on Pre-fill button. System will automatically display the name of the transferee company. Enter the appointed date of amalgamation. Please note that approval of the eForm shall not be allowed unless all other pending eForms in respect of the company are closed in the system.</p>
11	(a) & (b)	Details of transferee company Details of transferor company(s)	<p>In case the company filing the eForm is the transferee company: System shall automatically display the CIN and name of the transferee company based on the CIN entered in field 1(a).</p> <p>Enter the appointed date of amalgamation in respect of the transferee company.</p> <p>Enter the number of transferor company(s) for which the eForm is being filed. (Based on the number entered here, number of blocks shall be displayed for entering the details).Details of maximum twenty (20) transferor companies can be provided through this eForm. If the total number is more than twenty, then file another eForm INC-28 for the remaining transferor company(s).</p> <p>Transferee company cannot be selected in case form is being filed by a foreign company.</p> <p>Select the category of the transferor company. In case transferor company is an Indian company or a foreign company, enter the corporate identity number (CIN) or foreign company registration number (FCRN) respectively. In case transferor company is a company incorporated outside India or body corporate or others, enter the registration number.</p> <p>On clicking the Pre-fill button, system will automatically display the name of the transferor company in case of CIN or FCRN. For all other cases name of the transferor company is required to be entered. Status of CIN/FCRN should be active or under liquidation or dormant.</p> <p>Enter the appointed date of amalgamation in respect of transferor company. In case transferor company is an Indian company or a foreign company, enter SRN of eForm 21/INC-28 filed by the transferor company for amalgamation.</p> <p>Separate SRNs to be mentioned for each transferor company. Please ensure that you enter the correct SRN of eForm 21/INC-28 filed by the transferor company, as approval of this eForm shall not be allowed in case the status of SRN of eForm 21/INC-28 filed by the transferor company is not approved.</p> <p>Please note that approval of the eForm shall not be allowed unless all other pending eForms in respect of the company are closed in the system.</p> <p>Ensure that you enter the correct amalgamation details.</p> <p>Please note that upon approval of eForm INC-28 filed by transferee company, the status of the transferor company(s) shall be changed to 'Amalgamated' (in case transferor company is Indian company) or 'Inactive' (in case transferor company is a foreign company and the amalgamation details shall be updated in the system.</p>

<i>S. No/ Section</i>	<i>Name</i>	<i>Field Name</i>	<i>Instructions</i>
12	(a)	Date of commencement of winding up under section 445 of the Companies Act, 1956	<p>This field is displayed in case section 445 is selected by the user in respect of winding up order under section 445, enter the date of commencement of winding up. Enter the income-tax PAN, name and address of the liquidator.</p> <p>Ensure that you enter the correct winding up details. Please note that upon approval of this eForm, the status of the company shall be changed to 'Under liquidation' and the winding up details shall be updated in the system. Please note that status of the company shall not be changed to 'Under liquidation' if there are any pending eForms in respect of the company.</p>
	(b)	Date with effect from which winding up proceedings have been stayed under section 466 of the Companies Act, 1956	<p>In case the eForm is being filed in respect of order for staying of winding up proceedings under section 466, enter the date with effect from which winding up proceedings have been stayed.</p> <p>Ensure that you enter the correct details. Please note that upon approval of this eForm, the status of the company shall be changed from 'Under Liquidation' to 'Active' and the details shall be updated in the system.</p> <p>Please note: Upon change in status of the company to Active, details of active authorized signatories of the company existing in the system shall be deactivated. In such cases, the company shall be required to approach the concerned RoC office and get the details in respect of an authorized signatory of the company updated in the system (for role check purposes).</p>
	(c)	Date of dissolution under section 481 of the Companies Act, 1956	<p>In case the eForm is being filed in respect of dissolution order under section 481, enter the date of dissolution.</p> <p>Ensure that you enter the correct dissolution details.</p> <p>Please note that upon approval of this eForm, the status of the company shall be changed to 'Dissolved' and the dissolution details shall be updated in the system.</p> <p>Please note that status of the company shall not be changed to 'Dissolved' if there are any pending eForms in respect of the company.</p>
	(d)	Date with effect from which dissolution has been declared as void under section 559 of the Companies Act, 1956	<p>In case the eForm is being filed for order for declaring the dissolution as void under section 559, enter the date with effect from which dissolution has been declared as void.</p> <p>In case the court order is in respect of company which has been dissolved under section 394 :</p> <p>Enter the CIN or FCRN of the transferor company whose dissolution has been declared as void. Status of CIN of the transferor company should be 'Amalgamated'. In case FCRN is entered, its status should be 'Inactive'. On clicking the Pre-fill button, system will automatically display the name of the transfer or company and the date of its amalgamation, if available. In case the date of amalgamation is not displayed, the same will need to be entered.</p> <p>Approval of the eForm will not be allowed in case the name of transferor company has already been allotted to any other company or applicant. For such cases, approval of the form will</p>

<i>S. No/ Section</i>	<i>Name</i>	<i>Field Name</i>	<i>Instructions</i>
			<p>be allowed only when such name is withdrawn by the concerned office of the registrar of companies (RoC) or the other company changes its name, as the case may be.</p> <p>Ensure that you enter the correct details. Please note that upon approval of this eForm, the status of the transferor company will be changed to 'Active'.</p> <p>In case the court order is in respect of company which has been dissolved under section other than section 394: Status of company filing the eForm should be Dissolved. Upon approval of this eForm, the status of the company filing the form will be changed to 'Active'.</p> <p>Please note: Upon change in status of the company to Active, details of active authorized signatories of the company existing in the system shall be deactivated. In such cases, the company shall be required to approach the concerned RoC office and get the details in respect of an authorized signatory of the company updated in the system (for role check purposes).</p>
13	(a) & (b)	SRN of relevant form	<p>Enter SRN of eForm 18/INC.22 in case the order being filed is in respect of section 13(7). This is required to be entered in case the relevant eForm 18/INC.22 has been filed before filing this eForm.</p> <p>Enter SRN of eForm 8, 10 or 17 or CHG-1 or CHG-4 or CHG-9; as applicable in case section 87 (condonation of delay in filing of charge form) is selected.</p>
		Date of special resolution under section 66(1) of the Companies Act, 2013	<p>Ensure that you enter the correct SRN of the relevant charge eForm CHG-1/CHG-4/CHG-9 (condonation of delay case) as the same shall not be approved unless a corresponding eForm INC-28 has been filed for condonation of delay.</p> <p>Enter SRN of Form 23/MGT-14 in case section 66(5) for reduction in capital is selected and enter the date of special resolution under section 66(5).</p> <p>Ensure that you enter the correct date as the same shall be displayed in the certificate to be issued by the RoC office. This shall be displayed in case section 66(5) is selected.</p>
	(c)	SRN of relevant form INC-23 or CHG-8, if applicable	<p>Enter SRN of Form 24AAA/INC.23/CHG-8, in case order being filed in respect of sections 13(7) or 87 or 188 selected in field 5 or you may enter 'Z99999999'.</p>
14		Whether penalty involved or not	<p>Select whether penalty is involved or not. If yes, then enter the SRN of payment of penalty.</p>
To be digitally signed by		Declaration	<p>Enter the serial number and date of board resolution authorizing the signatory to sign and submit the eForm.</p> <p>This is not required to be entered in case of filing by 'Others' and in case of filing by a foreign company.</p>
		DSC	<p>Ensure the eForm is digitally signed by the Director, Managing director, Manager, Secretary, Liquidator or others in case of Indian Company.</p> <p>Liquidator shall be allowed to sign the eForm only in case the status of the company is 'Under Liquidation' or in case section for which form is filed is 252, 445, 466, 481, 559 or others.</p>

S. No/ Section	Field Name Name	Instructions
		<p>Ensure the eForm is digitally signed by authorised representative or others in case of Foreign Company.</p> <p>Enter the full name and designation of the person signing the eForm. In case designation selected is "Others" then also enter the capacity in which the person is signing the eForm.</p>
	DIN or Income-tax PAN or Membership number	<ul style="list-style-type: none"> • In case the person digitally signing the eForm is a Director - Enter the approved DIN. • In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) or Authorised representative or Liquidator - Enter valid income-tax PAN. • In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.
Attachments		<ul style="list-style-type: none"> • Copy of court order or NCLT or CLB or order by any other competent authority is a mandatory attachment. <p>Any other information can be provided as an optional attachment(s).</p>

Part III - Important Points for Successful Submission

Fee Rules

S. No.	Purpose of the form	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional Fees		Remarks
				Event Date	Time limit (days) for filing	
1	Notice of order of the Court or Tribunal or any other competent authority	The Companies (Registration offices and fees) Rules, 2014	N/A	N/A	N/A	

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

Processing Type

The eForm will be processed by the office of Registrar of Companies (Non STP).

SRN Generation

On successful submission of the eForm INC-28, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

Challan Generation

On successful submission of the eForm INC-28, Challan will be generated depicting the details of the fees paid by the user to the Ministry. It is the acknowledgement to the user that the eForm has been filed.

Email

When an eForm is registered by the authority concerned, an acknowledgement of the same is sent to the user in the form of an email at the end of the day to the email id of the company.

The Companies (Registration offices and fees) Rules, 2014**i. In case of company have share capital**

<i>Nominal Share Capital</i>	<i>Fee applicable</i>
Less than 1,00,000	Rupees 200
1,00,000 to 4,99,999	Rupees 300
5,00,000 to 24,99,999	Rupees 400
25,00,000 to 99,99,999	Rupees 500
1,00,00,000 or more	Rupees 600

ii In case of company not having share capital

Rupees 200

iii In case of Foreign company

Rupees 6000

Additional fee rules

<i>Period of delays</i>	
Up to 30 days	2 times of normal fees
More than 30 days and up to 60 days	4 times of normal fees
More than 60 days and up to 90 days	6 times of normal fees
More than 90 days and up to 180 days	10 times of normal fees
More than 180 days	12 times of normal fees

Common Instruction Kit - Refer Form INC - 7

CHECKLIST**E-form No. PAS - 3****Return of Allotment**

[Pursuant to Section 39(4) and 42(9) of the Companies Act, 2013 and Rule 12 and 14 Companies (Prospectus and Allotment of Securities) Rules, 2014]

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	a) *Corporate Identity Number (CIN) b) Global Location Number (GLN) of company	MCA Website Certification of Incorporation	CIN available at MCA website.
2.	a) Name of the company b) Address of the registered office or principal place of business in India of the company c) *E-mail ID of the company	Memorandum of Association Certificate of incorporation Automatic through Pre-fill option Automatic through Pre-fill option	Check the correctness of name and address getting pre-filled. Ensure that valid e-mail ID is entered.
3.	Securities allotted payable in cash Number of allotments (i) *Date of allotment (ii) (a) Date of passing shareholders' resolution (b) SRN of Form No. MGT-14 Brief Particulars in respect of terms and conditions	(1) In case of Rights Issue - Minutes of Board Resolution - Share Application Form - Entry from the accounts of the company and the bank statement for deposit of corresponding amounts from the respective allottees. - PAN cards of the allottees in order to ensure identity of the allottees and avoid benami transactions. - FIRC in case of foreign inward remittance - Minutes of General Meeting (Special resolution passed) - Challan of Form MGT-14 in case of public company	- Ensure from the Board minutes whether the allotment is for cash. - Check whether share application form is received from the allottees. - Check whether amount corresponding the allotment is received from the respective allottee on or before the date of allotment. - In case of receipt of cheque, ensure that the cheque was cleared before the date of allotment. - In case of foreign remittance, check whether sufficient amount was received after deducting charges, if any. - Check whether the

S.No.	Items	Documents to be checked	Remarks
		<p>(Please check in line with the final circular for exempting private companies)</p> <ul style="list-style-type: none"> - Offer Letter - Notice to the shareholders making offer - Letter of acceptance / renunciation / decline 	<p>allotment is at par or premium.</p> <ul style="list-style-type: none"> - If the amount is at premium, verify the premium based on valuation report. - If the allotment is of shares with differential rights, check compliance with Rule 4 of the Companies (Share capital and Debentures) Rules, 2014. <p>In case of Rights Issue u/s 62 (1)(a) check whether</p> <ul style="list-style-type: none"> - the issue is made only to the existing equity shareholders in proportion to the paid-up share capital. - a letter is sent to all the existing equity shareholders for making the offer. - The offer is made by Notice specifying the number of shares offered , limiting the time for acceptance to minimum 15 days and maximum 30 days. - In case of private company, at least 90% shareholders have agreed in writing, if the period for acceptance is less than above. (check the final notification of exemption to private companies under section 462). - In case of a public company, the Notice is dispatched through registered post, speed post or through electronic mode at

S.No.	Items	Documents to be checked	Remarks
			<p>least three days before opening of the issue.</p> <ul style="list-style-type: none"> - In case the offer is renounced by the shareholder, check whether the letter of renunciation is submitted. - Check the provision of Articles of Association for renunciation. - If the offer is declined, check the letter of decline. - If the offer is made to third party by the Board, after the same is declined by the shareholders, check whether the same is not disadvantageous to shareholders and the company. - Verify the details of securities allotted in cash. <p>The total number of allotments for which this e-form needs to be filed is to be provided. Based on the number entered here, number of blocks shall be displayed for entering the details. Details of maximum five such allotments can be filed through this e-form. If the total number of allotments is more than five, then another e-form PAS-3 for remaining such allotments can be filed.</p> <p>Ensure that more than one option can be selected from equity with differential rights, equity without differential rights, debentures or preference shares in case more than one kind of security is allotted, otherwise select whichever is applicable.</p>

S.No.	Items	Documents to be checked	Remarks
		<p>In case of Private Placement :</p> <ol style="list-style-type: none"> 1) Board resolution for making the offer 2) Draft Offer Letter – Form PAS 4 3) Notice of EOGM with Explanatory Statement giving justification for price or premium 4) Valuation Report from CA to be taken (though not mandatory, it is advisable) 5) Serially numbered Share Application Form 6) List of persons to whom Offer Letter will be sent 7) Board resolution for allotment 8) PAS- 5 9) Bank Statements for receipt of cash 10) Original FIRC in case of Foreign remittance 	<p>In case of private placement u/s 42, Check whether:-</p> <ol style="list-style-type: none"> 1) Resolution under Section 62 is passed for further issue of shares 2) the Offer or invitation to subscribe to securities was made in Form PAS 4 3) Offer not to be made to more than 200 persons (excluding offers made to QIB and employees) in a financial year (this limit would be reckoned individually for each kind of security i.e. equity shares/ preference shares/ Debenture) (Not applicable to NBFC/ Housing Finance Companies) 4) Offer letter was serially numbered and was sent in the individual name of the proposed allottee 5) Letter of Offer was sent in writing or electronic mode 6) Value of Offer per person was with an investment size of minimum of Rs. 20,000/- (Not applicable to NBFC / Housing Finance Companies) 7) Ensure Authorised Capital can accommodate the present offer size 8) Offer not to be made unless earlier allotment has been made, completed, withdrawn or abandoned (even of other security) 9) No advertisement was released to Public or

S.No.	Items	Documents to be checked	Remarks
			<p>no use of media, marketing or distribution channels or agents be made for informing the Public about the offer</p> <p>10) Money to be received from the bank account of the person subscribing and record of such bank account to be maintained. If joint shareholders money to be received from bank account of person whose name appears first in the application</p> <p>11) Money to be received by cheque, Bank Draft or any Banking channel but not in CASH.</p> <p>12) Allotment was made within 60 days of receipt of money.</p> <p>13) Money was received in separate bank account and money was not used except for allotment or refund.</p>
4.	<p>Securities allotted for consideration otherwise than in cash</p> <p>Number of allotments</p> <p>(i)*Date of allotment</p> <p>(ii) (a) Date of passing shareholders' resolution</p> <p>(b) SRN of Form No MGT-14</p> <p>(iii) Particulars of the securities allotted</p> <p>(iv)*Details of consideration</p> <p>(v)*Whether an agreement or contract is executed in writing for allotting securities for consideration other than cash</p>	<p>Minutes of Board resolution</p> <p>Minutes of Meeting (passing shareholders' resolution)</p> <p>List of proposed allottees</p> <p>Agreement or Contract</p> <p>Notice and explanatory statement of EOGM</p>	<p>In case of Preferential Issue - Check whether</p> <ul style="list-style-type: none"> • Authorised by articles & special resolution. • Securities allotted are made fully paid up. • Allotment is completed in 12 months from passing of special resolution. • If allotment not completed within 12 months another special resolution to be passed. • For price of share, valuation report of registered valuer is required. • Convertible securities are offered with an option to apply and get equity shares allotted the price of the resulting shares shall

S.No.	Items	Documents to be checked	Remarks
	(vi)Whether valuation report of the valuer has been obtained	A report issued by a registered valuer	<p>be determined before hand on basis of valuation report</p> <ul style="list-style-type: none"> • If allotment for consideration other than cash then justification and valuation report to be given • Conditions of section 42 to be complied with • When Preferential allotment is for non cash consideration, the non cash consideration should be treated as follows in books of accounts : <ul style="list-style-type: none"> - Where asset is depreciable or amortisable – shall be carried to B/S as per AS - Else to be expensed out as per AS - Check whether the following disclosures are made in explanatory statement • Objects of the issue • Total number of shares to be issued • Price or price band within which the allotment is proposed • Basis on which the price is arrived along with registered valuer report • Relevant date with reference to which price has been arrived at • The class or classes of person to whom the allotment is proposed • Intention of promoter, director, KMP to subscribe • Proposed time for completion of allotment • Names of proposed allottees and the % of post preferential offer capital that may be held by them

S.No.	Items	Documents to be checked	Remarks
			<ul style="list-style-type: none"> • Change in control, if any • Number of persons to whom the allotment on preferential allotment is already made during the year in terms of number of securities and price • If allotment for consideration other than cash then justification and valuation report has been given • Pre and post share holding pattern in the prescribed format has been given
5.	Bonus shares issued : a) Date of allotment b) Number of bonus shares c) Nominal amount per share d) Amount to be treated as paid up per share e) *Date of passing special resolution f) *SRN of relevant form relating to special resolution	Minutes of Board and General Meeting (authorising the issue of bonus shares) Articles of Association Audited Balance sheet for source of Bonus shares	<ul style="list-style-type: none"> • A return of allotment of securities under section 42 shall be filed with the Registrar within thirty days of allotment in Form PAS-3 and with the fee as provided in the Companies (Registration Offices and Fees) Rules, 2014 along with a complete list of all security holders containing- <ol style="list-style-type: none"> (i) the full name, address, Permanent Account Number and E-mail ID of such security holder; (ii) the class of security held; (iii) the date of allotment of security ; (iv) The number of securities held, nominal value and amount paid on such securities; and particulars of consideration received if the securities were issued for consideration other than cash. • Check the adequacy of corresponding source i.e. free reserves / securities premium account / Capital Redemption Reserve from which the bonus allotment is made.

S.No.	Items	Documents to be checked	Remarks
			<ul style="list-style-type: none"> • Check whether the reserves from which the bonus shares are issued are actually free reserves. • Check that the bonus is not out of capitalizing reserves created by revaluation of assets • Check if any default is made in payment of interest or principal of fixed deposits or debt securities, payment of statutory dues of employees e.g. PF, Gratuity, Bonus. • Check whether there is sufficient authorized share capital for accommodating the bonus issue. • Check provision in the Articles of Association of the Company for issue of bonus shares. • Check whether Partly paid shares, if any outstanding on the date of allotment are made fully paid up. • Check whether Bonus shares is not made in lieu of dividend.
6.	<p>In respect of private placement –</p> <p>a) Category to whom allotment is made</p> <p>b) Declaration that in respect of preferential allotment or private placement the company has complied with the specified points given in the form</p>	<p>Private placement offer Document</p> <p>Minutes of Board and General Meeting</p>	<p>For the purposes of sub-section (1) of section 42, a company may make an offer or invitation to subscribe to securities through issue of a private placement offer letter in Form PAS-4.</p> <p>A private placement offer letter shall be accompanied by an application form serially numbered and addressed specifically to the person to whom the offer is made and shall be sent to him, either in writing or in electronic mode, within thirty days of recording the names of such persons in accordance with sub-section (7) of section 42.</p>

S.No.	Items	Documents to be checked	Remarks
		<p>In case of ESOP :</p> <p>ESOP Scheme</p> <p>Board resolutions</p> <p>In case of Sweat Equity :</p> <p>Board Resolution</p>	<p>Provided that no person other than the person so addressed in the application form shall be allowed to apply through such application form and any application not conforming to this condition shall be treated as invalid.</p> <p>Verify the proposed offer of securities or invitation to subscribe securities has been previously approved by the shareholders of the company, by a Special Resolution, for each of the Offers or Invitations:</p> <p>Offer shall be made only to such person whose names are recorded by the company prior to the invitation to subscribe, and that such persons shall receive the offer by name, and that a complete record of such offers shall be kept by the company in such manner as may be prescribed.</p> <p>There shall be attached to the Form PAS-3 a list of allottees stating their names, address, occupation, if any, and number of securities allotted to each of the allottees and the list shall be certified by the signatory of the Form PAS-3 as being complete and correct as per the records of the company.</p> <p>In case of ESOP Check :</p> <p>1) Notice of EOGM with detailed explanatory statement as specified in Rule 2 of Companies (Share Capital and Debentures) Rules, 2014</p> <p>2) Draft Scheme of ESOP</p> <p>a) Check the following disclosures in the notice of EOGM :</p>

S.No.	Items	Documents to be checked	Remarks
			<ul style="list-style-type: none"> • The total number of stock options to be granted. • Identification of classes of employees entitled to participate in the employee stock option scheme. • The appraisal process for determining the eligibility of employees to the employee stock option scheme. • The requirements of vesting and period of vesting. (Minimum period between grant and vesting shall be one year) • The maximum period within which the options shall be vested. • The exercise price or the formula for arriving at the same (Exercise price shall be in conformity with the accounting policy, if any) • The exercise period and process of exercise. • The lock-in period, if any (freedom to define the lock in period after exercise) ; • The maximum number of options to be granted per employee and in aggregate. • The method which the company shall use to value its options. • The conditions under which option vested in employees may lapse e.g. in case of termination of employment for misconduct. • The specified time period within which the employee shall exercise the vested options in the event of a proposed termination of employment or resignation of employee.

S.No.	Items	Documents to be checked	Remarks
			<ul style="list-style-type: none"> • A statement to the effect that the company shall comply with the applicable accounting standards. <p>In Case of sweat equity check whether the</p> <p>1. Notice calling EOGM along with explanatory statement which contain the followings particulars</p> <p>Resolution -</p> <ul style="list-style-type: none"> • Number of shares • Current market price • Consideration , if any • Class of directors / employees to whom shares are being issued. <p>Explanatory statement-</p> <ul style="list-style-type: none"> • date of board meeting at which proposal of sweat equity issue approved • reason/ justification of such issue • class of shares • class of employees / directors • number of shares to be issued • terms & conditions of such issue including basis of valuation • time period of association of such person • names of directors / employees and their relationship with promoters • price or consideration other than cash of such issue • The ceiling on managerial remuneration breached, if any and how it is to be dealt with. • diluted EPS as per Accounting standard. <p>2. The gist along with critical elements of valuation report shall be sent. Sweat equity shares</p>

S.No.	Items	Documents to be checked	Remarks
			<p>issue must be authorized by special resolution passed in general meeting.</p> <p>2 At least one year has lapsed from commencement of business.</p> <p>3 The special resolution shall be valid for making the allotment within a period of not more than twelve months from the date of passing of the special resolution.</p> <p>4 Issue of sweat equity shares shall not be more than 15% of the paid up equity share capital in a year or shares of the issue value of rupees five crores, whichever is higher.</p> <p>5 Issuance of sweat equity shares shall not exceed 25%, of the paid up equity capital of the Company at any time.</p> <p>6 The sweat equity shares shall be locked- in/ non transferable for a period of 3 years from the date of allotment and should be stamped accordingly.</p> <p>7 The sweat equity shares to be issued shall be valued at a price determined by a registered valuer (Person having such qualification & experience & registered as a valuer) the fair price giving justification of such valuation.</p> <p>8 The directors must disclose the all particulars of sweat equity issue in Board's report such as</p> <ul style="list-style-type: none"> • Class of directors or employees • Class of shares to be issued • Number of shares issued to the directors, key managerial personnel or

S.No.	Items	Documents to be checked	Remarks
			<p>other employees showing separately the number of such shares issued to them , if any, for consideration other than cash and the individual names of allottees holding 1% or more of the issued share capital;</p> <ul style="list-style-type: none"> • the reasons or justification for the issue. • the principal terms and conditions including pricing formula. • the total number of shares arising as a result of issue of sweat equity shares. • the percentage of the sweat equity shares of the total post issued and paid up share capital. • the consideration (including consideration other than cash) received or benefit accrued to the company from the issue of sweat equity shares. • diluted Earnings Per Share (EPS) pursuant to issuance of sweat equity shares. <p>10. Where sweat equity shares are issued for a non-cash consideration in the form of a depreciable or amortizable asset, it shall be carried to the balance sheet of the company or shall be expensed as per accounting standards.</p> <p>11. The rights, limitations, restrictions & provisions which are applicable to equity shares shall be applicable to sweat equity shares.</p> <p>12. The amount of sweat equity shall be treated as managerial remuneration only if they are issued to director or manager and</p>

S.No.	Items	Documents to be checked	Remarks
			<p>for consideration other than cash which does not form an asset.</p> <p>12 Sweat equity to be treated as compensation of employee if not issued against acquisition of asset.</p> <p>13 If the shares are issued pursuant to acquisition of an asset, the value of the asset, as determined by the valuation report, shall be carried in the balance sheet as per the Accounting Standards and such amount of the accounting value of the sweat equity shares that is in excess of the value of the asset acquired, as per the valuation report, shall be treated as a form of compensation to the employee or the director in the financial statements of the company.</p>
7.	Capital structure of the company after taking into consideration the above allotment(s) of the shares:	Financial statement / MOA	<p>Check details for the authorized, issued, subscribed and paid up share capital break up after taking into consideration the allotments made.</p> <p>Verify the number of shares, total amount of shares and nominal amount per share for each type of share.</p> <p>In case the company having share capital, at least one type of share capital (Equity/ Preference) should be greater than zero.</p> <p>In case, the company is not having share capital, then the authorized share capital shall be zero.</p> <p>The paid up capital entered in the e-form shall update the paid up capital of the company in master data.</p> <p>In case company has shares</p>

S.No.	Items	Documents to be checked	Remarks
			of multiple nominal amounts per share, then check multiple nominal values per share separated by comma in the field Nominal amount per share.
8.	*Debt structure of the company after taking into consideration the above allotment(s) of debentures/ other security.	Financial statement / MOA Debenture holder/ other security holder registered	Verify the details of securities of the company after taking into consideration the allotment. Check the details with the register maintained by the company of debenture holder or other security holder after considering the allotment adjustments. Declaration from Directors/ Auditors
9.	*Whether complete list of allottees has been enclosed as an attachment.	Register of allottees	Check the details or list of allottees as provided by the company regarding allotment of securities.
10.	Declaration to be given and to be Digitally signed by : Director/Manager/CEO/ CFO/Company Secretary	Minutes of Board Meeting(authorizing the signatory) DIN Income-tax PAN Valid Membership Number	Ensure that serial number and date of board resolution authorizing the signatory to sign and submit the e-form are correct.
11.	Certification by: - chartered accountant (in whole-time practice) - cost accountant (in whole-time practice) - company secretary (in whole-time practice)		Ensure that Membership number and Certificate of Practice number are correctly entered.
12.	<p>Attachments :</p> <ul style="list-style-type: none"> — *List of allottees, separate list for each allotment is mandatory — *Copy of Board or Shareholders' resolution approving allotment of shares is mandatory in all cases — Valuation Report from the registered valuer is mandatory in case obtained from valuer. — Copy of Contract/Complete particulars of contract duly stamped is mandatory to attach in case securities are issued other than cash. 		

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
	<ul style="list-style-type: none"><li data-bbox="412 237 1380 300">— Complete record of private placement offers and acceptances in Form PAS-5 is mandatory in case of private placement .<li data-bbox="412 327 1380 390">— Copy of the special resolution authorizing the issue of bonus shares is mandatory in case of bonus issue.<li data-bbox="412 420 1256 451">— Any other information can be provided as an optional attachment(s).		

FORM NO. PAS - 3 : Return of Allotment

FORM NO. PAS - 3	 Return of Allotment <small>सत्यमेव जयते</small>
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Form Language English Hindi**Refer the instruction kit for filing the form.**

1. *(a) Corporate identity number (CIN) of company Pre-fill

(b) Global location number (GLN) of company

2. (a) Name of the company

(b) Address of the registered office of the company

(c) *e-mail ID of the Company

3 Securities allotted payable in cash

Number of allotments

I (i) *Date of allotment (DD/MM/YYYY)

(ii) (a) Date of passing shareholders' resolution (DD/MM/YYYY)

(b) SRN of Form No. MGT-14

Particulars	<input type="checkbox"/>	<i>Preference Shares</i>	<input type="checkbox"/>	<i>Equity shares without differential rights</i>	<input type="checkbox"/>	<i>Equity shares with differential rights</i>	<input type="checkbox"/>	<i>Debentures</i>
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Brief particulars in respect of terms and conditions

Number of securities allotted

Nominal amount per security (in Rs.)

Total nominal amount (in Rs.)

Amount paid per security on application (excluding premium) (in Rs.)

Total amount paid on application (excluding premium) (in Rs.)

Amount due and payable on allotment per security (excluding premium)(in Rs.)

Total amount paid on allotment (excluding premium) (in Rs.)

<i>Particulars</i>	<input type="checkbox"/> <i>Preference Shares</i>	<input type="checkbox"/> <i>Equity shares without differential rights</i>	<input type="checkbox"/> <i>Equity shares with differential rights</i>	<input type="checkbox"/> <i>Debentures</i>
Premium amount per security due and payable (if any) (in Rs.)				
Total premium amount paid (if any) (in Rs.)				
Premium amount paid per security (if any) (in Rs.)				
Amount of discount per security (if any) (in Rs.)				
Total discount amount (if any) (in Rs.)				
Amount to be paid on calls per security (if any) (excluding premium) (in Rs.)				
Total amount to be paid on calls (if any) (excluding premium) (in Rs.)				

4. Securities allotted for consideration otherwise than in cash

Number of allotments

- I (i) *Date of allotment (DD/MM/YYYY)
- (ii) (a) Date of passing shareholders' resolution (DD/MM/YYYY)
- (b) SRN of Form No. MGT-14

<i>Particulars</i>	<input type="checkbox"/> <i>Preference Shares</i>	<input type="checkbox"/> <i>Equity shares without differential rights</i>	<input type="checkbox"/> <i>Equity shares with differential rights</i>	<input type="checkbox"/> <i>Debentures</i>
Number of securities allotted				
Nominal amount per security (in Rs.)				
Total nominal amount (in Rs.)				
Amount to be treated as paid up on each security (in Rs.)				
Premium amount per security (if any) (in Rs.)				
Total premium amount (if any) (in Rs.)				
Amount of discount per security (if any) (in Rs.)				
Total discount amount (if any) (in Rs.)				

(iv) *Details of consideration

Consideration for which such securities have been allotted	Description of the consideration	Value (amount in Rs.)
(a) Property and assets acquired		
(b) Goodwill		
(c) Services (give nature of services)		
(d) Conversion of Debentures		
(e) Conversion of Loans		
(d) Other items (to be specified)		

(v) *Whether an agreement or contract is executed in writing for allotting securities for consideration other than cash Yes No
(if yes, attach a copy of such agreement or contract).

(vi) Whether valuation report of the Valuer has been obtained.

Yes No

5. Bonus shares issued

- (a) Date of allotment (DD/MM/YYYY)
- (b) Number of bonus shares
- (c) Nominal amount per share (in Rs.)
- (d) Amount to be treated as paid up per share (in Rs.)
- (e) *Date of passing special resolution (DD/MM/YYYY)
- (f) *SRN of relevant form relating to special resolution

6. In respect of private placement-

(a) Category to whom allotment is made:

- Existing shareholders
- Employee
- Directors
- Qualified Institutional Buyers
- Others

(b) Declaration that in respect of preferential allotment or private placement the company has:

- allotted securities to less than two hundred persons in aggregate in a financial year excluding exempted categories;
- not allotted securities with an application size of less than twenty thousand per person;
- offered such securities through private placement offer letter and no prospectus or any other public advertisement has been issued for the same;
- completed allotment in respect of earlier private placement offers;
- received money payable on subscription of such securities through cheque or demand draft or other banking channels but not in cash;

- made such offers only to the persons whose names were recorded by the company prior to such invitation and such persons have received such offer by name;
- Maintained a complete record of such offers and acceptances in Form No. PAS-5.
7. *Capital structure of the company after taking into consideration the above allotment(s) of the shares:

<i>Particulars</i>	<i>Authorized Capital</i>	<i>Issued capital</i>	<i>Subscribed capital</i>	<i>Paid Up capital</i>
Number of equity shares				
Nominal amount per equity share				
Total amount of equity shares				
Number of preference shares				
Nominal value per preference share				
Total amount of preference share				
Unclassified shares				
Total amount of unclassified shares				
Total				

8. *Debt Structure of the company after taking into consideration the above allotment(s) of debentures/ other security:

<i>Particulars</i>	<i>Total number of securities</i>	<i>Nominal value per unit of security</i>	<i>Total amount</i>
Debentures			
Secured loans			
Others, specify			

9. *Whether complete list of allottees has been enclosed as an attachment.

In case 'No1, submit details in a CD separately. Yes No

Attachments

1. *List of allottees. Attach separate list for each allotment (refer instruction kit for format).If not attached, then it shall be submitted separately in a CD.
2. *Copy of Board or shareholders' resolution.
3. Valuation Report from the valuer, if any;
4. Copy of contract where securities have been allotted for consideration other than cash or attachment wherein the details of contract reduced in writing by the company if any;
5. Copy of the special resolution authorizing the issue of bonus shares.
6. Complete record of private placement offers and acceptences in Form PAS-5.
7. Optional attachment(s), if any.

Attach

Attach

Attach

Attach

Attach

Attach

Attach

Remove attachment

Declaration

I am authorized by the Board of Directors of the Company vide resolution number * dated * to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the promoters subscribing to the Memorandum of Association and Articles of Association.

It is further declared and verified that:

1. All the required attachments have been completely, correctly and legibly attached to this form.
2. The list of allottees is correct and complete as per records of the company.
3. Where the securities are issued other than cash, the contract as well as list of allottees and any other contract of sale, or a contract for services or other consideration in respect of which that allotment is made is attached herewith. If not, then an attachment has been attached by the company mentioning all the particulars of the contract in writing.

***To be digitally signed by**

*Designation

*Director identification number of the director;
OR. DIN or PAN of the manager or CEO or CFO;
or Membership number of the Company Secretary

Certificate by practicing professional

I declare that I have been duly engaged for the purpose of certification of this form, it is hereby certified that t have gone through the provisions of the Companies Act, 2013 and rules thereunder for the subject matter of this form and natters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/ applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

- i. The said records have been properly prepared, signed by the required officers of the Company

and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;

ii. All the required attachments have been completely and legibly attached to this form.

***To be digitally signed by**

* Chartered accountant (in whole-time practice) or

Cost accountant (in whole-time practice) or

Company secretary (in whole-time practice)

* Whether associate or fellow Associate Fellow

* Membership number

* Certificate of practice number

Note : Attention is drawn to provisions of Section 448 of the Companies Act, 2013 which provide for punishment for false statement and certification.

This eForm has been taken on file maintained by the registrar of companies through electronic mode and on the basis of statement of correctness given by the filing company.

INSTRUCTION KIT FOR E-form No. PAS-3

(Return of allotment)

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm

This document is divided into following sections:

- Part I – Law Governing the eForm
- Part II – Instructions to fill the eForm
- Part III – Important Points for Successful Submission

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Section and Rule Number(s)

eForm PAS-3 is required to be filed pursuant to Section 39(4) and 42(9) of the Companies Act, 2013 and rule 12 and 14 Companies (Prospectus and Allotment of Securities) Rules, 2014 which are reproduced for your reference.

Section 39(4):

Whenever a company having a share capital makes any allotment of securities, it shall file with the Registrar a return of allotment in such manner as may be prescribed.

Section 42(9):

Whenever a company makes any allotment of securities under this section, it shall file with the Registrar a return of allotment in such manner as may be prescribed, including the complete list of all security-holders, with their full names, addresses, number of securities allotted and such other relevant information as may be prescribed.

Rule 12:

- (1) Whenever a company having a share capital makes any allotment of its securities, the company shall, within thirty days thereafter, file with the Registrar a return of allotment in Form PAS-3, along with the fee as specified in the Companies (Registration Offices and Fees) Rules, 2014.
- (2) There shall be attached to the Form PAS-3 a list of allottees stating their names, address, occupation, if any, and number of securities allotted to each of the allottees and the list shall be certified by the signatory of the Form PAS-3 as being complete and correct as per the records of the company.
- (3) In the case of securities (not being bonus shares) allotted as fully or partly paid up for consideration other than cash, there shall be attached to the Form PAS-3 a copy of the contract, duly stamped, pursuant to which the securities have been allotted together with any contract of sale if relating to a property or an asset, or a contract for services or other consideration.
- (4) Where a contract referred to in sub-rule (3) is not reduced to writing, the company shall furnish along with the Form PAS-3 complete particulars of the contract stamped with the same stamp duty as would have been payable if the contract had been reduced to writing and those particulars shall be deemed to be an instrument within the meaning of the Indian Stamp Act, 1899 (2 of 1899), and the Registrar may, as a condition of filing the particulars, require that the stamp duty payable thereon be adjudicated under section 31 of the Indian Stamp Act, 1899.
- (5) A report of a registered valuer in respect of valuation of the consideration shall also be attached along with the contract as mentioned in sub-rule (3) and sub-rule (4).

- (6) In the case of issue of bonus shares, a copy of the resolution passed in the general meeting authorizing the issue of such shares shall be attached to the Form PAS-3.
- (7) In case the shares have been issued in pursuance of clause (c) of sub-section (1) of section 62 by a company other than a listed company whose equity shares or convertible preference shares are listed on any recognised stock exchange, there shall be attached to Form PAS-3, the valuation report of the registered valuer.

Explanation.- Pending notification of sub-section (1) of section 247 of the Act and finalisation of qualifications and experience of valuers, valuation of stocks, shares, debentures, securities etc. shall be conducted by an independent merchant banker who is registered with the Securities and Exchange Board of India or an independent chartered accountant in practice having a minimum experience of ten years.

Rule 14:

- (1) (a) For the purposes of sub-section (1) of section 42, a company may make an offer or invitation to subscribe to securities through issue of a private placement offer letter in Form PAS-4.
- (b) A private placement offer letter shall be accompanied by an application form serially numbered and addressed specifically to the person to whom the offer is made and shall be sent to him, either in writing or in electronic mode, within thirty days of recording the names of such persons in accordance with sub-section (7) of section 42:

Provided that no person other than the person so addressed in the application form shall be allowed to apply through such application form and any application not conforming to this condition shall be treated as invalid.

- (2) A company shall not make a private placement of its securities unless -

- (a) the proposed offer of securities or invitation to subscribe securities has been previously approved by the shareholders of the company, by a Special Resolution, for each of the Offers or Invitations:

Provided that in the explanatory statement annexed to the notice for the general meeting the basis or justification for the price (including premium, if any) at which the offer or invitation is being made shall be disclosed:

Provided further that in case of offer or invitation for non-convertible debentures, it shall be sufficient if the company passes a previous special resolution only once in a year for all the offers or invitation for such debentures during the year.

- (b) such offer or invitation shall be made to not more than two hundred persons in the aggregate in a financial year:

Provided that any offer or invitation made to qualified institutional buyers, or to employees of the company under a scheme of employees stock option as per provisions of clause (b) of sub-section (1) of section 62 shall not be considered while calculating the limit of two hundred persons;

Explanation.— For the purposes of this sub-rule, it is hereby clarified that -

- (i) the restrictions under sub-clause (b) would be reckoned individually for each kind of security that is equity share, preference share or debenture;
- (ii) the requirement of provisions of sub-section (3) of section 42 shall apply in respect of offer or invitation of each kind of security and no offer or invitation of another kind of security shall be made unless allotments with respect to offer or invitation made earlier in respect of any other kind of security is completed;
- (c) the value of such offer or invitation per person shall be with an investment size of not less than twenty thousand rupees of face value of the securities;
- (d) the payment to be made for subscription to securities shall be made from the bank account of the person subscribing to such securities and the company shall keep the record of the Bank account from where such payments for subscriptions have been received:

Provided that monies payable on subscription to securities to be held by joint holders shall be paid from the bank account of the person whose name appears first in the application.

- (3) The company shall maintain a complete record of private placement offers in Form PAS-5:

Provided that a copy of such record along with the private placement offer letter in Form PAS-4 shall be filed with the Registrar with fee as provided in Companies (Registration Offices and Fees) Rules, 2014 and where the company is listed, with the Securities and Exchange Board within a period of thirty days of circulation of the private placement offer letter.

Explanation.- For the purpose of this rule, it is hereby clarified that the date of private placement offer letter shall be deemed to be the date of circulation of private placement offer letter.

- (4) A return of allotment of securities under section 42 shall be filed with the Registrar within thirty days of allotment in Form PAS-3 and with the fee as provided in the Companies (Registration Offices and Fees) Rules, 2014 along with a complete list of all security holders containing-

(i) the full name, address, Permanent Account Number and E-mail ID of such security holder;

(ii) the class of security held;

(iii) the date of allotment of security ;

(iv) the number of securities held, nominal value and amount paid on such securities; and particulars of consideration received if the securities were issued for consideration other than cash.

- (5) The provisions of clauses (b) and (c) of sub-rule (2) shall not be applicable to -

(a) non-banking financial companies which are registered with the Reserve Bank of India under Reserve Bank of India Act, 1934; and

(b) housing finance companies which are registered with the National Housing Bank under National Housing Bank Act, 1987, if they are complying with regulations made by Reserve Bank of India or National Housing Bank in respect of offer or invitation to be issued on private placement basis:

Provided that such companies shall comply with sub-clauses (b) and (c) of sub-rule (2) in case the Reserve Bank of India or the National Housing Bank have not specified similar regulations.

Purpose of the eForm

Whenever a company makes any allotment of shares or securities, it is required to file a return of allotment in eForm PAS-3 to Registrar within thirty days of such allotment including the complete list of allottees to whom the securities have been issued.

eForm Number as per Companies Act, 1956

Form 2 as per Companies Act, 1956.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm PAS-3 at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

<i>S. No/ Section</i>	<i>Field Name Name</i>	<i>Instructions</i>
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Note:

- You can file this form with different event dates (date of allotment) if these dates are within 30 days of the filing date. If any of the date(s) are beyond 30 days, then separate form is to be filed for every such event date. For example:

"Shares are allotted on 1st April; and then shares are allotted again on 5th April and on 15th April. In such case details of all the three allotments can be filed through the same form only if the form is filed on or before 1st May, as all the events would fall within 30 days. However, if

<i>S. No/ Section</i>	<i>Field Name Name</i>	<i>Instructions</i>
		the company files the eForm on 10th May, then separate forms would need to be filed for each of these allotments."
		<ul style="list-style-type: none"> If it is required to file eForm MGT-14 in relation to the resolution passed for issue of shares; ensure that filing of eForm MGT-14 precedes filing of this eForm.
1	Corporate identity number (CIN) of company	Enter the Corporate identity number (CIN) of company. You may find CIN by entering existing registration number or name of the company in the 'Find CIN' service under the menu MCA services on the MCA website.
	Pre-fill button	Click the Pre-fill button. On clicking the button, system shall automatically display the name, registered office address and email id of the company. In case there is any change in the email ID, you can enter the new valid email ID.
3	Securities allotted payable in cash...	Enter the details of securities allotted in cash. Enter the total number of allotments for which this eForm needs to be filed. Based on the number entered here, number of blocks shall be displayed for entering the details. Details of maximum five such allotments can be filed through this eForm. If the total number of allotments is more than five, then file another eForm PAS-3 for remaining such allotments. More than one option can be selected from equity with differential rights, equity without differential rights, debentures or preference shares in case more than one kind of security is allotted, otherwise select whichever is applicable.
4	Securities allotted for consideration otherwise than in cash.....	Enter the details of securities allotted for consideration otherwise than in cash. Enter the total number of allotments for which this eForm needs to be filed. Based on the number entered here, number of blocks shall be displayed for entering the details. Details of maximum three such allotments can be filed through this eForm. If the total number of allotments is more than three, then file another eForm PAS-3 for remaining such allotments. More than one option can be selected from equity with differential rights, equity without differential rights, debentures or preference shares in case more than one kind of security is allotted, otherwise select whichever is applicable. Select whether an agreement or contract is executed in writing for allotting shares for consideration otherwise than in cash. In case any agreement or contract is not executed, then it is mandatory to attach stamped particulars of contract about the shares issued for consideration other than cash if such contract is not reduced to writing.
5	(a) to (f) Bonus shares issued.....	In case bonus shares are issued, enter the necessary details concerning such issue.
6	In respect of private placement	Select the category to whom allotment is made in respect of private placement and it mandatory to select all checkboxes of (b) for declaration in case of private placement of offer is made by the company.
7	(a) to (d) Capital structure of the company after taking into consideration.....	Enter details for the authorized, issued, subscribed and paid up share capital break up after taking into consideration the allotments made. Enter the number of shares, total amount of shares and nominal

S. No/ Section	Field Name Name	Instructions
		<p>amount per share for each type of share. In case the company having share capital, at least one type of share capital (Equity/Preference) should be greater than zero. In case, the company is not having share capital, then the authorized share capital shall be zero.</p> <p>The paid up capital entered in the eform shall update the paid up capital of the company in master data.</p> <p>In case company has shares of multiple nominal amounts per share, then enter multiple nominal values per share separated by comma in the field Nominal amount per share.</p> <p>For example, if the details of share capital are as follows: 1,00,000 equity shares of Rs. 10 each 1,00,000 equity shares of Rs. 5 each 10,000 7% Preference shares of Rs. 50 each 5,000 8% Preference shares of Rs. 100 each</p> <p>The respective fields are to be entered in the following manner: Authorised capital of the company (in Rs.)- 25,00,000/- Break up of Authorised capital: Number of equity shares- 2,00,000 Total amount of equity shares (in Rs.)- 15,00,000/- Nominal amount per equity share- Rs. 10, Rs. 5 Number of preference shares- 15,000 Total amount of preference shares (in Rs.)- 10,00,000/- Nominal amount per preference share- Rs. 50, Rs.100</p>
8	Debt Structure of the company after taking into	Enter the details of securities of the company after taking into consideration the allotment.
9	Whether complete list of allottees has.....	<p>Select whether complete list of allottees has been enclosed as an attachment. In case the complete list is not attached, you need to submit the same in a CD separately with the office of concerned Registrar of Companies (RoC). Thereafter the said list would be uploaded in the system by the RoC office.</p> <p>Please ensure to submit the complete list with the office of RoC as the approval of form shall not be allowed until the CD has been submitted and the list is uploaded in the system.</p>
Attachments	<ul style="list-style-type: none"> • List of allottees, separate list for each allotment is mandatory, please refer the format below in Annexure B • Copy of Board or Shareholders' resolution approving allotment of shares is mandatory in all cases • Valuation Report from the registered valuer is mandatory in case obtained from valuer • Copy of Contract/Complete particulars of contract duly stamped is mandatory to attach in case securities are issued other than cash • Complete record of private placement offers and acceptances in Form PAS-5 is mandatory in case of private placement • Copy of the special resolution authorizing the issue of bonus shares is mandatory in case of bonus issue. 	
		Any other information can be provided as an optional attachment(s).

<i>S. No/ Section</i>	<i>Field Name Name</i>	<i>Instructions</i>
To be digitally signed by	Declaration	Enter the serial number and date of board resolution authorizing the signatory to sign, give declaration and submit the eForm.
	DSC	Enter the designation of the person under which capacity he is signing the eForm from the dropdown values. Ensure the eForm is digitally signed by the Director, Manager, CEO, CFO or Company Secretary of the company.
	DIN or Income-tax PAN or Membership number	<ul style="list-style-type: none"> In case the person digitally signing the eForm is a Director - Enter the approved DIN. In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter valid income-tax PAN/approved DIN. In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.
Certificate by practicing professional	The eForm should be mandatorily certified by a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) or company secretary (in whole-time practice) by digitally signing the eForm.	

Part III - Important Points for Successful Submission

Fee Rules

<i>S. No.</i>	<i>Purpose of the form</i>	<i>Normal Fee</i>	<i>Additional Fee (Delay Fee)</i>	<i>Logic for Additional Fees</i>	<i>Event Date</i>	<i>Time limit (days) for filing</i>
1	Return of allotment	As per 'The Companies (Fee for filings with ROC) Rules, 2014'- Annexure A	As per 'The Companies (Fee for filings with ROC) Rules, 2014'- Annexure A	Date of allotment		30 days from the date of allotment

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

Processing Type

The eForm will be auto approved (STP)

SRN Generation

On successful submission of the eForm PAS-3, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

Challan Generation

On successful submission of the eForm PAS-3, Challan will be generated depicting the details of the fees paid by the user to the Ministry. It is the acknowledgement to the user that the eForm has been filed.

Email

When an eForm is registered by the authority concerned, an acknowledgement of the same is sent to the user in the form of an email at the end of the day to the email id of the company.

The Companies (Fee for filings with Registrar of Companies) Rules, 2014**Normal fees:****In case of company have share capital**

<i>Nominal Share Capital</i>	<i>Fee applicable</i>
Less than 1,00,000	Rupees 200
1,00,000 to 4,99,999	Rupees 300
5,00,000 to 24,99,999	Rupees 400
25,00,000 to 99,99,999	Rupees 500
1,00,00,000 or more	Rupees 1,000

In case of company does not have share capital

Fee applicable

Rupees 200

Additional fees shall be applicable as below

<i>Period of delays</i>	<i>All forms</i>
Up to 30 days	2 times of normal fees
More than 30 days and up to 60 days	4 times of normal fees
More than 60 days and up to 90 days	6 times of normal fees
More than 90 days and up to 180 days	10 times of normal fees
More than 180 days and up to 270 days	12 times of normal fees

Format of the list of allottees

Table A

Name of the company
 Date of allotment
 Type of securities allotted
 Nominal Amount per security (in Rs.)
 Premium/ (Discount) amount per security (in Rs.)
 Total number of allottees
 Brief particulars in respect of terms and condition, voting rights etc.

Table B (List of allottees, applicable in case of allotment of securities payable in cash)

<i>S. No.</i>	<i>Name & occupation of Allottee</i>	<i>Address of Allottee</i>	<i>Nationality of the Allottee</i>	<i>Number of shares allotted</i>	<i>Total amount paid (including premium) (in Rs.)</i>	<i>Total amount to be paid on calls (including premium) outstanding (in Rs.)</i>
1	2	3	4	5	6	7
Total						

Table C (List of allottees, applicable in case of allotment of securities for consideration otherwise than in cash)

<i>S. No.</i>	<i>Name & occupation of Allottee</i>	<i>Address of Allottee</i>	<i>Nationality of the Allottee</i>	<i>Number of securities allotted</i>	<i>Whether securities allotted as fully or partly paid up</i>	<i>If partly paid up amount outstanding (in Rs.)</i>
1	2	3	4	5	6	7
Total						

Table D (List of allottees, applicable in case of allotment of bonus shares)

<i>S. No.</i>	<i>Name & occupation of Allottee</i>	<i>Address of Allottee</i>	<i>Nationality of the Allottee</i>	<i>Number of shares allotted</i>
1	2	3	4	5
Total				

CHECKLIST**E-form No. SH -7****Notice to Registrar of any Alteration of Share Capital**

[Pursuant to Section 64(1) of the Companies Act, 2013 and pursuant to Rule 15 of the Companies (Share Capital & Debentures) Rules, 2014]

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	a) *Corporate Identity Number (CIN) b) Global Location Number (GLN) of company	MCA Website Certification of Incorporation	CIN available at MCA website.
2.	a) Name of the company b) Address of the registered office or principal place of business in India of the company c) *E-mail ID of the company	Memorandum of Association Automatic through Pre-fill option Automatic through Pre-fill option	In case there is any change in the e-mail ID, is the new valid email ID of the company entered.
3.	*Purpose of the form : - Increase in share capital independently by company - Increase in share capital with Central Govt. order - Redemption of redeemable preference shares - Increase in number of members - Consolidation or division etc	Memorandum of association Board and General Meeting minutes Central Government Order/Notice Notice of Board Meeting Explanatory Statement of General Meeting Notice/ altered Memorandum of Association	Companies not limited by shares can change the status to company limited by shares by selecting the option for increase in share capital. Company not limited by shares cannot select the option for consolidation or division etc. Companies limited by shares cannot select the option for increase in number of members. An order made by the Government under sub-section (4) read with sub-section (6) of section 62 has the effect of increasing authorized capital of a company; A company redeems any redeemable preference shares, the company shall file a notice in the prescribed form with the

S.No.	Items	Documents to be checked	Remarks
			Registrar within a period of thirty days of such alteration or increase or redemption, as the case may be, along with an altered memorandum.
4	<p>In accordance with section 61(1) of the Companies Act, 2013, that by</p> <ul style="list-style-type: none"> o Ordinary o Special Resolution at the meeting of the members of the company held on <p>SRN of related MGT-14</p> <ul style="list-style-type: none"> a) The authorised share capital of the company has been increased from: b) The number of members in the company has been increased from (ii) Maximum number of members excluding past and present employee(s) 	<p>Minutes of Meeting</p> <p>Altered Memorandum of Association</p> <p>Register of Member</p>	<p>Verify the type of resolution and date of meeting in which the concerned resolution has been passed. Check service request number (SRN) of e-form MGT-14, if any filed with ROC for the registration of the above resolution.</p> <p>Check the revised authorized capital (after increase) of the company and amount of difference in authorized capital (addition).</p> <p>The number of members in the company has been increased.....</p> <p>Verify the revised number of members (total maximum number of members after increase) of the company and difference in number of members (addition).</p> <p>Check the maximum number of members excluding past and present employee(s). This should not be greater than 200 in case of private company. OPC cannot file this e-form for increase in number of members.</p> <p>Check the number of votes actually cast in favour of the resolution to check whether the requisite majority was achieved.</p>

S.No.	Items	Documents to be checked	Remarks
5.	<p>(a) In accordance with section 62(6) of the Companies Act, 2013, the authorised capital of the company has been increased consequent upon an order number dated of</p> <ul style="list-style-type: none"> o Union Government o State Government <p>Under sub section (4) of section 62 for conversion of</p> <ul style="list-style-type: none"> o Debentures o Loans into shares - Date of passing the order by Competent authority - Date of receipt of such order <p>(b) A copy of the aforesaid order was received by the company from the Central Government on</p>	<p>Memorandum of Association</p> <p>Government order/ notice</p> <p>Minutes of Meeting</p>	<p>Check details in respect of the increase in authorized share capital. System will automatically display the existing authorized capital of the company.</p> <p>Verify the revised authorized capital (after increase) of the company and amount of difference in authorized capital (addition) and verify the date of the order of receiving the order by the company.</p>
6.	<p>The additional capital (taking into consideration the addition above) is divided as follows</p> <ul style="list-style-type: none"> (a) Number of equity shares (b) Number of preference shares <p>The conditions (e.g. voting rights, dividend rights, winding-up rights, etc.) subject to which new shares have been issued, are as follows:</p>	<p>Memorandum of Association</p> <p>Balance sheet for correct value of shares</p>	<p>Verify the details for the break-up of the additional authorized capital for Equity shares and Preference shares and the conditions in respect of their issue.</p> <p>Check whether the total of existing authorized capital and addition in authorized share capital tallies to the desired increase.</p>
7.	<p>Notice is hereby given:</p> <p>In accordance with section 61 of the Companies Act, 2013, that the company has on</p> <ul style="list-style-type: none"> (a) Consolidated (b) Converted (c) Reconverted 	<p>Altered Memorandum of Association</p>	<p>Check the date on which the shares were consolidated or divided etc. as per proviso of clause (b) of sub-section (1) of section 61 of the Companies Act, 2013.</p> <p>No consolidation and division which results in</p>

S.No.	Items	Documents to be checked	Remarks
	(d) Subdivided (e) Cancelled (f) Reclassified - Date of passing the order by Competent authority (if applicable) - Date of receipt of such order	Minutes of Meeting Order of the competent authorities	changes in the voting percentage of shareholders shall take effect unless it is approved by the Tribunal on an application made in the prescribed manner. As per sub-section (2) of section 61, the cancellation of shares under sub-section (1) shall not be deemed to be a reduction of share capital. Check the arithmetic calculation and the effect on authorized capital.
8.	Revised capital structure after taking into consideration the changes vide points 4,5,6,7 and 8 above: (a) Authorised capital of the company (b) Issued capital of the company (c) Subscribed capital of the company (d) Paid up capital of the company	Altered Memorandum of Association	Verify the details for the authorized, issued, subscribed and paid up share capital break up after taking into consideration the changes as entered. The number of shares, total amount of shares and nominal amount per share for each type of share. At least one type of share capital (Equity/Preference) should be greater than zero. The authorized capital and paid up capital entered in the e-form shall update the authorized capital and the paid up capital, respectively of the company in master data. In case company has shares of multiple nominal amounts per share, then enter multiple nominal values per share separated by comma in the field Nominal amount per share. Check whether as a result the paid up capital is less than or equal to the subscribed capital, subscribed capital is less than or equal to the issued capital, and the issued capital is less than or equal to the authorized share capital.

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
9	*Whether articles of association have been altered	Altered Articles of Association Minutes of the General Meeting	Whether articles of association have been altered. In case articles have been altered then it shall be mandatory to attach copy of altered articles of association.
10	Particulars of payment of stamp duty (a) State or Union territory in respect of which stamp duty is paid or to be paid (b) *Whether stamp duty is to be paid electronically through MCA21 system	Stamp duty receipt/ Stamp papers	On clicking the Pre-fill button, System shall automatically display the amount of stamp duty to be paid on e-form SH-7 based on the state wise stamp rules. In case the stamp duty is not being paid electronically, check whether the date of payment of physical stamp duty succeeds the date of general meeting. Check whether adequate stamp duty is paid and attach the original scanned document.
11	In case maximum stamp duty payable has already been paid, provide details of form(s) filled earlier (SRN or receipt number, form number, date of filling, amount of stamp duty)	Stamp duty receipt/papers	In case maximum stamp duty payable has already been paid, enter following details in respect of already paid stamp duty- SRN or receipt number, e-form number, date of filing, amount of stamp duty paid.
12	Declaration to be given and to be Digitally signed by – Director – Manager – CEO – CFO – Company Secretary	Minutes of Board Meeting(authorizing the signatory) DIN Income-tax PAN Valid Membership Number	Ensure that serial number and date of board resolution authorizing the signatory to sign and submit the e-form are correct. E-form is digitally signed by the Director, Manager, CEO, CFO or Company Secretary of the company duly authorized by the Board of directors.
13.	Certification by: - chartered accountant (in whole-time practice) - cost accountant (in whole-time practice) - company secretary (in whole-time practice)		Ensure that Membership number and Certificate of Practice number are correctly entered.

S.No.	Items	Documents to be checked	Remarks
14.	<p>Attachments :</p> <ul style="list-style-type: none"> — Certified true copy of the resolution for alteration of capital is mandatory in case of increase in share capital independently by company. — Copy of order of Central Government is mandatory in case of increase in share capital with central Government order. — Copy of the order of the Tribunal is mandatory in case of consolidation or division results in changes in the voting percentage of shareholders. — Certified true copy of Board resolution authorizing redemption of redeemable preference shares is mandatory in case of redemption of redeemable preference shares. — Altered memorandum of association is mandatory in case of increase in share capital independently or by order of Central Government or increase in number of members. — Altered articles of association are mandatory in case the same are altered. — Working for calculations of ratios (in case of conversions) is mandatory in case of increase in share capital with central government order. — Any other information can be provided as an optional attachment(s). 		

5. The additional capital (taking into consideration the addition above) is divided as follows

(a) Number of equity shares	<input type="text"/>	Total amount of equity shares (in Rs.)	<input type="text"/>
(b) Number of preference shares	<input type="text"/>	Total amount of preference shares	<input type="text"/>
Total addition	(in Rs.) <input type="text"/>	(in Rs.)	<input type="text"/>

The conditions (e.g. voting rights, dividend rights, winding-up rights, etc.) subject to which new shares have been issued, are as follows

6. Revised capital structure after taking into consideration the changes vide points 4, 5, 6, 7 and 8 above

(a) Authorised capital of the company (in Rs.)

Break up of Authorised capital

Number of equity shares	<input type="text"/>	Total amount of equity shares	<input type="text"/>
		(in Rs.)	

Nominal amount per equity share

Number of preference shares	<input type="text"/>	Total amount of preference shares (in Rs.)	<input type="text"/>
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Nominal amount per preference share

Number of unclassified shares	<input type="text"/>	Total amount of unclassified shares (in Rs.)	<input type="text"/>
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(b) Issued capital of the company (in Rs.)

Break up of Issued capital

Number of equity shares	<input type="text"/>	Total amount of equity shares (in Rs.)	<input type="text"/>
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Nominal amount per equity share

Number of preference shares	<input type="text"/>	Total amount of preference shares	<input type="text"/>
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Nominal amount per preference share

(c) Subscribed capital of the company (in Rs.)

Break up of Subscribed capital

Number of equity shares	<input type="text"/>	Total amount of equity shares (in Rs.)	<input type="text"/>
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Nominal amount per equity share

Number of preference shares	<input type="text"/>	Total amount of preference shares	<input type="text"/>
Nominal amount per preference share	<input type="text"/>		
(d) Paid up capital of the company (in Rs.) <input type="text"/>			
Break up of Paid up capital			
Number of equity shares	<input type="text"/>	Total amount of equity shares (in Rs.)	<input type="text"/>
Nominal amount per equity share	<input type="text"/>		
Number of preference shares	<input type="text"/>	Total amount of preference shares	<input type="text"/>
Nominal amount per preference share	<input type="text"/>		

7. *Whether articles of association have been altered Yes No
8. Particulars of payment of stamp duty (Refer instruction kit for details before filling the particulars)

(a) State or Union territory in respect of which stamp duty is paid or to be paid

(b) *Whether stamp duty is to be paid electronically through MCA21 system Yes No
 Not applicable

(i) Details of stamp duty to be paid
 Amount of stamp duty to be paid (in Rs.)

(ii) Provide details of stamp duty already paid

Type of document/Particulars	Form SH-7
Total amount of stamps or stamp paper (in Rs.)	<input type="text"/>

9. In case maximum stamp duty payable has already been paid, provide details of form(s) filled earlier (SRN or receipt number, form number, date of filling, amount of stamp duty)

Attachments

List of attachments

- (1) Copy of the resolution for alteration of capital;
- (3) Optional Attachments, if any

Attach

Attach

Remove attachment

Declaration

I * , a
 * of the Company declare that all the requirements of Companies Act, 2013 and the rules made thereunder have been complied with. I am authorized by the board of directors to give the declaration and to sign and submit this Form. It is further declared and verified that:

1. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the promoters subscribing to the Memorandum of Association and Articles of Association.
2. All the required attachments have been completely, correctly and legibly attached to this form.
3. I further declare that the company has paid correct stamp duty as per applicable Stamp Act.

***To be digitally signed by**

*Designation

*Director identification number of the director;
 OR. DIN or PAN of the manager or CEO or CFO; or Membership number of the Company Secretary

Certificate by practicing professional

I declare that I have been duly engaged for the purpose of certification of this form, it is hereby certified that I have gone through the provisions of the Companies Act, 2013 and rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

- i. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
- ii. All the required attachments have been completely and legibly attached to this form.

***To be digitally signed by**

- *O Chartered accountant (in whole-time practice) or
- O Cost accountant (in whole-time practice) or
- O Company secretary (in whole-time practice)

Pre-fill

Whether associate or fellow Associate Fellow

Membership number

Certificate of practice number

Note : Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false evidence respectively.

For office use only:

eForm Service request number (SRN)

eForm filing date

(DD/MM/YYYY)

This e-Form is hereby registered

Digital signature of the authorising officer

Date of signing

(DD/MM/YYYY)

INSTRUCTION KIT FOR E-form No. SH - 7

(Notice to Registrar of any alteration of share capital)

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This document provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm

This document is divided into following sections:

Part I – Law Governing the eForm

Part II – Instructions to fill the eForm

Part III – Important Points for Successful Submission

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm**Section and Rule Number(s)**

eForm SH-7 is required to be filed pursuant to Section 64 (1) of the Companies Act, 2013 and rule 15 of Companies (Share Capital & Debentures) Rules, 2014 which are reproduced for your reference:

Section 64(1):

(1) Where—

- (a) A company alters its share capital in any manner specified in sub-section (1) of section 61;
- (b) An order made by the Government under sub-section (4) read with sub-section (6) of section 62 has the effect of increasing authorized capital of a company; or
- (c) A company redeems any redeemable preference shares, the company shall file a notice in the prescribed form with the Registrar within a period of thirty days of such alteration or increase or redemption, as the case may be, along with an altered memorandum.

Rule 15:

For the purposes of sub-section (1) of section 64, where a company alters its share capital in any manner specified in sub-section (1) of section 61, or an order is passed by the Government increasing the authorized capital of the company in pursuance of sub-section (4) read with sub-section (6) of section 62 or a company redeems any redeemable preference shares, the notice of such alteration, increase or redemption shall be filed by the company with the Registrar in Form No. SH-7 along with the fee.

Purpose of the eForm

Whenever a company alters its share capital/ number of members independently or increases the share capital by conversion of debentures/loans due to order of Central Government, then a return shall be filed with the registrar within 30 days of such alteration or increase. The return shall also be filed where the company redeems any redeemable preference shares.

eForm Number as per Companies Act, 1956

Form 5 as per Companies Act, 1956.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm SH-7 at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

<i>S. No/ Section</i>	<i>Field Name Name</i>	<i>Instructions</i>
		<ul style="list-style-type: none"> Stamp duty on eForm SH-7 can be paid electronically through the MCA portal. Payment of stamp duty electronically through MCA portal is mandatory in respect of the states which have authorized the Central Government to collect stamp duty on their behalf. Now eStamp duty payment is to be done online through MCA portal for all the states. Refund of stamp duty, if any, will be processed by the respective state/ union territory government in accordance with the rules and procedures as per the state/ union territory Stamp Act. If it is required to file eForm MGT-14 in relation to the resolution passed for change in capital structure and ensure that filing of eForm MGT-14 precedes filing of this eForm.
1	(a) Corporate identity number (CIN) of the company	<p>Enter a valid 'Corporate identity number' (CIN). Click Pre-fill to automatically populate the name, registered office address, and email id of the company.</p> <p>In case there is any change in the email ID, you can enter the new valid email ID.</p>
3	Purpose of the form	<p>Select the purpose of the eForm.</p> <p>Companies not limited by shares can change the status to company limited by shares by selecting the option for increase in share capital.</p> <p>Company not limited by shares cannot select the option for consolidation or division etc.</p> <p>Companies limited by shares cannot select the option for increase in number of members.</p>
For 'Increase in share capital independently by company'		
4	In accordance with section 61(1) of related Form MGT-14.	Select the type of resolution and enter date of meeting in which the concerned resolution has been passed. Enter service request number (SRN) of eForm MGT-14, if any filed with RoC for the registration of the above resolution.
	(a) The authorized share capital of the company has been increased from Existing..... Revised..... Difference.....	<p>System will automatically display the existing authorized capital of the company.</p> <p>Enter the revised authorized capital (after increase) of the company and amount of difference in authorized capital (addition).</p>
6	The additional capital.....are as follows	Enter the details for the break-up of the additional authorized capital for Equity shares and Preference shares and the conditions in respect of their issue.

For 'Increase in number of members'

(this option is applicable only for companies not limited by shares)

4	In accordance with section 61(1)of related Form MGT-14.	Select the type of resolution and enter date of meeting in which the concerned resolution has been passed. Enter SRN of eForm MGT-14, if any filed with RoC for the registration of the above resolution.
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S. No/ Section	Field Name Name	Instructions
(b)	The number of members in the company has been increased.....	System will automatically display the existing number of members of the company. Enter the revised number of members (total maximum number of members after increase) of the company and difference in number of members (addition). Enter the maximum number of members excluding past and present employee(s). This should not be greater than 200 in case of private company and OPC is cannot file this eForm for increase in number of members.

For 'Increase in share capital with Central Government order'

5	(a) In accordance & with.....	Enter details in respect of the increase in authorized share capital. System will automatically display the existing authorized capital of the company. Enter the revised authorized capital (after increase) of the company and amount of difference in authorized capital (addition).
	(b) A copy of	Enter the date of the order of receiving the order by the company.
6	The additional capital.....are as follows	Enter the details for the break-up of the additional authorized capital for Equity shares and Preference shares and the conditions in respect of their issue.

For 'Consolidation or division etc.'

7	Notice is hereby given	Enter the date on which the shares were consolidated or divided etc. Specify details for the applicable option by selecting the check box in (a) to (f).
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For 'Redemption of redeemable preference shares'

8	In accordance with section 55...	Enter the description of preference shares to be redeemed, date of issue of series of shares, date on which preference shares were fully paid up and its due date of redemption and other details with respect to redemption of preference shares.
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This is required to be filled by the user in all the purposes other than increase in number of members.

9	(a) to (d) Revised capital structure after taking into consideration the changes vide points 4, 5, 6, 7, and 8 above	Enter details for the authorized, issued, subscribed and paid up share capital break up after taking into consideration the changes as entered in the eForm. Enter the number of shares, total amount of shares and nominal amount per share for each type of share. At least one type of share capital (Equity/ Preference) should be greater than zero. The authorized capital and paid up capital entered in the eForm shall update the authorized capital and the paid up capital, respectively of the company in master data. In case company has shares of multiple nominal amounts per share, then enter multiple nominal values per share separated by comma in the field Nominal amount per share. For example, if the details of share capital are as follows: 1,00,000 equity shares of Rs. 10 each 1,00,000 equity shares of Rs. 5 each 10,000 7% Preference shares of Rs. 50 each 5,000 8% Preference shares of Rs. 100 each
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<i>S. No/ Section</i>	<i>Name</i>	<i>Field Name</i>	<i>Instructions</i>
			<p>The respective fields are to be entered in the following manner: Authorized capital of the company (in Rs.)- 25,00,000/- Break up of Authorized capital: Number of equity shares- 2,00,000 Total amount of equity shares (in Rs.)- 15,00,000/- Nominal amount per equity share- Rs. 10, Rs. 5 Number of preference shares- 15,000 Total amount of preference shares (in Rs.)- 10,00,000/- Nominal amount per preference share- Rs. 50, Rs.100</p>
10		Whether articles of association.....	Select whether articles of association have been altered. In case articles have been altered then it shall be mandatory to attach copy of altered articles of association.
11	(a) & (b)(i)	Particulars of payment of stamp duty	<p>Click the Pre-fill button. System shall automatically display the amount of stamp duty to be paid on eForm SH-7 based on the state wise stamp rules. The detailed State wise stamp rules are given below in Annexure B. The state wise stamp rules are also available on the MCA website.</p> <p>Select whether stamp duty is to be paid electronically through MCA portal.</p> <p>'Yes' shall be selected for the states and union territories where stamp duty is mandatory to be paid electronically through MCA portal and in case amount of stamp duty to be paid electronically is greater than zero.</p> <p>'No' shall be selected only for the states and union territories for which stamp duty cannot be paid electronically.</p> <p>'Not applicable' shall be selected only for the states and union territories where stamp duty is mandatory to be paid electronically through MCA portal and in case amount of stamp duty to be paid electronically is Zero.</p> <p>In case 'No is selected, enter the details of stamp duty paid under the relevant Stamp Act on eForm SH-7. Enter the total amount of stamp duty paid. In case where payment of stamp duty is not applicable, zero may be entered. However for the state of Delhi, even if 'No' has been selected, details of stamp duty already paid shall not be applicable.</p> <p>Select the mode of payment of stamp duty and enter the name of vendor, serial number of stamps, registration number of vendor, date and place of purchase of stamps.</p> <p>Name of vendor shall be mandatory to enter in case amount of stamp duty is greater than or equal to Rs. 50/-. Registration number of vendor shall be mandatory to enter in case amount of stamp duty is greater than or equal to Rs. 50/- and mode of payment is Manual.</p> <p>Place of purchase of stamp and registration number of vendor shall be mandatory to enter in case mode of payment of stamp duty is 'Manual'.</p>
12		In case maximum stamp duty..	In case maximum stamp duty payable has already been paid, enter following details in respect of already paid stamp duty- SRN or receipt number, eForm number, date of filing, amount of stamp duty paid.

<i>S. No/ Section Name</i>	<i>Field Name</i>	<i>Instructions</i>
To be digitally signed by	Declaration and Designation	<ul style="list-style-type: none"> Select one of the option from the drop-down list – Director/ Manager/ Company Secretary/ CEO/ CFO. Values selected should be same in declaration and designation of the person signing the eForm.
	DSC	<ul style="list-style-type: none"> Ensure the eForm is digitally signed by the same person whose designation is reflected in the declaration section of the eForm and is authorized by board resolution to sign the eForm.
	Director identification number of the director; or DIN or PAN of the manager or CEO or CFO; or Membership number of the Company Secretary	<ul style="list-style-type: none"> In case the person digitally signing the eForm is a Director - Enter approved DIN In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter approved DIN or valid income-tax PAN In case the person digitally signing the eForm is Company Secretary - Enter valid membership number. <p>Note: DIN/ PAN/ Membership number of the person signing the eForm should also be associated with CIN under the selected designation.</p>
Attachments	<ol style="list-style-type: none"> Certified true copy of the resolution for alteration of capital is mandatory in case of increase in share capital independently by company. Copy of order of central government is mandatory in case of increase in share capital with central Government order. Copy of the order of the tribunal is mandatory in case of increase in share capital with Central Government. Certified true copy of board resolution authorizing redemption of redeemable preference shares is displayed and mandatory in case of redemption of redeemable preference shares. Altered memorandum of association is mandatory in case of increase in share capital independently or by order of Central Government or increase in number of members. Altered articles of association is mandatory in case the same are altered. Working for calculations of ratios (in case of conversions) is mandatory in case of increase in share capital with central government order. <p>Any other information can be provided as an optional attachment(s).</p>	

Part III - Important Points for Successful Submission**Fee Rules**

S. No.	Purpose of the form	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit (days) for filing
1	Increase in share capital independently by company.	The Companies (Fee for filings with Registrar of Companies) Rules, 2014-Annexure A		Date of meeting entered in field 4	30 days
2	Increase in number of members.			Date of meeting entered in field 4	30 days
3	Increase in share capital with Central Government order.			Date of receipt of order entered in field 5.b	30 days
4	Consolidation or division etc.			Effective date entered in field 7	30 days
5	Redemption of redeemable preference shares.			Actual date of redemption entered in field 8.e	30 days

Stamp Duty Rules- Annexure B**Processing Type**

The eForm will be processed by the office of Registrar of Companies.

SRN Generation

On successful submission of the eForm SH-7, SRN will be generated and shown to the user which will be used for future correspondence with MCA. SRN for payment of stamp duty shall also be generated if the user opts to pay the stamp duty electronically through MCA21 system in the eForm.

Challan Generation

On successful submission of the eForm SH-7, Challan will be generated depicting the details of the fees paid by the user to the Ministry. It is the acknowledgement to the user that the eForm has been filed.

Email

When an eForm is completely processed by the authority concerned, an acknowledgement of the same with related documents, if any is sent to the user in the form of an email to the email id of the company.

The Companies (Fee for filings with Registrar of Companies) Rules, 2014

Fee applicable in case purpose of form is:

1. 'Increase in Authorized Capital Independently'
2. 'Increase in Authorized Capital due to Central Government Order'

MOA Registration Fees

<i>Nominal Share capital</i>	<i>Other than OPCs and Small Companies</i>		<i>OPC and *Small Companies</i>	
	<i>Fixed</i>	<i>For every 10, 000 or part thereof</i>	<i>Fixed</i>	<i>For every 10, 000 or part thereof</i>
Up to 1, 00, 000	5,000	NA	2,000	N/A
More than 1,00,000 up to 5,00,000	5,000 +	400	2,000	N/A
More than 5,00,000 up to 10,00,000	21,000 +	300	2,000	N/A
More than 10,00,000 up to 50,00,000	36,000 +	300	2,000 +	200
More than 50,00,000 up to 1,00,00,000	1,56,000 +	100	N/A	N/A
More than 1,00,00,000	2,06,000 +	75	N/A	N/A

Notes:

- At the time of increasing the authorized capital, if fee payable on increased authorized capital is exceeding Rupees two crore and fifty lakhs then the fee applicable shall be limited to two crore and fifty lakhs.
- For increasing the authorized share capital, the difference between fee applicable on the increased share capital and fee applicable on existing authorized capital, at the rates prevailing on the date of filing the notice, shall be payable. For this purpose, the rates will be same as specified above.

E.g. In case the authorized capital is increased by public company from Rupees 10,00,000 to Rupees 60,00,000, the fee payable will be calculated as:

Fees payable on Rupees 60,00,000 i.e. Rupees 166,000

(as per the rates prevailing on the date of filing)

Less: Fees payable on Rupees 10,00,000 i.e. 36,000

(as per the rates prevailing on the date of filing)

Fee payable will be Rupees 1, 30,000.

However in case of 'OPC' or 'Small Company' increasing the paid up capital beyond Rupees fifty lakhs, the fee payable shall be equal to the difference of fee applicable on increased authorized capital as per normal company rates and fee applicable on existing authorized capital as per fee rate applicable to OPC or Small Company.

E.g. In case the authorized capital is increased by OPC company from Rupees 10,00,000 to Rupees 60,00,000, the fee payable will be calculated as:

Fees payable on Rupees 60,00,000 i.e. Rupees 1,66,000

(as per normal company rates prevailing on the date of filing)

Less: Fees payable on Rupees 10, 00,000 i.e. 2,000

(as per OPC/Small Company rates prevailing on the date of filing)

Fee payable will be Rupees 1, 64,000.

Additional fee rules

Delay up to 6 months 2.5 % for the period of delay

Delay beyond 6 months 3% for the delay beyond 6 months

State wise Stamp Duty –Excel file not Available**Disclaimer**

All initiatives have been taken to make the database in respect of stamp duty as authentic as possible. However, users are requested to refer the relevant Stamp Act/ Rules of the concerned State/ Union Territory Government for the authentic version. Along with the above, Ministry of Corporate Affairs or its service provider shall not be responsible for any loss to any person caused by any shortcoming, discrepancy or inaccuracy in the information regarding such database. Any discrepancy found in this regard may be brought to the notice of office of respective Registrar or MCA immediately.

Common Instruction Kit - Refer Form INC - 7

CHECKLIST**E-form No. SH - 15****Certificate of Compliance in respect of buy-back of securities****(It is not an e-form)**

[Pursuant sub-rule (14) of rule 17 of the Companies (Share Capital and Debentures) Rules 2014]

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	(a) Corporate identity number (CIN) of company (b) Global location number (GLN) of company	Memorandum of association [From MCA21-Company/ LLP Master Data]	Check whether the Company is active and not marked as dormant by ROC.
2.	a) Name of the Company b) Address of the registered office of the company c) E-mail ID of the company	Memorandum of association/ [From MCA21-Company/ LLP Master Data]	
3.	To be signed by the director of the company	Copy of Board Resolution/ Copy of Members Resolution/ Description of securities bought back/ form-SH-10/ in case of listed company certificate from merchant banker pursuant to SEBI (ICDR), 2009.	Check whether the provisions of Companies Act, 2013 and Rules made thereunder relating to buy back of securities have been complied with in respect of the securities bought.
4.	Verification by Company Secretary in Practice		Ensure that Membership number and Certificate of Practice number are correctly entered.

FORM NO. SH-15**Certificate of compliance in respect of buy-back of securities**

[Pursuant sub-rule (14) of rule 17 of the Companies (Share Capital and Debentures) Rules 2014]

1. (a) Corporate identity number (CIN) of company:
 (b) Global location number (GLN) of company:
2. (a) Name of the company:
 (b) Address of the registered office of the company:
 (c) E-mail ID of the company:

We,directors of the above named company certify that the provisions of Companies Act, 2013 and rules made thereunder relating to buy-back of securities have been complied with in respect of the securities bought back vide Board Resolution dated.....and / or special resolution passed by the members in the general meeting held on and the details relating to which has been filed in Form No. SH-11 with the Registrar of Companies.

Date:	Signature:
Place:	(1) Managing Director / Director
	(2) Director

Verified by

Company Secretary in Practice

CP No.

CHECKLIST**E-form No. CHG - 1****Application for registration of creation, modification of charge (other than those related to debentures) including particulars of modification of charge by Asset Reconstruction Company in terms of Securitization and Reconstruction of financial Asset and Enforcement of Securities Interest Act, 2002 (SARFAESI)**

(Pursuant to sections 77,78 and 79 and pursuant to Section 384 read with 77,78 and 79 of the Companies Act, 2013 and Rule 3(1) of the Companies (Registration of Charges)Rules 2014)

<i>S.No.</i>	<i>Items</i>	<i>Documents / Information to be checked</i>
1.	*CIN	Check CIN entered from Index of charge/Master data of the Company /Certificate of incorporation
2.	Name of the Company Address of Registered office Email Address of the Company	Check from Master data of the company/ Index of charge Check from Master data of the company. To be confirmed from the Company. Ensure that a valid e-mail ID is entered.
3.	*The form is for registration of- - Creation of charge - Modification of charge	Check that the creation of charge (including acquisition of property subject to a charge) is selected whenever the charge is fresh charge in favour of the lender. Check that the option Modification of the charge is selected whenever the charge already created (including acquisition of property subject to a charge) is got modified due to enhancement/ reduction of the charge amount/change in the terms and conditions of the charge already filed/ addition or deletions of lenders etc. Check that the Charge ID Number filled in the form corresponds to the charge whose modification is being filed, from the Index of charge on the MCA portal
4.	*Whether applicant is- - The company - The charge holder	Check that if the charge is filed before 30 days of creation then – the applicant shall be Company. Check that charge is being filed after 30 days but before 300 days of creation –then applicant can be the company/ the charge holder. If the charge is being filed beyond 300 days of creation/ modification, then application is required to be made for condonation of delay to Central Government, by the company or any person interested after filing of form CHG-1, in Form CHG-8.

S.No.	Items	Documents / Information to be checked
5.	*Whether the form is being filed beyond 30 days but within 300 days from the date of creation or modification	Check the date of creation/Modification of charge from the agreement executed and then calculate the 30 days from the date of execution of the agreement. If the date of filing, exceeds 30 days then select YES , and check that the reason for delay is stated.
6.	Whether charge is modified in favour of asset reconstruction company (ARC) or assignee	Check the debt assignment agreement if any, and then select YES - that the charge is modified in favour of asset reconstruction company.
7.	<p>*Date of the instrument creating or modifying the charge</p> <p>Nature, description and brief particulars of the instrument(s) creating or modifying the charge</p> <p>Whether charge is created or modified outside India</p>	<p>Check the date of execution of the instrument creating or modifying the charge. If there are more than one instrument executed for creation/ modification of charge, check that all the instruments executed on the same date, else, different forms are required to be filed, for creation and afterwards for modification of charge, according to the dates of execution of the agreement.</p> <p>Check whether the agreement such as mortgage agreement /Hypothecation Agreement/Term Loan Agreement /Indenture of Simple mortgage etc. executed. Put the title of the agreement as stated in the agreement.</p> <p>Check whether the charge is created out of India and comprises solely of property situated outside India, then the charge shall be registered within 30 days of its creation and not from the date on which instrument creating the charge is received in India.</p>
8.	*Type of charge	<p>Note that: "Charge" means an interest or lien created on the property or assets of a company or any of its undertakings or both as security and includes a mortgage. Check from the agreement, that the charge is on the any of the following assets of the Company such as :</p> <ol style="list-style-type: none"> 1. Uncalled share capital 2. Calls made but not paid 3. Immovable property or any interest therein 4. Movable Property(not being a pledge) 5. Floating charge 6. Motor vehicle(Hypothecation) 7. Any property for securing the issue of secured deposits 8. Goodwill 9. Patent 10. Licence under a patent 11. Book debts 12. Ship or any share in a ship 13. Solely of Property situated outside India 14. Others <p>Check that if the others is selected, then the other assets are specified.</p> <p>Check whether the charge is on the intangible assets of the company, if yes, check the agreement executed.</p>

S.No.	Items	Documents / Information to be checked
9.	<p>*Whether consortium finance is involved</p> <p>*Whether joint charge involved</p> <p>*Number of charge Holders</p>	<p>Check from the agreement whether there are more than one charge holders, lending money to the company. If yes, select yes and check the name of the Lead Bank, entered from agreement.</p> <p>Check whether there are more than one lender and they have a joint charge on the assets of the company.</p> <p>Check the number of charge holders from the agreement.</p>
10.	<p>Particulars of charge holder</p> <p>Category</p>	<p>Check that in case of consortium finance and /or joint charge, the details of lead charge holder are only entered and the details of other charge holders are attached as an attachment.</p> <p>Check that category of the charge holder is from one of the following option</p> <ol style="list-style-type: none"> 1. Nationalise Bank 2. Schedule bank 3. Private Sector Bank 4. Financial Institution 5. Non-Banking Financial Company 6. Co-operative Bank 7. Foreign Bank 8. Individual 9. Others <p>Check that the name of the charge holder appears in the list of banks or FIs provided in the form itself, if yes, then from that list, the name should be selected.</p> <p>If the name of the charge holder is not in the list provided in the form itself, the option "Others", should be selected.</p> <p>Check that in case "others" is selected,</p> <p>If the charge holder is an Indian company, whether the CIN of the company is entered, and check the same from MCA website.</p> <p>The other particulars would get prefilled. If the address prefilled is incomplete, then the complete address can be filled.</p> <p>Check that if the charge holder is other than an Indian Company, the name, address and email address is entered as per agreement.</p>

S.No.	Items	Documents / Information to be checked
11.	Amount secured by the charge	<p>Check the amount stated in the agreement and/or in the schedules to the agreement. The same can be confirmed from the sanction letter.</p> <p>Aggregate of amount of Fund base + Non Fund Base facilities; will be taken as amount secured by charge.</p> <p>In case the form is filed for modification of charge, check that the amount secured by charge after such modification is taken, from the agreement.</p> <p>Check from the agreement whether the amount secured by the charge is in foreign currency. If yes, then check whether the rupee equivalent and details of the foreign currency are mentioned.</p>
12.	*Brief particulars of the principal terms and conditions and extent and operation of the charge	<p>Check from the agreement /sanction letter the</p> <ol style="list-style-type: none"> 1. Rate of interest 2. Terms of repayment 3. Margin 4. Extent and operation of the charge 5. Others <p>In case of form is filed for modification of charge check that the above particulars are entered after modification of charge.</p>
13.	In case of acquisition of property, subjected to charge, furnish the details relating to the existing charge on the property so acquired	<p>Check from the agreement :</p> <ol style="list-style-type: none"> 1. The date of instrument creating or evidencing the charge 2. Description of the instrument creating or evidencing the charge 3. Date of acquisition of the property 4. Amount of the charge 5. Particulars of the property charged
14.	*Short particulars of the property or asset(s) charged (including complete address and location of the property)	<p>Check the agreement, schedules to the agreement and sanction letter for the property charged.</p> <p>In case of form is filed for modification of charge check that the details entered of property charged or address and location of property, are after modification of charge.</p>
15.	*Whether any of the property or interest therein under reference is not registered in the name of the company	<p>Check that the property charged is owned by the company or not, from the Balance sheet of the company/ title deeds with the company. If any of the property or interest therein is not in the name of company –check that the YES is selected. Check, the title deeds of the property charged, for name of the person in whose name the property is registered.</p>

S.No.	Items	Documents / Information to be checked
16.	*Date of creation/last modification prior to the present modification	Check the date of last modification prior to the present modification if any, from the register of charge/ forms already filed along with the charge documents on the site, from the index of charge, from the reference made in the agreement of the agreements already entered and facility provided, etc.
17.	Attachments:	<p>— INSTRUMENT OF CREATION OR MODIFICATION OF CHARGE: Check that a copy of the instrument evidencing any creation or modification of charge is verified as a TRUE COPY by _</p> <p>Where the instrument relates to solely to the property situated outside India- the copy shall be verified by a certificate issued either</p> <ul style="list-style-type: none"> • under the seal of the company; or • Under the hands of director; or • Company secretary of the company; or • An authorised officer of the charge holder, or • Under the hand of some person other than the company who is interested in the mortgage or charge <p>Where the instrument relates whether wholly or partly, to the property situated in India- the copy shall be verified by a certificate issued either</p> <ul style="list-style-type: none"> • Under the hands of director; or • Company secretary of the company; or • An authorised officer of the charge holder. <p>— LIST OF CHARGEHOLDER: Check that the list of charge holder where there are more than one charge holder containing - the Category, Name, Detailed Address, email address, if any , is attached</p> <p>— Check that if the private company has availed the loan and created a charge on the assets of the company after 12/09/2013, the aggregate borrowing, i.e., money to be borrowed, together with money already borrowed, is less aggregate of Paid up share capital + Free Reserve. If yes, the Board Resolution, is/ was passed and the same is filed in Form MGT- 14, according to section 117(3) (g), with ROC.</p> <p>If the money to be borrowed together with money already borrowed, apart from temporary loans, exceeds the aggregate of Paid up share capital + Free Reserves.</p> <p>— Check that prior approval of share holders by special resolution was obtained and the company has filed Form MGT-14, according to section 117(3)(a), with ROC.</p>
18.	To be Digitally signed by – IN CASE OF AN INDIAN COMPANY:	Ensure the e-Form is digitally signed by the Director, Manager, CEO, CFO or Company Secretary in case of an Indian company by checking the DIN of the person or Membership number of the secretary.

S.No.	Items	Documents / Information to be checked
	Director or Manager or Company Secretary or CEO or CFO – IN CASE OF FOREIGN COMPANY: An authorized representative	By authorized representative in case of foreign company. Where the charge is modified in favor of the asset reconstruction company (ARC) or assignee then the eForm should also be digitally signed by such ARC or assignee.
19.	Certification by: - chartered accountant (in whole-time practice) - cost accountant (in whole-time practice) company secretary (in whole-time practice)	Ensure that the membership number and certificate of practice number is correctly mentioned.

Foreign Banks India

1. Abu Dhabi Commercial Bank
2. Bank of Ceylon
3. Citi Bank
4. HSBC Bank
5. Standard Chartered Bank

Private Banks of India

1. HDFC Bank
2. ICICI Bank
3. IDBI Bank
4. Indusind Bank
5. Laxmi Villas Bank

Nationalized Banks of India

1. Allahabad Bank
2. Andhra Bank
3. Bank of Baroda
4. Bank of India
5. Bank of Maharashtra
6. Canara Bank
7. Central Bank of India
8. Corporation Bank
9. Dena Bank
10. Indian Bank

11. Indian Overseas Bank
12. Oriental Bank of Commerce
13. Punjab and Sind Bank
14. Punjab National Bank
15. State Bank of Bikaner
16. State Bank of Hyderabad
17. State Bank of Mysore
18. State Bank of Patiala
19. State Bank of Saurashtra
20. State Bank of Travancore
21. Syndicate Bank
22. The State Bank of India
23. The State Bank of Indore
24. Uco Bank
25. Union Bank of India
26. United Bank of India
27. Vijaya Bank

FORM NO. CHG - 1 : Notice to Registrar of any alteration of share capital**FORM NO. CHG - 1**

[Pursuant to sections 77,78 and 79 an pursuant to Section 384 read with 77,78 and 79 of the Companies Act, 2013 and Rule 3(1) of the Companies (Registration of Charges) Rules 2014]



Application for registration of creation, modification of charge (other than those related to debentures) including particulars of modification of charge by Asset Reconstruction Company in terms of Securitization and Reconstruction of Financial Assets and Enforcement of Securities Interest Act, 2002 (SARFAESI)

Form Language English Hindi

Refer the instruction kit for filing the form.

1. *(a) Corporate identity number (CIN) or foreign company Pre-fill
- (b) Global location number (GLN) of company
2. (a) Name of the company
- (b) Address of the registered office or the principal place of business in India of the company
- (c) e-mail ID of the Company
3. (a) *This form is for registration of
 Creation of charge Modification of charge
4. *Whether the applicant is The Company The Charge Holder
5. Whether the form is being filed
(i) *Beyond 30 days but within 300 days from the date of creation or modification
 Yes No
6. (a) Whether charge is modified in favour of asset reconstruction company (ARC) or assignee
 Yes No
7. (a) *Date of the instrument creating or modifying the charge (DD/MM/YYYY)
- (b) *Nature, description and brief particulars of the instrument(s) creating or modifying the charge

(c) *Whether charge is created or modified outside India Yes No

8. Type of charge

*(a) A charge on:

- | | |
|--|--|
| <input type="checkbox"/> Uncalled share capital | <input type="checkbox"/> Calls made but not paid |
| <input type="checkbox"/> Immovable property or any interest therein | <input type="checkbox"/> Movable property (not being pledge) |
| <input type="checkbox"/> Floating charge | <input type="checkbox"/> Motor Vehicle (Hypothecation) |
| <input type="checkbox"/> Any property for securing the issue of secured deposits | <input type="checkbox"/> Goodwill |
| <input type="checkbox"/> Patent | <input type="checkbox"/> Licence under a patent |
| <input type="checkbox"/> Trademark | <input type="checkbox"/> Copyright |
| <input type="checkbox"/> Book debts | <input type="checkbox"/> Ship or any share in a ship |
| <input type="checkbox"/> Solely of Property situated outside India | <input type="checkbox"/> Others |

(b) If others, specify

9. (a) *Whether consortium finance is involved Yes No

If Yes, enter Lead Banker's Name

(b) *Whether joint charge involved Yes No

(c) *Number of charge holder(s)

(Note : If more than one charge holder involved, then attach the names of charge holders, details of extent to the charge particulars of property charged, amount secured.)

10. Particulars of the charge holder (In case charge is modified in favour of ARC or assignee, enter the particulars of ARC or assignee)

Category

Get list of chargeholders

Name

*Name

Address* Line II

Line I

*City

*State *ISO country code

*Country

* Pin code

*e-mail ID

11. (a) *Amount secured by the charge (in Rs.)

(In case the amount is in foreign currency, rupee equivalent to be stated)

(In case of modification of charge, enter the amount secured by the charge after such modification)

(b) Amount secured by the charge in words

(c) In case amount secured by the charge is in foreign currency, mention details

12. Brief particulars of the principal terms and conditions and extent and operation of the charge

(a) *Rate of interest

(b) *Terms of payment

(c) *Margin

(d) *Extent and operation of the charge

(e) Others

13. In case of acquisition of property, subjected to charge, furnish the details relating to the existing charge on the property so acquired

(a) Date of instrument creating or evidencing the charge (DD/MM/YYYY)

(b) Description of the instrument creating or evidencing the charge

(c) Date of acquisition of the property (DD/MM/YYYY)

(d) Amount of the charge (in Rs.)

(e) Particulars of the property charged

14. *Short particulars of the property or asset(s) charged (including complete address and location of the property)

(i)

(ii)

(iii)

- (iv)
- (v)
- (vi)
- (vii)
- (viii)
- (ix)
- (x)

15. (a) *Whether any of the property or interest therein under reference is not registered in the name of the company
 Yes No

16. *Date of creation/last modification prior to the present modification (DD/MM/YYYY)

Attachments

List of attachments

- 1. *Instrument(s) of creation or modification of charge;
 - 4. Optional attachment(s), if any
-
-

Declaration

I/ we confirm that the attached charge instrument(s) or document(s) is/ are true copies of the original which is/are available with the charge holder and/ or assignee and all the information and particulars mentioned above are derived there from are concisely and correctly stated. I/ we am/ are duly authorised to sign this form.

To be digitally signed by

Charge holder

PAN of the Charge holder

To be digitally signed by

ARC or assignee

PAN of the ARC or assignee

Certificate by practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

- i. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
- ii. All the required attachments have been completely and legibly attached to this form.

To be digitally signed by

- Chartered accountant (in whole-time practice) or
- Cost accountant (in whole-time practice) or
- Company secretary (in whole-time practice)

Whether associate or fellow Associate Fellow

Membership number Certificate of practice number

Note: Attention is also drawn to provisions of Section 447, section 448 and 449 of the Companies Act, 2013 which provide for punishment for fraud, punishment for false statement and punishment for false evidence respectively.

INSTRUCTION KIT FOR E-form No. CHG - 1

(Application for registration of creation, modification (other than those related to debentures) including particulars of modification of charge by Asset Reconstruction Company in terms of Securitization and Reconstruction of Financial Assets and Enforcement of Securities Interest Act, 2002 (SARFAESI))

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This document provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm

This document is divided into following sections:

Part I – Law Governing the eForm

Part II – Instructions to fill the eForm

Part III – Important Points for Successful Submission

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Section and Rule Number(s)

eForm CHG-1 is required to be filed pursuant to Section 77, 78 and 79 and Section 384 and Rule 3(1) of the Companies Rules, 2014 which are reproduced for your reference:

Section 77:

- (1) It shall be the duty of every company creating a charge within or outside India, on its property or assets or any of its undertakings, whether tangible or otherwise, and situated in or outside India, to register the particulars of the charge signed by the company and the charge-holder together with the instruments, if any, creating such charge in such form, on payment of such fees and in such manner as may be prescribed, with the Registrar within thirty days of its creation: Provided that the Registrar may, on an application by the company, allow such registration to be made within a period of three hundred days of such creation on payment of such additional fees as may be prescribed: Provided further that if registration is not made within a period of three hundred days of such creation, the company shall seek extension of time in accordance with section 87: Provided also that any subsequent registration of a charge shall not prejudice any right acquired in respect of any property before the charge is actually registered.
- (2) Where a charge is registered with the Registrar under sub-section (1), he shall issue a certificate of registration of such charge in such form and in such manner as may be prescribed to the company and, as the case may be, to the person in whose favor the charge is created.
- (3) Notwithstanding anything contained in any other law for the time being in force, no charge created by a company shall be taken into account by the liquidator or any other creditor unless it is duly registered under sub-section (1) and a certificate of registration of such charge is given by the Registrar under sub-section (2).
- (4) Nothing in sub-section (3) shall prejudice any contract or obligation for the repayment of the money secured by a charge.

Section 78:

Where a company fails to register the charge within the period specified in section 77, without prejudice to its liability in respect of any offence under this Chapter, the person in whose favor the charge is created may apply to the Registrar for registration of the charge along with the instrument created for the charge, within such time and in such form and manner as may be prescribed and the Registrar may, on such application, within a period of fourteen days after giving notice to the company, unless the company itself registers the charge or shows sufficient cause why such charge should not be registered, allow such registration on payment of such fees, as may be prescribed: Provided that where registration is effected on application of the person in whose favor the charge is created, that person shall be entitled to recover from the company the amount of any fees or additional fees paid by him to the Registrar for the purpose of registration of charge.

Section 79:

The provisions of section 77 relating to registration of charges shall, so far as may be, apply to:

- (a) a company acquiring any property subject to a charge within the meaning of that section; or
- (b) any modification in the terms or conditions or the extent or operation of any charge registered under that section.

Section 384:

- (1) The provisions of section 71 shall apply mutatis mutandis to a foreign company.
- (2) The provisions of section 92 shall, subject to such exceptions, modifications and adaptations as may be made therein by rules made under this Act, apply to a foreign company as they apply to a company incorporated in India.
- (3) The provisions of section 128 shall apply to a foreign company to the extent of requiring it to keep at its principal place of business in India, the books of account referred to in that section, with respect to monies received and spent, sales and purchases made, and assets and liabilities, in the course of or in relation to its business in India.
- (4) The provisions of Chapter VI shall apply mutatis mutandis to charges on properties which are created or acquired by any foreign company.
- (5) The provisions of Chapter XIV shall apply mutatis mutandis to the Indian business of a foreign company as they apply to a company incorporated in India.

Rule 3(1):

- (1) For registration of charge as provided in sub-section (1) of section 77, section 78 and section 79, the particulars of the charge together with a copy of the instrument, if any, creating or modifying the charge in Form No.CHG-1 (for other than Debentures) or Form No.CHG-9 (for debentures including rectification), as the case may be, duly signed by the company and the charge holder and filed with the Registrar within a period of thirty days of the date of creation or modification of charge along with the fee.

Purpose of the eForm

All the companies are required to file particulars for registration of charges created or modified within specified period to concerned Registrar of Companies. The charge can be created on various types of assets situated in or outside India and may be created in favor of lenders such as Banks or financial institutions. Every charge that is created or modified by the company is required to be filed in eForm CHG-1 to concerned RoC in case of Indian Company and RoC, Delhi in case of a foreign company.

eForm Number as per Companies Act, 1956

Form 8 of the Companies Act, 1956

Part II – Instructions to fill the eForm**Specific Instructions to fill the eForm CHG-1 at Field Level**

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

<i>S. No/ Section</i>	<i>Field Name Name</i>	<i>Instructions</i>
---------------------------	----------------------------	---------------------

In case eForm is filed by the company within 300 days from the date of charge creation or modification(i.e. where condonation of delay is not required):

eForm shall be taken on record through electronic mode without any processing at the Registrar of Companies office. Ensure that all particulars in the eForm are correct.

All following cases shall be processed by the office of Registrar of Companies.

In case eForm is filed by the charge holder beyond 30 and within 300 days from the date of charge creation or modification (i.e. where condonation of delay is not required and the company if having any concerns may contact the Registrar within 14 days. This eForm shall not be registered up to fifteen days from the date of filing):

Or

In case eForm is filed by the company or the Charge-holder beyond 300 days from the date of

<i>S. No/ Section</i>	<i>Name</i>	<i>Field Name</i>	<i>Instructions</i>
			charge creation or modification (i.e. where condonation of delay is required), then the application to Central Government for condonation of delay is required to be filed in eForm CHG-8 after filing this eForm and this eForm will be processed by the RoC office after order of Central Government for approval for condonation of delay in eForm INC.28 has been filed.
1	(a)	Corporate Identity number (CIN) or Foreign company registration number of the company.	In case of an Indian company, enter the 'Corporate Identity Number' (CIN). In case of a Foreign company, enter the 'Foreign Company Registration Number' (FCRN). You may find CIN/ FCRN by entering existing registration number or name of the company in the 'Find CIN' service available under the menu MCA services on the MCA website.
		Pre-fill button	Click the Pre-fill button. On clicking the button, system shall automatically display the name, registered office address (in case of Indian company) or name and address of principal place of business in India (in case of foreign company) and email ID of the company. In case there is any change in the email ID, enter the new valid email ID.
3	(a)	This form is for registration of	Select the purpose of the eForm out of the three options available i.e. creation of charge or modification of charge.
	(b)	Charge ID of the charge to be modified	In case the eForm is to be filed for modification of charge, enter the charge identification number allotted at the time of registration of the charge. Please note that charge ID entered for modification should be open charge ID and not satisfied.
4		Whether the applicant is	This field is only for the purpose of creation or modification of charges. Select whether the applicant is a company or a charge holder. Charge holder can file this eForm only after 30 days from the date of creation or modification of charges. Condonation of delay is required for further extension of time from the Central Government in case the eForm is being filed beyond 300 days
6	(a)	Whether charge is modified in favor of asset reconstruction company (ARC) or assignee	In case of modification of charge, select whether or not the charge is modified in favor of asset reconstruction company (ARC) or assignee.
	(b)	Whether charge holder is authorized to assign the charge as per the charge agreement	In case 'Yes' selected, then attach debt assignment agreement as an optional attachment. In case of modification of charge if the charge has been modified in favor of ARC or assignee then select whether or not the charge holder is authorized to assign the charge as per the charge agreement.
7	(a)	Date of the instrument creating or modifying the charge	Field no 7 is for creation or modification only. In case of creation of charge, enter the date of creation of charge. In case of modification of charge, enter the date of modification of charge.
	(b)	Nature, description	In case of creation or modification of charge, enter the nature

<i>S. No/ Section</i>	<i>Name</i>	<i>Field Name</i>	<i>Instructions</i>
		and brief particulars of the instrument(s) creating or modifying the charge	of the charge, a brief description of the instrument along with its particulars.
	(c)	Whether charge is created or modified outside India	Select the option whether charge is created or modified outside India. In case the charge is created out of India and comprises solely of property situated outside India, then it shall be registered within 30 days of its creation and not from the date on which instrument creating the charge is received in India.
8	(a) & (b)	Type of charge If others, specify	Select one or more option for the type of charge. If option 'Others' is selected, then specify the details for the same.
9	(a) to (c)	Whether consortium finance is involved Whether joint charge is involved Number of charge holder(s)	Select whether consortium finance (i.e. If there are more than one charge holders) is applicable or not and specify the name of the lead banker if consortium finance is applicable. Select whether joint charge is applicable or not. Enter the total number of charge holders.
10		Particulars of the charge holder...	Enter the details of the charge holder. In case charge is modified in favor of ARC or assignee, enter the details of ARC or assignee. In case of consortium finance and/ or joint charge, enter details of the lead charge holder only and provide the details of the other charge holder(s) as an attachment. Select the category of the charge holder from the options given. If option 'Others' is selected, then specify the details for the same. Click "Get list of chargeholders" button. System will automatically display the list of banks or financial institutions for which DSC role check has been enabled. Select the name of bank or financial institution from the displayed list of banks or FIs. Select 'Others' in case name of the charge holder is not available in the displayed list. In case 'others' is selected: <ul style="list-style-type: none"> • If the charge holder is an Indian company, enter the CIN of the company. You may find CIN by entering existing registration number or name of the company in the 'Find CIN' service available under the menu MCA services on MCA website. • Click the "Pre-fill" button. • System will automatically display the name, registered office address and email ID of the charge holder. Please enter the complete address in case the displayed address is incomplete. Further, in case the displayed address is not correct or address other than the registered office address of

<i>S. No/ Section</i>	<i>Name</i>	<i>Field Name</i>	<i>Instructions</i>
			<p>the charge holder is to be entered, then you can edit the address as displayed on pre-fill.</p> <ul style="list-style-type: none"> If the charge holder is other than an Indian company, enter its name, address and email ID (CIN is not a mandatory field).
11	(a) to (c)	Amount secured by the charge and in words In case amount secured by the charge is in foreign currency, mention details	Enter the total amount secured by the charge. In case the amount is in foreign currency, enter its rupee equivalent and mention details of the foreign currency. System shall automatically display the amount in words based on the amount entered by the user.
12	(a) to (e)	Brief particulars of the principal terms and conditions and extent and operation of the charge	Enter the details of creation or modification of the charge. In case of modification of charge, enter the particulars as applicable after such modification.
16		Date of creation/ last modification prior to the present modification	This field is applicable only for modification and shall be prefilled based on SRN of the eForm for which modification is being filed.
17		Particulars of the present modification ...	Enter the particulars of the present modification. This field is applicable only in case of modification of charge. Ensure that correct particulars are entered as the same shall be displayed in the certificate of modification.
Declaration		I am authorized by the Board of Directors.....	<p>This declaration is mandatory in case eForm is filed by the company.</p> <p>Enter the serial number and date of resolution of board of directors of the company authorizing the signatory to sign, give declaration and submit the eForm.</p>
		I further declare that.....	This check box is selected in case there is delay in filing the eForm beyond 30 days and eForm is filed by the company.
To be digitally signed by		Designation	Select Director / Manager / Company Secretary / CEO / CFO (in case of an Indian company) or an authorized representative (in case of foreign company) from the drop drop-down values if the applicant is company.
		DSC	<ul style="list-style-type: none"> Ensure the eForm is digitally signed by the same person who is giving the declaration and is authorized by board resolution to sign the eForm.
		Director identification number of the director; or DIN or PAN of the manager or CEO or CFO or authorized representative; or	<ul style="list-style-type: none"> In case the person digitally signing the eForm is a Director - Enter the approved DIN. In case the person digitally signing the eForm is Manager/ CEO/CFO or authorized representative- Enter approved DIN or valid income-tax PAN.

<i>S. No/ Section</i>	<i>Field Name Name</i>	<i>Instructions</i>
	Membership number of the Company Secretary	<ul style="list-style-type: none"> In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.
To be digitally signed by	DSC	<ul style="list-style-type: none"> Ensure the eForm is digitally signed by the charge holder in case applicant is charge holder. In case charge is modified in favor of ARC or assignee, then ARC or assignee needs to digitally sign the eForm.
	PAN	Enter a valid income tax PAN of the charge holder, ARC or assignee or any other person. It is mandatory to enter designation if eForm is signed by any other person.
Attachments		<ul style="list-style-type: none"> Instrument(s) of creation or modification of charge is a mandatory attachment in all cases. Instrument(s) evidencingwhich is already subject to chargesuch acquisitions. This attachment is mandatory in case if there is any acquisition of property which is already subjected to charge. Particulars of all joint charge holders. It is mandatory if number of charge holder is more than one. Any other information can be provided as an optional attachment(s).

Part III - Important Points for Successful Submission

Fee Rules

<i>S. No.</i>	<i>Purpose of the form</i>	<i>Normal Fee</i>	<i>Additional Fee (Delay Fee)</i>	<i>Logic for Additional Fees</i>	
				<i>Event Date</i>	<i>Time limit (days) for filing</i>
1	Creation of new charge/ Modification of charge	The Companies (Fee for filing with Registrar of Companies) Rules, 2014 Annexure B	The Companies (Fee for filing with Registrar of Companies) Rules, 2014 Annexure B	Date of Creation/ Modification of Charge.	30 Days

SRN Generation

On successful submission of the eForm CHG-1, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

Challan Generation

On successful submission of the eForm CHG-1, challan will be generated depicting the details of the fees paid by the user to the Ministry. It is the acknowledgement to the user that the eForm has been filed.

Email

When an eForm is registered by the authority concerned, an acknowledgement of the same with related documents, if any is sent to the user in the form of an email to the email id of the company/charge-holder/any other interested person.

Certificate

Certificate of registration of charge and certificate of registration for modification of charge are generated consequent upon approval in case of creation or modification of charges and sent to the user as an attachment to the email.

Common Instruction Kit - Refer Form INC -7

For Fee table - Refer Form INC-7

CHECKLIST**E-form No. CHG - 4****Particulars of Satisfaction of Charge thereof**

Pursuant to section 82(1) of the Companies Act, 2013 and Rule 8(1) of the Companies (Registration of charges) Rules, 2014

<i>S.No.</i>	<i>Particulars</i>	<i>Documents / Information referred to be checked</i>
1.	Particulars *(a) CIN (b) GLN	Check CIN entered from Index of charge/ Master data of the Company/ Certificate of incorporation.
2.	Name of the Company Address of Registered office Email Address of the Company	Check from Master data of the company/ Index of charge. Check from Master data of the company. To be confirmed from the Company.
3.	*Whether the form is being filed beyond 30 days	Calculate 30 days from the actual charge satisfaction date and not from the date on which the bank issues letter of satisfaction. When the e Form is to be filed beyond 30 days, check that the reason for delay and duration of delay is stated in the form. The Application is required to be made to the Central Government for condonation of delay in Form No. CHG-8, after filing of form CHG-4.
5	*Whether the charge is satisfied in favour of Asset Reconstruction Company or Assignee Charge ID number	Check the selection- YES if the charge is satisfied in favour of asset reconstruction company or assignee. Check the selection- No if the charge is satisfied in favour of entities other than asset reconstruction company or assignee. Check Charge ID Number of the charge for which the Form CHG-4 is to be filed, from the Index of Charge of the company on MCA portal.
6	*Particulars of charge holder or ARC or assignee	Register of charges
6(a)	*Name of the charge holder	Check that the name of the charge holder appears in the list of banks or FIs provided in the form itself, if yes, then from that list, the name should be selected. If the name of the charge holder is not in the list provided in the form itself, the option "Others", should be selected. The other details of charge holder would automatically displayed in the form.

S.No.	Particulars	Documents / Information referred to be checked
6(b)	Particulars of creation of original charge and subsequent modifications	
	Charge creation date	Gets automatically prefilled, when the CIN is entered.
	Charge last modified date	Check from the register of charges/ from the forms filed by the company, whether the charge was modified after creation and if yes, check whether the last modification date is entered and not the dates of earlier modification, if any.
	*Final amount secured	Check the amount got prefilled is the same as per satisfaction letter & register of charges maintained under section 143 of the Companies Act, 1956 or in Form No. CHG-7.
	In case amount secured by the charge is in foreign currency, mention details	Check from the satisfaction letter.
7.	*Date of satisfaction of charge	Check the satisfaction date/ closure date stated in the satisfaction letter.
	If there is a delay in filing the form CHG-4, then further declaration is required to be given	<p>Check and confirm from the Directors That :</p> <ol style="list-style-type: none"> 1. The delay in filing the particulars of satisfaction, was accidental or due to inadvertence or some other sufficient cause and are or is not of a nature to prejudice the position of the charge holder, shareholders or creditors of the company; 2. No prejudice would be caused to the charge holder(s) or any other creditor(s) of the company, if the delay is condoned; 3. The company has not created or modified any other charge(s) whatsoever on the assets of the company, since the satisfaction of the present charge, for which the application for condonation of delay is being filed; 4. The company is carrying on the business as on the date of filing this application and no proceedings to wind-up the company have commenced or are pending against the company; 5. There is no litigation proceedings pending before any court of law for which condonation of delay is being filed; 6. The company has not applied for striking off the name of the company from the register of registrar of Companies.
8.	Declaration to be given and to be digitally signed by : Director or CEO or CEO or Company Secretary or authorised representative of the Company	<p>DIN/Income-tax PAN/Membership number of the Director/Manager/CEO/CFO/CS/Authorised representative of the company.</p> <p>Confirm that the company has the hard copy of the satisfaction letter.</p>

S.No.	Particulars	Documents / Information referred to be checked
		<p>Check and confirm the PAN Number and the Email address given by the Bank /Charge Holder.</p> <p>The form can be filed with the digital signature of Officers or authorised representative of the company only, and in that case after filing the form, ROC will send notice to the charge holder within 14 days, asking why charge satisfaction should not be registered. If no cause is shown the satisfaction will be registered.</p>
9.	<p>Certification by :</p> <ul style="list-style-type: none"> — C h a r t e r e d accountant (in whole-time practice) — Cost accountant (in whole-time practice) — C o m p a n y Secretary (in whole-time practice) 	<p>Ensure that membership number and certificate of practice number is correctly mentioned.</p>
10.	<p>Attachment</p> <p>It is advisable to attach the Certified True copy of the Board resolution authorising the director to sign the form.</p> <p>Letter of the chargeholder stating that the amount has been satisfied</p> <p>If the agreement was executed & registered, for re-conveyance of mortgage, that can be attached.</p>	

FORM NO. CHG - 4 : Particulars for satisfaction of charge thereof**FORM NO. CHG - 4**

Pursuant to section 82(1) of the Companies Act,
2013 and Rule 8(1) of the Companies
(Registration of charges) Rules 2014



Particulars for satisfaction of charge
thereof

Form Language English Hindi

Refer the instruction kit for filing the form.

1. *(a) Corporate identity number (CIN) or Foreign company registration number (FCRN) of the company

(b) Global location number (GLN) of company

2. (a) Name of the company

(b) Address of the registered office or the principal place of business in India of the company

(c) e-mail ID of the Company

3. (a) *This form is for registration of Satisfaction of charge

4. (a) (i) *Whether the form is being filed Beyond 30 days Yes No

(ii) *Whether the applicant is Company Charge Holder

5. *Whether the charge is satisfied in favour of asset reconstruction company or assignee
 Yes No

Charge creation identification (ID) number

6. (a) *Particulars of the charge holder or ARC or assignee

*Name of charge holder

(b) Particulars of creation of original charge and subsequent modifications

(i) Charge creation date : (DD/MM/YYYY)

(ii) Charge last modified date: (DD/MM/YYYY)

(iii) *Final amount secured

(In case the amount is in foreign currency, rupee equivalent to be stated) (in Rs.)

(iv) Amount secured by the charge in words

(v) In case amount secured by the charge is in foreign currency, mention details

[Empty text box for foreign currency details]

7. *Date of satisfaction of charge in full [] (DD/MM/YYYY)

Attachments

- 1. *Letter of the charge holder stating that the amount has been satisfied
- 2. Optional attachment(s) - if any

Attach

Attach

List of attachments

[Empty box for list of attachments]

Remove attachment

***To be digitally signed by** []

Director or manager or company secretary or CEO or CFO (in case of an Indian company) or an authorised representative (in case of a foreign company)

Designation []

DIN of the director; or DIN or PAN of the manager or CEO or CFO or []
authorised representative; or Membership number of the company secretary

Declaration

I/we confirm that the attached charge instrument(s) or document(s) is/are true copies of the original which is/are available with the charge holder and/or assignee and all the information and particulars mentioned above are derived there from are concisely and correctly stated. I/we am/are duly authorised to sign this form.

To be digitally signed by []

Charge holder (financial institution or bank or debenture holder etc.)

PAN []

e-mail ID []

To be digitally signed by

ARC or assignee []

PAN []

e-mail ID []

To be digitally signed by

PAN []

Designation []

e-mail ID []

Certificate by practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and rules there under for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

- i. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
- ii. All the required attachments have been completely and legibly attached to this form.

***To be digitally signed by**

* Chartered accountant (in whole-time practice) or

Company secretary (in whole-time practice)

Cost accountant (in whole-time practice) or

* Whether associate or fellow

Associate Fellow

* Membership number

* Certificate of practice number

Note : Attention is also drawn to provisions of Section 447, section 448 and 449 of the Companies Act, 2013 which provide for punishment for fraud, punishment for false statement and punishment for false evidence respectively

INSTRUCTION KIT FOR E-form No. CHG - 4

(Particulars for satisfaction of charge)

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm

This document is divided into following sections:

Part I – Law Governing the eForm

Part II – Instructions to fill the eForm

Part III – Important Points for Successful Submission

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Section and Rule Number(s)

eForm CHG-4 is required to be filed pursuant to Section 82(1) of the Companies Act, 2013 and Rule 8(1) of Companies(Registration of Charges) Rules, 2014 which are reproduced for your reference:

Section 82

(1) A company shall give intimation to the Registrar in the prescribed form, of the payment or satisfaction in full of any charge registered under this Chapter within a period of thirty days from the date of such payment or satisfaction and the provisions of sub-section.

Rule 8 (1)

For the purposes of sub-section (1) of section 82, a company shall within thirty days from the date of the payment or satisfaction in full of any charge registered under Chapter VI, give intimation of the same to the Registrar in eForm CHG-4 along with the fee.

Purpose of the eForm

Every company shall intimate the RoC of the payment or satisfaction (in full) of any charge relating to the company within 30 days from the date of such payment or satisfaction. Indian companies will file eForm CHG-4 with their concerned RoC and the foreign companies will file eForm CHG-4 with the Delhi RoC.

eForm Number as per Companies Act, 1956

Form 17 as per Companies Act, 1956

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm CHG-4 at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

<i>S. No/ Section</i>	<i>Field Name Name</i>	<i>Instructions</i>
---------------------------	----------------------------	---------------------

In case eForm is being filed beyond 30 days from the date of satisfaction of charge, then the application to Central Government for condonation of delay is required to be filed in eForm CHG-8 after filing this eForm and this eForm will be processed by the RoC office after filing order for approval for condonation of delay in eForm INC-28.

1	(a) Corporate identity number (CIN) or foreign company registration number (FCRN) of the company	In case of Indian company, enter 'Corporate Identity Number' (CIN) of the company. In case of foreign company enter 'Foreign Company Registration Number' (FCRN). Note : You can search for CIN/FCRN by entering existing registration number or name of the company in the 'Find CIN' service under the menu MCA services on the MCA website.
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<i>S. No/ Section</i>	<i>Name</i>	<i>Field Name</i>	<i>Instructions</i>
		Prefill Button	<p>Click the "Pre-fill" button.</p> <p>In case of an Indian company, system shall automatically display the name and address of registered office of the company.</p> <p>In case of a Foreign company, system shall automatically display the name and address of principal place of business in India of such company.</p> <p>System shall also display email ID of the company and in case there is any change in the email ID, enter the new valid email ID.</p>
4	(a)		When the eForm is filed beyond 30 days, user is required to give reasons for such delay and also required to make an application to Central Government for condonation of delay in eForm CHG-8.
5	(a)	Whether the charge is registered in favor of asset reconstruction company (ARC) or assignee	Select whether charge is satisfied in favor of asset reconstruction company (ARC) or assignee.
	(b)	Charge creation identification (ID) number	<p>Enter charge creation identification number obtained either after filing eForm CHG-1 or CHG-9 for the charge to be satisfied.</p> <p>With effect from 22nd July, 2012, role check in respect of the authorized signatory of the banks or financial institutions has been made applicable. It shall be validated that Digital Signature Certificate (DSC) applied is actually the digital signature of the authorized person of the bank or financial institution (FI) for which the role check is applicable.</p> <p>In case the charge has been created or modified before DSC role check implementation for banks/ Financial institutions:</p> <ul style="list-style-type: none"> Click the "Get list of charge holders" button. System will automatically display the list of name of banks or financial institution for which DSC role check has been enabled.
6	(a)	Particulars of charge holder or ARC or assignee	<p>Select the name of bank or financial institution from the displayed list of banks or FIs.</p> <p>Select 'Others' if name of bank or financial institution is not available in the list for which DSC role check is applicable.</p> <p>In case 'Others' is selected:</p> <p>Details of charge holder or ARC or assignee will automatically be displayed.</p> <p>In case Form CHG-1 or CHG-9 has been filed on or after 22.07.2012;</p> <p>Details of charge holder or ARC or assignee will automatically be displayed.</p>
	(b)	Particulars of creation of original charge or subsequent modifications	Particulars relating to the charge will automatically be displayed based on the charge ID entered. In case there is any change in the particulars, then you can edit the details as displayed (except the Charge creation date). In case the amount is in foreign currency, mention details of the foreign currency.

<i>S. No/ Section Name</i>	<i>Field Name</i>	<i>Instructions</i>
7	Date of satisfaction of charge in full	Enter the date of satisfaction of charge of charge in full
Declaration		In case of satisfaction of charge, enter the serial number and date of board resolution where either director/ manager / company secretary / CEO / CFO is authorizing to sign and submit the form.
To be Digitally signed by	Designation	Select one of the option from the drop-down list –Director / Manager / Company Secretary / CEO / CFO (in case of an Indian company) or an authorized representative (in case of foreign company).
	DSC	The eForm should be digitally signed by the following in case of satisfaction of charges – In case of an Indian company By director or manager or company secretary or CEO or CFO of the company authorized by the board of directors. In case of a foreign company By an authorized representative In case the charge is modified in favor of the asset reconstruction company (ARC) or assignee then the eForm should also be digitally signed by such ARC or assignee. The digital signature of the charge holder is optional in this eForm.
Attachments		<ul style="list-style-type: none"> Letter of the charge holder stating that the amount has been satisfied is a mandatory attachment in all cases. Any other information can be provided as an optional attachment(s).

Part III - Important Points for Successful Submission

Fee Rules

<i>S. No.</i>	<i>Purpose of the form</i>	<i>Normal Fee</i>	<i>Additional Fee (Delay Fee)</i>	<i>Logic for Additional Fees</i>		<i>Remarks</i>
				<i>Event Date</i>	<i>Time limit (days) for filing</i>	
1	Satisfaction of charge	The Companies (Fee on Applications) Rules, 2014-Annexure A		Date of satisfaction of Charge	30 Days	

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

Processing Type

The form will be processed by the office of Registrar of Companies.

SRN Generation

On successful submission of the eForm CHG-4, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

Challan Generation

On successful submission of the eForm CHG-4, challan will be generated depicting the details of the fees paid by the user to the Ministry. It is the acknowledgement to the user that the eForm has been filed.

Email

When an eForm is registered by the authority concerned, an acknowledgement of the same with related documents, if any is sent to the user in the form of an email to the email id of the company.

Certificate

Certificate of satisfaction of charge is generated after the eForm is registered with the authority concerned and sent to the user as an attachment to the email id of the company.

For Fee Table - Refer Form INC - 7

Common Instruction Kit - Refer Form INC - 7

CHECKLIST
E-form No. CHG - 9

[Application for registration of creation, modification of charge for debentures or rectification of particulars filed in respect of creation or modification of charge for Debentures]

[Pursuant to Section 71(3), 77, 78 and 79 and pursuant to Section 384 read with 71(3), 77, 78 and 79 of the Companies Act, 2013 and Rule 3 of the Companies (Registration of Charges) Rules 2014]

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	a) *Corporate Identity Number (CIN) b) Global Location Number (GLN) of company	MCA Website Certification of Incorporation	CIN available at MCA website.
2.	a) Name of the company b) Address of the registered office or principal place of business in India of the company c) E-mail ID of the company	Memorandum of Association Automatic through Pre-fill option Automatic through Pre-fill option	In case there is any change in the e-mail ID, enter the new valid email ID of the company.
3.	(a)* This form is for o Creation of Charge o Modification of charge o Rectification of charge (b) *Type of Debentures o Debentures o Debenture Stock o Bond o Any other instrument (c) SRN of the form for which rectification is being filed (d) Charge ID of the charge to be Modified or rectified (e) SRN of form INC-28 (f) Rectification to be made in regard to: — Type of debentures	Instrument of charges Particulars of the charge signed by the company and the charge-holder SRN of Original Form Acknowledgement issued by ROC SRN of form INC-28 (Approval of Central Govt. to ROC)	Check whether the applicant had mentioned the purpose of the e-form out of the three options available i.e. creation of charge, modification of charge or rectification of charge and type of debenture for which the registration is being filed. Verify the SRN of the e-form CHG-9 or old form 10 for which rectification is being filed. NOTE : the SRN entered should be of an approved e-form CHG-9/Old Form 10. In case the e-form is to be filed for modification or rectification of charge, verify the charge identification number allotted at the time of registration of the charge. Charge ID entered for modification and

S.No.	Items	Documents to be checked	Remarks
	<ul style="list-style-type: none"> — Number of trustees or debentures holders — Particulars related to series of debentures — Particulars related to present issue of series — Amount secured by charge — Description/Particulars of property charged — Principal terms and conditions, extent and operation of charge — Extent of charge — Particulars of commissions, allowances or discount 		<p>rectification should be open charge ID and not satisfied.</p> <p>In case e-form is filed by any person for rectification of charges :</p> <p>User has taken the approval of Central Government in e-form CHG-8 and files the same in e-form INC-28 before filing of this e-form.</p>
4.	<p>(a) Whether the applicant is</p> <ul style="list-style-type: none"> o The company o Trustee of debenture holders or Charge holder <p>(b) Whether the form is being filed:</p> <ul style="list-style-type: none"> i. Beyond 30 days but within 300 days from the date of creation or modification ii. If yes, give reasons for the delay and mention the duration of delay 	<p>Application submitted to Central government In e-form CHG-8</p> <p>Register of charge</p> <p>Instrument or Charge deed</p>	<p>When the e-form is filed beyond 30 days, user is required to give reasons for such delay .</p> <p>Similar to registration of charge, satisfaction of charge can also be intimated within an additional period of 270 days on payment of additional fees to the Registrar.</p> <p>Check whether the charge holder had received a show cause notice from Registrar in regard to satisfaction of charge.</p> <p>Charge holder can file this eForm only after 30 days from the date of creation or modification of charges.</p> <p>In case e-form is filed by the company within 300 days from the date of charge creation or modification (i.e. where condonation of delay is not required):</p> <p>e-form shall be taken on record through electronic mode without any processing at the Registrar of Companies office.</p>

S.No.	Items	Documents to be checked	Remarks
			Registration of charge can also be intimated to the Registrar within an additional period of 270 days on payment of additional fees.
5.	<p>*Number of trustee(s) of debenture holders or charge holder(s):</p> <p>Particulars of the trustee of debenture holders or charge holder (in case charge is modified in favor of ARC or assignee, enter particulars of ARC or assignee)</p> <ul style="list-style-type: none"> - *Name of charge holder - Address - E-mail ID 	<p>Debenture trust deed</p> <p>Register of charges</p> <p>Information provided by the applicant (pan card, ID proof)</p>	<p>Verify the information provided by the applicant and trust deed carries all the necessary facts.</p> <p>In case charge is modified in favor of ARC or assignee and ensures particulars of ARC or assignee and also attached the debt assignment agreement as an optional attachment.</p> <p>If there are more than one trustee, then details of one trustee in e-form and provided details of the other(s) as an attachment.</p> <p>If trustee of debenture holders or charge holder is an Indian company, verify the Corporate Identity Number (CIN) of the company.</p> <p>If the trustee(s) of debenture holder or charge holder(s) is other than an Indian company then ensure that name, complete address and email ID of the company have been mentioned.</p>
6.	*Date of creation of charge	Instrument creating charge	<p>Applicant has to file particular of charges in which all the information about the charge holder, charged asset or property is mentioned.</p> <p>When the charge is created, whether tangible or otherwise, and situated in or outside India, to register the particulars of the charge signed by the company and the charge-holder together with the instruments, if any, creating such charge in such form, on payment of</p>

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
			such fees and in such manner as may be prescribed, with the Registrar within thirty days of its creation.
7.	Whether the charge is for: o Entire series of debentures o Any issue in a series of debentures	Instrument of Charge/ Register of charge Debenture Trust deed	
8.	(a) Whether the series of debentures are registered with the Registrar of Companies (b) (i) If yes, the total amount secured by the whole series (ii) Date of registration of series	MCA filing Register of Charge Minutes of Board Meeting	Register of charges kept with ROC or index of charges on MCA website has to be checked.
9.	(a) *Date of present issue of series (b) *Amount of present issue of series (c) (In case of modification of charge, enter the amount secured by the charge after such modification) Amount secured by the charge in words	MCA filing Register of Charge Minutes of Board Meeting Debenture Trust Deed	Verify the date of present issue of series and the amount secured by the charge. In case series of debentures is not applicable, verify the date of issue of debentures. In case of modification of charge, verify the total amount secured by the charge after such modification. If there is no modification in the charge amount, then verify the amount secured by the charge prior to such modification.
10.	*Date of resolution authorizing the issue of the series	Minutes of Board Meeting	Check the date of resolution authorizing the issue of the series of debentures.
11.	(a) *Description of the property charged indicating whether it is a charge on: — Uncalled share capital	Instrument or particulars of charge	Where the instrument or deed relates solely to the property situated outside India, the copy shall be verified by a certificate issued either under the

S.No.	Items	Documents to be checked	Remarks
	<ul style="list-style-type: none"> — Calls made but not paid — Immovable property or any interest therein — Movable property(not being pledge) — Floating charge — Motor Vehicle (Hypothecation) — Any Property for securing the issue of the secured deposits — Goodwill — Patent — Licence under a patent — Trademark — Copyright — Book debts — Ship or any share in a ship — Solely of property situated outside India — Others c) *Particulars of the property charged (including location of the property) 	<ul style="list-style-type: none"> Register of charges Minutes of Board Meeting 	<p>seal of the company, or under the hand of any director or company secretary of the company or an authorized officer of the charge holder or under the hand of some person other than the company who is interested in the charge;</p> <p>Where the instrument or deed relates, whether wholly or partly, to the property situated in India, the copy shall be verified by a certificate issued under the hand of any director or company secretary of the company or an authorized officer of the charge holder.</p> <p>It shall be the duty of every company creating a charge within or outside India, on its property or assets or any of its undertakings, whether tangible or otherwise, and situated in or outside India, to register the particulars of the charge signed by the company and the charge-holder together with the instruments,</p>
12.	*Brief of the principal terms and conditions (including rate of interest, date of redemption and creation of debenture redemption reserve) extent and operation of charge	<ul style="list-style-type: none"> Instrument of Charge Debenture trust deed Minutes of Board Meeting 	<p>Verify the brief terms and conditions of instrument creating charge and Debenture trust deed.</p> <p>Any modification in the terms or conditions or the extent or operation of any charge registered under section 77.</p>
13.	*Particulars as to amount or rate percent of the commission, allowances or discount (if any) paid, or made either directly or indirectly by the company to any person(s) in consideration of their subscribing or agreeing to subscribe, whether absolutely or conditionally,	Instrument of Charge	Check the particulars related with the amount or rate percent of the commission, allowance or discount with the instrument creating charge.

S.No.	Items	Documents to be checked	Remarks
	or procuring or agreeing to procure subscriptions, whether absolute or conditional, for any of the debentures included in this return.		
14.	<p>Modification of Charge:</p> <p>a) *Whether charge is modified in favor of asset reconstruction company (ARC) or assignee</p> <p>b) Whether trustee of debenture holders or charge holder is authorized to assign the charge</p>	<p>Instrument of modification of charge</p> <p>Debenture Trust Deed</p> <p>Minutes of Board Meeting</p>	<p>Check in case charge is modified in favour of ARC or assignee and enter particulars of ARC or assignee and also attach the debt assignment agreement as an optional attachment.</p> <p>If there are more than one trustee, enter details of one trustee in e-form and provide details of the other(s) as an attachment.</p>
15.	<p>(a) *Description of the instrument modifying the charge</p> <p>(b) *Date of instrument modifying the charge</p>	Instrument of Modification of charge	Check in case of modification of charge; describe the instrument modifying the charge and the date of modifying the charge.
16.	*Particulars of the present modification	Instrument of Modification of charge	In case of modification of charge, verify the particulars of the present modification. Ensure that correct particulars are entered as the same shall be displayed in the certificate of modification of charge
17.	<p>Declaration to be given and to be Digitally signed by</p> <p>– IN CASE OF AN INDIAN COMPANY:</p> <p>Director or Manager or Company Secretary or CEO or CFO</p> <p>– IN CASE OF FOREIGN COMPANY:</p> <p>An authorized representative</p>	<p>Minutes of Board Meeting authorising the signatory</p> <p>DIN of the Director/ Membership number of Secretary</p> <p>DIN of the Director/ Membership number of Secretary/ DIN or PAN of the manager, CEO or CFO.</p>	Ensure serial number and date of resolution of board of directors of the company authorizing the signatory to sign, are correct.

S.No.	Items	Documents to be checked	Remarks
18.	*Certification by: - chartered accountant (in whole-time practice) - cost accountant (in whole-time practice) - company secretary (in whole-time practice)		Ensure that membership number and certificate of practice number are correctly mentioned.
19.	Attachments : — Certified true copy of resolution authorizing the issue of the debenture series is a mandatory in case of creation of charge. — Instrument containing details of the charge created or modified is mandatory in all cases. — Order of the Central Government is mandatory in case eForm is being filed for rectification of charges. — Any other information can be provided as an optional attachment(s).		

FORM NO. CHG - 9 : Particulars for satisfaction of charge thereof**FORM NO. CHG - 9**

Pursuant to sections 71(3), 77, 78 & 79 and pursuant to Section 384 read with 71(3), 77, 78 and 79 of The Companies Act, 2013 and Rule 3 of The Companies (Registration of charges) Rules 2014]



Application for registration of creation or modification of charge for debentures or rectification of particulars filed in respect of creation or modification of charge for debentures

Form Language English Hindi

Refer the instruction kit for filing the form.

1. *(a) Corporate identity number (CIN) or Foreign company registration number (FCRN) of the company Pre-fill
- (b) Global location number (GLN) of company
2. (a) Name of the company
- (b) Address of the registered office or the principal place of business in India of the company
- (c) e-mail ID of the Company
3. (a) *This form is for Creation of charge Modification of charge
 Rectification of charge
- (b) *Type of debentures Debenture Debenture Stock Bond
 Any other instrument
- (c) SRN of the form for which rectification is being filed
- (d) Charge ID of the charge to be modified or rectified
- (e) SRN of form INC.28
- (f) Rectification to be made in regard to
- | | |
|---|---|
| <input type="checkbox"/> Type of debentures | <input type="checkbox"/> Number of trustees or debenture holders |
| <input type="checkbox"/> Particulars related to series of debentures | <input type="checkbox"/> Particulars related to present issue of series |
| <input type="checkbox"/> Amount secured by charge | <input type="checkbox"/> Description / Particulars of property charged |
| <input type="checkbox"/> Principal terms and conditions, extent and operation of charge | <input type="checkbox"/> Extent of charge |
| <input type="checkbox"/> Particulars of commissions, allowances or discount | |
4. (a) Whether applicant is The Company Trustee of debenture holders or Charge holder

(b) Whether the form is being filed

(i) *Beyond 30 days but within 300 days from the date of creation or modification

Yes No

5. *Number of trustee(s) of debenture holders or charge holder(s)

Particulars of the trustee of debenture holders or charge holder(In case charge is modified in favour of ARC or assignee)

*Name of chargeholder

Get list of chargeholders

In case of others, specify

CIN , if applicable

Pre-fill

Name

*Address Line I

Line II

*City

*State

*ISO Country code

Country

*Pin code

*e-mail ID

6. *Date of creation of charge (DD/MM/YYYY)

7. Whether the charge is for Entire series of debentures Any issue in a series of debentures

8. (a) Whether the series of debentures are registered with the Registrar of Companies (RoC)

Yes No

9. (a) *Date of present issue of series (DD/MM/YYYY)

(b) *Amount of present issue of series (amount secured by the charge) (in Rs.)

(c) (In case of modification of charge, enter the amount secured by the charge after such modification)

Amount secured by the charge in words

10. *Date of resolution authorising the issue of the series (DD/MM/YYYY)

11. (a) *Description of the property charged indicating whether it is a charge on

Uncalled share capital Calls made but not paid Immovable property or any interest therein

- | | | |
|--|---|---|
| <input type="checkbox"/> Movable property
(not being pledge) | <input type="checkbox"/> Floating charge | <input type="checkbox"/> Motor vehicle (Hypothecation) |
| <input type="checkbox"/> Any Property for
Securing the issue of
the secured deposits | <input type="checkbox"/> Goodwill | <input type="checkbox"/> Patent |
| <input type="checkbox"/> Licence under a patent | <input type="checkbox"/> Trade mark | <input type="checkbox"/> Copyright |
| <input type="checkbox"/> Book debts | <input type="checkbox"/> Ship or any share
in a ship | <input type="checkbox"/> Solely of Property situated outside
India |
| <input type="checkbox"/> Others | | |

(b) *Particulars of the property charged (including location of the property)

In case of others, specify

12. *Brief of the principal terms and conditions, (including rate of interest, date of redemption and creation of debenture redemption reserve) extent and operation of charge

13. *Particulars as to amount or rate percent of the commission, allowances or discount (if any) paid, or made either directly or indirectly by the company to any person(s) in consideration of their subscribing or agreeing to subscribe, whether absolutely or conditionally, or procuring or agreeing to procure subscriptions, whether absolute or conditional, for any of the debentures included in this return.

Modification of charge

14. (a) *Whether charge is modified in favour of asset reconstruction company(ARC) or assignee

Yes No

15. (a) *Description of the instrument modifying the charge

(b) *Date of instrument modifying the charge (DD/MM/YYYY)

16. *Particulars of the present modification

(Please ensure that correct particulars are entered as the same shall be displayed in the certificate of modification of charge)

Attachments

1. Copy of the resolution authorising the issue of the debenture series
2. Instrument of creation or modification of charge
3. Order of the Central Government for rectification of change.
4. Optional attachment(s) - if any

List of attachments

Attach	
Attach	
Attach	
Attach	
Remove attachment	

Declaration

- I am authorized by the Board of Directors of the Company vide resolution no. dated to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made there under in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that all the information given herein above is true, correct and complete and as per the attached charge instrument(s) or document(s) and nothing material has been suppressed. A copy of the attached charge instrument(s) or document(s) is/ are available at the registered office or principal place of business in India of the company.
- I further declare that:
- (a) the delay in filing the particulars of creation/modification, was accidental or due to inadvertence or some other sufficient cause and are or is not of a nature to prejudice the position of the charge holder, shareholders or creditors of the company
 - (b) no prejudice would be caused to the charge holder(s) or any other creditor(s) of the company, if the delay is condoned
 - (c) the company has not created or modified any other charge(s) whatsoever on the assets of the company, since the creation / modification of the present charge, for which the application for condonation of delay is being filed
 - (d) the company is carrying on the business as on the date of filing this application and no proceedings to windup the company have commenced or are pending against the company
 - (e) there is no litigation proceedings pending before any court of law for which condonation of delay is being filed
 - (f) the company has not applied for striking off the name of the company from the register of Registrar of Companies

To be digitally signed by

Director or manager or company secretary or CEO or CFO (In case of an Indian company) or an authorised representative (In case of a foreign company)

Designation

DIN of the director; DIN or PAN of the manager or CEO or CFO or authorised representative; or membership number of company secretary

Declaration

I/we confirm that the attached charge instrument(s) or document(s) is/are true copies of the original which is/are available with the charge holder and/or assignee and all the information and particulars mentioned above are derived there from are concisely and correctly stated. I/we am/are duly authorised to sign this form.

To be digitally signed by

Trustee of debenture holders or Charge Holder

PAN

To be digitally signed by

ARC or assignee

PAN

To be digitally signed by

Designation

PAN

Certificate by practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/ certified records maintained by the Company/ applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

- i. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
- ii. All the required attachments have been completely and legibly attached to this form.
 - Chartered accountant (in whole-time practice) or
 - Cost accountant (in whole-time practice) or
 - Company secretary (in whole-time practice)

*Whether associate or fellow Associate Fellow

*Membership number

*Certificate of practice number

Note: Attention is also drawn to provisions of Section 447, section 448 and 449 of the Companies Act, 2013 which provide for punishment for fraud, punishment for false statement and punishment for false evidence respectively.

For office use only:e-Form Service request number (SRN) e-Form filing date (DD/MM/YYYY)

It is certified that the above document for charge creation or modification for debentures is hereby registered

Digital signature of the authorising officer

Date of signing

(DD/MM/YYYY)

INSTRUCTION KIT FOR E-form No. CHG - 9

(Application for registration of creation or modification of charge for debentures or rectification of particulars filed in respect of creation or modification of charge for debentures)

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This document provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm

This document is divided into following sections:

Part I – Law Governing the eForm

Part II – Instructions to fill the eForm

Part III – Important Points for Successful Submission

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Section and Rule Number(s)

eForm CHG-9 is required to be filed pursuant to Sections 71(3), 77, 78 & 79 and Section 384 of the Companies Act, 2013 and Rule 3 of Companies (Registration of Charges) Rules, 2014 which are reproduced for your reference:

Section 71(3):

(3) Secured debentures may be issued by a company subject to such terms and conditions as may be prescribed.

Section 77:

- (1) It shall be the duty of every company creating a charge within or outside India, on its property or assets or any of its undertakings, whether tangible or otherwise, and situated in or outside India, to register the particulars of the charge signed by the company and the charge-holder together with the instruments, if any, creating such charge in such form, on payment of such fees and in such manner as may be prescribed, with the Registrar within thirty days of its creation: Provided that the Registrar may, on an application by the company, allow such registration to be made within a period of three hundred days of such creation on payment of such additional fees as may be prescribed: Provided further that if registration is not made within a period of three hundred days of such creation, the company shall seek extension of time in accordance with section 87: Provided also that any subsequent registration of a charge shall not prejudice any right acquired in respect of any property before the charge is actually registered.
- (2) Where a charge is registered with the Registrar under sub-section (1), he shall issue a certificate of registration of such charge in such form and in such manner as may be prescribed to the company and, as the case may be, to the person in whose favor the charge is created.
- (3) Notwithstanding anything contained in any other law for the time being in force, no charge created by a company shall be taken into account by the liquidator or any other creditor unless it is duly registered under sub-section (1) and a certificate of registration of such charge is given by the Registrar under sub-section (2).
- (4) Nothing in sub-section (3) shall prejudice any contract or obligation for the repayment of the money secured by a charge.

Section 78:

Where a company fails to register the charge within the period specified in section 77, without prejudice to its liability in respect of any offence under this Chapter, the person in whose favor the charge is created may apply to the Registrar for registration of the charge along with the instrument created for the charge, within such time and in such form and manner as may be prescribed and the Registrar may, on such

application, within a period of fourteen days after giving notice to the company, unless the company itself registers the charge or shows sufficient cause why such charge should not be registered, allow such registration on payment of such fees, as may be prescribed: Provided that where registration is effected on application of the person in whose favor the charge is created, that person shall be entitled to recover from the company the amount of any fees or additional fees paid by him to the Registrar for the purpose of registration of charge.

Section 79:

The provisions of section 77 relating to registration of charges shall, so far as may be, apply to:

- (a) a company acquiring any property subject to a charge within the meaning of that section; or
- (b) any modification in the terms or conditions or the extent or operation of any charge registered under that section.

Section 384:

- (1) The provisions of section 71 shall apply mutatis mutandis to a foreign company.
- (2) The provisions of section 92 shall, subject to such exceptions, modifications and adaptations as may be made therein by rules made under this Act, apply to a foreign company as they apply to a company incorporated in India.
- (3) The provisions of section 128 shall apply to a foreign company to the extent of requiring it to keep at its principal place of business in India, the books of account referred to in that section, with respect to monies received and spent, sales and purchases made, and assets and liabilities, in the course of or in relation to its business in India.
- (4) The provisions of Chapter VI shall apply mutatis mutandis to charges on properties which are created or acquired by any foreign company.
- (5) The provisions of Chapter XIV shall apply mutatis mutandis to the Indian business of a foreign company as they apply to a company incorporated in India.

Rule 3:

For registration of charge as provided in sub-section (1) of section 77, section 78 and section 79, the particulars of the charge together with a copy of the instrument, if any, creating or modifying the charge in Form No.CHG-1 (for other than Debentures) or Form No.CHG-9 (for debentures including rectification), as the case may be, duly signed by the company and the charge holder and filed with the Registrar within a period of thirty days of the date of creation or modification of charge along with the fee.

(2) If the particulars of a charge are not filed within the aforesaid period, but filed within a period of three hundred days of the date of such creation or modification, the additional fee shall be levied.

(3) If the company fails to register the particulars of the charge with the Registrar within the period of thirty days of its creation or modification, the particulars of the charge together with a copy of the instrument, if any, creating or modifying such charge may be filed by the charge-holder, in Form No.CHG-1 or Form No.CHG-9, as the case may be, duly signed along with fee.

(4) A copy of every instrument evidencing any creation or modification of charge and required to be filed with the Registrar in pursuance of section 77, 78 or 79 shall be verified as follows-

- (a) where the instrument or deed relates solely to the property situated outside India, the copy shall be verified by a certificate issued either under the seal of the company, or under the hand of any director or company secretary of the company or an authorised officer of the charge holder or under the hand of some person other than the company who is interested in the mortgage or charge;
- (b) where the instrument or deed relates, whether wholly or partly, to the property situated in India, the copy shall be verified by a certificate issued under the hand of any director or company secretary of the company or an authorised officer of the charge holder.

Purpose of the eForm

All the companies are required to file particulars for registration of charges created or modified for the purpose of securing debentures or rectification of particulars filed in respect of creation or modification of

charge on debentures within specified period to concerned Registrar of Companies. Every charge that is created or modified by the company is required to be filed in eForm CHG-9 to concerned RoC in case of Indian Company and RoC, Delhi in case of a foreign company. EForm CHG-9 can also be filed by the company or any person interested in charge for rectifying any omission or misstatement done in any previous filing.

eForm Number as per Companies Act, 1956

Form 10 as per Companies Act, 1956.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm CHG-9 at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

<i>S. No/ Section</i>	<i>Field Name Name</i>	<i>Instructions</i>
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In case eForm is filed by the company within 300 days from the date of charge creation or modification(i.e. where condonation of delay is not required):

eForm shall be taken on record through electronic mode without any processing at the Registrar of Companies office. Ensure that all particulars in the eForm are correct.

All following cases shall be processed by the office of Registrar of Companies.

In case eForm is filed by the charge holder beyond 30 and within 300 days from the date of charge creation or modification (i.e. where condonation of delay is not required and the company if having any concerns may contact the Registrar within 14 days. This eForm shall not be registered up to fifteen days from the date of filing):

Or

In case eForm is filed by the company or the Chargeholder beyond 300 days from the date of charge creation or modification (i.e. where condonation of delay is required), then the application to Central Government for condonation of delay is required to be filed in eForm CHG-8 after filing this eForm and this eForm will be processed by the RoC office after order of Central Government for approval for condonation of delay in eForm INC-28 has been filed.

Or

In case eForm is filed by any person for rectification of charges : User is required to take the approval of Central Government in eForm CHG-8 and file the same in eForm INC-28 before filing of this eForm

1	(a)	Corporate identity number (CIN) or foreign company registration number (FCRN) of the company	<p>In case of an Indian company, enter the 'Corporate Identity Number' (CIN).</p> <p>In case of a Foreign company, enter the 'Foreign Company Registration Number' (FCRN).</p> <ul style="list-style-type: none"> You may find CIN/ FCRN by entering existing registration number or name of the company in the 'Find CIN' service available under the menu MCA services on the MCA website.
		Pre-fill Button	<p>Click the Pre-fill button.</p> <p>On clicking the button, system shall automatically display the name, registered office address (in case of Indian company) or name and address of principal place of business in India (in case of foreign company) and email ID of the company.</p> <p>In case there is any change in the email ID, enter the new valid email ID.</p>
3	(a)	This form is for registration of	Select the purpose of the eForm out of the three options available i.e. creation of charge, modification of charge or rectification of charge

<i>S. No/ Section Name</i>	<i>Field Name</i>	<i>Instructions</i>
(b)	Type of debenture	Select the type of debenture for which the registration is being filed.
(c)	SRN of the form for which rectification/ is being filed	Enter the SRN of the eForm CHG-9 or old form 10 for which rectification is being filed. Please note that the SRN entered should be of an approved eForm CHG-9/Old Form 10.
(d)	Charge ID of the charge to be modified or rectified	In case the eForm is to be filed for modification or rectification of charge, enter the charge identification number allotted at the time of registration of the charge. Please note that charge ID entered for modification and rectification should be open charge ID and not satisfied.
(e)	SRN of form INC-28	Ensure that user must have filed an application for approval of Central Government for rectification of charges in eForm CHG-8 before filing this eForm. Enter the SRN of eForm INC-28 filed for intimation to Registrar for notice of order of Central Government for such rectification. Please note that the SRN should be an approved one.
(f)	Rectification to be made in regard to	Select one of the options for which rectification is required to be sought.
4	Whether the applicant is	This field is only for the purpose of creation or modification of charges. Select whether the applicant is a company or a charge holder. Charge holder can file this eForm only after 30 days from the date of creation or modification of charges. Condonation of delay is required for further extension of time from the Central Government in case the eForm is being filed beyond 300 days
5	Number of trustee(s) of Debenture holders or charge holder(s) ...	Enter the number of trustee of debenture holder(s) or charge holder(s). In case charge is modified in favor of ARC or assignee and enter particulars of ARC or assignee and also attach the debt assignment agreement as an optional attachment. If there are more than one trustee, enter details of one trustee in eForm and provide details of the other(s) as an attachment. Click "Get list of charge holders" button. System will automatically display the list of banks or financial institutions for which DSC role check has been enabled. Select the name of bank or financial institution from the displayed list of banks or FIs. Select 'Others' in case name of the charge holder is not available in the displayed list. In case 'others' is selected: <ul style="list-style-type: none"> • If trustee of debenture holders or charge holder is an Indian company, enter the Corporate Identity Number (CIN) of the company. • Click the "Pre- fill" button". • System will automatically display the name, registered office address and email ID.

<i>S. No/ Section Name</i>	<i>Field Name</i>	<i>Instructions</i>
		<ul style="list-style-type: none"> Please enter the complete address in case the displayed address is incomplete. In case the displayed address is not correct or address other than the registered office address of the charge holder is to be entered, then you can edit the address as displayed on pre-fill. If the trustee(s) of debenture holder or charge holder(s) is other than an Indian company then enter its name, complete address and email ID.
6	Date of creation of Charge	Enter the date on which the charge/instrument was created. This is a mandatory field
9 (a) to (c)	Date and amount of present issue of series... amount secured by the charge in words	<p>Enter the date of present issue of series and the amount secured by the charge. In case series of debentures is not applicable, enter the date of issue of debentures.</p> <p>In case of modification of charge, enter the total amount secured by the charge after such modification. If there is no modification in the charge amount, then enter the amount secured by the charge prior to such modification.</p> <p>Based on the amount entered, system shall automatically display the amount in words.</p>
10	Date of resolution authorizing the issue of the series	Enter the date of resolution authorizing the issue of the series. In case series of debentures is not applicable, enter the date of resolution authorizing the issue of debentures.
15 (a) & (b)	Description of the instrument modifying the charge Date of instrument identifying the charge	In case of modification of charge, describe the instrument modifying the charge and the date of modifying the charge
16	Particulars of the present modification	In case of modification of charge, enter the particulars of the present modification. Ensure that correct particulars are entered as the same shall be displayed in the certificate of modification of charge.
Declaration	I am authorized by the Board of Directors of the Company vide resolution no.....	This declaration is mandatory in case eForm is filed by the company. Enter the serial number and date of resolution of board of directors of the company authorizing the signatory to sign, give declaration and submit the eForm.
	I further declare that.....	This check box is selected in case there is delay in filing the eForm beyond 30 days and eForm is filed by the company.
To be Digitally signed by	Designation	Select Director / Manager / Company Secretary / CEO / CFO (in case of an Indian company) or an authorized representative (in case of foreign company) from the drop drop-down values if the applicant is company.
	DSC	Ensure the eForm is digitally signed by the same person who is giving the declaration and is authorized by board resolution to sign the eForm.
	Director identification number of the director; or DIN or PAN of the	<ul style="list-style-type: none"> In case the person digitally signing the eForm is a Director - Enter the approved DIN. In case the person digitally signing the eForm is Manager/ CEO/CFO or authorized representative- Enter approved DIN

<i>S. No/ Section Name</i>	<i>Field Name</i>	<i>Instructions</i>
	manager or CEO or CFO or authorized representative; or Membership number of the Company Secretary	<p>or valid income-tax PAN.</p> <ul style="list-style-type: none"> In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.
To be digitally or signed by trustee or charge holder or ARC or assignee or any other person	DSC	<ul style="list-style-type: none"> Ensure the eForm is digitally signed by the charge holder trustee in case applicant is charge holder or trustee as the may be. In case charge is modified in favor of ARC or assignee, then ARC or assignee needs to digitally sign the eForm. In case of rectification of charges, eForm may be digitally signed by any person. <p>Signature field 4 is enabled only in case of rectification of charges signed by any other person.</p>
	PAN	Enter a valid income tax PAN of the trustee of debenture holder, charge holder, ARC or assignee or any other person. It is mandatory to enter designation if eForm is signed by any other person.
Attachments		<ul style="list-style-type: none"> Certified true copy of resolution authorizing the issue of the debenture series is a mandatory in case of creation of charge. Instrument containing details of the charge created or modified is mandatory in all cases. Order of the Central Government is mandatory in case eForm is being filed for rectification of charges. <p>Any other information can be provided as an optional attachment(s).</p>

Part III - Important Points for Successful Submission

Fee Rules

<i>S. No.</i>	<i>Purpose of the form</i>	<i>Normal Fee</i>	<i>Additional Fee (Delay Fee)</i>	<i>Logic for Additional Fees</i>	
				<i>Event Date</i>	<i>Time limit (days) for filing</i>
1	Creation of new charge/ Modification of charge	The Companies (Fee for filing with Registrar of Companies) Rules, 2014 (Annexure B)	The Companies (Fee for filing with Registrar of Companies) Rules, 2014 (Annexure B)	Date of Creation/ Modification of Charge	30 Days
2	Rectification of Existing Change	The Companies (Fee for filing with Registrar of Companies) Rules, 2014 (Annexure B)	#N/A	#N/A	#N/A

Processing Type

The form will be auto approved in case the eForm is filed by the company within 300 days of

creation or modification of the charge and processed by the office of Registrar of Companies in all other cases.

SRN Generation

On successful submission of the eForm CHG-9, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

Challan Generation

On successful submission of the eForm CHG-9, Challan will be generated depicting the details of the fees paid by the user to the Ministry. It is the acknowledgement to the user that the eForm has been filed.

Email

When an eForm is registered by the authority concerned, an acknowledgement of the same with related documents, if any, is sent to the user in the form of an email to the email id of the company/charge holder/trustee of debenture holder/any other interested person.

Certificate

Certificate of registration of charge and certificate of registration for modification of charge are generated and sent to the user as an attachment to the email.

For Fee Table - Refer Form INC - 7

Common Instruction Kit - Refer Form INC - 7

CHECKLIST**E-form No. MGT-10****Changes in shareholding position of promoters and top ten shareholders**

[Pursuant to Section 93 of the Companies Act, 2013 and rule 13 of the Companies (Management and Administration) Rules, 2014]

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	(a) *Corporate identity number (CIN) of company (b) Global Location Number of the company	MCA - 21 Master Data	Enter a Valid CIN of the Company. CIN can be found by entering the existing registration number or name of the Company on the MCA Website
2.	(a) Name of the Company (b) Address of the registered office of the company (c) *email ID of the company	Pre-Fill	On clicking the Pre-fill button, it will automatically display the name and registered office address of the Company. Ensure that a valid e-mail id is entered
3.	*Name of the stock exchanges(s) where the shares of the Company are listed.	Annual Return Board's Report	Check that the name(s) of the stock exchange(s) where the shares of the company are listed are correctly mentioned.
4.	*Date of change in shareholding	Register of Members Register of share transfers	Is the date of change in shareholding correctly mentioned. The date should be less than or equal to the system date and greater than the date of incorporation of the company
5.	Details of the change in shareholding pattern	Register of Members Register of share transfers	Are details of change in shareholding pattern correct. Is the number of the person(s) for which there is change in shareholding correct. The limit of the number of persons is 100. Check that the full name of the person is entered. This field is mandatory to be filled once enabled. Check that the No. of shares held before the

S.No.	Items	Documents to be checked	Remarks
	<p>*Number of Persons</p> <p>Number of the shares held before change</p> <p>Change in shareholding in number of shares (+) Increase (-) Decrease</p> <p>Number of shares held after change</p> <p>Total nominal amount of shares held post change</p> <p>% change in shareholding</p> <p>No. of shares pledged / encumbered after the change</p>		<p>change by the person is entered. This field is mandatory to be filled once enabled.</p> <p>Check that the change in shareholding in number of shares whether increased or decreased is correctly entered. This will be auto-filled as per the calculation.</p> <p>Is the total Nominal amount of the shares held post change correctly entered. This will be auto-filled as per the calculation.</p> <p>Check whether the number of shares pledged/ encumbered after the change is correctly filled. This is mandatory once enabled.</p>
6.	<p>*Details of shareholding position of promoters and Top ten shareholders.</p> <p>Name of the Shareholder</p> <p>Category</p> <p>No. of shares held before the change.</p> <p>Change in shareholding number of shares(+) Increase (-) decrease</p> <p>No. of shares held after the change</p> <p>% change in shareholding</p> <p>Reasons for change</p> <p>No. of shares pledged/ encumbered after the change</p>		<p>Check the number of the persons whose details is to be entered is correctly entered. The number of persons is limited to 100.</p> <p>Check that the full name of the share holders are correctly entered.</p> <p>Check that promoter or other than the promoter from the dropdown box is correctly selected.</p> <p>The no. of shares held before the change.</p> <p>Check that change in shareholding in number of shares whether it is increased or decreased is correctly entered.</p> <p>Check that the description of the reason for change. is correctly entered. This is mandatory to give the reason.</p> <p>Check that the number of shares pledged/encumbered after the change is correctly entered. This is mandatory once enabled.</p>

S.No.	Items	Documents to be checked	Remarks
7.	Declaration to be given and to be Digitally Signed by director or manager or CEO or CFO or Company Secretary	Minutes of Board Meeting authorising the signatory. DIN of the director; DIN or Income Tax PAN of the manager or CEO or CFO; or membership number of company secretary	
8.	*Certification by: - chartered accountant (in whole-time practice) - cost accountant (in whole-time practice) - company secretary (in whole-time practice)		

FORM NO. MGT - 10 : Changes in shareholding position of promoters and top ten shareholders**FORM NO. MGT - 10**

[Pursuant to section 93 of The Companies Act, 2013 and pursuant to rule 13 of The Companies (Management and Administration) Rules, 2014]



Changes in shareholding position of promoters and top ten shareholders

Form Language English Hindi

Refer the instruction kit for filing the form.

1. *(a) Corporate identity number (CIN) of company

(b) Global location number (GLN) of company

2. (a) Name of the company

(b) Registered office address

(c) e-mail ID

3. *Name of the stock exchange(s) where the shares of the company are listed

4. *Date of change in shareholding

5. Details of change in shareholding pattern

*Number of person(s)

Name of Person	No. of shares held before the change	Change in shareholding in number of shares (+) Increase (-) decrease	No. of shares held after the change	Total nominal amount of shares held post change	% change in share holding	No. of shares pledged/encumbered after the change

6. *Details of shareholding position of promoters and top ten shareholders

Name of the shareholder	Category	No. of shares held before the change	Change in shareholding in number of shares (+) Increase (-) decrease	No. of shares held after the shares held after the change	% change in share holding	No. of shares pledged/encumbered

Declaration

I am authorized by the Board of Directors of the Company vide resolution number * dated * to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with.

I also declare that all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed.

***To be digitally signed by**

*Designation

*Director identification number of the director; or DIN or PAN of the manager or CEO or CFO; or Membership number of the Company secretary

Certificate by practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and Rules thereunder relevant to this form and I have verified the above particulars (including attachment(s)) from the original records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed.

* Company secretary (in whole-time practice)

*Whether associate or fellow Associate Fellow

*Membership number

*Certificate of practice number

Note: Attention is drawn to provisions of Section 448 and 449 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

For office use only:

eForm Service request number (SRN)

eForm filing date (DD/MM/YYYY)

This e-Form is hereby registered

Digital signature of the authorising officer

Date of signing (DD/MM/YYYY)

INSTRUCTION KIT FOR E-form No. MGT - 10

Changes in shareholding promoters and top ten shareholders

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm

This document is divided into following sections:

- Part I – Law Governing the eForm
- Part II – Instructions to fill the eForm
- Part III – Important Points for Successful Submission

Click on any section link to refer to the section

Part I – Law(s) Governing the eForm

Rule Number(s)

eForm MGT-10 is required to be filed pursuant to section 93 of the Companies Act, 2013 and pursuant to rule 13 of the Companies (Management and Administration) Rules, 2014.

Section 93 : Every listed company shall file a return in the prescribed form with the Registrar with respect to change in the number of shares held by promoters and top ten shareholders of such company, within fifteen days of such change.

Rule No. 13. Return of changes in shareholding position of promoters and top ten shareholders

For the purposes of section 93, every listed company shall file with the Registrar, a return in Form No.MGT-10 along with the fee with respect to changes either increase or decrease of 2% or more in the shareholding position of promoters and top ten shareholders of the company in each case, either value or volume of the shares, within fifteen days of such change.

Explanation : for the purpose of the above sub rule" change" means increase or decrease by 2% or more in the shareholding of each of the promoters and each of the top ten shareholders of the company.

Purpose of the eForm

Every listed company shall file with the Registrar, a return in Form No. MGT-10 with respect to changes either increase or decrease of 2% or more in the shareholding position of promoters and top ten shareholders of the company in each case, either value or volume of the shares, within fifteen days of such change.

eForm Number as per Companies Act, 1956

This is a new form in Companies Act, 2013

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm MGT-10 at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

S. No/ Section Name	Field Name	Instructions
1	a	Corporate identity number (CIN)
		Enter the Valid CIN of the company. You may find CIN by entering existing registration number or name of the company on the MCA website.(www.mca.gov.in)

Also the Company should be in Active status. Please check the status in Master data of the company available at MCA site.

<i>S. No/ Section</i>	<i>Name</i>	<i>Field Name</i>	<i>Instructions</i>
	b	Global location number (GLN) of company	This field shall be disabled for the time being
2		Pre-Fill button	Click the Pre-fill button. On clicking the button, system shall automatically display the name and registered office address of the company (in case of an existing company) or proposed name in case of new company.
	(a)	Name of the Company	This will be auto-filled after Pre-fill button is pressed
	(b)	Address of registered office of the principal place of business in India of the company	This will be auto-filled after Pre-fill button is pressed
	(c)	E-mail ID	This will be auto-filled after Pre-fill button is pressed
3		Name of the stock exchange(s) where the shares of the company are listed	Give Name of the stock exchange(s) where the shares of the company are listed
4		Date of change in shareholding	Enter the date of change in shareholding The date should be less than or equal to the system date and greater than the date of incorporation of the company
5		Number of person(s)	Provide details of change in shareholding pattern. Enter the number the number of person(s) for which there is change in shareholding. Zero cannot be entered here. The limit of the number of persons is 100. The number of blocks generated below would be equal to the number entered in this field.
		Name of the person	Enter the full name of the person This field is mandatory to be filled once enabled.
		No. of shares held before the change	Enter the No. of shares held before the change by the person This field is mandatory to be filled once enabled.
		Change in shareholding in number of shares (+) Increase (-) decrease	Enter the No. of shares held before the change by the person Enter the change in shareholding in number of shares whether it is increased or decreased This field is mandatory to be filled once enabled. Zero cannot be entered here.
		No. of shares held after the change	This field is auto-filled as per the below calculations: No. of shares held after the change = 'no. of shares before change' + 'change in shareholding'
		Total nominal amount of shares held post change	Enter the Total nominal amount of shares held post change This field is mandatory to be filled once enabled. Zero cannot be entered here.

<i>S. No/ Section Name</i>	<i>Field Name</i>	<i>Instructions</i>
	% of shareholding after the change	This field is auto-filled as per the below calculations: $\% \text{ of shareholding after the change} = \{ \text{no. of shares held after change} - \text{no. of shares held before change} \} * 100 / \text{no. of shares held before change}$
	No. of shares pledged/ encumbered after the change	Enter the No. of shares pledged/encumbered after the change This should be equal to or less than the no. of shares after change entered in the above field. This field is mandatory to be filled once enabled.
	Details of shareholding position of promoters and top ten shareholders	Enter the number of shareholders whose details would be entered Zero cannot be entered here. The limit of the number of persons is 100. The number of blocks generated for entering the details of shareholding position of promoters and top ten shareholders would be equal to the number entered in this field.
	Name of the share holder	Give the full name of the share holder
	Category	Select the appropriate category of the shareholder from the dropdown – promoter or other than promoter
	No. of shares held before the change	Enter the no. of shares held before the change
	Change in shareholding in number of shares (+) Increase (-) decrease	Enter the number of the change in shareholding in number of shares whether it is increased or decreased Zero can be entered here. The number of rows having value other than zero should be equal to number of persons entered in field 5- details of change in the shareholding pattern.
	No. of shares held after the change	This field is auto-filled as per the below calculations: $\text{No. of shares held after the change} = \text{'No. of shares before change'} + \text{'change in shareholding'}$
	% change in shareholding	This field is auto-filled as per the below calculations: $\% \text{ change in shareholding} = \{ \text{no. of shares held after change} - \text{no. of shares held before change} \} * 100 / \text{no. of shares held before change}$
	Reason for change	Give description of the reason for change It is mandatory to give the reason for change if the change in shareholding in number of shares is entered as non- zero.
	No. of shares pledged/ encumbered after the change	Enter the No. of shares pledged/ encumbered after the Change This is should be equal to or less than the no. of shares after change entered in the same row

<i>S. No/ Section Name</i>	<i>Field Name</i>	<i>Instructions</i>
To be digitally signed by	Declaration	Enter the serial number and date of board resolution authorizing the signatory to sign and submit the eForm.
	DSC	Ensure the eForm is digitally signed by the Director, Managing Director, Manager, CEO, CFO or Company Secretary. The person should have registered his DSC with MCA by using the following link (www.mca.gov.in). If not already register, then please register before signing this form. Disqualified director should not be able to sign the form.
	DIN or Income-tax PAN or Membership number	<ul style="list-style-type: none"> In case the person digitally signing the eForm is a Director Managing Director - Enter the approved DIN. In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter valid income-tax PAN/Valid DIN. In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.

Part III - Important Points for Successful Submission

Fee Rules

<i>S. No.</i>	<i>Purpose of the form</i>	<i>Normal Fee</i>	<i>Additional Fee (Delay Fee)</i>	<i>Logic for Additional Fees</i>	
				<i>Event Date</i>	<i>Time limit (days) for filing</i>
1	Changes in share-holding position of promoters and top ten shareholders	The Companies (Registration offices and Fees) Rules, 2014	The Companies (Registration offices and Fees) Rules, 2014	date of change entered in field 4	15 Days

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

Processing Type

The eForm will be processed in Non STP. On processing of the eform the details will be saved with MCA.

Email

When an eForm is approved/rejected by the authority concerned, an acknowledgement of the same is sent to the user in the form of an email. All correspondence will be sent by RD.

For Fees - Refer Form INC-7

Common Instruction Kit Refer Form INC - 7

CHECKLIST**E-form No. MGT - 14****Filing of resolutions and agreements to the Registrar**

[Pursuant to section 94(1), 117(1) of the Companies Act, 2013 and section 192 of the Companies Act, 1956 and rules made there under]

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	(a) *Corporate Identity Number (CIN) of company (b) Global Location Number (GLN) of company	MCA portal/ Certification of Incorporation -do-	CIN available at MCA website. Cross check with the CIN approval letter as received from MCA
2.	(a) Name of the company (b) Address of the registered office of the company (c) *e-mail id of the Company	Name, registered office, address and e-mail ID are automatically filled on clicking Pre-fill option.	Ensure that correct CIN is filled. Check the correctness of name and address getting pre-filled. In case, there is any change in the email ID, enter the new valid email ID of the company.
3.	*Registration of Resolution(s) / Agreement/ Resolution passed under section 94(1)/ postal ballot resolution under section 110.	<ul style="list-style-type: none"> • Board Resolution (if required) • General Meeting Resolution (if required) • Minutes of the general meeting (if required) • Minutes of Board meeting (if required) • Agreement, duly stamped if required 	Ensure correct Option relating to Registration of Resolutions/ Agreement / Postal Ballot resolution / Resolution passed under section 94(1) is selected.
4.	Date of dispatch of notice for passing of the Resolution(s)/Postal Ballot resolution(s)	<ul style="list-style-type: none"> • Notice of Board Meeting (if Board resolution passed) • General Meeting Notice along with the Explanatory statement under section 102 (if resolution passed at the general meeting) • Proof of dispatch of notice 	Ensure that the company has complied with Secretarial Standards– 1 on Meeting of the Board of Directors and Secretarial Standards – 2 on General Meeting, (when notified).

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
5.	Date of passing of Resolution(s) / Postal Ballot resolution(s)	<ul style="list-style-type: none"> • Board Resolution (if Board resolution passed) • General Meeting Resolution (if resolution passed at the general meeting) • Minutes of the general meeting (if resolution passed at the general meeting) • Minutes of Board meeting (if Board resolution passed) • Minutes of the general meeting (if resolution passed by postal ballot) 	
6.	<p>Number of resolution(s) for which the form is being filed</p> <p>Details of the resolution</p> <p>(a)(i) Section of the Companies Act, 2013 under which passed</p> <p>(a)(ii) Section of the Companies Act, 1956 under which passed</p> <p>(b) Purpose of passing the resolution</p> <p>(c) Subject matter of the resolution</p>	<ul style="list-style-type: none"> • Board Resolution(s) (if Board resolution passed) • General Meeting Resolution(s) (if resolution passed at the general meeting 	<p>Details of maximum 10 resolutions and postal ballot resolutions can be provided through this e-Form. Further, if any resolution is linked with any other form such as change of name, conversion etc. company should file separate form MGT-14 of such resolutions. The details of any more resolution can be provided as an optional attachment.</p>
7.	(a) In case of alteration in object clause, whether there is any change in the industrial activity of the company	If there is any change in industrial activity of the company - check whether correct division of industrial activity as per National Industrial Classification (NIC)-2004 is entered.	The main division should be selected based on relevant sub-class and description applicable to the company as given in NIC-2004.
8.	<p>In case of voluntary winding up under section 304,</p> <p>(a) Mode of winding up</p>	<ul style="list-style-type: none"> • In case any of the resolution(s) is passed for voluntary winding up under section 304, ensure correct details are entered of winding up. 	Ensure that correct winding up details are entered, as upon approval of this e-Form, the status of the company shall be changed to 'Under Liquidation' and the

S.No.	Items	Documents to be checked	Remarks
	(b) Date of commencement of winding up (c) Number of liquidators	<ul style="list-style-type: none"> • Check the resolution of the general meeting to ensure correct date of commencement of winding up is entered • Ensure correct number of liquidator(s) are entered with the help of the resolution so provided. • Ensure correct the income-tax PAN, name and address of the liquidator(s) are entered by checking the original copies of Income Tax PAN of the liquidator(s). 	winding up details shall be updated in the system. Note that status of the company shall not be changed to 'Under Liquidation' unless all pending e-Forms in respect of the company are closed in the system. Further details of maximum two liquidators can be provided through this e-Form. The details of any more liquidators can be provided as an optional attachment.
	Details of the agreement (a) Date of the agreement (b) Section of the Companies Act, 2013 under which entered (c) Purpose of entering into the agreement (d) Subject matter of the agreement (e) Indicate the authority adopting the agreement – Board of Directors/ Shareholders/ Class of shareholders/ Creditors	(a) Check the purpose selected for which the agreement is filed is correct. (b) Check the original copy of the Agreement- Whether signed by the authorized authority – Duly stamped as per the prevailing laws.	Details of only one agreement can be provided through this e-Form i.e. for each agreement separate e-Form MGT-14 is required to be filed.
10.	Service request number (SRN) of Form No. INC-28	Challan of Form INC – 28	
	Attachments		
	List of Attachments: 1. Copy(s) of resolutions along with copy of explanatory statement under section 102 2. Altered Memorandum of Association 3. Altered Articles of Association	To check the purpose of filing the form and then attach the document (s) as required	The copy of every resolution which has the effect of altering the Articles of Association of the Company and the copy of every agreement shall be embodied in or annexed to every copy of the Articles of Association of the company issued after

S.No.	Items	Documents to be checked	Remarks
	<p>4. Optional attachments(s) if any:-</p> <ul style="list-style-type: none"> • Any Resolution agreed by the members of the Company under Section 117(3)(b) 		<p>passing of the resolution or making of the agreement as provided under the proviso to section 117(1) of the Companies Act, 2013.</p>
	<p>Declaration</p> <p>*Declaration to be given by the Director/ Manager/ CS/ CEO/ CFO that all the requirements of Companies Act 2013 are complied with & also authorized to give this declaration and to sign and submit this Form</p>	<p>Board Minutes of the meeting where the authorization is given.</p>	<p>Check the authorized person to sign the e-form and the date of Board resolution.</p>
	<p>*Certification by:</p> <ul style="list-style-type: none"> - chartered accountant (in whole-time practice) - cost accountant (in whole-time practice) - company secretary (in whole-time practice) 	<p>Check all the original documents pertaining to resolution passed or Agreement entered into.</p>	<p>Before certifying check whether all the details are properly filled in and the correct signatures of the Director is affixed.</p> <p>Professional who can certify:-</p> <ol style="list-style-type: none"> 1. Chartered accountant (in whole-time practice) or 2. Company secretary (in whole-time practice) 3. Cost accountant (in whole-time practice) <p>Precertification by professional for this E-form is not required by small companies and One person Company.</p>

E-form No. MGT-14 Guidance Notes

1. E-form MGT-14 is required to be filed pursuant to section 94(1), 117(1) of the Companies Act, 2013 and section 192 of the Companies Act, 1956 and rules made there under.
2. The E-form has to be filed with ROC within 30 days of passing of the resolution or of the making of the agreement.
3. List of Resolution(s) for which MGT-14 is to be filed with ROC:

Under the Companies Act, 2013

S. No.	Section	Particulars
1.	5 (4)	To insert entrenchment provisions in the articles of association of a public limited company.
2.	12(5)	To shift the registered office outside the local limits of any city, town or village where such office is situated.
3.	13 (1)&(8)	(1) To alter the provisions contained in Memorandum of the company. (8) To Change the objects for which the money has been raised from public through prospectus and still has any unutilized amount out of the money so raised.
4.	14(1)	To alter the articles including alterations having the effect of conversion of— (a) a private company into a public company; or (b) a public company into a private company
5.	27 (1)	To vary the terms of contract referred to in the prospectus or objects for which the prospectus was issued.
6.	41	To issue depository receipts in any foreign country.
7.	48 (1)	To vary the rights attached to the shares of any class.
8.	54	To issue sweat equity shares of a class of shares already issued.
9.	62(1)(b)	To increase subscribed capital by the issue of further shares to employees under a scheme of employees' stock option.
10.	62(1)(c)	To increase subscribed capital by the issue of further shares to any person if the price of such shares is determined by the valuation report of a registered valuer.
11.	62(3) Proviso	To approve terms and conditions of issue of optionally convertible debentures or loan into shares.
12.	66	To reduce the share capital subject to the approval of the Tribunal.
13.	67(3)(b)	To approve any scheme for the purchase of fully paid up shares in the company or its holding company, if the purchase of the shares held by trustees for the benefit of the employees or such shares held by the employee of the company.
14.	68(2)	To authorise the company to purchase its own securities.
15.	71	To issue optionally convertible debentures with an option to convert whole or part of the debentures into Shares at the time of redemption.
16.	94	To keep and maintain the registers and the copies of annual return filed, at any other place than the registered office.
17.	140	To Remove the auditor before the expiry of his term after obtaining the previous approval of the Central Government.
18.	149(1) Proviso	To approve the appointment of more than fifteen directors.

S. No.	Section	Particulars
19.	149(10)	To re-appoint an independent director after expiry of a term of five consecutive years.
20.	165(2)	To specify any lesser number of companies in which director of the company may act as director.
21.	180	To exercise the powers mentioned under Section 180, by the Board of directors with the prior consent of company.
22.	185	To approve a scheme for loan to be given to a managing or whole -time director.
23.	186	To approve giving of loan or guarantee or providing any security or the acquisition of shares exceeding 60% of paid up capital, free reserves and securities premium or 100% of its free reserves and securities premium, whichever is more.
24.	188	To approve entering into related party contract or arrangement requiring special resolution.
25.	196	To appoint a person as managing director, whole-time director or manager who has attained the age of 70 years.
26.	197(4)	To approve the remuneration payable to the directors of a company, including any managing or whole-time director or manager.
27.	210	To resolve that the affairs of the company should be investigated.
28.	212	To resolve that the affairs of the company should be investigated by the Serious Fraud Investigation Office.
29.	248	To approve filing of application before the Registrar to strike off the name of company from the register of companies.
30.	262	To approve the Scheme of amalgamation of the sick company with any other Company.
31.	271	To resolve the winding up of company by the Tribunal.
32.	304	To resolve the voluntarily winding up of company.
33.	319(1)	To confer general authority on the liquidator pursuant to Section 319.
34.	321	To sanction any arrangement entered into between the creditors and company which is about to be, or is in the course of being wound up.
35.	343	To approve that certain powers shall be exercised by Company Liquidator.
36.	347	To direct the manner of disposing of company's books and papers when the affairs of a company have been completely wound up and it is about to be dissolved.
37.	371	To adopt Table F in Schedule I, if required.

Requirement of passing Special Resolution as per rules made under Companies Act, 2013

Followings are the matters for which Special Resolution is required to be passed as per the provisions of the Rules made under Companies Act, 2013 and hence the requirement of filing Form No. MGT-14:

<i>S.No.</i>	<i>Rule</i>	<i>Particulars</i>
1.	Rule 14(2)(a) Companies (Prospectus and Allotment of Securities) Rules, 2014	Offer or invitation for subscription of securities or Private Placement The proposed offer of securities or invitation to subscribe securities has been previously approved by the shareholders of the company, by a Special Resolution, for each of the Offers or Invitations.
2.	Rule 9(10)(a) Companies (Share Capital and Debentures) Rules, 2014	Issue and redemption of preference shares The issue of such shares has been authorized by passing a special resolution in the general meeting of the company.
3.	Rule 5 (1) Companies (Management and Administration) Rules, 2014	Maintenance of the Register of members etc. under section 88, at any other place within the city, town or village in which the registered office is situated or any other place in India in which more than one-tenth of the total members entered in the register of members reside.
4.	Rule 3 Companies (Miscellaneous) Rules, 2014	Application for obtaining status of dormant company.
5.	Rule 6 (d) Nidhi Rules, 2014.	General restrictions or prohibitions.- No Nidhi shall acquire another company by purchase of securities or control the composition of the Board of Directors of any other company in any manner whatsoever or enter into any arrangement for the change of its management, unless it has passed a special resolution in its general meeting and also obtained the previous approval of the Regional Director having jurisdiction over such Nidhi.

Filing of form MGT-14 in respect of the matters to be approved by the Board of Directors

Clause (g) of Section 117 (3), the resolutions passed at meetings of the Board, pursuant to Section 179(3) of the Act also requires filing of Form MGT-14, which are as under:—

- (a) to make calls on shareholders in respect of money unpaid on their shares;
- (b) to authorize buy-back of securities under Section 68;
- (c) to issue securities, including debentures, whether in or outside India;
- (d) to borrow monies;
- (e) to invest the funds of the company;
- (f) to grant loans or give guarantee or provide security in respect of loans;
- (g) to approve financial statement and the Board's report;
- (h) to diversify the business of the company;
- (i) to approve amalgamation, merger or reconstruction;
- (j) to take over a company or acquire a controlling or substantial stake in another company;
- (k) any other matter which may be prescribed,

Apart from the matters mentioned in Clause (a) to (j) of the Section 179(3), the abovementioned Clause (k) of Section 179(3) also specify that the Board of Directors is required to exercise such powers as may be prescribed by the Central Government by way of passing the resolution at its meeting.

Further, for the purpose of Section 179(3)(k) of the Act, following matters has been prescribed by Central Government through Companies (Meetings of Board and its Powers) Rules, 2014. Therefore, for the following matters prescribed in the abovementioned Rules, Form No. MGT-14 shall also be filed with Registrar of Companies:

- (1) to make political contributions;
- (2) to appoint or remove key managerial personnel (KMP);
- (3) to take note of appointment(s) or removal(s) of one level below the Key Management Personnel;
- (4) to appoint internal auditors and secretarial auditor;
- (5) to take note of the disclosure of director's interest and shareholding;
- (6) to buy, sell investments held by the company (other than trade investments), constituting five percent or more of the paid up share capital and free reserves of the investee company;
- (7) to invite or accept or renew public deposits and related matters;
- (8) to review or change the terms and conditions of public deposit;
- (9) to approve quarterly, half yearly and annual financial statements or financial results as the case may be.

Under Companies Act, 1956

<i>S No.</i>	<i>Section</i>	<i>Contents</i>
1.	106	Approval of variation of rights of special classes of shares
2.	100(1)	To reduce the share capital
3.	424D	Sanction of scheme for revival or rehabilitation of sick company
4.	433	To apply to a court to wind- up the company
5.	484	To wind up the company voluntarily
6.	512	Exercise of certain powers by liquidator of court in Voluntary winding up
7.	494	Authorizing liquidator to sell the property of the company, purchase of members' interest etc.
8.	517	Approval of arrangement with creditors
9.	546	Exercise of certain powers by liquidator of court in Voluntary winding up with prior approval of Tribunal
10.	550	Disposal of books and papers of company

Resolution passed through Postal Ballot for which MGT-14 is to be filed with ROC: Governing section 110 read with Rule 22(16) of the Companies (Management and Administration) Rules, 2014.

1. The copy of every resolution which has the effect of altering the Articles of Association of the Company and the copy of every agreement shall be embodied in or annexed to every copy of the Article of Association of the company issued after passing of the resolution or making of the agreement as provided under the Proviso of Section 117(1) of the Companies Act, 2013.
2. In case date of passing of resolution or postal ballot resolution or date of agreement made is not within 300 days from the filing date then it shall be mandatory to enter the SRN of Form INC-28/Old Form 21 filed for condonation of delay. In such case, additional fees as applicable shall continue to be calculated.
3. In case date of passing of resolution or postal ballot resolution is not within 30 days from the filing date and the purpose selected in any of the blocks is "Alteration in object clause" then it shall be mandatory to enter the SRN of Form INC-28/old Form 21 filed for condonation of delay.
- 4.. The e-form may be signed by either Chartered Accountant (in whole time practice) or Cost Accountant (in whole time practice) or Company Secretary (in whole time practice).

FORM NO. MGT - 14 : Notice of Order of the Court or Tribunal or any other competent authority**FORM NO. MGT - 14**

[Pursuant to section 94(1), 117(1) of The Companies Act, 2013 and section 192 of The Companies Act, 1956 and rules made there under]



Filing of Resolutions and Agreements to the Registrar

Form Language English Hindi

Refer the instruction kit for filing the form.

1. *(a) Corporate identity number (CIN) of company
- (b) Global location number (GLN) of company
2. (a) Name of the company
- (b) Address of the registered office of the company
- (c) e-mail ID of the Company
3. Registration of Resolution(s) Agreement
 Postal ballot resolution(s) under section 110
 Proposed resolution under section 94(1)
4. Date of dispatch of notice for passing of
 - (a) Resolution(s) (DD/MM/YYYY)
 - (b) Postal ballot resolution(s) (DD/MM/YYYY)
5. Date of passing of
 - (a) Resolution(s) (DD/MM/YYYY)
 - (b) Postal ballot resolution(s) (DD/MM/YYYY)
6. Number of resolution(s) for which the form is being filed
Details of the resolution
 1. (a) (i) Section of the Companies Act, 2013 under which passed
 - (ii) Section of the Companies Act, 1956 under which passed
 - (b) Purpose of passing the resolution
 - (c) Subject matter of the resolution

- (d) Mention whether resolution passed by postal ballot Yes No
- (e) Indicate the authority passing or agreeing to the resolution
 Board of directors Shareholders Class of shareholders Creditors
- (f) Whether ordinary or special resolution or with requisite majority
 Ordinary resolution Special resolution Requisite majority

10. Service request number(SRN) of Form No. INC-28

Attachments

List of attachments

1. Copy(s) of resolution(s) along with copy of explanatory statement under section 102
2. Altered memorandum of association
3. Altered articles of association
5. Optional attachment(s) - if any

Declaration

I have been authorized by the Board of directors' resolution number

dated (DD/MM/YYYY) to sign and declare that all the requirements of Companies Act, 2013 and the rules made there under in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that :

1. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
2. All the required attachments have been completely and legibly attached to this form. It is also certified that copy of the resolution(s) or agreement(s) filed herewith is or are a true copy(s) of the original.
3. Any application, writ petition or suit had not been filed regarding the matter in respect of which this petition/application has been made, before any court of law or any other authority or any other Bench or the Board and not any such application, writ petition or suit is pending before any of them.

* **To be digitally signed by**

*Designation

Name of liquidator

*Director identification number of the director; or Income-tax PAN of the liquidator; DIN or Income-tax PAN of manager or CEO or CFO; or membership number of Company secretary;

Certificate by practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

- i. The said records have been properly prepared, signed by the required officers of the Company

and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;

ii. All the required attachments have been completely and legibly attached to this form.

***To be digitally signed by**

Chartered accountant (in whole-time practice) or

Company secretary (in whole-time practice)

Cost accountant (in whole-time practice) or

*Whether associate or fellow Associate Fellow

*Membership number

*Certificate of practice number

Note: Attention is also drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement and punishment for false evidence.

For office use only:

eForm Service request number (SRN)

eForm filing date (DD/MM/YYYY)

This e-Form is hereby registered

Digital signature of the authorising officer

Date of signing

(DD/MM/YYYY)

INSTRUCTION KIT FOR E-form No. MGT - 14

(Application for registration of creation or modification of charge for debentures or rectification of particulars filed in respect of creation or modification of charge for debentures)

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm

This document is divided into following sections:

Part I – Law Governing the eForm

Part II – Instructions to fill the eForm

Part III – Important Points for Successful Submission

Click on any section link to refer to the section

Part I – Law(s) Governing the eForm

Rule Number(s)

Section and Rule Number(s) eForm MGT-14 is required to be filed pursuant to Section 94(1), 117(1) of the Companies Act, 2013 and Section 192 of the Companies Act, 1956 and rules made thereunder which are reproduced for your reference.

Section 94(1) of the Companies Act, 2013:

Place of keeping and inspection of Registers, Returns, etc.

The registers required to be kept and maintained by a company under section 88 and copies of the annual return filed under section 92 shall be kept at the registered office of the company:

Provided that such registers or copies of return may also be Skept at any other place in India in which more than one-tenth of the total number of members entered in the register of members reside, if approved by a special resolution passed at a general meeting of the company and the Registrar has been given a copy of the proposed special resolution in advance:

Provided further that the period for which the registers, returns and records are required to be kept shall be such as may be prescribed.

Section 117 of the Companies Act, 2013

(1) A copy of every resolution or any agreement, in respect of matters specified in sub-section (3) together with the explanatory statement under section 102, if any, annexed to the notice calling the meeting in which the resolution is proposed, shall be filed with the Registrar within thirty days of the passing or making thereof in such manner and with such fees as may be prescribed within the time specified under section 403: Provided that the copy of every resolution which has the effect of altering the articles and the copy of every agreement referred to in sub-section (3) shall be embodied in or annexed to every copy of the articles issued after passing of the resolution or making of the agreement.

Section 192 of the Companies Act, 1956

A copy of every resolution (together with a copy of the statement of material facts annexed under section 173 to the notice of the meeting in which such resolution has been passed) or agreement to which this section applies shall, within thirty days after the passing or making thereof, be printed or typewritten and duly certified under the signature of an officer of the company and filed with the Registrar who shall record the same.

Purpose of the eForm

A company or liquidator has to file with the concerned RoC certain resolutions and agreements. These are to be filed after being passed at the meeting of the Board / Shareholders / Creditors of the company. The

particulars of such resolutions or / and agreement are to be filed through this eForm.

The provisions of Section 94 and 117 are applicable regarding registration of certain resolutions and agreements with RoC. The eForm has to be filed with RoC within 30 days of passing of the resolution or of the making of the agreement.

eForm Number as per Companies Act, 1956

Form 23 as per Companies Act, 1956.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm MGT-14 at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

<i>S. No/ Section Name</i>	<i>Field Name</i>	<i>Instructions</i>
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Note:

- You can file this eForm with different event dates in respect of date of passing of resolution(s), date of passing of postal ballot resolution(s) and date of agreement if these dates are within 30 days of the filing date. If any of the date(s) are beyond 30 days, then separate form is to be filed for every such event date.
- In case date of passing of resolution or postal ballot resolution or date of agreement made is not within 300 days from the filing date then it shall be mandatory to enter the SRN of Form INC-28/ Old Form 21 filed for condonation of delay. In such case, additional fees as applicable shall continue to be calculated.
- In case date of passing of resolution or postal ballot resolution is not within 30 days from the filing date and the purpose selected in any of the blocks is "Alteration in object clause" then it shall be mandatory to enter the SRN of Form INC-28/old Form 21 filed for condonation of delay

1	Corporate Identity Number (CIN) of the company	Enter the Corporate identity number (CIN) of the company. You may find CIN by entering existing registration number or name of the company in the 'Find CIN' service under the menu MCA services on the MCA website.
	Pre-fill button	Click the Pre-fill button. On clicking the button, system shall automatically display the company name, registered office address and email id of the company. In case there is any change in the email ID, you can enter the new valid email ID and same shall be updated in company's master data.
3	Registration of	Select the applicable purpose(s) for which the eForm is being filed.
4 & 5	Date of dispatch of notice for passing of Date of passing of	Enter the date of dispatch of notice and date of passing of resolution(s). In case of Postal ballot resolution(s) under section 110, enter the date of dispatch of notice and date of passing of postal ballot resolution(s).
6	Number of resolution(s) for which the form is being filed	Enter the total number of resolution(s) (including postal ballot resolution(s)) for which the form is being filed. (Based on the number entered here, number of blocks shall be displayed for entering the details).Details of maximum ten resolutions and postal ballot resolutions can be provided through this eForm. If any resolution is linked with any other form such as change of

<i>S. No/ Section</i>	<i>Name</i>	<i>Field Name</i>	<i>Instructions</i>
			<p>name, conversion etc. company should file separate form MGT-14 of such resolutions.</p> <p>The details of any more resolution can be provided as an optional attachment.</p> <p>Enter the details of the resolution passed. Select the purpose of passing the resolution. Based on the purpose, system shall automatically display the section of the Companies Act, 1956 under which resolution is passed.</p> <p>Ensure that you select the correct purpose as the processing by the RoC office shall be dependent upon the same.</p> <p>In case of listed company, mention whether resolution is passed by postal ballot. Select the authority passing or agreeing to the resolution and the type of resolution.</p>
Details of the resolution			
1	(a) (i)	Section of the Companies Act, 2013 under which passed	Enter the section of the Companies Act, 2013 under which resolution is passed.
1	(a) (ii)	Section of the Companies Act, 1956 under which passed	Enter the section of the Companies Act, 1956 under which resolution is passed.
7		In case of alteration in object clause, whether there is any change in the industrial activity of the company	<p>In case any of the resolution(s) is passed for alteration in object clause, select whether there is any change in industrial activity of the company. If yes, based on the altered main objects of the company, please enter the main division of industrial activity as per National Industrial Classification (NIC)- 2004 given below in Annexure A.</p> <p>The main division should be selected based on relevant sub-class and description applicable to the company given in NIC-2004.</p>
8	(a) to (c)	In case of voluntary winding up under section 304, provide the following details	<p>In case any of the resolution(s) is passed for voluntary winding up under section 304, enter the details of winding up.</p> <p>Select the mode of winding up. System shall display the date of commencement of winding up as the date of passing of the resolution entered in the form.</p> <p>Enter the number of liquidator(s). Enter the income-tax PAN, name and address of the liquidator(s).</p> <p>Details of maximum two liquidators can be provided through this eForm. The details of any more liquidators can be provided as an optional attachment.</p> <p>Ensure that you enter the correct winding up details, as upon approval of this eForm, the status of the company shall be changed to 'Under Liquidation' and the winding up details shall be updated in the system. Please note that status of the company shall not be changed to 'Under Liquidation' unless all pending eForms in respect of the company are closed in the system.</p>
9		Details of	Enter the details of the agreement entered into by the company.

<i>S. No/ Section Name</i>	<i>Field Name</i>	<i>Instructions</i>
eForm. MGT-14 is	agreement	<p>Details of only one agreement can be provided through this Please note that for each agreement separate eForm required to be filed.</p> <p>Select the purpose of entering into the agreement. Based on the purpose, system shall automatically display the section of the Companies Act, 2013 under which agreement is made.</p>
10	Service request number (SRN) of Form INC-28	<p>In case any of the resolution(s) is passed for alteration in object clause, and there is delay in filing of the form, this form cannot be filed unless eForm INC-28 for condonation of the delay has been filed. In such case, enter the service request number (SRN) of eForm INC-28 filed for condonation of delay.</p> <p>Ensure that you enter the correct SRN of eForm INC-28 filed for condonation of delay as this eForm MGT-14 shall not be approved unless the corresponding eForm INC-28 is approved.</p>
To be digitally signed by	Declaration	<p>This declaration is required to be given by person other than liquidator. Enter the full name of the person who is authorized by the board of directors to sign and submit the eForm.</p> <p>Enter the serial number and date of board resolution wherein person giving declaration is authorized by the board of directors of the company.</p>
	DSC	<p>Ensure the eForm is digitally signed either by the Director/ Manager/ Company Secretary/CEO/CFO/ Liquidator and select one of the signatories for the same.</p> <p>In case Liquidator is selected, enter the full name of the liquidator.</p> <p>Liquidator shall be allowed to sign the form only in case the status of the company is 'Under Liquidation' or section under which resolution passed is 271, 304, 314, 319 of the Companies Act, 2013 or 433(a), 484, 494, 512 of the Companies Act, 1956 or in case section under which resolution passed/agreement made is selected as 'Others'.</p>
	DIN or Income-tax PAN or Membership number	<ul style="list-style-type: none"> • In case the person digitally signing the eForm is a Director - Enter the approved DIN • In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO)- Enter the approved DIN al Officer (CFO) - Enter an approved DIN or valid income-tax PAN. • In case the person digitally signing the eForm is Company Secretary - Enter valid membership number • In case the person digitally signing the eForm is Liquidator – Enter a valid income-tax PAN.

- Attachments**
- Certified true copy of resolution(s) along with copy of explanatory statement under section 102 (Mandatory in case resolution or postal ballot is selected at serial no 3).
 - Altered memorandum of association (Mandatory in case any change in MOA)
 - Altered articles of association (Mandatory in case of any change in AOA).

- Copy of agreement (Mandatory in case agreement is selected at serial no 3).
Any other information can be provided as an optional attachment(s).

Part III - Important Points for Successful Submission

Fee Rules

S. No.	Purpose of the form	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional Fees		Remarks
				Event Date	Time limit (days) for filing	
1	Filling of Resolutions and agreements to the Registrar	The Companies (Registration offices and fees) Rules, 2014	The Companies (Registration offices and fees) Rules, 2014	Date of passing the resolution/ postal ballot/ making any agreement.	Within 30 Dayss	
2	Filling of proposed resolution u/s 94(1)	The Companies (Registration offices and fees) Rules, 2014	N/A	N/A	N/A	

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

Processing Type

The eForm will be processed by the office of Registrar of companies (Non STP).

SRN Generation

On successful submission of the eForm MGT-14, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

Challan Generation

On successful submission of the eForm MGT-14, challan will be generated depicting the details of the fees paid by the user to the Ministry. It is the acknowledgement to the user that the eForm has been filed.

Email

When an eForm is registered by the authority concerned, an acknowledgement of the same is sent to the user in the form of an email at the end of the day to the email id of the company.

Certificate

Certificate field should be described Certificate of registration of the Special Resolution confirming Alteration

of Object Clause(s) shall be generated in case purpose selected in any of the blocks for details of resolution is 'Alteration in object clause'. New CIN shall be displayed in the certificate of registration of the special resolution confirming alteration of object clause(s) in case industrial activity has been entered in the eForm.

Annexure A

List of main divisions of industrial activities

<i>Categories</i>	<i>Divisions (Codes)</i>
Agriculture and Allied Activities	Agriculture, Hunting and related Service activities (01); Forestry, logging and related Service activities(02); Fishing, Operation of fish hatcheries and fish farms; Service activities incidental to fishing (05)
Mining & Quarrying	Mining of coal and lignite, extraction of peat (10); Extraction of crude petroleum and natural gas, service activities incidental to oil and gas extraction excluding surveying (11); Mining of uranium and thorium ores (12); Mining of metal ores (13); Other Mining and Quarrying (14)
Manufacturing (Food stuffs)	Manufacture of food products and beverages (15); Manufacture of tobacco products (16) Manufacturing (Textiles) Manufacture of textiles (17); Manufacture of wearing apparel, dressing and dyeing of fur (18)
Manufacturing (Leather & products thereof)	Tanning and dressing of leather, manufacture of luggage handbags, saddlery & harness and footwear (19)
Manufacturing (Wood Products)	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plating materials (20)
Manufacturing (Paper & Paper products; Publishing, printing and reproduction of recorded media)	Manufacture of paper and paper products (21); Publishing, printing and reproduction of recorded media (22) Manufacturing (Metals & Chemicals, and products thereof) Manufacture of coke, refined petroleum products and nuclear fuel (23); Manufacture of chemicals and chemical products (24); Manufacture of rubber and plastic products (25) Manufacture of other non-metallic mineral products (26); Manufacture of basic metals (27); Manufacture of fabricated metal products, except machinery and equipments (28)
Manufacturing (Machinery & Equipments)	Manufacture of machinery and equipment n.e.c (29); Manufacture of office, accounting and computing machinery (30); Manufacture of electrical machinery and apparatus n.e.c (31); Manufacture of radio, television and communication equipment and apparatus (32); Manufacture of medical, precision and optical instruments, watches and clocks (33); Manufacture of motor vehicles, trailers and semi-trailers (34); Manufacture of other transport equipment (35)
Manufacturing (Others)	Manufacture of furniture; manufacturing n.e.c (36); Recycling (37)
Electricity, Gas & Water	Electricity, gas, steam and hot water supply (40);

<i>Categories</i>	<i>Divisions (Codes)</i>
companies	Collection, purification and distribution of water (41) Construction Construction (45)
Trading	Sale, maintenance and repair of motor vehicles and motor cycles; retail sale of automotive fuel (50); Wholesale trade and commission trade, except of motor vehicles and motorcycles (51); Retail trade, except of motor vehicles and motorcycles, repair of personal and household goods (52); Hotels and Restaurants (55)
Transport, storage and Communications	Land transport; transport via pipelines (60); Water Transport (61); Air Transport (62); Supporting and auxiliary transport activities, activities of travel agencies (63); Post and telecommunications (64)
Finance	Financial intermediation, except insurance and pension funding (65); Activities auxiliary to financial intermediation (67)
Insurance	Insurance and pension funding, except compulsory social security (66)
Real Estate and Renting	Real estate activities (70); Renting of machinery and equipment without operator and of personal and household goods (71)
Business Services	Computer and related activities (72); Other Business Activities (74)
Community, personal & Social Services	Research and Development (73); Public Administration and Defense, compulsory social security (75); Education (80); Health and Social Work (85); Sewage and refuse disposal, sanitation and similar activities (90); Activities of membership organizations n.e.c. (91); Recreational, cultural and sporting activities (92); Other Service activities (93); Activities of private households as employers of domestic staff (95); Undifferentiated goods-producing activities of private households for own use (96); Undifferentiated service-producing activities of private households for own use (97); Extra territorial organizations and bodies (99)

Fee for filing e-Forms in case of company have share capital

Nominal Share Capital	Fee applicable
Less than 1,00,000	Rupees 200
1,00,000 to 4,99,999	Rupees 300
5,00,000 to 24,99,999	Rupees 400
25,00,000 to 99,99,999	Rupees 500
1,00,00,000 or more	Rupees 600

Fee for filing e-Forms in case of company not have share capital

Rupees 200

Additional fee rules

<i>Period of delays</i>	<i>Fee applicable</i>
Up to 30 days	2 times of normal fees
More than 30 days and up to 60 days	4 times of normal fees
More than 60 days and up to 90 days	6 times of normal fees
More than 90 days and up to 180 days	10 times of normal fees
More than 180 days	12 times of normal fees

CHECKLIST**E-form No. ADT - I****Notice of appointment of auditor by the company**

[See rule 4(2) of the Companies (Audit and Auditors) Rules, 2014]

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	(a) Corporate identity number (CIN) or foreign company registration number (FCRN) of the company (b) Global Location Number (GLN) of company	MCA website / Certificate of Incorporation	CIN available at MCA website.
2.	(a) Name of the company (b) Address of the registered office or of the principal place of business in India of the company: (c) E-mail ID of the company	Memorandum of Association	Ensure that a valid e-mail ID of the company has been entered.
3.	Date of meeting at which the auditor appointed -----	AGM notice and Minutes	Check whether the date of the annual general meeting at which the auditor was appointed is correctly mentioned.
4.	Category of Auditor: Individual Firm	Minutes of AGM	Specify the category of auditor– whether individual or firm.
5.	(a) Income Tax PAN of Auditor or auditor's firm (b) Name of the Auditor or Auditor's firm (c) Membership Number of Auditor or auditor's firm's registration number (d) Address of the Auditor or auditor's firm (e) City (f) State (g) Pin code	Particulars as provided by the auditor DIN of the person signing the form	

S.No.	Items	Documents to be checked	Remarks
	(h) Email id of the auditor or auditor's firm Place: Date:		
6.	Verification to be made and to be digitally signed by Director.	DIN of the person signing the form	Ensure that serial number and date of board resolution authorizing the signature to sign and submit the e-form is correctly filled.
7.	*Certification by: - chartered accountant (in whole-time practice) - cost accountant (in whole-time practice) - company secretary (in whole-time practice)		Ensure that membership number and certificate of practice number are correctly entered.

FORM NO. ADT - 1

[See rule 4(2) of the Companies (Audit and Auditors) Rules, 2014]

Notice of appointment of auditor by the company

1. (a) Corporate identity number (CIN) or foreign company registration number (FCRN) of the company
(b) Global Location Number (GLN) of company
2. (a) Name of the company:
(b) Address of the registered office or of the principal place of business in India of the company:
(c) E-mail ID of the company
3. Date of meeting at which the auditor appointed _____
4. Category of Auditor Individual Firm
5. (a) Income Tax PAN of Auditor or auditor's firm
(b) Name of the Auditor or Auditor's firm
(c) Membership Number of Auditor or auditor's firm's registration number
(d) Address of the Auditor or auditor's firm
(e) City
(f) State
(g) Pin code
(h) Email id of the auditor or auditor's firm

Place:

Date:

Verification

I am authorised by the Board of Directors of the Company vide resolution no..... dated..... to sign this form and declare that all the requirements of Companies Act, 2013 (18 of 2013) and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed.

To be digitally signed by

Designation (to be given)

DIN of the person signing the form.

Note:

This eform has been taken on file maintained by the Registrar of companies through electronic mode and on the basis of statement of correctness given by the filing company. Attention is also drawn to provisions of section 448 of the Act which provide for punishment for false statement.

CHECKLIST**E-form No. DIR - 3****Application for Allotment of Director Identification Number**

{Pursuant to section 153 of The Companies Act 2013 & rule 9(1) of the companies (Appointment and Qualification of Directors) Rules, 2014 & rule 10 of Limited Liability Partnership Rules, 2009}

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	*Applicant's name Photograph	Proof of Identity (as attached)	PAN is mandatory for Indian Nationals; Passport is mandatory for foreign nationals.
2.	*Father's name (Even Married women must also give father's name)	Income-tax PAN Card (as attached)	Father's name proof is not required in the case of foreign nationals / NRIs.
3.	*Whether a citizen of India	Proof of residence (as attached)/Passport	Any of these - Passport, election (voter identity) card, ration card, driving license, electricity bill, telephone bill or aadhaar. - Should be in the name of applicant. - For Indian Nationals- not older than 2 months. For Foreign Nationals – address proof not older than 1 year from date of filing.
4.	Nationality	Proof of residence (as attached)/Passport	
5.	*whether resident in India	Passport	Non Resident- if not in India for more than 182 days during the previous year.
6.	* (a) occupation type Area of occupation * (b) Educational Qualification	As declared by Applicant As declared by Applicant	Getting supporting documents is recommended. Getting supporting documents is recommended.

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
7.	*Date of birth	Proof of Identity (as attached)	In case the proof of identify does not indicate the date of birth, then additional proof of Date of Birth, duly certified/ attested, should also be attached.
8.	*Gender	Income-tax PAN Card (as attached)	-----
9.	Place of birth	As declared by Applicant	Getting supporting documents is recommended. Person should be minimum 18 years of age while applying for this application.
10.	Income Tax permanent account number	Income-tax PAN Card (as attached)	Income tax PAN is mandatory for Indian nationals. For Foreign National, who are not required to posses PAN, it will be sufficient for him to furnish his/her passport number along with undertaking stating that requirement of mandatory applicability of PAN are not applicable to the person concerned.
11.	Voter's identity card number	Voter Identity Card	
12.	Passport number	Passport	
13.	Driving license number	Driving License	
14.	Aadhaar Number	Aadhaar Card	
15.	*Permanent residential address *City *State *ISO Country Code *Pin Code * Phone * E-mail id	Proof of residence (as attached) As declared by Applicant	Getting supporting documents is recommended.

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
16.	*Whether present residential address is same as permanent residential address	if ticked yes, then - Proof of residence (as attached) if ticked No, as declared by applicant	Getting the supporting proof is recommendatory.
17.	Present residential address	Proof of residence (as attached)	Attachments
18.	Verification to be digitally signed by applicant.		Ensure that the name and address are correctly entered as per the supporting documents.
19.	*Certification by: - chartered accountant (in whole-time practice) - cost accountant (in whole-time practice) - company secretary (in whole-time practice)		Ensure that membership number and certificate of practice number are correctly entered.
20.	Attachments *Proof of identity of applicant *Proof of residence of applicant		

E form DIR-3

Guidance Notes:

1. Every individual intending to be appointed as director of an Indian company or designated partner of a limited liability partnership or the existing director/ designated partner who has not taken a DIN is advised to make an application for allotment of Director Identification Number (DIN).
2. DIN is a unique number, and is mandatory requirement for a company/ limited liability partnership (LLP) for filing certain e-forms.
3. There is a fixed fee of Rs 500 for this e-form and it can only be paid through online mode (credit card/ internet banking). All the necessary documents shall need to be scanned and attached in the e-form and submitted online.
4. E-Form DIR-3 is required to be signed by the applicant and by either practising professional or company secretary in whole time employment/director of the existing company.
5. If the e-form DIR-3 is signed by the practising professional and it is not identified as potential duplicate, then the same shall be auto approved by the system (STP) and sent for verification to the DIN cell. The status of DIN shall be 'Approved'.
6. If verification is not passed, an email is sent to the director for filing DIR-6 for making the desired changes.
7. If the e-form is either signed by the practising professional (identified as potential duplicate) or by company secretary /director of the existing company, then provisional DIN is allotted and same is sent for processing to the DIN cell. If the e-form is not approved, then status of provisional DIN allotted is 'Lapsed' on rejection or invalidation of the e-form as the case may be.
8. On receipt of DIN, the director is required to intimate DIN to all the company/ies (within a period of one month from the date of approval) in which he is a director.
9. No individual, who has already been allotted a DIN, shall apply for, obtain or possess another DIN.
10. If there is any change in the particulars submitted in form DIR-3, applicant is required to intimate the changes by filling e-form DIR-6.
11. Scan documents required to be attached with DIR-3 are:
 - a) High resolution photograph giving front view of the full face of the applicant.
 - b) PAN is mandatory for Indian nationals. So a copy of PAN is mandatory for identity, name, father's name and date of birth. Proof of father's name is not required in case of foreign nationals/NRIs.
 - c) Copy of Passport is mandatory as an id proof in the case of foreign nationals
 - d) Present address proof. In case of Indian applicant, address proof should not be older than 2 months from the date of filing of the e-form. In case of foreign applicant, address proof should not be older than 1 year from the date of filing of the e-form.
 - e) Copy of verification by the applicant as per e-form no. DIR-4
12. Before attaching supporting documents with DIN application, please ensure that:
 - a) Documents submitted are currently valid and not expired.
 - b) In case, the director/ designated partner is residing outside India, then the attached supporting documents should be attested by the Consulate of the Indian Embassy, Foreign public notary. In case of director, supporting documents can also be attested by Company secretary in full time employment/CEO/ Managing director of the Indian company in which he/ she proposed to be a director.

- c) In case the proof of identify does not indicate the Date of Birth then additional proof of Date of Birth, duly certified/ attested, should be attached.
- d) Address proofs like passport, election card (voter identity), and ration card, driving license, electricity bill, telephone bill or aadhaar should be in the name of applicant only and not older than 2 months (in case of Indian citizen) and not older than 1 year (in case of foreign citizen).
- e) In case of proofs which are in languages other than Hindi/ English, the proofs should be translated in Hindi/ English from professional translator carrying his details (name, signature, address) and seal. In the case of foreign nationals, translation done by the notary of home country is also acceptable.

FORM NO. DIR - 3 : Application for allotment of Director Identification Number

FORM NO. DIR - 3

[Pursuant to section 153 of The Companies Act, 2013 & Rule 9(1) of The Companies (Appointment and Qualification of Directors) Rules, 2014 & Rule 10 of Limited Liability Partnership Rules, 2009]



Application for allotment of Director Identification Number

Note -

- All fields marked in * are to be mandatorily filled.
- Income-tax Permanent Account Name (Income-tax PAN) is mandatory in case of Indian nationals and in such case applicant details should be as per Income-tax PAN. In case the details as per Income-tax PAN are incorrect, applicant is advised to first correct the details in Income-tax PAN. Refer instruction kit for details.
- In case of foreign nationals, Passport number is mandatory.

1. *Applicant's name (Enter full name and do not use abbreviations)

(a) First name

(b) Last name

(c) Middle name

2. *Father's name (Even married women must give father's name)

(a) First name

(b) Last name

(c) Middle name

3. *Whether a citizen of India Yes No

4. Nationality

5. *Whether resident in India Yes No

6. (a) *Occupation Type Self Employed Professional Homemaker Student
 Serviceman

Area Of Occupation

If 'others' selected, please specify

(b) *Educational qualification

7. *Date of birth (DD/MM/YYYY)

8. *Gender Male Female Transgender

9. Place of birth

10. Income-tax permanent account number

11. Voter's identity card number

12. Passport number

Photograph



(Attach a latest passport size photograph by clicking on above box)

13. Driving license number

14. Aadhaar Number

15. Permanent residential address

(a) *Line I

Line II

*City

*State

*Pin code

*ISO country code

*Country

Phone

* Mobile

Fax

*e-mail ID

16. *Whether present residential address is same as permanent residential address Yes No

17. Present residential address

Line I

Line II

City

State

Pin code

ISO country code

Country

Phone

Fax

Attachments

1. *Proof of identity of applicant

2. *Proof of residence of applicant

3. Optional attachment(s) - if any

List of attachments

Verification

I Son*/daughter* of born on
 resident of hereby confirm and verify that the particulars given in this Form are true and also are in agreement with the documents being attached thereto.

I hereby confirm and declare that:

1. The photograph and documents being attached to the Form DIR-3 belong to me. I further confirm that all required documents have been duly certified by the respective government authority and are being attached to the said Form DIR-3, and
2. I am not restrained, disqualified, removed of, for being appointed as Director of a company under the provisions of the Companies Act, 2013 including sections 164 and 169, and
3. I have not been declared as proclaimed offender by any Economic Offence Court or Judicial Magistrate Court or High Court or any other Court, and
4. I have not been already allotted a Director Identification Number (DIN) under section 154 of the Companies Act, 2013, and
5. I further declare that I have read and understood the provisions of Sections 154, 155, 447 and 448 read with Sections 449, 450 and 451 of the Companies Act, 2013, and
6. I solemnly declare that the declaration given herein as stated above are true to the best of my knowledge and belief and that it conceals nothing and that no part of it is false.

***To be digitally signed by the Applicant**

Certification

I declare that I have been duly engaged for the purpose of certification/verification of this form. It is hereby certified that:

- * I have satisfied myself about the identity of the applicant based on the perusal of the original of the attached document

Note: In case where the applicant is residing outside India the particulars have to be verified from the documents duly attested by the attesting authority as prescribed

- I also verify having attested the photograph of the said person:
- who is personally known to me; or
 - who met me in person along with the original of the attested documents.
- * It is further certified that all required attachments have been completely attached to this application
- * I have gone through the provisions of the Companies Act, 2013 and Rules there under for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed.
- * I further certify that;
- * All the required attachments have been completely and legibly attached to this form;
 - * I have kept a copy of this form and attachments thereto, in my records for future reference.
 - * It is understood that I shall be liable for action under Section 449 of the Companies Act, 2013 for wrong certification , if any found at any stage.

*** To be digitally signed by**

Category

In case of chartered accountant or company secretary or cost accountant (in whole time practice)

Membership number

Certificate of practice number

Whether associate or fellow Associate Fellow

In case of company secretary (in whole time employment) or director of existing company in which the Applicant is proposed to be director

DIN of the Director or membership number of Company Secretary

Corporate identity number (CIN) of company with which secretary is associated and in which applicant is proposed to be a director

Name of company

Modify

Check Form

Prescrutiny

Submit

This e-Form has been taken on record by the Central Government through electronic mode and on the basis of statement of correctness given by the person filing the form

INSTRUCTION KIT FOR E-form No. DIR - 3

(Application for allotment of Director Identification Number)

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm.

This document is divided into following sections:

Part I – Laws Governing the eForm

Part II – Instructions to fill the eForm

Part III – Important Points for Successful Submission

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

eForm DIR-3 is required to be filed pursuant to Section 153 of the Companies Act, 2014 & Rule 9(1) of the Companies (Appointment and Qualification Of Directors) Rules, 2014 which are reproduced for your reference.

Section 153:

Every individual intending to be appointed as director of a company shall make an application for allotment of Director Identification Number to the Central Government in such form and manner and along with such fees as may be prescribed.

Rule 9(1):

Every individual, who is to be appointed as director of a company shall make an application electronically in Form No. DIR-3, to the Central Government for the allotment of a Director Identification Number (DIN) along with such fees as provided in the Companies (Registration Offices and Fees) Rules, 2014.

Purpose of the eForm

Any person intending to become the director in a company is required to make an application to MCA for allotment of a unique identification, namely, Director Identification Number (DIN) through this eForm.

eForm Number as per Companies Act, 1956

Form DIN1 as per Companies Act, 1956.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm DIR-3 at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

<i>S. No/ Section</i>	<i>Field Name Name</i>	<i>Instructions</i>
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Note:

- Every individual intending to be appointed as director of an Indian company or designated partner of a limited liability partnership or the existing director/ designated partner who has not taken a DIN is advised to make an application for allotment of Director Identification Number (DIN).
- DIN is a unique number, and is mandatory requirement for a company/ limited liability partnership (LLP) for filing certain eForms.
- There is a fixed fee of Rs 500 for this eForm and it can only be paid through online mode (credit card/ internet banking). All the necessary documents shall need to be scanned and attached in the eForm and submitted online.
- eForm DIR-3 is required to be signed by the applicant and by either practicing professional or company secretary in whole time employment/director of the existing company.
- If the eForm DIR-3 is signed by the practicing professional and it is not identified as potential duplicate, then the same shall be auto approved by the system (STP) and sent for verification to the DIN cell. The status of DIN shall be 'Approved'.
- If verification is not passed, an email is sent to the director for filing DIR-6 for making the desired changes.
- If the eForm is either signed by the practicing professional (identified as potential duplicate) or by company secretary /director of the existing company, then provisional DIN is allotted and same is sent for processing to the DIN cell. If the eForm is not approved, then status of provisional DIN allotted is 'Lapsed' on rejection or invalidation of the eForm as the case may be.

1	(a) to (c) Applicant's name (Enter full name and do not use abbreviations)	Single alphabet is not allowed. Either of applicant's First name or Last name shall be mandatory to enter. In case the user enters single alphabet in his first name or/and last name field then user shall get an error message, "You have not entered your full name. Please enter your full name instead of an abbreviated name". However, this shall not be applicable for applicant having foreign nationality
2	(a) to (c) Father's name (Even Married women must also give father's name)	Enter your father's full name. Single alphabet is not allowed in field 'first name' and 'last name'. Field "Middle Name" is an optional field. You should enter it if a middle name exists on the evidence. Prefixes like Mr. / Ms. / Kumari / Shri etc. are not acceptable. The name should be filled exactly as given in the identity proof, including the spelling. Please ensure that you provide the first, middle and last name in the respective fields. Father's name proof is not required in the case of foreign nationals / NRIs. It is mandatory to enter either father's first name or father's last name. However, in case of Indian nationals, single name is allowed only in case same single name is there in Income tax PAN.
	Photograph	It is mandatory to attach photograph giving front view of the full face of the applicant. To attach the photograph, click on the box provided. Latest photograph of the applicant in JPEG format only should be attached.

<i>S. No/ Section</i>	<i>Name</i>	<i>Field Name</i>	<i>Instructions</i>
4		Nationality	If the applicant is a citizen of India then nationality is displayed as 'Indian'. Foreign nationals shall select the nationality as declared in the passport.
6	(a) & (b)	Occupation and Educational qualification	Select the current occupation and educational qualifications of the applicant from the drop down values given.
7		Date of Birth	Enter date in DD/MM/YYYY format even if its proof contains date in any other format. Proof is mandatory and should be valid, clearly visible and duly attested. Person should be minimum 18 years of age while applying for this application.
10		Income-tax permanent account number: (In case Income tax PAN is entered, details of the applicant shall be as per Income-tax PAN)	Enter your Income tax permanent account number (Income tax PAN).Income tax PAN is mandatory for Indian nationals.
		Verify income-tax PAN	If Income tax PAN is entered, it is mandatory to click on 'Verify income-tax PAN' button. System shall verify the details based on PAN. Ensure that the name (first, middle and last name), father's name (first, middle and last name) and date of birth is as per the incometax PAN details.
12		Passport number	Enter your passport number. Passport number is mandatory for foreign nationals. It is advisable to provide details of all the identity proofs you own/ possess. Details entered should match exactly with the details of identity proof.
13		Driving license number	Enter driving license number.
14		Aadhaar Number	Enter aadhar number.
15		Permanent residential address	Enter the details matching exactly with the residence proof. In case, the country selected is other than India, and you do not have PIN Code, enter 'NA'. In case of foreign nationals, state can be mentioned in address/ city. Enter your valid email ID.
16		Whether present residential address is same as permanent residential address o Yes o No	If 'Yes' is selected, then present residential address is displayed automatically by the system and is same as the permanent residential address. If 'No' is selected, then enter the present residential address at serial no 17.
To be digitally signed by chartered accountant		DSC	Ensure the eForm is digitally signed by the same person i.e. applicant who is filing the application and by either of the following: a) chartered accountant (in whole-time practice) or cost

S. No/ Section Name	Field Name	Instructions
or company secretary or cost accountant		<p>accountant (in wholetime practice) or company secretary (in whole-time practice)</p> <p>b) company secretary in full time employment or director of the company in which the applicant is to be appointed as a director</p> <p>Enter valid membership number and certificate of practice number of the practicing professionals if practicing professional is signing the eForm.</p> <p>Select the relevant category of the professional and whether he/ she is an associate or fellow.</p> <ul style="list-style-type: none"> • Enter the DIN of the Director or membership number of Company Secretary • Enter the CIN of company with which secretary or director is associated and in which applicant is proposed to be a director • Click Pre-fill button. System will automatically display the name of the company.
Certification		Select the relevant check boxes.
To be digitally signed by	Designation	<p>Select one of the following options for designation from the drop-down list below:</p> <ul style="list-style-type: none"> • Chartered Accountant in whole time practice • Company Secretary in whole timepractice • Cost Accountant in whole time practice. • Company secretary in whole time employment • Director
Attestation	<p>If eForm is digitally signed by a Chartered Accountant (CA) or Cost Accountant (CWA) or Company Secretary (CS) (in whole time practice) then the supporting documents attached shall be self-attested by the applicant.</p> <p>If eForm is digitally signed by secretary (who is member of ICSI), in whole time employment or director of existing company then the supporting documents attached shall be either self-attested by the applicant or duly attested by either Public Notary or a Gazette Officer of a Government.</p> <p>The attesting authority must indicate the following while attesting the documents:- (i) Signatures; (ii)Name in full in Capitals; (iii) Registration No.; and (iv) Seal/ Stamp.</p> <p>In case, the director/ designated partner is residing outside India, then the attached supporting documents should be attested by the Consulate of the Indian Embassy, Foreign public notary. In case of director, supporting documents can also be attested by Company secretary in full time employment /CEO / Managing director of the Indian company in which he / she proposed to be a director.</p>	
Attachments	<p>The following are the mandatory attachments to be filed in all cases:</p> <ol style="list-style-type: none"> 1. Proof of Identity of applicant <ul style="list-style-type: none"> • In case of Indian nationals, Income-tax PAN is a mandatory requirement for proof of identity. • In case of foreign nationals, passport is a mandatory requirement for proof of identity. • Proof of identify enclosed with eForm DIR-3 should also contain the date of birth of the applicant and the same should match the date of birth filled in the application form. In case the proof of identify does not indicate the Date of Birth then additional proof of Date of Birth, duly certified/ attested, should be attached. 	

2. Proof of residence of applicant
 - Address proofs like passport, election (voter identity) card, and ration card, driving license, electricity bill, telephone bill or aadhaar shall be attached and should be in the name of applicant only.
 - In case of Indian applicant, documents should not be older than 2 months from the date of filing of the eForm.
 - In case of foreign applicant, address proof should not be older than 1 year from the date of filing of the eForm.
3. Copy of verification by the applicant as per eForm No. DIR-4.

In case of proofs which are in languages other than Hindi / English, the proofs should be translated in Hindi / English from professional translator carrying his details (name, signature, address) and seal. In the case of foreign nationals, translation done by the notary of home country is also acceptable.

Any other information can be provided as an optional attachment(s).

Part III - Important Points for Successful Submission

Fee Rules

S. No.	Purpose of the form	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional Fees		Remarks
				Event Date	Time limit (days) for filing	
1	Allotment of DIN	Rs 500/-	N/A	N/A	N/A	

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

Processing Type

- The form will be processed in Non STP mode.

SRN Generation

On successful submission of the eForm DIR-3, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

Email

In case practicing professional is signing the eForm and potential duplicate is not identified.

Approval mail shall be sent to the email ID of the applicant and to the user who has filed the eForm.

- In all other cases (including potential duplicate is identified): An email shall be generated and sent to the applicant for approval of DIN after due verification by MCA.
- After verification, an email is sent to the applicant for the approval/rejection/resubmission as the case may be. A letter will be sent to the applicant in case of disabling of DIN in case verification is not passed.

Rejection codes

When an eForm is processed by the authority concerned, it may be rejected on the following grounds:

Rejection Code	Description
1	Proof of identity has not been attested by an authorized person.
2	Proof of residential address has not been attested by an authorized person.
3	The supporting document for identity proof is not valid as it has not been issued by any Government Authority
4	The enclosed evidence has handwritten entries.

<i>Rejection Code</i>	<i>Description</i>
5	Date of Birth is not matching with the date of birth mentioned in the proof attached.
6	Applicant's Name is not matching with the name mentioned in the proof attached.
7	Address is not matching with the address details mentioned in the proof attached
8	Applicant's Father's Name is not matching with the father's name mentioned in the proof attached.
9	The submitted application is duplicate DIN application i.e. an approved DIN already exists in this name.
10	Identification number entered in application does not match with the identity proof enclosed.
11	The gender is not entered correctly in DIN form.
12	ID proof not attached with the application
13	Address proof not attached with the application
14	Non-submission of copy of passport (for foreign nationals)
15	Passport duly appostilled not enclosed (For foreign nationals)
16	Verification by applicant is not attached
17	Verification by applicant not in prescribed format
18	Verification by applicant is not signed
19	The prefixes/ suffixes like Mr. / Ms. / Kumari / Shri / Late or Ji etc. are used in your name or your father's name field in DIN form.
20	The supporting documents attached not valid or current or has expired.
Others	In case of others, description is written by the back office user.

Common Instruction Kit Refer Form INC - 7

CHECKLIST**E-form No. DIR - 3C****Intimation of information of directors, managing director, manager and secretary by an Indian company**

[Pursuant to section 157 of The Companies Act, 2013 & rule 10A(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014]

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	*Corporate identity number (CIN) of company	MCA website	Ensure that correct CIN is entered.
2.	(a) Name of the company (b) Address of the registered office of the company *(c) city *(d) district *(e) ISO Country code	Pre-Fill	In case of any change in pre-filled information ensure that correct information is filled.
3.	*e-mail ID of the company	MCA website	Ensure that valid e-mail ID is entered.
4.	Authorised capital	MCA website	Check the amount of authorized capital.
5.	Number of members of the company	Annual return	
6.	Paid-up capital	MCA website Annual Return	
7.	(a) Total number of Managing Director, Director(s) as on the date of filing this form (b) Number of managing director or director(s)	MCA website Annual Return	Check the total number of managing directors/ directors in the company as on date of filing of the form. Check the number of managing directors/ directors for which the form needs to be filed.
8.	Details of the Managing Director, Directors of the company.	Annual Return	Check the details of all the Managing Directors/ Directors of the company for which the form needs to be filed.

S.No.	Items	Documents to be checked	Remarks
9.	Details of the Manager or Secretary of the company	Annual return	Check the details of manager/ secretary.
10.	Verification to be given by and to be digitally signed by Managing director or director or manager	Board Minutes authorising the signatory DSC DIN/Income Tax PAN/ Membership Identity Card	Ensure that board resolution number and date is correctly entered. <ul style="list-style-type: none"> • In case the person digitally signing the eForm is a Director - Enter the approved DIN • In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter approved DIN or valid income-tax PAN • In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.
11.	*Certification by - chartered accountant (in whole-time practice) - cost accountant (in whole-time practice) - company secretary (in whole-time practice)		Ensure that membership and COP number is correctly entered.
12.	Attachments Optional, if any		

FORM NO. DIR - 3C : Intimation information of directors, managing directors, manager and secretary by an Indian Company

FORM NO. DIR-3C

[Pursuant to section 157 of The Companies Act, 2013 & Rule 10A(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014]



Intimation information of directors, managing directors, manager and secretary by an Indian Company

Note - All fields marked in *are to be mandatorily filled.

Form Language English Hindi

1. *Corporate identity number (CIN) of company

2 (a) Name of the company

(b) Address of the registered office Line I
of the company Line II

(c) *City

(d) *District (e) *State

(f) *ISO country code (g) *Pin code

3. *e-mail ID of the company

4. Authorised capital (in Rupees)

5. Number of members of the company

6. Paid-up capital (in Rupees)

7. (a) Total number of Managing Director, Director(s) as on the date of filing of this form

(b) Number of Managing Director, Director(s) **(Enter here the total number of managing director, directors for which the form needs to be filed)**

8. Details of the Managing Director, Directors of the company

I. Details of the Director or Managing Director of the company

Director Identification Number (DIN)

Full name

Father's name

Present residential address

Date of birth (DD/MM/YYYY)

Date of approval of DIN by Central Government (DD/MM/YYYY)

Date of receipt of Form DIN 2/ DIR-3B from the director (DD/MM/YYYY)

Kindly attach form DIN-2/DIR-3B in case details entered above

Attach copy of Form DIN-2

Whether the address is as per the company's records Yes No

Designation

Category

Whether Chairman, Executive Director, Non-Executive Director

Chairman Executive Director Non-Executive Director

DIN of the director to whom the appointee is alternate Pre-fill

Name of the director to whom the appointee is alternate

Name of the company or institution whose nominee the appointee is

Date of appointment (DD/MM/YYYY)

e-mail ID

9. Details of the Manager or Secretary of the company

I. Details of the Manager or Secretary of the company

Income-tax permanent account number (PAN)

First name

Middle name

Last name

Father's name

First name

Middle name

Last name

Present residential address Line I

Line II

(a) City (b) State

(c) Country (d) Pin code

(e) Phone (f) Fax

Date of birth (DD/MM/YYYY)

Designation

Date of appointment (DD/MM/YYYY)

Whether employed full time or part time Full Time Part Time

e-mail ID

II Details of the Manager or Secretary of the company

Income-tax permanent account number (PAN)

First name

Middle name

Last name

Father's name

First name

Middle name

Last name

Present residential

address Line I

Line II

(a) City (b) State

(c) Country (d) Pin code

(e) Phone (f) Fax

Date of birth (DD/MM/YYYY)

Designation

Date of appointment (DD/MM/YYYY)

Whether employed full time or part time Full Time Part Time

e-mail ID

Attachments

List of attachments

1. Optional attachment(s) - if any

Verification

To the best of my knowledge and belief, the information given in this form is correct and complete.

- * I have been authorized by the board of directors' resolution dated * (DD/MM/YYYY) to sign and submit this form.
- * It is hereby confirmed that the appointed director(s) whose particulars are given above, has given declaration to the company that he/she is not restrained/ disqualified/ removed of, for being appointed as Director of a company under the provisions of the Companies Act,2013 including Section 164 of the said Act.
- It is also confirmed that the appointed director(s) whose particulars are given above, has given a declaration to the company that he/she has not been declared as proclaimed offender by any Economic Offence Court or Judicial Magistrate Court or High Court or any other Court.

To be digitally signed by

Managing director or director or manager of the company

*Designation

Director identification number of the director

* **Certification**

It is hereby certified that I have verified the above particulars from the records of M/s

and found them to be true and correct.

To be digitally signed by

Company Secretary in whole-time practice or the Company Secretary
in full-time employment of the company

*Designation

Membership number of the secretary

Note: Attention is drawn to provisions of Section 448 and 449 which provide for punishment for false statement and punishment for false evidence respectively.

For office use only :

eForm Service request number (SRN) eForm filing date (DD/MM/YYYY)

Digital signature of the authorising officer

This e-Form is hereby approved

This e-Form is hereby rejected

Date of signing

(DD/MM/YYYY)

INSTRUCTION KIT FOR E-form No. DIR - 3C

(Intimation of Director Identification number by the company to the Registrar)

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm.

This document is divided into following sections:

Part I – Laws Governing the eForm

Part II – Instructions to fill the eForm

Part III – Important Points for Successful Submission

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Rule Number(s)

e-form DIR-3C is required to be filed pursuant to Section 157 of the Companies Act, 2013 & Rule 10A (2) of the Companies (Appointment and Qualification of Directors) Rules, 2014 which are reproduced for your reference.

Section 157:

- (1) Every company shall, within fifteen days of the receipt of intimation under section 156, furnish the Director Identification Number of all its directors to the Registrar or any other officer or authority as may be specified by the Central Government with such fees as may be prescribed or with such additional fees as may be prescribed within the time specified under section 403 and every such intimation shall be furnished in such form and manner as may be prescribed.
- (2) If a company fails to furnish Director Identification Number under sub-section (1), before the expiry of the period specified under section 403 with additional fee, the company shall be punishable with fine which shall not be less than twenty-five thousand rupees but which may extend to one lakh rupees and every officer of the company who is in default shall be punishable with fine which shall not be less than twenty-five thousand rupees but which may extend to one lakh rupees.

Rule 10A (2):

(2) The intimation by the company of Director Identification Number of its directors under section 157 of the Act shall be furnished in Form DIR-3C within fifteen days of receipt of intimation under section 156."

Purpose of the e-form

Every director shall inform all the companies in which he/ she is a director, of the DIN allotted to him/her in Form DIR-3B within 30 days of the receipt of intimation of approval of DIN. Similarly, the Secretary and Manager of a company shall inform the company of their Income-tax Permanent Account Number (PAN). Company needs to further inform about DIN of the directors to the Registrar in Form DIR-3C within 15 days of receiving the intimation.

e-form Number as per Companies Act, 1956

e-form DIN-3

Part II – Instructions to fill the e-form

Specific Instructions to fill the e-Form DIR-3C at Field Level

Instructions to fill the e-Form are tabulated below at field level. Only important fields that require detailed instructions to be filled in e-Form are explained. Self-explanatory fields are not discussed.

<i>S. No/ Section Name</i>	<i>Field Name</i>	<i>Instructions</i>
1	Corporate Identity Number (CIN)	Enter the Valid CIN of the company. You may find CIN by entering existing registration number or name of the company on the MCA website.(www.mca.gov.in) Also the Company should be in Active status. Please check the status in Master data of the company available at MCA site.
1	Pre-fill button	Click the Pre-fill button. On clicking the button, system shall automatically display the name, registered office address of the company.
4	Authorized capital (in Rupees)	Enter the amount of authorized capital. Should be greater than zero
5	Number of Members of the company	Enabled and Mandatory, if the above field is not entered. Should be a Positive integer
6	Paid-up capital (in Rupees)	Enabled if authorized capital is entered Should be less than or equal to authorized capital entered in field 4
7	a	Total number of Managing Director, Director(s) as on the date of filing of this form
		Enter the total number of managing directors/directors in the company as on date of filing of the form. Should be greater than or equal to 2
7	b	Number of managing director, director(s) (Enter here the total number of managing director, directors for which the form needs to be filed
		Enter the number of managing directors/directors for which the form needs to be filed. Should be greater than zero. Maximum value of this field can be 12. Should be less than or equal to the number entered in field 7a
8	Details of the director or managing director of the company.	Enter the details of all the managing directors/directors of the company for which the form needs to be filed.
8	I	Director Identification number
		Enter an approved DIN of the Director.
8	Pre-fill button	Click the Pre-fill button. On clicking the button, system shall automatically display the full name, present residential address, date of birth, Date of approval of DIN by the Central Government, Date of receipt of Form DIR 2 from the director office address of the company.
8	Kindly attach form DIR-2/DIR-3B in case details entered above	Attach the DIR-2/DIR-3B. The attachment will be attached along with others attachments at the end of the form.

<i>S. No/ Section</i>	<i>Name</i>	<i>Field Name</i>	<i>Instructions</i>
8		Designation	Select the appropriate designation from the dropdown values.
8		Category	Select the appropriate category from the dropdown values.
8		Whether Chairman, Executive director, Non-Executive Director	Select the appropriate checkbox value Executive director and Non-Executive director both cannot be selected together (only one of these two can be selected). It shall be mandatory to select either executive director or non-executive director if the option chairman is selected. Option 'Non-executive director' cannot be selected
8		DIN of the director to whom the appointee is alternate	Enabled and mandatory if designation selected in field 8i is alternate director Should be an approved DIN; and should be different from the DIN entered in field 8a within the same block of the director details.
8		Name of the director to whom the appointee is alternate	Prefilled on the basis of DIN entered in field 8i
8		Name of the company or institution whose nominee the appointee is	Enabled and mandatory if the designation selected in field 8i is nominee
8		Date of appointment	The entered date should be less than or equal to the system date. Should be greater than or equal to 18 years from the date of birth of the director corresponding to the DIN entered in field 8a
9	I	Details of the Manager or Secretary of the company	Enter the details of manager/secretary. If the PAN of the manager/secretary is entered , then it is mandatory to fill details in following fields: (a) Full name (b) Father's Full Name (c) Present residential address (d) Pin Code (e) Phone (f) Fax (g) Designation (h) Date of appointment (i) Whether employed full time or part time (j) Email id The date of appointment cannot be later than the date of filing this e-form.
To be digitally signed by		Declaration	Enter the serial number and date of board resolution authorizing the signatory to sign and submit the e-Form.
		DSC	Ensure the e-Form is digitally signed by the Director, Managing Director, Manager or Company Secretary. The person should have registered his DSC with MCA by using the following link (www.mca.gov.in). If not already register, then please register before signing this form. Disqualified director should not be able to sign the form.

<i>S. No/ Section Name</i>	<i>Field Name</i>	<i>Instructions</i>
or	DIN or Income-tax PAN or Membership number	<ul style="list-style-type: none"> In case the person digitally signing the e-Form is a Director Managing Director - Enter the approved DIN. In case the person digitally signing the e-Form is Manager, - Enter valid income-tax PAN. In case the person digitally signing the e-Form is Company Secretary - Enter valid membership number.

Attachments • Optional Attachments

Part III - Important Points for Successful Submission

Fee Rules

<i>S. No.</i>	<i>Purpose of the form</i>	<i>Normal Fee</i>	<i>Additional Fee (Delay Fee)</i>	<i>Logic for Additional Fees</i>	
				<i>Event Date</i>	<i>Time limit (days) for filing</i>
1	Intimation of Director Identification number by the company to the Registrar	The Companies (Registration of offices and Fees) Rules, 2014-Annexure A		15 days of receipt of intimation by company (earliest date in the form)	15 days

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

Processing Type

The e-Form will be processed by the office of Registrar of Companies (Non STP). On processing of the e-form the details will be saved with MCA.

Email

When an e-Form is registered by the authority concerned, an acknowledgement of the same is sent to the

user in the form of an email at the end of the day to the email id of the company.

Annexure A

The Companies (Registration of offices and Fees) Rules, 2014

In case of company having share capital

<i>Nominal Share Capital</i>	<i>Fee applicable</i>
Less than 1,00,000	Rupees 200
1,00,000 to 4,99,999	Rupees 300
5,00,000 to 24,99,999	Rupees 400
25,00,000 to 99,99,999	Rupees 500
1,00,00,000 or more	Rupees 600

In case company not having share capital

Fee applicable

Rupees 200 per document

Additional fee rules

<i>Period of delays</i>	<i>All forms</i>
Up to 15 days	1 times of normal fees
More than 15 days and up to 30 days	2 times of normal fees
More than 30 days and up to 60 days	4 times of normal fees
More than 60 days and up to 90 days	6 times of normal fees
More than 90 days and up to 180 days	10 times of normal fees
More than 180 days	12 times of normal fees

Common Instruction Kit Refer Form INC - 7

CHECKLIST**E-form No. DIR - 6****Intimation of change in particulars of Director to be given to the Central Government**

[Pursuant to rule 12(1) of the Companies (Appointment and Qualification of Directors) Rules, 2014]

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	(a) *Director Identification Number (DIN) (b) Name	Proof of Identity (as attached) Automatic through pre-fill	Check an approved DIN of the director.
2.	*Type of change		Ensure that correct option is selected.
3.	Director's name	DIN	Check the correct full name.
4.	Father's name	DIN	In case father's name is to be corrected, enter the correct full name
5.	Whether a citizen of India	Passport	
6.	Nationality	Passport	
7.	Whether resident in India	Passport	
8.	Date of birth	Proof of Identity (as attached)	In case the proof of identify does not indicate the date of birth, then additional proof of Date of Birth, duly certified/ attested, should also be attached.
9.	Gender	Income-tax PAN Card (as attached)	-----
10.	Income Tax permanent account number	Income-tax PAN Card (as attached)	Income tax PAN is mandatory for Indian nationals. For Foreign National, who are not required to possess PAN, it will be sufficient for him to furnish his/her passport number along with undertaking stating that requirement of mandatory applicability of

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
			PAN is not applicable to the person concerned.
11.	Voter's identity card number	Voter Identity Card	
12.	Passport number	Passport	
13.	Driving license number	Driving License	
14.	Aadhaar Number	Aadhaar Card	
15.	*Mobile No	As declared by Applicant	Ensure that valid mobile no. is entered.
16.	*e-mail ID	As declared by Applicant	Ensure that valid valid e-mail ID is entered.
17.	Permanent residential address - City - State - ISO Country Code - Pin Code - Phone - E-mail id	Proof of residence (as attached) As declared by Applicant	Getting supporting documents is recommended.
18.	Whether present residential address is same as permanent residential address	if ticked yes, then – Proof of residence (as attached) if ticked No, as declared by applicant	Getting the supporting proof is recommendatory.
19.	Present residential address	Proof of residence (as attached)	In case present residential address is to be corrected, enter the details matching exactly with the residence proof.
20.	Verification to be given and to be digitally signed by the applicant		Ensure the e-form is digitally signed by the same person i.e. applicant who is filing the application.
21.	Certification by : a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) or company secretary (in whole-time practice)		Ensure that valid membership number and certificate of practice number of the practising professionals is entered.

S.No.	Items	Documents to be checked	Remarks
21.	<p>Attachments</p> <ul style="list-style-type: none"> - *Proof of change in particulars - *Copy of verification by the director in Form No. DIR-7 * Proof of Identity of director/ designated partner. (In case of foreign nationals, passport is a mandatory requirement for proof of identity) *Proof of residence of director/ designated partner <ul style="list-style-type: none"> - Address proofs like bank statements, electricity bill, telephone bill, utility bills etc. shall be attached. In case of Indian director/ designated partner, documents should not be older than 2 months from the date of filing of the e-form. - In case of foreign director/ designated partner, address proof should not be older than 1 year from the date of filing of the e-form:- <ul style="list-style-type: none"> • -Copy of verification by the director/ designated partner is mandatory to attach in the Form No. DIR-7. - In case of proofs which are in languages other than Hindi/ English, the proofs should be translated in Hindi / English from professional translator carrying his details (name, signature, address) and seal. 		

E form DIR-6

Guidance Note:

1. If there are any changes in particulars filed in DIR-3, then particulars of such changes are required to be made to Registrar in DIR-6 within 30 days of change in such particulars.
2. There is no fee for filling this form.
3. Procedure to file form DIR-6
 - a) Download e-form DIR-6 from the portal of MCA.
 - b) Enter DIN number with respect to which particulars are to be changed.
 - c) Select Type of Change.
 - d) Enter required change detail along with the supporting proof as attachment.
 - e) Attach Copy of verification by the director in Form No. DIR-7.
 - f) Ensure that the e-form is digitally signed by the same person i.e. applicant who is filing the application.
 - g) Ensure that the e-form is digitally signed by whole time practising professional (CA/CS).
 - h) Upload it on the portal.
4. The e-form should be certified by a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) or company secretary (in whole-time practice) by digitally signing the e-form. Category of the professional, whether associate or fellow, shall also be entered.
5. Membership number and certificate of practice number of the practising professionals shall also be entered.

FORM NO. DIR - 6 : Intimation of change in particulars of Director to be given to the Central Government

FORM NO. DIR - 6

[Pursuant to rule 12 (1) of the Companies (Appointment and Qualification of Directors) Rules, 2014]



Intimation of change in particulars of Director to be given to the Central Government

Form Language English Hindi

Note -

- **All fields marked in * are to be mandatorily filled.**
- **In case of Indian nationals, Income-tax Permanent Account Name (Income-tax PAN) is mandatory in all cases even if there is no change in Income-tax PAN. In such cases, director details should be as per Income-tax PAN. In case the details as per Income-tax PAN are incorrect, director/ designated partner is advised to first correct the details in Income-tax PAN .Refer instruction kit for details**

1. (a) *Director Identification Number (DIN)

(b) Name

2. *Type of change:

- | | | |
|--|--|---|
| <input type="checkbox"/> Director | <input type="checkbox"/> Fathers Name | <input type="checkbox"/> Nationality |
| <input type="checkbox"/> Date of birth | <input type="checkbox"/> Gender | <input type="checkbox"/> Income-tax PAN |
| <input type="checkbox"/> Voters Identity card number | <input type="checkbox"/> Passport number | <input type="checkbox"/> Driving license number |
| <input type="checkbox"/> Permanent residential address | <input type="checkbox"/> Present residential address | <input type="checkbox"/> Email ID/Website |
| <input type="checkbox"/> Photograph of Director | <input type="checkbox"/> Residential address | <input type="checkbox"/> Aadhar number |

Enter information that needs to be corrected. Enter only the relevant field(s)

3. Director's name (Enter full name and do not use abbreviations)

(a) First name

(b) Last name

(c) Middle name

4. Father's name (Even married women must give father's name)

(a) First name

(b) Last name

(c) Middle name

5. Whether a citizen of India Yes No

6. Nationality

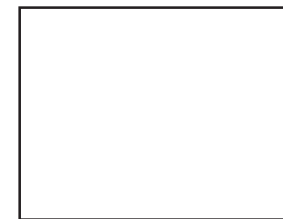
6A. Whether resident in India Yes No

7. Date of birth (DD/MM/YYYY)

8. Gender Male Female Transgender

9. Income tax PAN

Photograph



(Attach a latest passport size photograph by clicking on above box)

10. Voter's identity card number

12. Driving license number

13. Aadhar number

*14. Mobile

*15. E-mail ID

16. Permanent residential address

Line I

Line II

City

State Pin code

ISO country code Phone

Fax

Country

17. Whether present residential address is same as permanent residential address Yes No

18. Present address

Line I

Line II

City

State Pin code

ISO country code Phone

Fax

Country

List of Attachments

*1. Proof of change in particulars;

2. Optional attachments, if any

Verification

I, hereby confirm and verify that the particulars given in the Form herein above are true and also are in agreement with the documents being attached to this form.

- (i) The photograph and documents being attached to the Form DIR-6 belong to me. I further confirm that all required documents have been duly certified by the respective government authority and are being attached to the Form DIR-6 and
- (ii) I am not restrained, disqualified, removed of, for being appointed as director of a company under the provisions of the Companies Act, 2013 including sections 164 and 169, and

- (iii) I have not been declared as proclaimed offender by any Economic Offence Court or Judicial Magistrate Court or High Court or any other Court, and
- (iv) I have no other allotted DIN other than DIN in which changes are intimated under section 154 of the Companies Act, 2013 or a Designated Partner Identification Number under section 7 of the Limited Liability Partnership Act, 2008.
- (v) I shall be liable under section 448 of the Act and under relevant provisions of the Indian Penal Code, 1860 and any other law as applicable, if any statement in this application is found to be false or any material fact is found to be have been omitted.

* To be digitally signed by Applicant

Certification

I declare that I have been duly engaged for the purpose of certification/verification of this form. It is hereby certified that

- *I have satisfied myself about the identity of the applicant based on the perusal of the original of the attached document

Note: In case where the applicant is residing outside India the particulars have to be verified from the documents duly attested by the attesting authority as prescribed.

- I also verify having attested the photograph of the said person:
- (i) who is personally known to me; or
 - (ii) who meet me in person along with the original of the attested documents
- *All required attachments have been completely attached to this application
- *I have gone through the provisions of The Companies Act, 2013 and rules there under for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original records maintained by the Company/ applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed.
- * I further certify that ;
- *All the required attachments have been completely and legibly attached to this form;
 - * I have kept a copy of this form and attachments thereto, in my records for future reference.
 - * It is understood that I shall be liable for action under Section 448 of The Companies Act, 2013 for wrong certification, if any found at any stage.

*To be digitally signed by

*Category

*Whether associate or fellow Associate Fellow

*Membership No.

*Certificate of Practice Number

Note : Attention is also drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement/certificate and punishment of false evidence respectively.

For office use only:

e-Form Service request number (SRN) e-Form filing date (DD/MM/YYYY)

Digital signature of the authorising officer

This e-Form is hereby approved

This e-Form is hereby rejected

Date of signing

OR

This e-Form has been taken on file maintained by registrar of companies through electronic mode and on the basis of statement of correctness given by the company.

INSTRUCTION KIT FOR E-form No. DIR - 6

Change in particulars of Director to be given to the Central Government

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm.

This document is divided into following sections:

- Part I – Laws Governing the eForm
- Part II – Instructions to fill the eForm
- Part III – Important Points for Successful Submission

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Section and Rule Number(s)

eForm DIR-6 is required to be filed pursuant to Rule 12(1) of the Companies (Appointment and Qualification of Directors) Rules, 2014 which is reproduced for your reference.

Rule 12(1):

(1) Every individual who has been allotted a Director Identification Number under these rules shall, in the event of any change in his particulars as stated in Form DIR-3, intimate such change(s) to the Central Government within a period of thirty days of such change(s) in Form DIR-6 in the following manner, namely;-

- (i) the applicant shall download Form DIR-6 from the portal and fill in the relevant changes, attach copy of the proof of the changed particulars and verification in the Form DIR-7 all of which shall be scanned and submitted electronically;
- (ii) the form shall be digitally signed by a chartered accountant in practice or a company secretary in practice or a cost accountant in practice;
- (iii) the applicant shall submit the Form DIR-6;

Purpose of the eForm

A director having an approved DIN is required to intimate to MCA in case of change(s) in his particular(s) as stated in eForm DIR-3 /Old form DIN1 within a period of 30 days of any such Change.

E-Form Number as per Companies Act 1956

Form DIN4 as per Companies Act, 1956.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm DIR-6 at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

S. No/ Section	Field Name Name	Instructions
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Note:

- In case of Indian nationals, Income-tax Permanent Account Name (Income-tax PAN) is

S. No/ Section	Field Name Name	Instructions
		<p>mandatory in all cases even if there is no change in Income-tax PAN. In such cases, director/designated partner details should be as per Income-tax PAN. In case the details like name/father's name/DOB as per Income-tax PAN are incorrect, director/designated partner is advised to first correct the details in Income-tax PAN before filing this eForm.</p> <ul style="list-style-type: none"> • Ensure that all particulars in the eForm are correct. However, if the contents specified in the eForm matches with already filled DIR-3/DIN details, then the application shall be marked as a potential duplicate and shall then be processed by DIN Cell. EForm shall be allowed to be resubmitted only once in case of processing under this. • If not identified as potential duplicate, DIN shall be auto approved by the system and will be sent to DIN cell for verification if verification is not passed, an email is sent to the director for correction of defects by filing eForm DIR-6. • In case eForm is filed for updation of income-tax PAN in respect of Disabled DIN, then status of DIN shall be changed to 'Approved' consequent upon approval of the eForm.
		<ul style="list-style-type: none"> • It shall be mandatory to enter email ID and mobile number in all cases. <ul style="list-style-type: none"> (a) DIN (Director Identification Number) Enter an approved DIN of the director. In case Income tax PAN details are not updated against DIN then disabled DIN can be selected. Pre-fill button Click the Pre-fill button. On clicking the button, system will automatically display the name of the applicant
2	Type of Change	Select from the values below the type of change(s) made: In case a disabled DIN is entered it is mandatory to select Income tax permanent account number.
	Photograph (Attach a latest passport size photograph by clicking on above box)	Attach a latest passport size photograph in JPEG format. In case there is a change in the photograph of Director/Designated Partner it is mandatory to attach a photograph.
3	Director's/Designated Partner's name (Enter full name and do not use abbreviations)	<p>In case Director's/ Designated Partner's name is to be corrected, enter the correct full name.</p> <p>Single alphabet shall not be allowed if director is Indian. Either of Director's First name or Last name shall be mandatory to enter.</p> <p>In case the user enters single alphabet in his first name or/and last name field then user shall get an error message, "You have not entered your full name. Please enter your full name instead of an abbreviated name". However, this shall not be applicable for applicant having foreign nationality.</p>
4	Father's name (Even married woman must give father's name)	<p>In case father's name is to be corrected, enter the correct full name.</p> <ul style="list-style-type: none"> • Single alphabet is not allowed in field 'First name' and 'Last name' in case applicant is Indian. 'Middle Name' is an optional field. You should enter it if a middle name exists on the evidence. • Prefixes like Mr. / Ms. / Kumari / Shri etc. are not acceptable. The name should be filled exactly as given in the identity proof, including the spelling. Please ensure

S. No/ Section	Field Name Name	Instructions
		that you provide the first, middle and last name in the respective fields.
		<ul style="list-style-type: none"> It is mandatory to enter either father's first name or father's last name. However, in case of Indian nationals, single name shall be allowed only in case same single name is there in Income tax PAN.
5	Whether a citizen of India o Yes o No	In case if there is any change in the Nationality of the director/designated partner; select whether the director/designated partner is a citizen of India or not.
6A	Whether resident in India o Yes o No	In case residential status of director/designated partner is to be updated, select whether the director or designated partner is resident in India or not
9	Income tax permanent account number	In case of Indian national, it is mandatory to enter Income tax PAN in all cases even if there is no change in Income-tax PAN. In such case, it shall be mandatory to click on 'Verify income-tax PAN' button. Director's/ Designated Partner's name (first, middle and last name), Father's name (first, middle and last name) and date of birth will be verified by the system from the income-tax PAN details.
13	Aadhaar number	Enter valid aadhaar number. It is mandatory to enter in case type of change as Aadhaar number is selected at serial no 2.
14	Mobile	It is mandatory to enter mobile number in all cases
15	Email	It is mandatory to enter email id of the applicant in all cases.
16	Permanent residential address	If permanent address is to be corrected, enter the details matching exactly with the residence proof. In case, the country selected is other than India, and you do not have PIN Code, enter 'NA'. In case of foreign nationals, state can be mentioned in address/ city.
17	Whether present residential address is same as permanent residential address o Yes o No	If 'Yes' is selected, then present residential address is displayed automatically by the system and is same as the permanent residential address. If 'No' is selected, then enter the present residential address.
18	Present Residential Address	In case present residential address is to be corrected, enter the details matching exactly with the residence proof. In case, the country selected is other than India, and you do not have PIN Code, enter 'NA'.
To be digitally signed by	Ensure the eForm is digitally signed by the same person i.e. applicant who is filing the application.	
Certification	Select the relevant checkboxes. The eForm should be certified by a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) or company secretary (in whole-time practice) by digitally signing the eForm.	

<i>S. No/ Section Name</i>	<i>Field Name</i>	<i>Instructions</i>
		<p>Select the relevant category of the professional and whether he/ she is an associate or fellow.</p> <p>Enter valid membership number and certificate of practice number of the practicing professionals.</p> <p>The supporting documents attached shall be self-attested by the applicant.</p> <p>Attach- The following attachments are mandatory to be filed in all cases: ments</p> <ul style="list-style-type: none"> • Proof of change in particulars Proof of Identity of director/ designated partner • In case of Indian nationals, Income-tax PAN is a mandatory requirement for proof of identity. • In case of foreign nationals, passport is a mandatory requirement for proof of identity. Proof of residence of director/ designated partner • Address proofs like bank statements, electricity bill, telephone bill, utility bills etc. shall be attached. In case of Indian director/ designated partner, documents should not be older than 2 months from the date of filing of the eForm. • In case of foreign director/ designated partner, address proof should not be older than 1 year from the date of filing of the eForm. • Copy of verification by the director/ designated partner is mandatory to attach if the eForm. • In case of proofs which are in languages other than Hindi/ English, the proofs should be translated in Hindi / English from professional translator carrying his details (name, signature, address) and seal. <p>Any other information can be provided as an optional attachment(s).</p>

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

Processing Type

The form will be processed in Non-STP mode.

SRN Generation

On successful submission of the eForm DIR-6, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

Email

1. In case potential duplicate is not identified:
 - Approval mail of eForm DIR-6 shall be sent to the email id of the applicant and the user who has filed the eForm. An email shall also be sent to the user/applicant filing the eForm in case of 'Verification passed/ not passed'.
2. In case potential duplicate is identified:
 - An email shall be generated and sent to the applicant for processing of eForm DIR-6 after due verification by MCA. An email shall also be sent to the applicant/user filing the eForm in case the form is sent back for approval/rejection/resubmission as the case may be.

Rejection Codes

When an eForm is processed by the authority concerned, it may be rejected on the following grounds:

<i>Rejection Codes</i>	<i>Description</i>
1	Proof of identity has not been attested by an authorized person
2	Proof of residential address has not been attested by an authorized person.
3	The supporting document for identity proof is not valid as it has not been issued by any Government Authority
4	The enclosed evidence has handwritten entries.
5	Date of Birth is not matching with the date of birth mentioned in the proof attached
6	Applicant's Name is not matching with the name mentioned in the proof attached.
7	Address is not matching with the address details mentioned in the proof attached
8	Applicant's Father's Name is not matching with the father's name mentioned in the proof attached
9	The submitted application is duplicate DIN application i.e. an approved DIN already exists in this name
10	Identification number entered in application does not match with the identity proof enclosed
11	The gender is not entered correctly in DIN form
12	ID proof not attached with the application
13	Address proof not attached with the application
14	Non-submission of copy of passport (for foreign nationals)
15	Passport duly apostilled not enclosed (For foreign nationals)
16	Verification by applicant is not attached
17	Verification by applicant not in prescribed format
18	Verification by applicant is not signed
19	The prefixes/ suffixes like Mr. / Ms. / Kumari / Shri / Late or Ji etc. are used in your name or your father's name field in DIN form.
20	The supporting documents attached not valid or current or has expired.
21	In this case the description is entered by Back Office User

CHECKLIST**E-form No. DIR - 12****Particulars of Appointment of Directors and the Key Managerial Personnel and the changes among them**

[Pursuant to sections 7(1)(c), 168 & 170(2) of the Companies Act, 2013, rule 17 of Companies (Incorporation) Rules, 2014 and rule 8, 15 & 18 of the Companies (Appointment and Qualification of Directors) Rules, 2014]

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	*This form is for New company/ Existing company	CIN of the Company.	Check that the correct option is selected.
2.	(a) *Form INC-1 reference number (Service request number (SRN) of Form INC-1) or Corporate identity number (CIN) of company (b) Global location number ((GLN) of company	MCA portal as on the date of filling the form. CIN certificate	- In case of new company, SRN of e-Form INC-1 needs to be filed. - In case of existing company, CIN needs to be entered.
3.	(a) Name of the company (b) Address of the registered office of the company (c) E-mail ID of the company	Automatic by Pre-fill.	<ul style="list-style-type: none"> In case of new company cross verify the name prefilled with that of name approval letter received. In case of existing company, cross verify the pre-filled name, address and email id of the company with that of the master data downloaded and confirm the details. <p>Also confirm with the company if there are any changes in the details of the company.</p> <ul style="list-style-type: none"> In many companies, even though clause says about the email id of the company, some professionals mention their personal mail id. The professionals should not use their e-mail id in place of company e-mail id

S.No.	Items	Documents to be checked	Remarks
4.	Number of Managing Director, director(s) for which the form is being filed	<ul style="list-style-type: none"> - Minutes of General Meeting - Minutes of Board Meeting 	<ul style="list-style-type: none"> • Based on the number entered here, number of blocks would be displayed for entering the details. • Details of maximum fifteen director(s), Managing Directors can be filed through this e Form. • If the total number is more than fifteen, then file another e Form DIR-12 for the remaining person(s). • The minimum number of directors: <ul style="list-style-type: none"> o OPC : 1 o Private company : 2 o Public company: 3
5.	<p>Details of Managing Director, directors of the company (PRE-FILL)</p> <p>DIN Name, father's name, Present residential number, nationality, date of birth</p> <p>Appointment Cessation Change in Designation Designation Date of appointment or Change in designation Category Whether chairman, executive, non-executive director DIN of the director to whom the appointee is alternate (pre-fill) Name of the director to whom the appointee is alternate.</p>	<p>DIN approval letter issued by Ministry. On Pre-fill, the system will automatically display.</p> <p>Board Resolution Evidence of cessation Board Resolution Board Resolution Board Resolution/ copy of agreement Board Resolution DIN approval letter/MCA Portal</p>	<ul style="list-style-type: none"> - Filling of wrong DIN Number in the form, will automatically fill the wrong details. Hence, ensure to cross verify the name of director and his other details once the details are pre-filled. - In case of change in designation, follow the instructions given under Help form. - Ensure that the status of DIN has been approved. - New company <ul style="list-style-type: none"> o date of incorporation of the company would be date of appointment/change. o only appointment can be selected. o In case of change in designation, select the new designation. - Existing Companies -

S.No.	Items	Documents to be checked	Remarks
	<p>Name of the company or institution whose nominee the appointee is</p> <p>E-mail ID of director</p> <p>In case of cessation</p> <p>The appointee is not associated with the company with effect from__ due to __ Interest in other entities.</p>	<p>Nomination letter/Board Resolution</p>	<p>In case of appointment, enter the date of appointment and in case of change in designation, enter the date of change in designation.</p> <p>In case of new company, this date field is not required to be entered.</p> <p>In such case, upon registration of the e-Form, the system shall take it as the date of incorporation of the company.</p> <p>In case of death, it is advised to get the DIN of the deceased director disabled.</p> <p>Interest in other entities is required to be mentioned in case of appointment only.</p> <p>The details of one such entity can be entered and if the number is more than one, a sheet needs to be attached.</p>
6.	<p>Number of manager(s), secretary(s), Chief Financial Officer, Chief Executive Officer for which the form is being filed.</p>	<p>Board Resolutions for appointment</p>	<p>In case, the total number is more than four, then another e - Form DIR-12 is required to be filed for the remaining.</p>
7.	<p>Details of manager(s), secretary(s), Chief Financial Officer, Chief Executive Officer of the company.</p> <p>Income tax permanent account number (PAN)</p> <p>Appointment/cessation</p> <p>Whether the secretary is the member of ICSI</p> <p>Whether associate or fellow Membership number of the secretary</p>	<p>Income Tax PAN Card</p> <p>Board Resolution</p> <p>Member's Directory at ICSI website/ Membership I-Card</p> <p>-Do-</p>	<p>In case of appointment of Company Secretary, ensure that he is not holding any Certificate of Practice.</p> <p>If the person is residing outside India, then 'NA' is required to be selected in the state field from the drop down list and the Country code is required to be entered from the list of ISO Country code.</p>

S.No.	Items	Documents to be checked	Remarks
	Name Father's name Present residential address Date of birth Designation Date of appointment or Cessation (DD/MM/YY) E-mail ID of manager or secretary	-Do- PAN card Proof of residence PAN Card Board Resolution Board Resolution/proof of cessation As declared	Getting supporting proof is recommended.
8.	Declaration to be given by Manager/CEO/CFO/CS	<ul style="list-style-type: none"> - Articles of Association - Minutes of Board Meetings authorising the person to sign. — Director identification number of the director; or PAN of the manager/CEO/CFO; or Membership number of the Company Secretary *DSC	<p>Ensure that in case of an existing company the e-form should be digitally signed by a director or manager or secretary or CEO or CFO of the company duly authorized by the board of directors. In such case, the person signing the e-form should be different from the person in whose respect the form is being filed.</p> <p>However, if the e-form is being filed in respect of all the existing directors, then it can be signed by any one of them duly authorized by the Board of directors.</p> <p>In case of cessation of director or manager or secretary or CEO or CFO, the form shall not be signed by the same person in respect of whom cessation is being filed in the form.</p> <p>In case of a new company, e-form should be digitally signed by a director, manager or company secretary of the company whose name has been given in the articles of Association of the company and is duly authorized by the promoters.</p> <p>In case the person digitally signing the e-form is a Director - Enter the approved DIN.</p>

S.No.	Items	Documents to be checked	Remarks
			<ul style="list-style-type: none"> • In case the person digitally signing the e-form is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter approved DIN or valid income-tax PAN. • In case the person digitally signing the e-form is Company Secretary - Enter valid membership number
9.	Certification by - <ul style="list-style-type: none"> - Chartered accountant (in whole-time practice) - Cost accountant (in whole-time practice) - Company secretary (in whole-time practice) 		— Ensure that membership number and Certificate of Practicing number is correctly entered.
10.	<p>Attachments</p> <p>Letter of appointment is mandatory to attach in case of an appointment of a Director/ Manager/ Company Secretary/ CEO/ CFO.</p> <p>Declaration by first director in Form INC-9 is mandatory to attach in case of a new company.</p> <p>Declaration of the appointee director, managing director, in Form No. DIR-2 is mandatory to attach in case of appointment of a Director/ Manager/ Company Secretary/ CEO/ CFO.</p> <p>Notice of resignation is mandatory to attach in case cessation is due to resignation of a Director.</p> <p>Evidence of cessation is mandatory to attach in case of cessation of a Director/ Manager/ Company Secretary/ CEO/ CFO.</p> <p>Interest in other entities of director it is mandatory to attach in case number of entities entered is more than one.</p> <p>Any other information can be provided as an optional attachment(s).</p>		

E form DIR-12

Guidance Notes:

1. The e-form is filed pursuant to:
 - A. Rule 8 of Companies (Appointment and Qualification of Directors) Rules, 2014 – Consent to act as director; or
 - B. Section 168 read with Rule 15 of Companies (Appointment and Qualification of Directors) Rules, 2014 – Resignation of Director
 - C. Section 170(2) read with Rule 18 of Companies (Appointment and Qualification of

Directors) Rules, 2014 – Register of directors and Key managerial person and their shareholding;

- D. Section 7(1)(c) read with Rule 17 of Companies (Incorporation) Rules, 2014 - The particulars of each person mentioned in the articles as first director of the company and his interest in other firms or bodies corporate along with his consent to act as director of the company shall be filed in Form No.DIR-12.
2. Ensure that the director is not disqualified under section 164(2) of the Companies Act, 2013 read with Rule 14 of Companies (Appointment and Qualification of Directors) Rules, 2014.
 3. Ensure that the director is not a director in more than 20 Companies (Including maximum 10 Public Companies). It can be checked from Form No. MBP-1.
 4. Ensure that the appointment of director does not exceed the maximum number of directors. It can be checked from Latest Annual return filed with ROC. If exceeds, whether the company has got an approval from the Shareholders by passing special resolution.
 5. In case of appointment of Additional or Alternate Director or Director in casual vacancy or Nominee Director:
 - a. Articles of association should be examined to see whether they authorize the Board to exercise power conferred under section 161.
 6. The e-form should be certified by a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) or company secretary (in whole-time practice) by digitally signing the e-Form.
 7. In case of appointment of Managing Director/Manager/Whole time director:
 - Check Articles of Association for appointment
 - Check whether the proposed appointment confirms to the requirement of schedule V of the Act
 - If the appointment is subject to the approval of Central Government, ensure filing of Form MR-2
 - Ensure that the term of appointment is not more than 5 years
 - If the appointment is by way of Board resolution and if the proposed appointee is already a manager or MD in one company, ensure that the resolution is passed by all the directors present at the meeting
 - In case of appointment by Board of Directors, ensure filing of MGT-14
 - Ensure filing of Form MR-1 within 60 days of appointment
 - Ensure that a Certificate is obtained from the Auditor/Secretary of the Company (in case the company is not required to appoint a Secretary, from PCS) certifying that the requirements of Schedule V have been complied with.
 8. Check Balance sheet for calculation of limits under Schedule V
 9. In case of appointment of Managing Director, ensure that Company does not have any manager or vice versa as per the provisions of Section 196 which provides that no company shall appoint or employ at the same time or continue the appointment or employment at the same time of a managing director and a manager.
-

FORM NO. DIR - 12 : Particulars of appointment of Directors and the key managerial personnel and the changes among them

FORM NO. DIR - 12

[Pursuant to sections 7(1)(c), 168 & 170 (2) of The Companies Act, 2013 and rule 17 of the Companies (Incorporation) Rules 2014 and 8, 15 & 18 of the Companies (Appointment and Qualification of Directors) Rules, 2014]



Particulars of appointment of Directors and the key managerial personnel and the changes among them

Form Language English Hindi

Refer the instruction kit for filing the form.

1. *This form is for New company Existing company

2. (a) *Form INC-1 reference number (Service request number (SRN) of Form INC-1) or Corporate identity number (CIN) of company

(b) Global location number (GLN) of company

3. (a) Name of the company

(b) Address of the registered office of the company

(c) e-mail ID of the company

4. Number of Managing director or director(s) for which the form is being filed

5. Details of the Managing Director, directors of the company

Details of the Managing Director, or director of the company

Director Identification Number (DIN)

Name

Fathers Name

Present residential address

Nationality Date of birth Gender

Appointment Cessation Change in designation

Date of appointment or change in designation (DD/MM/YYYY)

Designation

Category

Whether Chairman, Executive director, Non-executive director

Chairman Executive director Non-executive director

DIN of the director to whom the appointee is alternate

Name of the director to whom the appointee is alternate

Name of the company or institution whose nominee the appointee is

e-mail ID of director

In case of cessation

Hereby confirmed that the above mentioned Director Managing Director is not associated with the company with effect from (DD/MM/YYYY) due to

Interest in other entities

Number of such entities

CIN/LLPIN/FCRN/Registration number

Name

Address

Nature of interest

*Designation

Percentage of Shareholding Amount

Others (specify)

6. Number of manager(s), secretary(s), Chief Financial Officer, Chief Executive Officer for which the form is being filed

7. Details of manager(s), secretary(s), Chief Financial Officer, Chief Executive Officer of the company

Details of manager(s), secretary(s), Chief Financial Officer, Chief Executive Officer of the company

Director identification Number (DIN), if any

Appointment Cessation

Income-Tax permanent account number (PAN)

Membership number of the secretary

First Name

Middle Name

Last Name

Father's name

First Name

Middle Name

Last Name

Present residential address Line I

Line II

City

State Pin Code

ISO Country Code

Country

Phone Fax

Date of birth (DD/MM/YYYY)

Designation

Date of Appointment or cessation (DD/MM/YYYY)

e-mail ID

Attachments

- (1) Letter of Appointment;
- (2) Declaration by the first director
- (3) Declaration of the appointee Director, in Form DIR-2;
- (4) Notice of resignation;
- (5) Evidence of Cessation;
- (6) Interest in other entities:
- (7) Optional attachment(s), if any

List of attachments

Declaration

*I

- A person named in the articles as a of the company
- authorized by the Board of Directors of the Company vide resolution number dated (DD/MM/YYYY)

* Designation

* DIN of the director; or DIN or PAN of the manager or CEO or CFO; or Membership number of the secretary

Certificate by practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and Rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/

applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

- i. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order ;
- ii. All the required attachments have been completely and legibly attached to this form;

*** To be digitally signed by**

- Chartered accountant (in whole-time practice) or
 Cost accountant (in whole-time practice) or
 Company secretary (in whole-time practice)

*Whether associate or fellow Associate Fellow

*Membership number

*Certificate of Practice Number

This e-Form has been taken on file maintained by the registrar of companies through electronic mode and on the basis of statement of correctness given by the filing company.

For office use only:

e-Form Service request number (SRN)

e-Form filing date (DD/MM/YYYY)

This e-Form is hereby registered

Digital signature of the authorising officer

Date of signing

(DD/MM/YYYY)

INSTRUCTION KIT FOR E-form No. DIR - 12

(Particulars of appointment of directors and the key managerial personnel
and the changes among them)

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm.

This document is divided into following sections:

Part I – Laws Governing the eForm

Part II – Instructions to fill the eForm

Part III – Important Points for Successful Submission

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Section and Rule Number(s)

eForm DIR-12 is required to be filed pursuant to Sections 7(1) (c), 168 & 170 (2) of the Companies Act, 2013 and Rule 17 Of Companies (Incorporation) Rules , Rule 8, 15 & 18 of Companies (Appointment and Qualification of Directors) Rules, 2014 which are reproduced for your reference.

Section 168:

- (1) A director may resign from his office by giving a notice in writing to the company and the Board shall on receipt of such notice take note of the same and the company shall intimate the Registrar in such manner, within such time and in such form as may be prescribed and shall also place the fact of such resignation in the report of directors laid in the immediately following general meeting by the company:

Provided that a director shall also forward a copy of his resignation along with detailed reasons for the resignation to the Registrar within thirty days of resignation in such manner as may be prescribed.

- (2) The resignation of a director shall take effect from the date on which the notice is received by the company or the date, if any, specified by the director in the notice, whichever is later:

Provided that the director who has resigned shall be liable even after his resignation for the offences which occurred during his tenure.

Section 170(2):

- (2) A return containing such particulars and documents as may be prescribed, of the directors and the key managerial personnel shall be filed with the Registrar within thirty days from the appointment of every director and key managerial personnel, as the case may be, and within thirty days of any change taking place.

Rule 17:

The particulars of each person mentioned in the articles as first director of the company and his interest in other firms or bodies corporate along with his consent to act as director of the company shall be filed in Form No.DIR-12 along with the fee as provided in the Companies (Registration offices and fees) Rules, 2014.

Rule 8:

Every person who has been appointed to hold the office of a director shall on or before the appointment furnish to the company a consent in writing to act as such in Form No. DIR-2:

Provided that the company shall, within thirty days of the appointment of a director, file such consent with the Registrar in Form No. DIR-12 along with the fee as provided in in the Companies (Registration Offices and Fees) Rules, 2014.

Rule 15:

The company shall within thirty days from the date of receipt of notice of resignation from a director, intimate the Registrar in Form DIR-12 and post the information on its website, if any.

Rule 18:

A return containing the particulars of appointment of director or key managerial personnel and changes therein, shall be filed with the Registrar in Form DIR-12 along with such fee as may be provided in the Companies (Registration Offices and Fees) Rules, 2014 within thirty days of such appointment or change, as the case may be.

Purpose of the eForm

Every company, whether new or existing, is required to file an eForm DIR-12 for particulars of its directors and key managerial personnel of the company with the Registrar, within 30 days from the date of appointment/resignation and of any change taking place in their designations.

eForm Number as per Companies Act, 1956

Form 32 as per Companies Act, 1956

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm DIR-12 at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

<i>S. No/ Section</i>	<i>Field Name Name</i>	<i>Instructions</i>
---------------------------	----------------------------	---------------------

You can file this eForm with different event dates (date of appointment, date of change in designation and date of cessation) only if these dates are within 30 days of the filing date. If any of the date(s) are beyond 30 days, then separate form is to be filed for every such event date. For example:

"Director A is appointed on 1st April, Director B is appointed on 18th April, and Director C ceases to be associated with the company w.e.f. 18th April. In such a case details of all the three changes can be filed through the same Form DIR-12 only if the Form is filed on or before 1st May, as all the events fall within 30 days. However, if the company files the eForm DIR-12 on 10th of May, then details in a separate eForm would be required to be filed in respect of Director A."

- For filing of details of two or more events (for example, appointment and cessation) relating to the same person, you are required to file separate forms. These cannot be filed through the same eForm.
- It is advised that you file the eForm in the chronological order of events. It implies that before filing this eForm you should ensure that no Form DIR-12 is pending to be filed for the particular company where the date of event is earlier than the date(s) entered in this form.
- In case the eForm is being filed linked to eForm INC-2 or INC-7 then option 'New Company' shall be selected. In all other cases option 'Existing Company' shall be selected.
- In case of appointment of a director the person being appointed should not be associated with more than 20 companies as a Director and in case of public company, the appointment of director shall not be allowed if he is already a Director in more than 10 public companies.

If number of directors is more than 15, addendum is required to be filed with eForm DIR12.

Addendum shall be allowed to be filed only for those cases where eForm DIR-12 has been filed and corresponding Form DIR-12 Addendum is required to be filed. EForm DIR-12 Addendum shall be allowed to be resubmitted only for those cases where the eForm DIR-12 Addendum is pending for resubmission eForm DIR-12.

eForm can be filed for one company secretary in the company as company cannot have more than one person as its company secretary.

<i>S. No/ Section</i>	<i>Name</i>	<i>Field Name</i>	<i>Instructions</i>
1		This form is for	Select one of the options below: <ul style="list-style-type: none"> • New company • Existing company
2	(a)	Form INC-1 reference number (Service request number (SRN) of Form INC1) or corporate identity number (CIN) of company	In case of an existing company, enter a valid CIN). You may find CIN by entering existing registration number or name of the company in the 'Find CIN' service available under the menu MCA services available on the MCA website. In case of a new company, enter SRN of eForm INC-1 filed for name reservation.
		Pre-fill Button	Click the Pre-fill button. In case of an existing company, system will automatically display the name, address of the registered office and the email ID of the company. In case there is any change in the email ID, enter the new valid email ID. In case of a new company, system will automatically display the name of the company. Registered office address and email ID fields will be disabled and are not required to be filled in case of a new company.
4		Number of Managing director or director(s) for which the form is being filed	Enter the total number of Managing Director, directors(s) for which this eForm needs to be filed details of fifteen director(s), Managing Directors can be filed through this eForm. If the total number is more than fifteen, then file another eForm DIR-12 for the remaining person(s). The minimum number of directors in case of OPC is 1, private company is 2 and 3 in case of public company.
5		Details of the Managing Director or director of the company	Enter the particulars of the Managing Director or director. Enter an approved DIN in case of appointment by an existing company and valid DIN (approved/ pending for verification) in case of appointment by new company. For appointment or change in designation, status of DIN should be approved. In case of cessation, status of DIN can either be approved or disabled. <ul style="list-style-type: none"> • Ensure that the DIN entered is correct and then click the Pre-fill button. System will automatically display the name, father's name, present residential address, nationality, date of birth and gender of the person. • Select whether the person is being appointed or is ceasing to be associated with the company or there is change in designation. In case of a new company, only appointment can be selected. • Select the designation of the person from the drop down values. In case of change in designation, select the new designation. In case of cessation, select the same designation as at the time of appointment or change in designation. Examples in respect of option 'Change in designation' – When an existing director becomes a Managing Director/ Whole Time Director; or an existing Managing Director/Whole

S. No/ Section Name	Field Name	Instructions
		<p>Time Director ceases to be so and only remains as a director, then also the option Change in Designation should be used to file the eForm.</p> <ul style="list-style-type: none"> In case of appointment, enter the date of appointment and in case of change in designation, enter the date of change in designation. In case of new company, this date field is not required to be entered. In such case, upon registration of the eForm, the system shall take it as the date of incorporation of the company. This date is not required to be entered in case of cessation. Select the category which is most appropriate. This is not required to be selected in case of cessation. Independent category can be selected only if company is a public company. Select one or more options that whether the director is Chairman, Executive or NonExecutive (Executive and Non-Executive director, both cannot be selected).It shall be mandatory to select either executive director or non-executive director if the option chairman is selected. Option 'Non-executive director' cannot be selected if designation selected is Whole-time director or Managing director. If 'Independent' is selected under category then 'Executive director' cannot be selected. This field is also disabled in case of cessation. In case of an alternate director, enter the DIN of the director to whom the appointee is alternate and click "Pre-fill" button. System will automatically display the name of the director to whom the appointee is alternate. This is not required to be entered in case of cessation and is mandatory in case designation selected is Alternate Director. In case of appointment of a nominee director, enter the name of the company or institution whose nominee the appointee is. This is mandatory in case of nominee director and in case of appointment or change in designation. Enter the email ID of the person (director) for communication purpose. <p>In case of cessation</p> <ul style="list-style-type: none"> System will automatically select Director or Managing Director on the basis of the designation selected in the eForm. Enter the date of cessation and select the reason of cessation from the drop-down list. <p>Nomination withdrawn by appointing authority can be selected only if the Designation entered is nominee director.</p> <ul style="list-style-type: none"> Date of cessation entered should be same as date entered while disabling DIN in case of death. Vacation of office or Not been reappointed can be selected only if the designation entered is alternate director or additional director. <p>Interest in other entities is required to be mentioned in case of appointment only.</p> <p>User can enter the details of one such entity and if the number is more than one, then user is required to attach sheet separately for such details.</p>
6	Number of	Enter the total number of manager(s), secretary(s) for which this

<i>S. No/ Section Name</i>	<i>Field Name</i>	<i>Instructions</i>
	manager(s), secretary(s), Chief financial Officer or Chief Executive Officer for which the form is being filed	eForm needs to be filed and details of only four persons can be filed through this eForm. If the total number is more than four, then file another eForm DIR12 for the remaining.
7	Details of manager(s), secretary(s), Chief financial Officer or Chief Executive Officer of the company	<p>Enter the particulars of the manager, secretary, chief financial officer or chief executive officer of the company.</p> <ul style="list-style-type: none"> • Enter the Director Identification Number (DIN), if allotted or valid Income-tax PAN. It is mandatory to enter PAN if user is not mentioning DIN. The name and father's name shall be verified by PAN entered by the user. System shall pre-fill the details of appointee like PAN, first name, middle name, last name, father's name and present residential address. In case of PAN, enter the details of the appointee. • Select whether the person is being appointed or is ceasing to be associated with the company. In case of a new company, only appointment can be selected. • Enter the membership number of the secretary as the same is mandatory for the designation of company secretary. • You are advised to enter the full name instead of using abbreviation in the name fields. • Enter the present residential address and date of birth. If the person is residing outside India, select NA in the state field from the drop down list and enter the Country code from the list of ISO Country code provided below • Select the designation of the person from the drop down menu. • In case of appointment, enter the date of appointment and in case of cessation, enter the date of cessation. In case of new company, this date field is not required to be entered. In such case, upon registration of the eForm, the system shall take date of appointment as the date of incorporation of the company. • Enter the email ID of the person (manager, chief executive officer, chief financial officer or secretary) for communication purposes. • Age of the person cannot be less than eighteen years.
Declaration	I..., a person named in the articles.....has been suppressed	<p>Enter the person's full name giving declaration</p> <p>In case of a new company, select the first check box and also one of the options from drop down values.</p> <p>In case of an existing company, select the second check box and</p>

<i>S. No/ Section Name</i>	<i>Field Name</i>	<i>Instructions</i>
		enter the serial number and date of board resolution authorizing the signatory to sign, give declaration and submit the eForm.
To be Digitally Signed by	Designation	Select one of the option from the drop-down values – In case of a new company: Director In case of an existing company: Director / Manager / Company Secretary / CEO / CFO who is digitally signing the eForm.
	DSC	In case of an existing company the eForm should be digitally signed by a director or manager or secretary or CEO or CFO of the company duly authorized by the board of directors. In such case, the person signing the eForm should be different from the person in whose respect the form is being filed. However, if the eForm is being filed in respect of all the existing directors, then it can be signed by any one of them duly authorized by the board of directors. In case of cessation of director or manager or secretary or CEO or CFO, the form shall not be signed by the same person in respect f whom cessation is being filed in the form. In case of a new company, eForm should be digitally signed by a director, manager or company secretary of the company whose name has been given in the articles of association of the company and is duly authorized by the promoters.
	Director identification number of the director; or DIN or PAN of the manager/CEO/CFO; or Membership number of the Company Secretary	<ul style="list-style-type: none"> • In case the person digitally signing the eForm is a Director - Enter the approved DIN. • In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter approved DIN or valid income-tax PAN. • In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.
Attachments		<ul style="list-style-type: none"> • Letter of appointment is mandatory to attach in case of an appointment of a Director/ Manager / Company Secretary / CEO / CFO. • Declaration by first director in Form INC-9 is mandatory to attach in case of a new company. • Declaration of the appointee director, managing director, in Form No. DIR-2 is mandatory to attach in case of appointment of a Director / Manager / Company Secretary / CEO / CFO. • Notice of resignation is mandatory to attach in case cessation is due to resignation of a Director. • Evidence of cessation is mandatory to attach in case of cessation of a Director / Manager / Company Secretary / CEO / CFO. • Interest in other entities of director it is mandatory to attach in case number of entities entered is more than one. <p>Any other information can be provided as an optional attachment(s).</p>

Part III - Important Points for Successful Submission**Fee Rules**

<i>S. No.</i>	<i>Purpose of the form</i>	<i>Normal Fee</i>	<i>Additional Fee (Delay Fee)</i>	<i>Logic for Additional Fees</i>	
				<i>Event Date</i>	<i>Time limit (days) for Filing</i>
1	Appointment/ Cessation/ Change in designation of directors and the key managerial personnel	The Companies (Registration Offices and Fees) Rules, 2014	#N/A	Date of appointment/ Cessation/ change in designation	30 days

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

Processing Type

The eForm will be auto approved in case it is filed by the existing company (STP) and will be processed by the office of Registrar of Companies in case of new company (Non STP).

SRN Generation

On successful submission of the eForm DIR-12, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

Challan Generation

On successful submission of the eForm DIR-12, challan will be generated depicting the details of the fees paid by the user to the Ministry. It is the acknowledgement to the user that the eForm has been filed.

Email

When an eForm is completely processed by the authority concerned, an acknowledgement of the same with related documents, if any, is sent to the user in the form of an email to the email id of the company

Common Instruction Kit Refer Form INC - 7**For Fees - Refer Form DIR - 3C**

CHECKLIST**E-form No. MR - 1****Return of Appointment of Key Managerial Personnel**

[Pursuant to section 196 read with section 197 and schedule V of the Companies Act, 2013 and pursuant to rule 3 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	(a) *Corporate Identification of the Company (b) Global Location Number of the Company	MCA portal/ CIN Certificate	Enter the valid CIN of the company. On clicking the Pre-fill button, system will automatically display the name and registered office address of the company
2.	(a) Name of the Company (b) Address of the registered office of the Company	Automatic through Pre-fill option Memorandum of association Automatic through Pre-fill option Memorandum of association / MCA Master data	Cross check the details. Cross check the details.
3.	(a) *Director identification number (DIN) or income-tax permanent account Number (PAN) or membership number. (b) *Name	DIN/Income-tax PAN/Membership Identity Card	Check approved DIN or valid income tax PAN. Please provide DIN in case the designation is whole-time director or managing director and PAN in case of manager. Check the full name of the person who is being appointed.
4.	*Designation		Check that correct designation is filled Manager or Managing Director or Whole-time Director or CEO or CFO or Company Secretary
5.	*Date of the resolution by the board of directors		
6.	*Effective date of appointment		

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
7.	<p>*Terms and conditions including remuneration</p> <p>(a) Remuneration</p> <p>(b) *Tenure of appointment</p> <p>(c) Other terms, if any</p>	<p>Board Minutes</p> <p>General Meeting Minutes</p> <p>Explanatory Statement</p>	<p>The fields 7(a), (b) shall be displayed and mandatory only in case designation selected in field 4 as "Managing Director, Whole Time Director or Manager"</p> <p>Check the details of remuneration including salary, perquisites and others either per month or per annum.</p> <p>The field 'total' should be equal to the sum of salary, perquisites and others.</p> <p>'From' date should be the effective date of appointment of the appointee</p>
8.	<p>* (a) Whether the age of the appointee is more than 70 years.</p> <p>(b) If yes, date of passing of special resolution by the shareholders approving the appointment</p> <p>SRN of related Form No. MGT.14 (for filing of Special Resolution)</p>	<p>PAN of appontee</p> <p>Minutes of General Meeting</p>	<p>The field 8 (b) shall be displayed and mandatory only in case designation selected in field 4 as "Managing Director, Whole Time Director or Manager"</p> <p>If the age of appointee is more than 70 years, then ensure that the date of passing of special resolution by the shareholders authorizing the appointment is entered.</p> <p>Check that SRN of e-form MGT.14 filed for special resolution authorizing appointment is entered.</p>
9.	<p>* (a) Whether the appointee had been convicted or detained under any of the Acts mentioned in Part I of Schedule V</p> <p>(b) If yes, Date of obtaining Central Government's approval.</p>		<p>The field 9 (b) shall be displayed and mandatory only in case designation selected in field 4 as "Managing Director, Whole Time Director or Manager"</p> <p>If the appointee had been convicted or detained under any of the Acts mentioned in Part I of Schedule V, then check that the date of obtaining Central Government's approval for the same.</p>

S.No.	Items	Documents to be checked	Remarks
10.	<p>*(a) Whether the approval for such appointment has been obtained from the members in general meeting</p> <p>(b) If yes, (i) date of passing the resolution</p> <p>(c) SRN of Form No. MGT.14 (for filing of Special Resolution)</p>		<p>The fields 10 (b) & (c) shall be displayed and mandatory only in case designation selected in field 4 as " Managing Director, Whole Time Director or Manager"</p> <p>If the approval for such appointment has been obtained from the members in general meeting, specify the date of passing such special resolution.</p> <p>Check that SRN of e-form MGT.14 filed for registration of agreement or special resolution passed authorizing such appointment is entered.</p>
11.	<p>(a) Whether the appointee has been disqualified for appointment of director under section 164 of the Act</p> <p>(b) If yes, give details</p>	Getting declaration by the person is recommended.	Ensure that the person is eligible for appointment as a director and is not disqualified for appointment under section 164.
12.	Declaration to be given by and to be digitally signed by Director / Manager / CEO / CFO / CS	*DIN of the director; or PAN or DIN of the manager or CEO or CFO; or membership number of the Company Secretary	<p>Ensure that the resolution number and date of resolution of meeting of board of directors of the company authorizing the signatory to sign, give declaration and submit this e-form is correct.</p> <p>Ensure the e-Form is digitally signed by Director or Manager or Company Secretary or CEO or CFO of the company who is authorized by board resolution to sign the e-form</p> <p>Check that the approved DIN is entered.</p> <p>- In case the person digitally signing the e-form is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Check that</p>

S.No.	Items	Documents to be checked	Remarks
			<p>approved DIN or valid income-tax PAN is entered.</p> <ul style="list-style-type: none"> - In case the person digitally signing the e-form is Company Secretary - Check valid membership number is entered.
13.	<p>Certificate by :</p> <ul style="list-style-type: none"> - Chartered accountant (in whole-time practice) - Cost accountant (in whole-time practice) - Company secretary (in whole-time practice) 		<p>Ensure that valid membership number and certificate of practice number of the practising professional has been entered.</p>
14.	<p>Attachments</p> <p>The following attachments are mandatory in all the cases:</p> <ul style="list-style-type: none"> - *Copy of Board Resolution - Copy of letter of consent to act as Managing Director/ Whole time Director/ Manager /CEO/CFO/Secretary - Copy of certificate by the Nomination and Remuneration Committee of the company, if any, to the effect that the remuneration is as per remuneration policy of the company - optional attachments, if any. 		

*Mandatory fields

E- Form No. MR-1**GUIDANCE NOTE:**

- 1) According to second proviso to sub-section (4) of section 196 (also in accordance with Schedule V of the Companies Act, 2013), a return in the prescribed form (e-Form No. MR-1) is required to be filed electronically with the Registrar for appointment of a person as Managing Director or Whole-time Director or a manager or Chief Executive Officer or Company Secretary or Chief Financial Officer (KMP) in the company. The return should be filed within 60 days from the date of appointment.
- 2) The provisions of section 196 are applicable to all the companies whether public or private and no company can appoint at the same time managing director and a manager.
- 3) While the maximum term of Managing Director/ Whole Time Director & Manager has been fixed for 5 years at a time, it has been provided that no reappointment shall be made earlier than 1 year before the expiry of his term.
- 4) In case the appointment is not made in accordance with the conditions specified in of Schedule V, the approval of the Central Government is required. For this application in e-form MR-2 is required to be made within 90 days of appointment.

- 8. *(a)Whether the age of the appointee is more than 70 years Yes No
- 9. *(a)Whether the appointee had been convicted or detained under any of the Acts mentioned in Part I of Schedule V
 Yes No
- 10. *(a)Whether the approval for such appointment has been obtained from the members in general meeting
 Yes No
- 11. *(a)Whether the appointee has been disqualified for appointment of director under section 164 of the Act
 Yes No

Attachments

List of attachments

- 1. *Copy of board resolution
- 4. *Copy of letter of consent to act as Managing Director/ Whole time Director/Manager / CEO/CFO/Secretary;
- 5. *Copy of certificate by the Nomination Remuneration Committee of the company, if any, to the effect that the remuneration is as per remuneration policy of the company
- 6. *Optional attachment(s) - if any

Declaration

I am authorized by the Board of Directors of the Company vide resolution no.*
dated * to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made there under in respect of the subject matter of this form and matters incidental thereto have been complied with.

I also declare that all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed.

***To be digitally signed by**

*Designation

*DIN of the director; or DIN or PAN of the manager or CEO or CFO; or Membership number of the company secretary

Certificate by practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and Rules there under for the subject matter from the original records maintained by the Company which is subject matter of this form and found them to of this form and matters incidental thereto and I have verified the above particulars(including attachment(s)) be true, correct and complete and no information material to this form has been suppressed. I further certify that;

- a. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
- b. All the required attachments have been completely and legibly attached to this form.

* To be digitally signed by

Chartered accountant (in whole-time practice) or

Cost accountant (in whole-time practice) or

Company secretary (in whole-time practice)

*Whether associate or fellow Associate Fellow

*Membership number

*Certificate of Practice Number

Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

For office use only:

e-Form Service request number (SRN)

e-Form filing date (DD/MM/YYYY)

This e-Form is hereby registered

Digital signature of the authorising officer

Date of signing

(DD/MM/YYYY)

INSTRUCTION KIT FOR E-form No. MR - 1

(Return of appointment of key managerial personnel)

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This document provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm.

This document is divided into following sections:

Part I – Laws Governing the eForm

Part II – Instructions to fill the eForm

Part III – Important Points for Successful Submission

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Section and Rule Number(s)

eForm MR-1 is filed in pursuant to Section 196, 197, and Schedule V of the Companies Act, 2013 and Rule 3 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014 which is reproduced for your reference:

Section 196:

- (1) No company shall appoint or employ at the same time a managing director and a manager.
- (2) No company shall appoint or re-appoint any person as its managing director, whole-time director or manager for a term exceeding five years at a time:

Provided that no re-appointment shall be made earlier than one year before the expiry of his term.

- (3) No company shall appoint or continue the employment of any person as managing director, whole-time director or manager who —

- (a) Is below the age of twenty-one years or has attained the age of seventy years:

Provided that appointment of a person who has attained the age of seventy years may be made by passing a special resolution in which case the explanatory statement annexed to the notice for such motion shall indicate the justification for appointing such person;

- (b) is an undischarged insolvent or has at any time been adjudged as an insolvent;
- (c) Has at any time suspended payment to his creditors or makes, or has at any time made, a composition with them; or
- (d) has at any time been convicted by a court of an offence and sentenced for a period of more than six months.

- (4) Subject to the provisions of section 197 and Schedule V, a managing director, whole-time director or manager shall be appointed and the terms and conditions of such appointment and remuneration payable be approved by the Board of Directors at a meeting which shall be subject to approval by a resolution at the next general meeting of the company and by the Central Government in case such appointment is at variance to the conditions specified in that Schedule:

Provided that a notice convening Board or general meeting for considering such appointment shall include the terms and conditions of such appointment, remuneration payable and such other matters including interest, of a director or directors in such appointments, if any:

Provided further that a return in the prescribed form shall be filed within sixty days of such appointment with the Registrar.

- (5) Subject to the provisions of this Act, where an appointment of a managing director, whole-time director or manager is not approved by the company at a general meeting, any act done by him before such approval shall not be deemed to be invalid.

Section 197:

- (1) The total managerial remuneration payable by a public company, to its directors, including managing director and whole-time director, and its manager in respect of any financial year shall not exceed eleven per cent of the net profits of that company for that financial year computed in the manner laid down in section 198 except that the remuneration of the directors shall not be deducted from the gross profits:

Provided that the company in general meeting may, with the approval of the Central Government, authorize the payment of remuneration exceeding eleven per cent. Of the net profits of the company, subject to the provisions of Schedule V:

Provided further that, except with the approval of the company in general meeting,—

- (i) The remuneration payable to any one managing director; or whole-time director or manager shall not exceed five per cent. Of the net profits of the company and if there is more than one such director remuneration shall not exceed ten per cent. Of the net profits to all such directors and manager taken together;
 - (ii) The remuneration payable to directors who are neither managing directors nor whole-time directors shall not exceed,—
 - (A) one per cent. Of the net profits of the company, if there is a managing or whole-time director or manager;
 - (B) three per cent of the net profits in any other case.
- (2) The percentages aforesaid shall be exclusive of any fees payable to directors under sub-section (5).
- (3) Notwithstanding anything contained in sub-sections (1) and (2), but subject to the provisions of Schedule V, if, in any financial year, a company has no profits or its profits are inadequate, the company shall not pay to its directors, including any managing or whole time director or manager, by way of remuneration any sum exclusive of any fees payable to directors under sub-section (5) hereunder except in accordance with the provisions of Schedule V and if it is not able to comply with such provisions, with the previous approval of the Central Government.
- (4) The remuneration payable to the directors of a company, including any managing or whole-time director or manager, shall be determined, in accordance with and subject to the provisions of this section, either by the articles of the company, or by a resolution or, if the articles so require, by a special resolution, passed by the company in general meeting and the remuneration payable to a director determined aforesaid shall be inclusive of the remuneration payable to him for the services rendered by him in any other capacity: Provided that any remuneration for services rendered by any such director in other capacity shall not be so included if—
- (a) The services rendered are of a professional nature; and
 - (b) In the opinion of the Nomination and Remuneration Committee, if the company is covered under sub-section (1) of section 178, or the Board of Directors in other cases, the director possesses the requisite qualification for the practice of the profession.
- (5) A director may receive remuneration by way of fee for attending meetings of the Board or Committee thereof or for any other purpose whatsoever as may be decided by the Board:
- Provided that the amount of such fees shall not exceed the amount as may be prescribed:
- Provided further that different fees for different classes of companies and fees in respect of independent director may be such as may be prescribed.
- (6) A director or manager may be paid remuneration either by way of a monthly payment or at a specified percentage of the net profits of the company or partly by one way and partly by the other.

- (7) Notwithstanding anything contained in any other provision of this Act but subject to the provisions of this section, an independent director shall not be entitled to any stock option and may receive remuneration by way of fees provided under sub-section (5), reimbursement of expenses for participation in the Board and other meetings and profit related commission as may be approved by the members.
- (8) The net profits for the purposes of this section shall be computed in the manner referred to in section 198.
- (9) If any director draws or receives, directly or indirectly, by way of remuneration any such sums in excess of the limit prescribed by this section or without the prior sanction of the Central Government, where it is required, he shall refund such sums to the company and until such sum is refunded, hold it in trust for the company.
- (10) The company shall not waive the recovery of any sum refundable to it under sub-section (9) unless permitted by the Central Government.
- (11) In cases where Schedule V is applicable on grounds of no profits or inadequate profits, any provision relating to the remuneration of any director which purports to increase or has the effect of increasing the amount thereof, whether the provision be contained in the company's memorandum or articles, or in an agreement entered into by it, or in any resolution passed by the company in general meeting or its Board, shall not have any effect unless such increase is in accordance with the conditions specified in that Schedule and if such conditions are not being complied, the approval of the Central Government had been obtained.
- (12) Every listed company shall disclose in the Board's report, the ratio of the remuneration of each director to the median employee's remuneration and such other details as may be prescribed.
- (13) Where any insurance is taken by a company on behalf of its managing director, whole-time director, manager, Chief Executive Officer, Chief Financial Officer or Company Secretary for indemnifying any of them against any liability in respect of any negligence, default, misfeasance, breach of duty or breach of trust for which they may be guilty in relation to the company, the premium paid on such insurance shall not be treated as part of the remuneration payable to any such personnel:

Provided that if such person is proved to be guilty, the premium paid on such insurance shall be treated as part of the remuneration.
- (14) Subject to the provisions of this section, any director who is in receipt of any commission from the company and who is a managing or whole-time director of the company shall not be disqualified from receiving any remuneration or commission from any holding company or subsidiary company of such company subject to its disclosure by the company in the Board's report.
- (15) If any person contravenes the provisions of this section, he shall be punishable with fine which shall not be less than one lakh rupees but which may extend to five lakh rupees.

Section 203 (3):

A whole-time key managerial personnel shall not hold office in more than one company except in its subsidiary company at the same time:

Provided that nothing contained in this sub-section shall disentitle a key managerial personnel from being a director of any company with the permission of the Board:

Provided further that whole-time key managerial personnel holding office in more than one company at the same time on the date of commencement of this Act, shall, within a period of six months from such commencement, choose one company, in which he wishes to continue to hold the office of key managerial personnel:

Provided also that a company may appoint or employ a person as its managing director, if he is the managing director or manager of one, and of not more than one, other company and such appointment or employment is made or approved by a resolution passed at a meeting of the Board with the consent of all the directors present at the meeting and of which meeting, and of the resolution to be moved thereat, specific notice has been given to all the directors then in India.

Rule 3:

- (1) For the purposes of second proviso to sub-section (4) of section 196, a company shall file a return of appointment of a Managing Director, Whole Time Director or Manager, Chief Executive Officer (CEO), Company Secretary and Chief Financial Officer (CFO) within sixty days, with the Registrar in Form No. MR-1 along with such fee.
- (2) For the purposes of section 198(4)(1) of the Companies Act, 2013, calculation for deduction from net profit of accumulated losses only from the commencement of this Act means Companies (Amendment) Act, 1960.

Purpose of the eForm

In case the appointment of an key managerial personnel is made within the specified parameters (in accordance of schedule V of the Companies Act, 2013) then a return has to be filed in eForm MR-1 with RoC within 60 days from the date of such appointment. The provisions of section 196 are applicable to all the companies whether public or private and no company can appoint at the same time managing director and a manager.

While the maximum term of Managing Director/ Whole Time Director & Manager has been fixed for 5 years at a time, it has been provided that no reappointment shall be made earlier than 1 year before the expiry of his term.

eForm Number as per Companies Act, 1956

Form 25C of the Companies Act, 1956

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm MR-1 at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

<i>S. No/ Section</i>	<i>Name</i>	<i>Field Name</i>	<i>Instructions</i>
1	(a)	Corporate identity number (CIN) of the company	Enter the valid CIN of the company. On clicking the Pre-fill button, system will automatically display the name and registered office address of the company.
3	(a)	Director Identification number (DIN) or income-tax permanent account number (PAN)	Enter approved DIN or valid income tax PAN. Please provide DIN in case the designation is whole time director or managing director and PAN in case of manager.
	(b)	Name	Enter the full name of the person who is being appointed.
7		Terms and conditions including remuneration	
	(a)	Remuneration	This filed 7(a) ,(b) shall be displayed and mandatory only in case designation selected in field 4 as " Managing Director, Whole Time Director or Manager" Enter the details of remuneration including salary, perquisites and others either per month or per annum. The field 'total' should be equal to the sum of salary, perquisites and others.
	(b)	Tenure of appointment	'From' date should be the effective date of appointment of the appointee.

<i>S. No/ Section</i>	<i>Name</i>	<i>Field Name</i>	<i>Instructions</i>
8	(b)	If yes, date of passing of special resolution by the shareholders approving the appointment SRN of related Form No. MGT.14 (for filing of Special Resolution)	<p>This filed 8 (b) shall be displayed and mandatory only in case designation selected in field 4 as " Managing Director, Whole Time Director or Manager"</p> <p>If the age of appointee is more than 70 years, then enter the date of passing of special resolution by the shareholders authorizing the appointment.</p> <p>Enter a valid SRN of eForm MGT.14 filed for special resolution authorizing appointment where the age of appointee is more than seventy years of age.</p>
9	(b)	If yes, Date of obtaining Central Government's approval	<p>This filed 9 (b) shall be displayed and mandatory only in case designation selected in field 4 as " Managing Director, Whole Time Director or Manager"</p> <p>If the appointee had been convicted or detained under any of the Acts mentioned in Part I of Schedule V, then enter the date of obtaining central government's approval for the same.</p>
10	(b)	If yes, (i) date of passing the resolution	<p>This filed 10 (b) ,(c)shall be displayed and mandatory only in case designation selected in field 4 as " Managing Director, Whole Time Director or Manager"</p> <p>If the approval for such appointment has been obtained from the members in general meeting, specify the date of passing such special resolution.</p>
	(c)	SRN of Form No. MGT.14 (for filing of Special Resolution)	Enter a valid SRN of eForm MGT.14 filed for registration of agreement or special resolution passed authorizing such appointment.
Declaration		Enter the serial number and date of resolution of meeting of board of directors of the company authorizing the signatory to sign, give declaration and submit this eForm.	
To be digitally signed by	DSC	Designation	<p>Ensure the eForm is digitally signed by Director or Manager or Company Secretary or CEO or CFO of the company who is authorized by board resolution to sign the eForm.</p> <p>Select Designation as Director or Manager or Company Secretary or CEO or CFO.</p>
		DIN of the director; or PAN or DIN of the manager or CEO or CFO; or membership number of the Company Secretary	<ul style="list-style-type: none"> In case the person digitally signing the eForm is a Director - Enter the approved DIN. In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter approved DIN or valid income-tax PAN. In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.
Certificate by practicing professional	DSC		<p>The eForm should be certified by a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) or company secretary (in whole-time practice) by digitally signing the eForm.</p> <p>Select the relevant category of the professional and whether he/ she is an associate or fellow.</p> <p>Enter valid membership number and certificate of practice number of the practicing professionals.</p>

<i>S. No/ Section Name</i>	<i>Field Name</i>	<i>Instructions</i>
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Attachments The following attachments are mandatory in all the cases:

- Certified true copy of Board Resolution
- Copy of letter of consent to act as a managing director, whole time director, or manager
- Certified true copy of shareholders resolution along with explanatory statement is mandatory in case passed for such appointment
- Copy of central government approval is mandatory in case appointee is convicted or detained as per Schedule V
- Copy of certificate by the Nomination and Remuneration Committee of the company, if any

Any other information can be provided as an optional attachment(s).

Part III - Important Points for Successful Submission

Fee Rules

<i>S. No.</i>	<i>Purpose of the form</i>	<i>Nominal Fee</i>	<i>Additional Fee (Delay fee)</i>	<i>Logic for additional fee</i>	<i>Remarks</i>
				<i>Event Day</i> <i>Time limit (days) for filling</i>	
1	Return of appointment of a managing director, whole time director or manager	The Companies (Fee for filings with Registrar of Companies) Rules, 2014 - Annexure A	Date of appointment of MD, WTD or Manager	60 days	

Processing Type

The form will be processed by the office of Registrar of Companies.

SRN Generation

On successful submission of the eForm MR-1, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

Challan Generation

On successful submission of the eForm MR-1, Challan will be generated depicting the details of the fees paid by the user to the Ministry. It is the acknowledgement to the user that the eForm has been filed.

Email

When an eForm is completely processed by the authority concerned, an acknowledgement of the same with related documents, if any is sent to the user in the form of an email to the email id of the company.

For Fees - Refer Form DIR - 3C

Common Instruction Kit Refer Form INC - 7

CHECKLIST**E-form No. MR - 2**

Form of application to the Central Government for approval of appointment or reappointment and remuneration or increase in remuneration or waiver for excess or over payment to managing or whole-time director(s) or manager and commission or remuneration to directors.

[Pursuant to Section 196, 197, 200, 201(1), 203(1) and schedule V of the Companies Act, 2013 and rule 7 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	(a) *Corporate identity number (CIN) of the company (b) Global location number (GLN) of company	Website of MCA/CIN Certificate	
2.	(a) Name of the company (b) Address of the registered office of the company (c) *E-mail ID Of the Company	Name, registered office, address and e-mail ID are automatically filled on clicking Pre-fill option. MCA Portal	Ensure that correct CIN is filled. Otherwise wrong information would be prefilled.
3.	*Date of incorporation		
4.	(a) *This form is being filed for seeking Central Government's approval for: - Appointment or re-appointment without complying with the Part I of Schedule V - Payment of remuneration exceeding 11 percent of Net Profit - Waiver of excess remuneration paid during a particular financial year - Payment of remuneration exceeding the limits provided in Schedule V.	Board/ General Meeting Resolution/ Minutes/ Explanatory Statement to the resolution.	Any one option may be selected. If application is for any other proposal also, another e-form 12 is to be filed. MR-12 must be filed within 90 days of appointment or re-appointment. If application is not filed in time, application under relevant section of the Act with requisite fee may be furnished along with this e-form.
5.	(1) Particulars of the proposed appointee or the person in whose respect the application is filed.	Explanatory statement to the resolution	Check that the particulars of the proposed appointee or the person in whose respect the application is filed is correctly entered.

S.No.	Items	Documents to be checked	Remarks
	(2) In case the proposed appointee is a foreign citizen, furnish the given details.		<p>Check complaint(s) against approved DIN in case of MD or WTD. Enter DIN or income tax PAN in case of manager.</p> <p>On clicking the Pre-fill button, system will automatically display the name, address, father's name, nationality and date of birth of the appointee.</p> <p>Check the place of birth, educational qualifications and experience of the appointee.</p> <p>Check the passport number.</p>
6.	a) Whether appointment or re-appointment b) Effective date of appointment or re-appointment c) Designation offered	Board/ General Meeting Resolution/ Minutes Explanatory statement to the resolution	
7.	a) Which of the clause(s) of Part I of schedule V of the Companies Act, 2013 is or are not satisfied b) Section of the Act under which the appointee was convicted or detained. c) Details of the offence committed due to which the proposed appointee is disqualified.	As declared by the applicant: Balance sheet Board resolution General meeting resolution	Check the supporting documents thoroughly and ensure that the relevant information has been furnished.
8.	(a) Whether the proposed appointee or the person in whose respect the application is filed suffers from any of the disqualification mentioned in section 164(2) of the Act - Yes - No	As declared by the applicant.	Getting the supporting documents is recommended.

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
9.	Justification of such appointment	Board/ General meeting resolution, Notice of GM & explanation statement Resolution of Nomination and Remuneration Committee	Check all the supporting documents.
10.	Details of resolution passed for such appointment: a) Date of passing Board resolution b) Date of Nomination Committee and Remuneration Committee resolution c) Date of Members' Resolution	Notice and Minutes of respective meetings	
11.	Financial position of the company 1) Financial parameters for the immediately preceding three financial years as per balance sheet and profit and loss account filed by the company 2) Net profit & loss as computed under section 198 of the act and details of.....	Annual Reports of the company/ audited Balance Sheets Balance sheets & Annual reports for preceding three years	System will automatically display the Financial Parameters of the Last Three Years as per P & L and Balance Sheet filled by the Company. Cross check with the audited balance sheet. On entering details of net profit as computed u/s 198, the system will automatically display 11% of profits. In case of loss, see that zero is entered for % of net profits u/s 198. Check where Central Government approval is not obtained, the reasons for the same is entered.
12.	Managerial remuneration paid during the last three years to be stated separately for each director or managing director or whole-time director	Balance sheets & Annual reports for preceding three years	Details of maximum five persons can be provided here. In case of more than five, provide details as an optional attachment.

S.No.	Items	Documents to be checked	Remarks
13.	<p>i. Details of remuneration per annum (including perquisites and commission) as on the date of application drawn in any other company, by the appointee or the person in whose respect application is being made.</p> <p>ii. Details of remuneration (including perquisites and commission) drawn by him from the company in any other capacity.</p>		<p>Check the details of remuneration being drawn from any other company by the appointee or person in whose respect application is filed.</p> <p>Check CIN of the company, Pre-fill 'button', system will automatically display name of the company.</p> <p>Details of maximum three companies can be provided. In case the number of companies exceeds three, details of remaining companies can be provided as an optional attachment.</p> <p>Check the details of remuneration drawn by him in any other capacity from the company.</p>
14.	<p>Details of resolution(s) passed:</p> <p>(a) Date of board resolution</p> <p>(b) Date of Nomination and remuneration Committee's resolution</p> <p>(c) Date of Shareholder's resolution</p> <p>Type of Resolution</p> <ul style="list-style-type: none"> - Ordinary - Special <p>In case of special resolution passed, enter the SRN of e-Form MGT.14 associated with CIN.</p>	<p>Board Minutes</p> <p>Nomination and remuneration Committee minutes</p> <p>General Meeting Minutes</p> <p>Minutes book</p>	<p>Check the date of board resolution, date of Remuneration and Nomination committee's resolution (if applicable) and date of shareholder's resolution.</p> <p>In case of special resolution passed, check the SRN of e-form MGT-14 associated with CIN.</p>
15.	Whether the company has made any default in repayment of its debts (including public deposit) or debentures or interest payable thereon for a	Financial Statement	

S.No.	Items	Documents to be checked	Remarks
	continuous period of thirty days as prescribed in Part II of Schedule V		
16.	<p>In case of payment of remuneration in excess of 11% of the net profit:</p> <p>a) Current year's estimated profit or loss (computed under section 198)</p> <p>b) 11% of such profit.</p> <p>c) Remuneration proposed</p> <p>d) Details in respect of proposed remuneration</p> <p>e) Justification of proposal.</p>	<p>Board/General Meeting/ resolution</p> <p>Notice of General meeting & explanation statement</p>	<p>The field is mandatory in case of payment of remuneration exceeding 11% of net profit.</p>
17.	<p>In case company has no profits or its profits are inadequate :</p> <p>a) Whether the company proposes to pay minimum remuneration in the absence of or inadequacy of profits or remuneration in excess of the limits prescribed under section 197.</p> <p>b) Effective capital under Schedule V of the Companies Act, as on the date of preceding financial year (whichever is applicable)</p> <p>c) Reason(s) for losses or inadequacy of profits.</p> <p>d) Remuneration proposed.</p> <p>e) If the proposed remuneration is for more than one year such remuneration for such year or part thereof.</p> <p>f) Details of the clause(s) of Schedule V, which is or are not satisfied due to which the present application is being made</p>	<p>Board/General Meeting/ Nomination & Remuneration Committee resolution</p> <p>Notice of General meeting & explanation statement</p>	<p>Separate application fees is to be paid in respect of application on point (a).</p> <p>This field is required to be filled in case of payment of remuneration in excess of the prescribed limits given in Schedule V of the Act.</p> <p>Check that Effective capital is calculated as per the latest audited balance sheet.</p> <p>Check the details of the proposed remuneration per annum. In case commission, bonus or performance linked incentive is in percentage, check such percentage</p> <p>If the proposed remuneration given is for more than one year then check for each year or part</p>

S.No.	Items	Documents to be checked	Remarks
	g) Details in respect of proposed increase in remuneration h) Justification for the proposal		thereof for the total period of remuneration proposed.
18.	Waiver In case of Waiver : 1. Details of excess remuneration paid. 2. Circumstances under which such amount was paid in excess of the limits. 3. Reasons for claiming waiver		In case of waiver of excess remuneration, check the details of excess remuneration paid, total entitlement, excess remuneration to be waived off along with the circumstances under which such amount was paid in excess of the limits.
19.	Declaration to be given by and to be digitally signed by Director/Manager/CEO/CFO/CS	Board minutes authorising the signatories DSC *Director identification number of the director; or DIN or PAN of the manager/CEO/CFO; or Membership number of the Company Secretary	Check the serial number of board resolution and date of board meeting where person signing the e-form is duly authorized by the board. Ensure the e-form is digitally signed by the same person whose designation is reflected above. In case the person digitally signing the e-form is a Director - check the approved DIN. In case the person digitally signing the e-form is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - check approved DIN or valid income-tax PAN. In case the person digitally signing the e-form is Company Secretary -check valid membership number.
20.	Certification by: - chartered accountant (in whole-time practice) - cost accountant (in whole-time practice) - company secretary (in whole-time practice)		Ensure that Membership number and Certificate of Practice number are correctly entered.

S.No.	Items	Documents to be checked	Remarks
	Attachments:		
	<ol style="list-style-type: none"> 1. Copy of the calculation sheet of effective capital as computed under Schedule V to the Companies Act, 2013 as per previous year's audited balance sheet; 2. *Copy(s) of the resolution of Board of directors; 3. Copy of the resolution of Nomination and Remuneration committee along with its composition and certificate by the said committee to the effect that the remuneration is as per remuneration policy of the company and designation; 4. Copy of resolution of shareholder(s) along with notice and explanatory statement; 5. *Certificate from the auditor or company secretary or company secretarry in practice with regard to the compliance of section 196 of the Act; 6. Certificate of no-default in repayment of debts(including public deposit or debentures or interest payable thereon) for a continuous period of thirty days in the preceding financial year before the date on appointment of such managerial person, from director or company secretary of the company 7. No objection certificate from the financial institution(s) or bank(s) to whom the company has defaulted; 8. Copy of the order of BIFR or NCLT together with the copy of a scheme of revival or rehabilitation 9. Copy of draft agreement between the company and the proposed appointee; 10. *Newspaper clipping in which notices pursuant to section clause (b) of sub-section (2) of section 201 have been published 11. Copy of employment visa/passport, in case the proposed appointee is a foreign citizen; 12. Copies of educational or professional qualification certificate; 13. Statement as per item (iv) of third proviso of section II of Part II of Schedule V to the Companies Act, 2013 14. Projections of the Turnover and net profits for next three years; 15. Calculation of estimated profit under section 198 of the Act; 16. Auditors Certificate pursuant to Section 164(2) of the Companies Act, 2013; 17. An application under Section 460 of the Act for condonation of delay; 18. *Full and proper justification in favour of the proposal along with bio-data of the appointee; 19. Documentary proof regarding compliance of the provisions of Section 196 of the Companies Act, 2013 at the time of appointment/ re-appointment of the proposed appointee 20. Certificate by the secretary of the company or CA/CS in whole time practice to be notified erstwhile; 21. Details, if applicant company is a subsidiary of listed company; 22. Certificate from CA/CS in whole time practice along with calculation of excess remuneration paid to the appointee; 23. Optional attachment, if any. 		

* Mandatory fields.

E-Form MR-2**Guidance Notes:**

- The E-Form MR-2 is to be filled in pursuant to Section 196, 197, 200, 201(1) and 203(1) of the Companies Act, 2013 and Rule 7 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 for application to the Central Government for appointment or reappointment and remuneration or increase in remuneration or waiver for excess or over payment to Managing or Whole time Director(s) or Manager and commission or remuneration to Directors by the Company. The Application for the approval of Central Government must be filled by the Company within 90 days from the date of Appointment or reappointment.
- Ensure that the applicable attachments are attached on case to case basis as provided in instructions kit.
- In addition to the attachments as suggested in the Instruction kit, the following are recommended:
 - while filing the application to the Central Government for Waiver of recovery of excess remuneration paid to Managerial personnel's/ Directors u/s 197(10) of the Companies Act, 2013 –
 - In case of default, No Objection Certificate / Letter from the Banks/ lenders of the Company clearly stating the purpose that it has no objection to the remuneration already paid to Mr./ Mrs. _____ in the financial year _____ as approved by the Board of Directors and Members' of the Company.
 - Nomination And Remuneration Committee resolution for waiver of excess remuneration paid to the appointee or Nomination And Remuneration Committee resolution for appointment and payment of remuneration to the appointee, whichever is applicable.
 - Auditors Certificate pursuant to Section 164(2) of the Companies Act, 2013;
 - Turnover, Net Profit/ loss as computed under Section 197 of the Companies Act, 2013, divided pay out, if any, and effective capital of the Company for preceding three financial years duly certified by Chartered Accountant, in whole time practice.
- Whether the applicant company is a subsidiary (in case of Unlisted Company) of a listed company. If so, the details thereof;
- No. of Managerial Personnel (managing directors/ whole time directors/ managers) in the company and the total remuneration paid to each of them during the period of proposal for waiver of recovery of excess remuneration along with its percentage of net profit (as computed u/s 197 of the Act).
- No. of Managerial Personnel (managing directors/ whole time directors/ managers) and Non Whole Time Directors of the Company and remuneration paid to each of them during the preceding three financial years including % of net profit u/s 197 of the Act and copy of Central Govt. approval obtained, if any during the preceding three years.
- Remuneration drawn by the appointee in preceding three financial years indicating the name of the organization and the position held by him.
- Members Resolution regarding appointment and payment of remuneration to the appointee at the time of initial appointment/ re-appointment.

FORM NO. MR - 2 : Form of application to the Central Government for approval of appointment or reappointment and remuneration or increase in remuneration or waiver for excess or over payment to managing director or whole time director or manager and commission or remuneration to directors

FORM NO. MR - 2

[Pursuant to section 196, 197, 200, 201(1), 203(1) and Schedule V of the Companies Act 2013 & Rule 7 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014]



Form of application to the Central Government for approval of appointment or reappointment and remuneration or increase in remuneration or waiver for excess or over payment to managing director or whole time director or manager and commission or remuneration to directors

Form Language English Hindi

Refer the instruction kit for filing the form.

1. (a) *Corporate identification number (CIN) of company
- (b) Global location number (GLN) of company
2. (a) Name of the company
- (b) Address of the registered office of the company
- (c) *e-mail ID of the company
3. *Date of incorporation (DD/MM/YYYY)
4. (a) *This form is being filed for seeking Central Government's approval for
 - Appointment or reappointment without complying with the Part I of Schedule V
 - Payment of remuneration exceeding 11 percent of Net Profit
 - Waiver of excess remuneration paid during a particular financial year
 - Payment of remuneration exceeding the limits provided in Schedule V
- (b) Whether the application has been filed in time Yes No
5. (1) Particulars of the proposed appointee or the person in whose respect the application is filed
Director Identification Number (DIN) or Income tax permanent account number (Income tax PAN)
- Name
- Address
- Father's name
- Nationality
- Date of birth (DD/MM/YYYY)
- Place of birth

Educational, professional qualifications and brief profits of the appointee or the person in whose respect the Application is filled

Experience Years Months

6. (a) Whether

Appointment Reappointment

(b) Effective date of appointment or reappointment (DD/MM/YYYY)

(c) Designation offered

7. (a) Which of the clause(s) of Part 1 of Schedule V to the Companies Act, 2013 is or are not satisfied

(b) Section and the Act under which the appointee was convicted or detained

(c) Details of the offence committed due to which the proposed appointee is disqualified

8. (a) Whether the proposed appointee or the person in whose respect the application is filed suffers from any of the disqualification mentioned in section 164(2) of the Act.

Yes No

9. Justification of such appointment

10. Details of resolution passed for such appointment

(a) Date of passing Board resolution (DD/MM/YYYY)

(b) Date of Nomination Committee and Remuneration

Committee's resolution (DD/MM/YYYY)

(c) Date of Members' Resolution (DD/MM/YYYY)

11. Financial position of the company -

Net Profit or loss as computed under section 198 of the act and details of remuneration paid in the immediately preceding three financial years -

Pre-fill

(Amount in rupees)

Particulars	Figures for the year ended	Figures for the year ended	Figures for the year ended
Profit or loss as computed under section 198 of the act			
11% of the above profit			
Total remuneration paid to all managerial personnel			

13. (i) Details of remuneration per annum (including perquisites and commission) as on the date of application drawn in any other company, by the appointee or the person in whose respect application is filed:

CIN of the company	Name of the company Pre-fill all	Designation	Amount (in Rs.)

(ii) Details of remuneration (including perquisites and commission) drawn by him from the company in any other capacity:

Designation	Period of Payment	Amount (in Rs.)

Attachments

- Copy of the calculation sheet of effective capital as computed under Schedule V to the Companies Act, 2013 as per previous year's audited balance sheet;
- *Copy(s) of the resolution of Board of directors;
- Copy of the resolution of Nomination and Remuneration committee along with its composition and certificate by the said committee to the effect that the remuneration is as per remuneration policy of the company and designation;
- Copy of resolution of shareholder(s) along with notice and explanatory statement;

Attach

Attach

Attach

Attach

- | | |
|---|---------------------------------------|
| 5. *Certificate from the auditor or company secretary or company secretary in practice with regard to the compliance of section 196 of the Act; | <input type="button" value="Attach"/> |
| 6. *Certificate of no-default in repayment of debts(including public deposit or debentures or interest payable thereon) for a continuous period of thirty days in the preceding financial year before the date on appointment of such managerial person, from director or company secretary of the company; | <input type="button" value="Attach"/> |
| 7. No objection certificate from the financial institution(s) or bank(s) to whom the company has defaulted; | <input type="button" value="Attach"/> |
| 8. Copy of the order of BIFR or NCLT together with the copy of a scheme of revival or rehabilitation; | <input type="button" value="Attach"/> |
| 9. Copy of draft agreement between the company and the proposed appointee; | <input type="button" value="Attach"/> |
| 10. *Newspaper clipping in which notices pursuant to section clause (b) of sub-section (2) of section 201 have been published; | <input type="button" value="Attach"/> |
| 11. Copy of employment visa/passport, in case the proposed appointee is a foreign citizen; | <input type="button" value="Attach"/> |
| 12. Copies of educational or professional qualification certificate; | <input type="button" value="Attach"/> |
| 13. Statement as per item (iv) of third proviso of section II of Part II of Schedule V to the Companies Act, 2013 | <input type="button" value="Attach"/> |
| 14. Projections of the Turnover and net profits for next three years; | <input type="button" value="Attach"/> |
| 15. Calculation of estimated profit under section 198 of the Act; | <input type="button" value="Attach"/> |
| 16. Auditors Certificate pursuant to Section 164(2) of the Companies Act, 2013; | <input type="button" value="Attach"/> |
| 17. An application under Section 460 of the Act for condonation of delay; | <input type="button" value="Attach"/> |
| 18. *Full and proper justification in favour of the proposal along with bio-data of the appointee; | <input type="button" value="Attach"/> |
| 19. Documentary proof regarding compliance of the provisions of Section 196 of the Companies Act, 2013 at the time of appointment/ re-appointment of the proposed appointee; | <input type="button" value="Attach"/> |
| 20. Certificate by the secretary of the company or CA/CS in whole time practice to be notified erstwhile; | <input type="button" value="Attach"/> |
| 21. Details, if applicant company is a subsidiary of listed company; | <input type="button" value="Attach"/> |
| 22. Certificate from CA/CS in whole time practice along with calculation of excess remuneration paid to the appointee; | <input type="button" value="Attach"/> |
| 23. Optional attachment, if any | <input type="button" value="Attach"/> |

List of attachments

Declaration

I am authorized by the Board of Directors of the Company vide resolution no *
 dated * to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

1. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
2. All the required attachments have been completely and legibly attached to this form

To be digitally signed by

*Designation (to be given)

*Director identification number of the director;
 or DIN or PAN of the manager or CEO or CFO;
 or Membership number of the Company Secretary

Certificate by practising professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

- i. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
- ii. All the required attachments have been completely and legibly attached to this form.

To be digitally signed by

- Chartered accountant (in whole-time practice) or
 Cost accountant (in whole-time practice) or
 Company secretary (in whole-time practice)

*Whether associate or fellow Associate Fellow

*Membership number

*Certificate of Practice Number

Note: Attention is also drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement and punishment for false evidence respectively.

For office use only:**Digital signature of the authorising officer**

This e-Form is hereby approved

This e-Form is hereby rejected

INSTRUCTION KIT FOR E-form No. MR - 2

(Form of Application to the Central Government for approval of appointment or reappointment and remuneration or increase in remuneration or waiver for excess or over payment to managing director or whole time director or manager and commission or remuneration to directors)

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm

This document is divided into following sections:

- Part I – Law Governing the eForm
- Part II – Instructions to fill the eForm
- Part III – Important Points for Successful Submission

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Section and Rule Number(s)

EForm MR-2 is required to be filed pursuant to Section 196, 197, 200, 201(1) and 203(1) of the Companies Act, 2013 and rule 7 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 which are reproduced for your reference.

Section 196:

- (1) No company shall appoint or employ at the same time a managing director and a manager.
- (2) No company shall appoint or re-appoint any person as its managing director, whole-time director or manager for a term exceeding five years at a time: Provided that no re-appointment shall be made earlier than one year before the expiry of his term.
- (3) No company shall appoint or continue the employment of any person as managing director, whole-time director or manager who —
 - (a) is below the age of twenty-one years or has attained the age of seventy years:

Provided that appointment of a person who has attained the age of seventy years may be made by passing a special resolution in which case the explanatory statement annexed to the notice for such motion shall indicate the justification for appointing such person;
 - (b) is an undischarged insolvent or has at any time been adjudged as an insolvent;
 - (c) has at any time suspended payment to his creditors or makes, or has at any time made, a composition with them; or
 - (d) has at any time been convicted by a court of an offence and sentenced for a period of more than six months.
- (4) Subject to the provisions of section 197 and Schedule V, a managing director, whole-time director or manager shall be appointed and the terms and conditions of such appointment and remuneration payable be approved by the Board of Directors at a meeting which shall be subject to approval by a resolution at the next general meeting of the company and by the Central Government in case such appointment is at variance to the conditions specified in that Schedule:

Provided that a notice convening Board or general meeting for considering such appointment shall include the terms and conditions of such appointment, remuneration payable and such other matters including interest, of a director or directors in such appointments, if any:

Provided further that a return in the prescribed form shall be filed within sixty days of such appointment with the Registrar

- (5) Subject to the provisions of this Act, where an appointment of a managing director, whole-time director or manager is not approved by the company at a general meeting, any act done by him before such approval shall not be deemed to be invalid.

Section 197:

- (1) The total managerial remuneration payable by a public company, to its directors, including managing director and whole-time director, and its manager in respect of any financial year shall not exceed eleven per cent of the net profits of that company for that financial year computed in the manner laid down in section 198 except that the remuneration of the directors shall not be deducted from the gross profits:

Provided that the company in general meeting may, with the approval of the Central Government, authorize the payment of remuneration exceeding eleven per cent of the net profits of the company, subject to the provisions of Schedule V:

Provided further that, except with the approval of the company in general meeting,—

- (i) the remuneration payable to any one managing director; or whole-time director or manager shall not exceed five per cent of the net profits of the company and if there is more than one such director remuneration shall not exceed ten per cent of the net profits to all such directors and manager taken together;
 - (ii) the remuneration payable to directors who are neither managing directors nor whole-time directors shall not exceed,—
 - (A) one per cent of the net profits of the company, if there is a managing or whole-time director or manager;
 - (B) three per cent of the net profits in any other case.
- (2) The percentages aforesaid shall be exclusive of any fees payable to directors under sub-section
- (3) Notwithstanding anything contained in sub-sections (1) and (2), but subject to the provisions of Schedule V, if, in any financial year, a company has no profits or its profits are inadequate, the company shall not pay to its directors, including any managing or whole time director or manager, by way of remuneration any sum exclusive of any fees payable to directors under sub-section (5) hereunder except in accordance with the provisions of Schedule V and if it is not able to comply with such provisions, with the previous approval of the Central Government.
- (4) The remuneration payable to the directors of a company, including any managing or whole-time director or manager, shall be determined, in accordance with and subject to the provisions of this section, either by the articles of the company, or by a resolution or, if the articles so require, by a special resolution, passed by the company in general meeting and the remuneration payable to a director determined aforesaid shall be inclusive of the remuneration payable to him for the services rendered by him in any other capacity: Provided that any remuneration for services rendered by any such director in other capacity shall not be so included if—
- (a) the services rendered are of a professional nature; and
 - (b) in the opinion of the Nomination and Remuneration Committee, if the company is covered under sub-section (1) of section 178, or the Board of Directors in other cases, the director possesses the requisite qualification for the practice of the profession.
- (5) A director may receive remuneration by way of fee for attending meetings of the Board or Committee thereof or for any other purpose whatsoever as may be decided by the Board:
- Provided that the amount of such fees shall not exceed the amount as may be prescribed:
- Provided further that different fees for different classes of companies and fees in respect of independent director may be such as may be prescribed.
- (6) A director or manager may be paid remuneration either by way of a monthly payment or at a specified percentage of the net profits of the company or partly by one way and partly by the other.

- (7) Notwithstanding anything contained in any other provision of this Act but subject to the provisions of this section, an independent director shall not be entitled to any stock option and may receive remuneration by way of fees provided under sub-section (5), reimbursement of expenses for participation in the Board and other meetings and profit related commission as may be approved by the members.
- (8) The net profits for the purposes of this section shall be computed in the manner referred to in section 198.
- (9) If any director draws or receives, directly or indirectly, by way of remuneration any such sums in excess of the limit prescribed by this section or without the prior sanction of the Central Government, where it is required, he shall refund such sums to the company and until such sum is refunded, hold it in trust for the company.
- (10) The company shall not waive the recovery of any sum refundable to it under sub-section (9) unless permitted by the Central Government.
- (11) In cases where Schedule V is applicable on grounds of no profits or inadequate profits, any provision relating to the remuneration of any director which purports to increase or has the effect of increasing the amount thereof, whether the provision be contained in the company's memorandum or articles, or in an agreement entered into by it, or in any resolution passed by the company in general meeting or its Board, shall not have any effect unless such increase is in accordance with the conditions specified in that Schedule and if such conditions are not being complied, the approval of the Central Government had been obtained.
- (12) Every listed company shall disclose in the Board's report, the ratio of the remuneration of each director to the median employee's remuneration and such other details as may be prescribed.
- (13) Where any insurance is taken by a company on behalf of its managing director, whole-time director, manager, Chief Executive Officer, Chief Financial Officer or Company Secretary for indemnifying any of them against any liability in respect of any negligence, default, misfeasance, breach of duty or breach of trust for which they may be guilty in relation to the company, the premium paid on such insurance shall not be treated as part of the remuneration payable to any such personnel:

Provided that if such person is proved to be guilty, the premium paid on such insurance shall be treated as part of the remuneration.
- (14) Subject to the provisions of this section, any director who is in receipt of any commission from the company and who is a managing or whole-time director of the company shall not be disqualified from receiving any remuneration or commission from any holding company or subsidiary company of such company subject to its disclosure by the company in the Board's report.
- (15) If any person contravenes the provisions of this section, he shall be punishable with fine which shall not be less than one lakh rupees but which may extend to five lakh rupees.

Section 200:

Notwithstanding anything contained in this Chapter, the Central Government or a company may, while according its approval under section 196, to any appointment or to any remuneration under section 197 in respect of cases where the company has inadequate or no profits, fix the remuneration within the limits specified in this Act, at such amount or percentage of profits of the company, as it may deem fit and while fixing the remuneration, the Central Government or the company shall have regard to—

- (a) the financial position of the company;
- (b) the remuneration or commission drawn by the individual concerned in any other capacity;
- (c) the remuneration or commission drawn by him from any other company;

- (d) Professional qualifications and experience of the individual concerned;
- (e) such other matters as may be prescribed.

Section 201 (1):

Every application made to the Central Government under this Chapter shall be in such form as may be prescribed.

Section 203 (1):

Every company belonging to such class or classes of companies as may be prescribed shall have the following whole-time key managerial personnel,—

- (i) managing director, or Chief Executive Officer or manager and in their absence, a whole-time director;
- (ii) company secretary; and
- (iii) Chief Financial Officer

Provided that an individual shall not be appointed or reappointed as the chairperson of the company, in pursuance of the articles of the company, as well as the managing director or Chief Executive Officer of the company at the same time after the date of commencement of this Act unless,—

- (a) the articles of such a company provide otherwise; or
- (b) the company does not carry multiple businesses:

Provided further that nothing contained in the first proviso shall apply to such class of companies engaged in multiple businesses and which has appointed one or more Chief Executive Officers for each such business as may be notified by the Central Government.

Rule 7:

- (1) For the purposes of sub-section (1) of section 201, every application made to the Central Government under the provisions of Chapter XIII shall be made in Form No. MR-2 and shall be accompanied by fee.
- (2) Companies other than listed companies and subsidiary of a listed company may without Central Government approval pay remuneration to its managerial person in the event of no profit or inadequate profit beyond ceiling prescribed in section II, part II of Schedule V subject to complying with the following conditions:-
 - (i) Payment of remuneration is approved by a resolution passed by the Board and, in the case of a company covered under sub-section (1) of section 178 also by the Nomination and Remuneration Committee, if any and while doing so record in writing clear reason and justification for payment of remuneration beyond the said limit;
 - (ii) the company has not made any default in repayment of any of its debts (including public deposits) or debentures or interest payable thereon preference shares and dividend on preference shares for a continuous period of thirty days in the preceding financial year before the date of payment to such managerial person;
 - (iii) Approval of shareholders by way of a special resolution at a general meeting of the company for payment of remuneration for a period not exceeding three years;
 - (iv) A statement along-with a notice calling the general meeting referred to clause (iii) of sub-rule (2) above, shall contain the information as per sub clause (iv) of second proviso to clause (B) of section II of part-II of Schedule V of the Act including reasons and justification for payment of remuneration beyond the said limit.
 - (v) the company has filed Balance Sheet and Annual Return which are due, to be filed with the Registrar of Companies.
- (3) Every such application seeking approval shall be made to the Central Government within a period of ninety days from the date of such appointment.

Purpose of the eForm

In order to seek approval from Central Government for appointment, reappointment, payment of remuneration including increase in remuneration, waiver of excess remuneration to the managerial personnel (managing director or whole time director or manager) and payment of commission or remuneration to directors or modification in terms and conditions of appointment, company needs to file eForm MR-2.

eForm Number as per Companies Act, 1956

Form 25A as per Companies Act, 1956.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm MR-2 at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that required detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

<i>S. No/ Section</i>	<i>Name</i>	<i>Field Name</i>	<i>Instructions</i>
	(a)	CIN	Enter the Corporate identity number (CIN) of the company. You may find CIN by entering existing registration number or name of the company in the 'Find CIN' service under the menu MCA services on the MCA website.
1	(a) to (c)	Details about the company	Click the Pre-fill button. On clicking the button, system shall automatically display the name, registered office address, email ID and date of incorporation of the company. You can enter the email ID in case you wish to change the same.
4		This form is being filed for seeking Central Government... Whether the application has been filed in time.....	Select any one option for which application is made, user can select option 1 with 4 also, else only one option needs to be selected. If the user wants to apply for any other proposal also then file another eForm MR-2. EForm MR-2 is required to be filed within 90 days of appointment or reappointment. If the application is not filed in time, furnish application under relevant section of the Act with requisite fee along with this eForm.
5	(1)	Particulars of the proposed appointee or the person in whose respect the application is filed Director Identification Number (DIN) or Income tax permanent account number (Income tax PAN)	This field is displayed and mandatory in case of option selected 1, 3 or 4 above. Enter the particulars of the proposed appointee or the person in whose respect the application is filed. Enter an approved DIN in case of Managing Director or Whole time Director. Enter an approved DIN or valid income tax PAN in case of manager. On clicking the Pre-fill button, system will automatically display the name, address, father's name, nationality and date of birth of the appointee. User is required to enter place of birth, educational qualifications and experience of the appointee.

<i>S. No/ Section</i>	<i>Name</i>	<i>Field Name</i>	<i>Instructions</i>
	(2)	In case the proposed appointee is a foreign citizen, furnish the following details	Choose the ISO country code from the list of drop down menu. Refer Annexure A for the complete list of country codes. Field 'Country' shall be automatically filled based on the country code. It is mandatory to enter passport number in case of a foreign national
6	(b)	Effective date of appointment or reappointment	It is mandatory to enter effective date of appointment or reappointment in case of option 1 selected of field 4 a.
7		Whether the proposed appointee or the person in whose respect the.....	It is mandatory in case eForm is filed for appointment or reappointment.
10	(a), (b) & (c)	Details of resolution passed for such appointment	Enter the details of resolution by the Board of directors in respect of the proposal. Enter the board resolution date, nomination and remuneration committee's resolution date (if applicable), share holders' resolution date.
11	(1)	Financial parameters for the immediately preceding ...	Click the "Pre-fill" button. System shall automatically display the financial parameters for the immediately preceding three financial years as per balance sheet and profit and loss account filed by the company.
	(2)	Net profit & loss as computed under section 198 of the act and details of ..	Enter details of net profit or loss as computed under section 198 of the Act. In case of profit under section 198, system shall automatically display 11% of such profits in the respective fields. Enter remuneration paid to all managerial personnel immediately preceding three financial years.
12	(i) to (iv)	Managerial remuneration paid during the last three.....	This field is mandatory in case of payment of remuneration exceeding 11 percent of Net Profit. Enter the valid CIN of the company. Enter the details of remuneration paid by the company during the immediately preceding three financial years to its director or managing director or whole time director or manager. Enter the number of person(s) to whom remuneration has been paid. Based on the number entered here, blocks for entering the details shall be displayed. Details of maximum five person(s) can be filed through this eForm. If the total number is more than five, then details of remaining person(s) can be provided as an optional attachment. Details of all executive directors (if any) shall be provided first and thereafter details of non-executive directors shall be provided. Enter an approved DIN in case of director or DIN/ PAN in case of manager. On clicking the Pre-fill button, system will automatically display the name in DIN is entered. In case of Income-tax PAN, name is required to be entered. Enter the other relevant details like designation & whether director is executive or non-executive.

<i>S. No/ Section</i>	<i>Name</i>	<i>Field Name</i>	<i>Instructions</i>
			It shall be validated that the person (whose DIN or income-tax PAN is entered) is associated with the company.
	(v)	Remuneration paid to the managerial person by the applicant company.....	Enter details of remuneration paid by the company during the immediately preceding three financial years by the company. In case of loss under section 198, zero should be entered in field for % of net profits u/s 198. In case Government approval is not obtained, enter the reasons for the same.
13	(i) & (ii)	Details of remuneration	Enter the details of remuneration being drawn from any other company by the appointee or person in whose respect application is filed. Enter the CIN of the company click the "Pre-fill" button. System shall automatically display the name of the company(s). Details of maximum three companies can be provided here. In case the number of companies exceeds three, details of remaining companies can be provided as an optional attachment. Enter the details of remuneration drawn by him in any other capacity from the company.
14		Details of the resolution(s) passed	Enter the date of board resolution, date of remuneration committee's and nomination committee's resolution (if applicable) and date of shareholder's resolution. In case of special resolution passed, enter the SRN of eForm MGT.14 associated with CIN.
16		In case of payment of remuneration in excess of 11% of the Net Profit	This field is mandatory in case of payment of remuneration exceeding 11 percent of Net Profit. Remuneration proposed should be greater than 11% of profit u/s 198 calculated and mentioned above in field 15.
17	(a) & (b)	In case company has no profits or its profits are inadequate	This field is required to be filled by the user in case of payment of remuneration in excess of the prescribed limits given in Schedule V of the Act. Enter the amount in rupees for the effective capital of the company as per the latest audited balance sheet. The effective capital is defined as per Schedule V of the Companies Act, 2013. [Effective capital means the aggregate of the paid-up share capital (excluding share application money or advances against shares); amount, if any, for the time being standing to the credit of share premium account; reserves and surplus (excluding revaluation reserve); long-term loans and deposits repayable after one year (excluding working capital loans, overdrafts, interest due on loans unless funded, bank guarantee, etc., and other short-term arrangements) as reduced by the aggregate of any investments (except in case of investment by an investment company whose principal business is acquisition of shares, stock, debentures or other securities), accumulated losses and preliminary expenses not written off.] Also, attach the copy of the calculation sheet of effective capital as an attachment.
17	(d) &	Remuneration Proposed.....	Enter the details of the proposed remuneration per annum of the appointee or of the person in whose respect application is

<i>S. No/ Section</i>	<i>Name</i>	<i>Field Name</i>	<i>Instructions</i>
			filed. In case commission, bonus or performance linked incentive is in percentage, specify such percentage.
	(e)	If the proposed remuneration is more than.....	If the proposed remuneration given is for more than one year then provide for each year or part thereof for the total period of remuneration proposed
18		Waiver	In case of waiver of excess remuneration, enter the details of excess remuneration paid, total entitlement, excess remuneration to be waived off along with the circumstances under which such amount were paid in excess of the limits.
Declaration			Enter serial number of board resolution and date of board meeting where person signing the eForm is duly authorized by the board.
To be digitally signed by		Designation	Select one of the option from the drop-down list – Director/ Manager / Company Secretary / CEO / CFO.
		DSC	Ensure the eForm is digitally signed by the same person whose designation is reflected above.
		Director identification number of the director; or DIN or PAN of the manager/CEO/ CFO; or Membership number of the Company Secretary	<ul style="list-style-type: none"> • In case the person digitally signing the eForm is a Director - Enter the approved DIN. • In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter approved DIN or valid income-tax PAN. • In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.
Attachment			<ol style="list-style-type: none"> 1. Copy of the calculation sheet of effective capitalis mandatory in case Option 4 selected in field 4(a) 2. Certified true copy of the resolution of Board of directors is mandatory in all cases. 3. Copy of the resolution of nomination and remuneration committee..... is mandatory in case date entered in 10(b) or 14(b). 4. Certified true copy of resolution of shareholder(s) along with notice is mandatory in case date entered in 10(c)or 14(c). 5. Certificate from the auditor or company secretaryis mandatory in all cases. 6. Certificate of no-default in repayment of debts..... if no selected in field 15. 7. No objection certificate from the financial institutions(s) or bank(s) if no selected in field 15. 8. Copy of the order of BIFR or NCLT together with the copy of a scheme of revival or rehabilitation. 9. Copy of draft agreement between the company and the proposed..... is mandatory in case option 1 selected in 4(a). 10. Newspaper clipping in which notices is mandatory in all cases. 11. Copy of employment visa/ passport, in case the proposed appointee is a foreign citizen. 12. Copies of educational or professional qualification certificate. 13. Statement as per item (IV) of third proviso is mandatory in case option 4 selected in 4(a).

<i>S. No/ Section Name</i>	<i>Field Name</i>	<i>Instructions</i>
		14. Projections of the Turnover and net profits for next three years.
		15. Calculation of estimated profit under section 198 of the Act is mandatory in all cases except option 1 of 4(a).
		16. Auditors Certificate pursuant to Section 164 of the Companies..... is mandatory in case option 1 selected in 4(a).
		17. An application under Section 460 of the Act for condonation of delay..... is mandatory in case no selected in field 4(b).
		18. Full and proper justification in favor of the proposal.....is mandatory in all cases.
		19. Documentary proof regarding compliance of the provisions is mandatory in case option 1 selected in 4(a).
		20. Certificate by the secretary of the company or CA/CS in whole time practice to be notified erstwhile.
		21. Details, if applicant company is a subsidiary of listed company.
		22. Certificate from CA/CS in whole time practice along..... is mandatory in case option 3 selected in 4(a).
		Any other information can be provided as an optional attachment(s).

Part III - Important Points for Successful Submission

Fee Rules

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder. (Annexure B)

Processing Type

The eForm will be processed by the office of Headquarters (Non STP).

SRN Generation

On successful submission of the eForm MR-2, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

Challan Generation

On successful submission of the eForm MR-2, Challan will be generated depicting the details of the fees paid by the user to the Ministry. It is the acknowledgement to the user that the eForm has been filed.

Email

When an eForm is approved/rejected by the authority concerned, an acknowledgement of approval/rejection letter along with related documents if there is any is sent to the user in the form of an email to the email id of the company. Where email is not possible, a printout is generated and sent to the applicant by regular mail. Once final decision is taken, Dealing Hand prepares formal approval/rejection order as the case may be and sent to the user.

Common Instruction Kit Refer Form INC - 7

Annexure B

<i>Application made</i>	<i>Other than OPC & Small company</i>	<i>OPC & Small company</i>
(i) By a company having an authorized share capital of:		
a) Up to Rupees 25,00,000	2,000	1,000
b) Above Rupees 25,00,000 but up to Rupees 50,00,000	5,000	2,500
c) Above Rupees 50,00,000 but up to Rupees 5,00,00,000	10,000	N/A
d) Above Rupees 5,00,00,000 but up to Rupees 10 crore or more	15,000	N/A
e) Above Rupees 10 crore	20,000	N/A
(ii) By a company limited by guarantee but not having a share capital	2,000	N/A
(iii) By a company having a valid license issued under section 8 of the Act (Section 8 Company)	2,000	N/A

CHECKLIST**E-form No. URC - 1****Application by a company for Registration under Section 366**

Pursuant to rule 3(2) of the Companies (Authorised to Registered) Rules, 2014 read with section 366 of the Companies Act, 2013]

NOTE: The entity has to get the name reservation by applying in eForm INC-1 and file this eForm along with INC-7 within 60 days from the date of filing eForm INC-1.

Please ensure that secured creditors have given their consent have given their consent for registration under this Part.

Also ensure that prior to filing this eForm, a notice in newspaper about registration under this Part, one in English and in vernacular language seeking objections must be published. A copy of such notice is to be filed along with this eForm. The entity should address such objections, if any suitably.

The entity after registration shall submit all necessary documents to registering authority for dissolution as the existing entity under relevant law.

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	a) *SRN of Form INC-1 b) Registration number, if any	MCA Website, copy of challan of Form INC-1, name approval letter issued by MCA	Ensure to check the approved SRN of e-form INC-1 filed for reservation of name. Check whether registration number of the existing entity is correctly entered.
2.	a) *Type of entity b) *Name of the entity c) *Number of members in the entity d) Name of the proposed company	Instrument constituting the entity & certificate of its registration	Check the correct type of entity from the drop down values is entered and in case others selected, specify the entity in description box. Check the name of the entity. Check the number of members in the entity as on the date of application. The number should be greater than or equal to seven. On clicking the Pre-fill button, system will automatically display name of the proposed entity.
3.	a) Category of the proposed company b) *Whether liability of the members of the company is limited by any Act of Parliament other than Companies Act	Instrument constituting the entity and certificate of its registration	

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
4.	a) *Date of instrument constituting the entity b) *Description of the instrument	Instrument constituting the entity	Check the date of the instrument and its description through which the existing company or joint stock company has been constituted.
5.	a) Number of shares taken up to date — Equity — Preference b) Amount paid on each share — Equity — Preference	Audited statement of account of the existing entity other supporting documents of the existing entity	Check the number of equity and preference shares taken up to date and the amount paid up on each share.
6.	a) Date of passing resolution for declaring the amount of guarantee b) Particulars of guarantee taken up by each member	Minutes books	
7.	*Date of general meeting passing the resolution assenting to registration with limited liability	Minutes of general meeting	Check the date of general meeting where resolution has been passed by members authorizing registration with limited liability.
8.	*Particulars of passing Special resolution and the place of general meeting	Minutes of general meeting	Check the particulars of resolution and the place of the general meeting.
9.	*Total amount of the property (whether movable or immovable including actionable claims)	Statement of accounts of the entity duly certified by the auditor	
10.	*Whether any suit or legal proceedings taken by, or pending against the entity, or any public officer or member thereof	Information as provided by the entity and its members	
11.	i. *Whether entity has any secured debt outstanding as on the date of application ii. Mention the total outstanding amount	Statement of accounts of the entity Information as provided by the entity	Check that YES or NO is correctly selected. if the entity has any secured debt outstanding as on the date of application. If yes, check the total amount of secured debt

S.No.	Items	Documents to be checked	Remarks
		Consent/ NOC of creditors	outstanding of the entity. Check consent/NOC of all such creditors must have been obtained for registration.
12.	Declaration to be given by and to be digitally signed by Director/Manager/Secretary — MD — Director — Manager — Secretary of the Company	Authorized by Article of Association DIN/Income-tax PAN/Membership No.	A declaration shall be signed by a person named in the articles as a director, manager or secretary of the company. Check the designation of the person digitally signing the e-form- Check DIN in case the person digitally signing the e-form is a director. Income-tax PAN in case the person signing the e-form is a manager. Membership number or income-tax PAN, in case the person digitally signing the e-form is a secretary.
13.	Certification by: - chartered accountant (in whole-time practice) - cost accountant (in whole-time practice) - company secretary (in whole-time practice) - Advocate who has been engaged to give declaration.	Letter of engagement of Professional	Declaration in Form No. INC 8 by an advocate/Chartered Accountant/Cost Accountant/Company Secretary in practice who is engaged in the formation of the company is to be attached.
14.	Attachment: The following attachments are mandatory: <ol style="list-style-type: none"> 1. *Particulars of members/partners along with the details of shares held by them 2. *Declaration of two or more directors verifying the particulars of all members/partners 3. *Affidavit from all the members/partners for dissolution of the entity 4. *Copy of the instrument constituting or regulating the entity 5. *Copy of certificate of registration of the entity 6. *Copy of Newspaper advertisement 7. *Certificate from a CA/CS/CWA certifying the compliance with all the provisions of Stamp Act, to the extent applicable 		

S.No.	Items	Documents to be checked	Remarks
	<p data-bbox="461 226 618 258">Conditional:</p> <p data-bbox="461 279 1386 342">8. Consent of majority of members is mandatory to be attached in case company is limited by shares or Unlimited company.</p> <p data-bbox="461 363 1386 426">9. Consent of at least three-fourth of members agreeing for registration under this part is mandatory to be attached in case company is limited by guarantee.</p> <p data-bbox="461 447 1386 541">10. No objection certificate from the concerned Registrar of Firms or Registrar of Companies (LLP) is mandatory to be attached in case type of entity is Firms/ LLP.</p> <p data-bbox="461 562 1386 657">11. No objection certificate/Consent given by secured creditors is mandatory to be attached in case of any secured debt outstanding as on the date of application.</p> <p data-bbox="461 678 1386 741">13. Copy of the resolution declaring the amount of guarantee is mandatory in case company is limited by guarantee.</p> <ul data-bbox="509 762 1386 867" style="list-style-type: none"><li data-bbox="509 762 1386 825">• Statement of accounts of the company, prepared not later than 6 days preceding the date of application duly certified by auditor, if applicable.<li data-bbox="509 846 1386 867">• Any other information can be provided as an optional attachment(s).		

FORM NO. URC - 1 : Application by a company for registration**FORM NO. URC - 1**

[Pursuant to rule 21.1 of The Companies Rules, 2013 read with section 366 of The Companies Act, 2013]



Application by a company for registration under Section 366

Form Language English Hindi

Refer the instruction kit for filing the form.

1. (a) *SRN of Form INC-1
- (b) Registration number (if any)
2. (a) *Type of entity
- (b) *Name of the entity
- (c) *Number of members in the entity as on the date of application
- (d) Name of the proposed company
3. (a) Category of the proposed company
- (b) *Whether liability of the members of the company is limited by any Act of Parliament other than Companies Act Yes No
4. (a) *Date of instrument constituting the entity (DD/MM/YYYY)
- (b) *Description of the instrument
5. (a) Number of shares taken up to date

Equity	<input type="text"/>
Preference	<input type="text"/>
- (b) Amount paid on each share

Equity	<input type="text"/>
Preference	<input type="text"/>
6. (a) Date of passing resolution for declaring the amount of guarantee
- (b) Particulars of guarantee taken up by each member
7. *Date of general meeting passing the resolution assenting to registration
 (DD/MM/YYYY) with limited liability

8. *Particulars of passing special resolution and the place of general meeting

9. *Total amount of the property (whether movable or immovable including actionable claims)

10. *Whether any suit or legal proceedings taken by, or pending against the entity, or any public officer or member thereof Yes No

11. (i) *Whether entity has any secured debt outstanding as on the date of application
 Yes No

Attachments

List of attachments

- | | | | |
|---|---------------------------------------|--|--|
| 1. *Particulars of members/partners along with the details of shares held by them; | <input type="button" value="Attach"/> | | |
| 2. *Declaration of two or more directors verifying the particulars of all members/partners; | <input type="button" value="Attach"/> | | |
| 3. *Affidavit from all the members/partners for dissolution of the entity; | <input type="button" value="Attach"/> | | |
| 4. *Copy of the instrument constituting or regulating the entity; | <input type="button" value="Attach"/> | | |
| 5. *Copy of certificate of registration of the entity; | <input type="button" value="Attach"/> | | |
| 6. *Copy of Newspaper advertisement; | <input type="button" value="Attach"/> | | |
| 7. *Certificate from a CA/CS/CWA certifying the compliance with all the provisions of Stamp Act, to the extent applicable; | <input type="button" value="Attach"/> | | |
| 8. Consent of majority of members; | <input type="button" value="Attach"/> | | |
| 9. Consent of at least three-fourth of members agreeing for registration under this part; | <input type="button" value="Attach"/> | | <input type="button" value="Remove attachment"/> |
| 10. No objection certificate from the concerned Registrar of Firms or Registrar of Companies (LLP); | <input type="button" value="Attach"/> | | |
| 11. No objection certificate/Consent given by secured creditors; | <input type="button" value="Attach"/> | | |
| 12. Statement of accounts of the company, prepared not later than 6 days preceding the date of application duly certified by auditor; if applicable | <input type="button" value="Attach"/> | | |
| 13. Copy of the resolution declaring the amount of guarantee; | <input type="button" value="Attach"/> | | |
| 14. Optional attachment(s) (if any) | <input type="button" value="Attach"/> | | |

Declaration

I, * a person named in the articles as a declares that all the requirements of The Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I am authorized by other promoters subscribing to the Memorandum of Association and Articles of Association and the first directors to give this declaration and to sign and submit this Form. It is further declared and verified that

1. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the promoters subscribing to the Memorandum of Association and Articles of Association.
2. All the required attachments have been completely and legibly attached to this form.

To be digitally signed byDesignation *DIN of the director; DIN or PAN of the manager; or
Membership number of company secretary **Certificate by practicing professional**

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and Rules thereunder relevant to this form and I have verified the above particulars (including attachment(s)) from the original records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed.

I further certify that:

- i. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
- ii. All the required attachments have been completely and legibly attached to this form.

*** To be digitally signed by**

- Chartered accountant (in whole-time practice) or
 Cost accountant (in whole-time practice) or
 Company secretary (in whole-time practice)

*Whether associate or fellow Associate Fellow*Membership number *Certificate of Practice Number

Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement and punishment for false evidence respectively.

For office use only:eForm Service request number (SRN) eForm filing date (DD/MM/YYYY)**Digital signature of the authorising officer**

This e-Form is hereby registered

Date of signing (DD/MM/YYYY)

INSTRUCTION KIT FOR E-form No. URC - 1

(Application by a company for registration under section 366)

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This document provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm

This document is divided into following sections:

Part I – Law Governing the eForm

Part II – Instructions to fill the eForm

Part III – Important Points for Successful Submission

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm**Section and Rule Number(s)**

eForm URC-1 is required to be filed pursuant to Section 366 of the Companies Act, 2013 and Rule 3(2) of the Companies (Authorised to Registered) Rules, 2014 which are reproduced for your reference.

Section 366:

- (1) For the purposes of this Part, the word “company” includes any partnership firm, limited liability partnership, cooperative society, society or any other business entity formed under any other law for the time being in force which applies for registration under this Part.
- (2) With the exceptions and subject to the provisions contained in this section, any company formed, whether before or after the commencement of this Act, in pursuance of any Act of Parliament other than this Act or of any other law for the time being in force or being otherwise duly constituted according to law, and consisting of seven or more members, may at any time register under this Act as an unlimited company, or as a company limited by shares, or as a company limited by guarantee, in such manner as may be prescribed and the registration shall not be invalid by reason only that it has taken place with a view to the company's being wound up:

Provided that—

- (i) A company registered under the Indian Companies Act, 1882 or under the Indian Companies Act, 1913 or the Companies Act, 1956, shall not register in pursuance of this section;
- (ii) a company having the liability of its members limited by any Act of Parliament other than this Act or by any other law for the time being enforce, shall not register in pursuance of this section as an unlimited company or as a company limited by guarantee;
- (iii) a company shall be registered in pursuance of this section as a company limited by shares only if it has a permanent paid-up or nominal share capital of fixed amount divided into shares, also of fixed amount, or held and transferable as stock, or divided and held partly in the one way and partly in the other, and formed on the principle of having for its members the holders of those shares or that stock, and no other persons;
- (iv) a company shall not register in pursuance of this section without the assent of a majority of such of its members as are present in person, or where proxies are allowed, by proxy, at a general meeting summoned for the purpose;
- (v) where a company not having the liability of its members limited by any Act of Parliament or any other law for the time being in force is about to register as a limited company, the majority required to assent as aforesaid shall consist of not less than three-fourths of the members present in person, or where proxies are allowed, by proxy, at the meeting;
- (vi) where a company is about to register as a company limited by guarantee, the assent to its being so registered shall be accompanied by a resolution declaring that each member undertakes to contribute to the assets of the company, in the event of its being wound up

while he is a member, or within one year after he ceases to be a member, for payment of the debts and liabilities of the company or of such debts and liabilities as may have been contracted before he ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required, not exceeding a specified amount.

- (3) In computing any majority required for the purposes of sub-section (1), when a poll is demanded, regard shall be had to the number of votes to which each member is entitled according to the regulations of the company.

Rule 3(2)

- (1) For the purposes of sub-section (2) of section 366, the provision of Chapter II relating to incorporation of a company and matters incidental thereto shall be applicable mutatis mutandis for such registration:

Provided that there shall be seven or more members for the purposes of registration of a company under this sub-rule.

- (2) A company after obtaining availability of name in terms of the provisions of section 4 of the Act, shall attach the required documents and information to the Registrar along with Form No. URC-1 in the following manner, namely:-

- (i) For registration as a company limited by shares:

- (a) A list showing the names, addresses, and occupations of all persons named therein with details of shares held by them (including shares held as cash or other than cash separately) respectively, distinguishing, in cases where the shares are numbered, each share by its number, who on a day, not being more than six clear days before the day of seeking registration, were partners of the Partnership Firm or Limited Liability Partnership;
- (b) A list showing the particulars of persons proposed as the first directors of the company, their names, including surnames or family names, the DIN , residential addresses and their interests in other firms or bodies corporate along with their consent to act as directors of the company;
- (c) An affidavit from each of the persons proposed as the first directors, that he is not disqualified to be a director under sub section (1) of section 164 and that all the documents filed with the Registrar for registration of the company contain information that is correct and complete and true to the best of his knowledge and belief;
- (d) A list containing the names and addresses of the Partners of the Partnership Firm or Limited Liability Partnership Firm.
- (e) a copy of any Act of Parliament or other Indian law, deed of partnership, Bye laws or other instrument constituting or regulating the company and duly verified in the manner provided in Rule 7;
- (f) A statement specifying the following particulars:—
 - (i) The nominal share capital of the company and the number of shares into which it is divided;
 - (ii) The number of shares taken and the amount paid on each share;
 - (iii) The name of the company, with the addition of the word " Limited" or "Private Limited" as the case may require, as the last word or words thereof;
- (g) Written consent or No Objection Certificate from all the secured creditors of the applicant.
- (h) Written consent from the majority of members whether present in person or by proxy at a general meeting agreeing for registration under this part.

- (ii) For registration as a company limited by guarantee or as an unlimited company:

- (a) a list showing the names, addresses and occupations of all persons, who on a day, not being more than six clear days before the day of seeking registration, were members of the company with proof of membership;
- (b) A list showing the particulars of persons proposed as the first directors of the company, their names, including surnames or family names, the DIN, residential addresses and their interests in other firms or bodies corporate along with their consent to act as directors of the company;

- (c) An affidavit from each of the first directors, that he is not disqualified to be a director under sub section (1) of section 164 and that all the documents filed with the Registrar for registration of the company contain information that is correct and complete and true to the best of his knowledge and belief;
 - (d) A list containing the names and addresses of the Partners of the Partnership Firm or Limited Liability Partnership Firm
 - (e) a copy of any Act of Parliament or other Indian law, deed of partnership, bye-laws or other instrument constituting or regulating the company duly verified in the manner provided in Rule 7;
 - (f) in the case of a company intended to be registered as a company limited by guarantee, a copy of the resolution declaring the amount of the guarantee.
 - (g) Written consent or No Objection Certificate from all the secured creditors of the applicant.
 - (h) Written consent from the majority of members whether present in person or by proxy at a general meeting agreeing for registration under this part.
- (3) An affidavit, duly notarized, from all the members or partners providing that in the event of registration as a company under Part I of Chapter XXI of the Companies Act, 2013, necessary documents or papers shall be submitted to the registering or other authority with which the company was earlier registered, for its dissolution as partnership firm or limited liability partnership.
- (4) The list of members and directors and any other particulars relating to the company required to be delivered to the Registrar shall be duly verified by the declaration of any two or more directors of the company or Designated Partner of the Limited Liability Partnership or two partners of a partnership firm.

Purpose of the eForm

Any partnership firm, limited liability partnership, cooperative society, society or any other business entity formed under any other law for the time being in force consisting of seven or more members, may at any time register itself under Companies Act, 2013 as a Part I Company. For this purpose, eForm URC-1 shall be filed along with eForm INC-7.

eForm Number as per Companies Act, 1956

Form 37, form 39 of the Companies Act, 1956.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm URC-1 at Field Level.

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

<i>S. No/ Section</i>	<i>Field Name Name</i>	<i>Instructions</i>
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Note: The entity has to get the name reservation by applying in eForm INC-1 and file this eForm along with INC-7 within 60 days from the date of filing eForm INC-1.

Please ensure that secured creditors have given their consent have given their consent for registration under this Part.

Also ensure that prior to filing this eForm, a notice in newspaper about registration under this Part, one in English and in vernacular language seeking objections must be published. A copy of such notice is to be filed along with this eForm. The entity should address such objections, if any suitably.

The entity after registration shall submit all necessary documents to registering authority for dissolution as the existing entity under relevant law.

1	(a)	SRN of form INC-1	Enter the approved SRN of eForm INC-1 filed for reservation of name.
		Prefill Button	On clicking the Pre-fill button, system will automatically display name of the proposed company 2(d) and the category of proposed company 3(a).

<i>S. No/ Section</i>	<i>Name</i>	<i>Field Name</i>	<i>Instructions</i>
	(b)	Registration number (if any)	Enter registration number of the existing entity.
2	(a) & (b)	Type & name of entity	Select type of entity from the drop down values and in case others selected, specify the entity in description box. Enter the name of the entity.
2	(c)	Number of members in the entity.....	Enter the number of members in the entity as on the date of application. The number should be greater than or equal to 7.
4	(a) & (b)	Date & description of the instrument constituting the entity.	Enter the date of the instrument and its description through which the existing company or joint stock company has been constituted.
7		Date of general meeting passing the resolution assenting to registration with limited liability	Enter the date of general meeting where resolution has been passed by members authorizing registration with limited liability.
11		Whether entity has any secured debt outstanding as on the date of application.	Select whether YES or NO, if the entity has any secured debt outstanding as on the date of application.
		Mention the total outstanding amount	Enter the total amount of secured debt outstanding of the entity. And consent/NOC of all such creditors must have been obtained for registration.
Declaration	I		Enter person's full name and select one of the options from the drop-down values – Director / Manager / Company Secretary.
To be digitally signed by	Designation DSC		It shall be auto filled as selected in declaration.
	Director identification number of the director; or DIN or PAN of the manager or CEO or CFO; or Membership number of the Company Secretary		<ul style="list-style-type: none"> • Ensure the eForm is digitally signed by the person is authorized by board of directors to sign the eForm. • In case the person digitally signing the eForm is a Director - Enter the approved DIN. • In case the person digitally signing the eForm is Manager - Enter approved DIN or valid income-tax PAN. • In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.

Attachments

The following attachments are mandatory:

1. Particulars of members/partners along with the details of shares held by them
2. Declaration of two or more directors verifying the particulars of all members/partners
3. Affidavit from all the members/partners for dissolution of the entity
4. Copy of the instrument constituting or regulating the entity
5. Copy of certificate of registration of the entity
6. Copy of Newspaper advertisement

<i>S. No/ Section Name</i>	<i>Field Name</i>	<i>Instructions</i>
	7.	Certificate from a CA/CS/CWA certifying the compliance with all the provisions of Stamp Act, to the extent applicable Conditional:
	8.	Consent of majority of members is mandatory to be attached in case company is limited by shares or Unlimited company.
	9.	Consent of at least three-fourth of members agreeing for registration under this part is mandatory to be attached in case company is limited by guarantee.
	10.	No objection certificate from the concerned Registrar of Firms or Registrar of Companies (LLP) is mandatory to be attached in case type of entity is Firms/LLP.
	11.	No objection certificate/Consent given by secured creditors is mandatory to be attached in case of any secured debt outstanding as on the date of application.
	13.	Copy of the resolution declaring the amount of guarantee is mandatory in case company is limited by guarantee. <ul style="list-style-type: none"> • Statement of accounts of the company, prepared not later than 6 days preceding the date of application duly certified by auditor, if applicable. • Any other information can be provided as an optional attachment(s).

Part III - Important Points for Successful Submission

Fee Rules

<i>S. No.</i>	<i>Purpose of the form</i>	<i>Normal Fee</i>	<i>Additional Fee (Delay Fee)</i>	<i>Logic for Additional Fees</i>		<i>Remarks</i>
				<i>Event Date</i>	<i>Time limit (days) for filing</i>	
1	Application for registration under section 366	The Companies (Registration Offices and Fees) Rules, 2014	#N/A	#N/A	60 days from date of application of Form 2.1	In case 60 days expired from the date of application of Form 2.1, this form cannot be filed

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

Processing Type

The eForm will be processed by the office of Registrar of Companies (Non STP).

SRN Generation

On successful submission of the eForm URC-1, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

Challan Generation

On successful submission of the eForm URC-1, challan will be generated depicting the details of the fees paid by the user to the Ministry. It is the acknowledgement to the user that the eForm has been filed.

Email

When an eForm is completely processed by the authority concerned, an acknowledgement of the same, if any is sent to the user in the form of an email to the email id of the company.

The Companies (Registration Offices and Fees) Rules, 2014

Nominal Share Capital	Fee applicable
Less than 1,00,000	Rupees 200
1,00,000 to 4,99,999	Rupees 300
5,00,000 to 24,99,999	Rupees 400
25,00,000 to 99,99,999	Rupees 500
1,00,00,000 or more	Rupees 600

Common Instruction Kit Refer Form INC - 7

CHECKLIST**E-form No. GNL - 1****For filing application with Registrar of Companies**

[Pursuant to rule 12(2) of the Companies (Registration Offices and Fees) Rules, 2014]

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	*Category of application :- a. Company b. Foreign company under section 591 c. Others	If Company incorporated in India – Check Companies Master Data on MCA Portal/ CIN Certificate. If its Foreign Company Check the Foreign Company Registration no. (FCRN)	Check the category selected. Category as 'Foreign company' can be selected only in case purpose of the application is 'Compounding of offences' or 'Others'. Category as 'Others' can be selected only for 'Com-pounding of offences' or for withdrawal of approved application for name availability.
2.	*Name of office of the Registrar of Companies (ROC) to which application is being made	Name of the ROC will automatically get filled on clicking Pre-fill option at point no. 3	In point no. 1 if option 'others' is selected option then name of the ROC is not required.
3.	(a) Corporate Identity Number (CIN) of company or Foreign Company Registration no. (FCRN) or Form INC -1 reference number [Service request number (SRN) of Form INC -1] (b) Global Location Number (GLN) of company	MCA portal/ CIN certificate SRN no. of E-form INC-1 - Check the Challan available MCA portal	CIN available at MCA website. Cross check with the CIN approval letter as received from MCA Ensure that correct CIN is filled. Otherwise wrong information would be prefilled.
4.	(a) Name of the company (b) Address of the principal place of business in India of the company (c) e-mail id of the Company	Name, registered office, address and e-mail ID are automatically filled on clicking Pre-fill option at point no. 3. If some other e-mail id to be provided – Check it is a valid e-mail id and of a authorized person of the company	

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
5.	Point no. (a) to (h): Details of Applicant (In case applicant is other)	Check the details corresponds to E-form INC-1 filed by the applicant with the ROC.	
6.	<p>*Application filed for</p> <p>i. Compounding of offences.</p> <p>ii. Extension of period of annual general meeting by three months.</p> <p>iii. Extending the period of annual accounts.</p> <p>iv. Application for Dormant Status.</p> <p>v. Scheme of arrangement, amalgamation.</p> <p>vi. Normalizing a dormant company.</p> <p>vii. Others.</p>	<ul style="list-style-type: none"> • Detailed compounding application/ Reasons for extension of AGM or Financial Year/ Scheme of arrangements or amalgamation • Board Resolution (if required) • General Meeting Resolution (if required) • Notice of Board Meeting (if Board resolution passed) • General Meeting Notice along with the Explanatory statement under section 102 (if resolution passed at the general meeting) • Proof of dispatch of notice 	<p>Pursuant to second proviso to clause (41) of section 2 of the Companies Act, 2013, a company on the date of commencement of the Companies Act, 2013 has to align its Financial year with Clause (41) of section 2 within a period of 2 years from the date of commencement of the Act. Therefore, an application for extension of the period of Annual Accounts can be made only by companies already existing on the Commencement of the Act upto a period of 2 years of such commencement and not afterwards.</p> <p>Application For normalizing a dormant Company, should be filed by only those dormant companies which are desirous of getting back to Active status by filing the due annual returns and balance sheets.</p>
7.	If others, then specify (i.e. for withdrawal of approved application for name availability.)	Check that the reasons given by the applicant are valid.	
8.	*Details of application	Check that details provided correspond with the detailed application for which the E-form to be filed i.e. compounding application/ Reasons for extension of AGM or Financial Year/ Scheme of arrangements or amalgamation	In case of application for compounding of offences, Ensure that the facts of the case mentioning nature of offence and period of default is mentioned. (Reference: help kit to E-form GNL-1)
9.	In case of application for compounding of offences, provide the following details:-	Check the following:	Details of only 8 persons can be entered in the E-form. If number of persons is greater than 8, then

S.No.	Items	Documents to be checked	Remarks
	<p>A. Whether application for compounding offence is filed in respect of. Company Director Manger or Secretary Other</p> <p>B. Number of person(s) for whom the application is being filed.</p> <p>C. Details of person(s) for whom the application is being filed.</p> <p>D. Whether application is being filed: <i>Suo-motu</i> or In pursuance to notice received from ROC or any other competent authority.</p> <p>E. Notice number and date of notice.</p> <p>F. Section for which application is being filed.</p> <p>G. Brief particulars as to how the default has been made good.</p>	<ul style="list-style-type: none"> • C o m p o u n d i n g application • Check the DIN of the Director of the Company from the MCA Portal. • Notice received from ROC (If any) 	<p>additional details can be provided in optional attachment (Reference Help kit of GNL-1).</p> <p>In case category is Others, check that either income-tax PAN or passport number is entered. In case of passport number, prefix the number with zero(s) (0) to make it a 12 digit number (Reference Help kit of GNL-1).</p> <p>Check the details of section violated. Also check that details of the section under which default is punishable along with the details of applicable penalty is provided (Reference Help kit of GNL-1).</p> <p>Check that the details as to how the default has been made good indicating the date on which the default has been made good, wherever applicable is entered (Reference Help kit of GNL-1).</p>
10.	In case of application is made for extension of an AGM or Annual Accounts - Year end date in respect of which the application is being filed		Ensure that correct date is entered.
11.	<p>(a) Service request number of Form MGT-14</p> <p>(b) Date of passing special or ordinary resolution</p> <p>(c) Date of filing Form MGT-14</p>	<p>Check the following:</p> <ul style="list-style-type: none"> • Challan No. of MGT - 14 • Notice of the Special or ordinary resolution (as the case may be) along with the explanatory Statement under section 102 of the Companies Act, 2013 	

S.No.	Items	Documents to be checked	Remarks
12.	Particulars of payment of stamp duty	<p>Ensure the details of stamp duty paid is under the relevant Stamp Act.</p> <p>In case category of applicant is 'Company' check whether the State(s) selected is same as state in which registered office of the company is situated.</p>	<p>Details of maximum eight stamp duty payments can be entered in the e Form.</p> <p>Name and Registration number of vendor is to be mandatorily entered in case amount of stamp duty is greater than or equal to Rs. 50/- and mode of payment is Manual.</p>
13.	Verification to be given by and to be digitally signed by MD/ Director/ Manager/ CS/ CEO/ CFO	<p>Board Minutes of the meeting where the authorization is given.</p> <p>DIN/Income tax / PAN/ Membership Number</p>	<p>Ensure that serial number and date of board resolution authorizing the signatory to sign and submit the e-form is correct.</p> <p>Ensure that correct DIN/ Income tax / PAN/ Membership Number is entered for authorised signatory.</p>
14.	<p>Certification by:</p> <ul style="list-style-type: none"> - Chartered Accountant (in whole time practice) - cost accountant (in whole time practice) - company secretary (in whole time practice) 	Check all the original documents pertaining to the Application and the resolutions signed in this regard	<p>Before certifying check whether all the details are properly filled in and the correct signatures of the Director is affixed</p> <p>Ensure that membership no. and Certificate of practice is correctly entered.</p>
15.	<p>Attachments</p> <p>List of Attachments:</p> <ol style="list-style-type: none"> 1. Board resolution passed for the purpose of making an application. 2. Scheme of arrangement, amalga-mation if application is filed for amalgamation. 3. *Detailed application is required to be attached in all the cases of filing. 4. Copy of notice received from ROC or any other competent authority. <p>Any other information can be provided as an optional attachment.</p>		

*Mandatory field

E-form GNL-1 – Guidance note:

1. E-Form GNL-1 is required to be filed pursuant to rule 12(2) of the Companies (Registration offices and Fees) Rules, 2014.
2. If it is required to file E-Form MGT-14 in relation to the resolution passed for filing this application; ensure that filing of E-Form MGT-14 precedes filing of this E-Form.
3. This E-form is also filed for withdrawal of approved application for name availability.
4. In case the E-form is filed for compounding of offence, the detailed application should contain the following details:
 - Detailed application.
 - General profile and history of the company containing details such as name, date of incorporation, main objects of the company.
 - Facts of the case mentioning nature of offence and period of default.
 - Whether the offence is made good, if yes then how and when (i.e. the date where applicable)
 - Prayer to compounding authority for compounding of offence
5. In case, the E-form is filed for extension of annual general meeting, the detailed application should contain the following details:
 - Reasons for extension.
 - Period for which extension is required.
6. In case, the E-form is filed for extension of financial year, the detailed application should contain the following details:
 - Reasons for extension of financial year
 - Period for which extension is required (Note: It should not exceed three months)
7. A dormant company desirous to regularize its filing, can apply for normalizing by selecting the option for 'Normalizing a dormant company'. After approval of the application, the company shall be provided 21 days to file all the annual return and balance sheets for the required financial years.

In case all the required filings are done within 21 days, then the status of the company shall be changed to 'Active'. However, in case, all the required filings are not done within 21 days, status of the company shall be changed back to 'Dormant'.
8. Particulars of payment of stamp duty are mandatory to be provided in case of compounding of offence.

FORM NO. GNL - 1 : Form for filing an application with Registrar of Companies**FORM NO. GNL - 1**

[Pursuant to rule 12(2) of the companies
(Registration offices and Fees) Rules,2014]



Form for filing an application with
Registrar of Companies

Form Language English Hindi

Note - All fields marked in * are to be mandatorily filled.

1. *Category of applicant
2. *Name of office of the Registrar of Companies (RoC) to which application is being made
3. (a) Corporate identity number (CIN) or foreign company registration number (FCRN) of the company or Form INC -1 reference number (Service request number (SRN) of Form INC - 1)
- (b) Global location number (GLN) of company
4. (a) Name of the company
- (b) Address of the registered office or of the principal place of business in India of the company
- (c) e-mail ID of the company
5. Details of applicant (in case category is others)
 - (a) Name
 - (b) Address

Line II
 - (c) City
 - (d) State
 - (e) ISO country code
 - (f) Country
 - (g) Pin code
 - (h) e-mail ID
6. *Application filed for
 - Compounding of offences
 - Extension of period of annual general meeting by three months
 - Extending the period of annual accounts
 - Application for Dormant Status

- Scheme of arrangement, amalgamation
- Normalising a dormant company
- Others

Note: Pursuant to second proviso to clause (41) of section 2 of the Companies Act, 2013 a company on the date of commencement of the Act has to align its Financial year with Clause (41) of section 2 within a period of 2 years from the date of commencement of the Act. Therefore, an application for extension of the period of Annual Accounts can be made only by companies already existing on the Commencement of the Act upto a period of 2 years of such commencement and not afterwards.

7. If others, then specify

8. *Details of application

9. In case of application for compounding of offences, provide the following details

(a) Whether application for compounding offence is filed in respect of

- Company Director Manager or secretary Other

(b) Number of person(s) for whom the application

(c) Details of person(s) for whom the application is being filed

(i) Category Director identification number (DIN) or income-tax permanent account number (income-tax PAN) or passport number

Name

(ii) Category DIN or income-tax PAN or passport number

Name

(iii) Category DIN or income-tax PAN or passport number

Name

(iv) Category DIN or income-tax PAN or passport number

Name

(v) Category DIN or income-tax PAN or passport number

Name

(vi) Category DIN or income-tax PAN or passport number

Name

(vii) Category DIN or income-tax PAN or passport number Pre-fill

Name

(viii) Category DIN or income-tax PAN or passport number Pre-fill

Name

(d) Whether application is being filed

- Suo-motu In pursuance to notice received from RoC or any other competent authority

(e) Notice number and date of notice

(f) Section for which application is being filed

(g) Brief particulars as to how the default has been made good

10. In case of application is made for extension of period of an AGM or Annual Accounts (DD/MM/YY) year end date in respect of which the application is being filed

11. (a) Service request number of Form MGT-14

(b) Date of passing special or ordinary resolution (DD/MM/YYYY)

(c) Date of filing Form MGT-14 (DD/MM/YYYY)

12. Particulars of payment of stamp duty

Total number of stamp duty payment(s) for which details to be entered

State or Union territory in respect of which stamp duty is paid	
Total amount of stamps or stamp paper (in Rs.)	
Particulars of instrument(s) on which stamp duty is paid	
Mode of payment of stamp duty	
Name of vendor authorised to collect stamp duty or to sell stamp papers on behalf of the Government	
Serial number of stamps or stamp paper	
Registration number of vendor	
Date of purchase of stamps or stamp paper	(DD/MM/YYYY)
Place of purchase of stamps or stamp paper	

Attachments

1. Board resolution
2. Scheme of arrangement, amalgamation
3. *Detailed application
4. Copy of notice received from RoC or any other competent authority
5. Optional attachment(s)- if any

List of attachments

Verification

To the best of my knowledge and belief, the information given in this application and its attachments is correct and complete.

- I have been authorised by the Board of directors' resolution number dated (DD/MM/YYYY) to sign and submit this application.
- I am duly authorised to sign and submit this application.

To be digitally signed by

Managing Director or director or manager or secretary or CEO or CFO (in case of an Indian company or an authorised representative (in case of a foreign company) or other

Designation

DIN of the director or Managing Director; or income-tax PAN of the manager or authorised representative; or CEO or CFO or

Membership number of the secretary

Certificate by practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

- i. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
- ii. All the required attachments have been completely and legibly attached to this form.

To be digitally signed by

- Chartered accountant (in whole-time practice) or
 Cost accountant (in whole-time practice) or
 Company secretary (in whole time practice)

Whether associate or fellow Associate Fellow

Membership Number

Certificate of practice number

Note: Attention is also drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement and punishment for false evidence.

For office use only:

eForm Service request number (SRN) eForm filing date (DD/MM/YYYY)

Digital signature of the authorising officer

This e-Form is hereby approved

This e-Form is hereby rejected

Date of signing (DD/MM/YYYY)

INSTRUCTION KIT FOR E-form No. GNL - 1

(Form for filing an application with Registrar of Companies)

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm

This document is divided into following sections:

Part I – Law Governing the eForm

Part II – Instructions to fill the eForm

Part III – Important Points for Successful Submission

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Section and Rule Number(s)

eForm GNL-1 is required to be filed pursuant to rule 12(2) of the Companies (Registration offices and Fees) Rules, 2014

Purpose of the eForm

User can file application seeking approval from Registrar of Companies by filing application in eForm GNL-1 for different purposes under Companies Act, 2013.

eForm Number as per Companies Act, 1956

Form 61 as per Companies Act, 1956

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm GNL-1 at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

<i>S. No/ Section</i>	<i>Field Name</i>	<i>Instructions</i>
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Note: If it is required to file eForm MGT-14 in relation to the resolution passed for filing this application; ensure that filing of eForm MGT-14 precedes filing of this eForm.

1	Category of applicant	<p>Select the category of the applicant out of company, foreign company and others.</p> <p>Category as 'Foreign company' can be selected only in case purpose of the application is 'Compounding of offences' or 'Others'.</p> <p>Category as 'Others' can be selected only for 'Compounding of offences' or for withdrawal of approved application for name availability.</p>
3	(a) Corporate identity number (CIN) or foreign company registration number (FCRN) of the company or Form INC-1 reference number (Service request number (SRN) of Form INC-1)	<p>In case of an Indian company, enter the 'Corporate Identity Number' (CIN).</p> <p>In case of a Foreign company, enter the 'Foreign Company Registration Number (FCRN)'.</p> <p>You may find CIN by entering existing registration number or name of the company in the 'Find CIN' service under the menu MCA services on the MCA website.</p> <p>Enter the approved SRN of eForm INC-1 filed for reservation of name in case category of applicant is 'Others'.</p>

S. No/ Section	Field Name	Instructions
4	(a) to (c) Pre-fill button	Click the Pre-fill button. On clicking the button, system shall automatically display the name and registered office address of the company (in case of an Indian company) or name and address of principal place of business in India(in case of a foreign company) and email ID of the company. In case of SRN of INC-1, approved name of the company shall be displayed.
5	(a) to (h) Details of applicant (in case category is others)	In case category of the applicant is 'Others', enter the name, address and e-mail ID of applicant.
6	Application filed for	Select the purpose of the application. In case category of applicant is Foreign company' or 'Others', only 'Compounding of offences' or 'Others' can be selected.
7	If others, then specify	A dormant company desirous to regularize its filing can apply for normalizing by selecting the option for 'Normalizing a dormant company'. After approval of the application, the company shall be provided 21 days to file all the annual return and balance sheets for the required financial years. In case all the required filings are done within 21 days, then the status of the company shall be changed to 'Active'. However, in case, all the required filings are not done within 21 days, status of the company shall be changed back to 'Dormant'. This eForm for normalizing a company should be filed by only those dormant companies which are desirous of getting back to Active status by filing the due annual returns and balance sheets.
8	Details of applicationn	Enter the details of application. In case of application for compounding of offences, also mention the facts of the case mentioning nature of offence and period of default
9	(b) & (c) In case of application for compounding of offences, provide the following details	This is applicable for compounding of offences. The application can be filed for Company, Director or Manager/ Secretary or Others. Enter number of person(s) and their details excluding Company. Details of only 8 persons can be entered in the eForm. If number of persons is greater than 8, then additional details can be provided in optional attachment. Select the category. In case the category is Director, enter an approved DIN. In case category is Manager/Secretary, enter Income-tax PAN. In case category is Others, enter either income-tax PAN or passport number. In case of passport number, prefix the number with zero(s) (0) to make it a 12 digit number. Example: 0000E1234567.
	(f) Section for which the application is being filed	Enter the details of section violated. Also provide details of the section under which default is punishable along with the details of applicable penalty
	(g) Brief particulars as to how the default has been made good	Enter the details as to how the default has been made good indicating the date on which the default has been made good, wherever applicable.
10	In case of application is made for extension	In case of application is made for extension of AGM or Annual Accounts, mention financial year end date in respect of which the application is being filed. Ensure that you enter the correct

S. No/ Section Name	Field Name	Instructions
12	<p>in respect of which the application is being filed</p> <p>Particulars of payment of stamp duty</p>	<p>date as the extension by the concerned office shall be based on this date.</p> <p>Enter total number of stamp duty payment(s) for which details are to be entered and for details of stamp duty to be paid refer Annexure B. Based on the number entered here, number of blocks shall be displayed for entering the details. Details of maximum eight stamp duty payments can be entered in the eForm.</p> <p>Enter the details of stamp duty paid under the relevant Stamp Act. This shall be mandatory in case of 'Compounding of offences'. Select the state or union territory in respect of which stamp duty is paid. In case category of applicant is 'Company', State(s) selected shall be same as state in which registered office of the company is situated.</p> <p>Enter the total amount of stamps or stamp paper. In case where payment of stamp duty is not applicable, zero may be entered. Enter the particulars of instrument(s) on which stamp duty is paid.</p> <p>Select the mode of payment of stamp duty; and enter the name of vendor, serial number of stamps, and registration number of vendor, date and place of purchase of stamps.</p> <p>Name of vendor shall be mandatory to enter in case amount of stamp duty is greater than or equal to Rs.50/.</p> <p>Registration number of vendor shall be mandatory to enter in case amount of stamp duty is greater than or equal to Rs. 50/- and mode of payment is Manual.</p> <p>Place of purchase of stamps or stamp paper shall be mandatory to enter in case mode of payment of stamp duty is 'Manual'.</p> <p>Verification In case of Indian Company, select the first check box and enter the serial number and date of board resolution authorizing the signatory to sign and submit the application.</p> <p>In case of foreign company, select the second check box.</p> <p>In case category of applicant is Company, the eForm should be digitally signed by director or manager or secretary or CEO or CFO of the Indian company duly authorized by the board of directors.</p> <p>OR</p> <p>In case category of applicant is Foreign Company, the eForm should be digitally signed by the authorized representative.</p> <p>OR</p> <p>In case category of applicant is Others, if the application is filed for compounding of offense by an individual who does not have a digital signature, the eForm can be digitally signed by a chartered accountant or cost accountant or company secretary (in whole-time practice) authorized by the board of directors.</p> <p>DIN or Income-tax PAN or Membership number</p> <ul style="list-style-type: none"> • In case the person digitally signing the eForm is a Director - Enter the approved DIN. • In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO), Authorized representative or others - Enter valid

S. No/ Section	Field Name Name	Instructions
		<p>income-tax PAN.</p> <ul style="list-style-type: none"> In case the person digitally signing the eForm is Company Secretary - Enter valid membership number. In case of form being certified by practicing professional, Enter valid membership number.
Attachments		<ul style="list-style-type: none"> Board resolution passed for the purpose of making an application Scheme of arrangement, amalgamation if application is filed for amalgamation Detailed application is required to be attached in all the cases of filing Copy of notice received from RoC or any other competent authority Any other information can be provided as an optional attachment <p>In case of compounding of offence, the detailed application should contain the following details:</p> <ul style="list-style-type: none"> Detailed application General profile and history of the company containing details such as name, date of incorporation, main objects of the company Facts of the case mentioning nature of offence and period of default Whether the offence is made good, if yes then how and when (i.e. the date where applicable) Prayer to compounding authority for compounding of offence <p>In case of extension of annual general meeting, the detailed application should contain the following details:</p> <ul style="list-style-type: none"> Reasons of extension Period for which extension is required (Note: It should not exceed three months) <p>In case of extension of financial year, the detailed application should contain the following details:</p> <ul style="list-style-type: none"> Reasons for extension of financial year Period for which extension is required (Note: It should not exceed three months) <p>Any other information can be provided as an optional attachment(s).</p>

Part III - Important Points for Successful Submission

Fee Rules

S. No.	Purpose of the form	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit (days) for filing
1	Form for filing an application to Registrar of Companies		#N/A	#N/A	#N/A

No fee applicable for two purposes- "Amalgamation- others" and "Declaring a defunct company"
 Fee applicable for following purposes-

- Amalgamation- Govt. Company, Normalizing a dormant company or others
 - Refer fee indicated in form MR-2
- Compounding of offences, extending the period of annual accounts, extension of period of AGM
 - Refer fee indicated in form DIR-3C

Common Instruction Kit Refer Form INC - 7

CHECKLIST**E-form No. GNL - 3****Particulars of Person(s) or Key managerial Personnel charged or specified for the purpose of sub-clause (iii) or (iv) of clause 60 of Section 2**

[Pursuant to the Companies Act, 2013, and sub- rule (3) of rule 12 of the Companies (Registration offices and Fees) Rules, 2014]

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	a) Corporate Identity Number (CIN) b) Global Location Number (GLN) of company	MCA Website. Certification of Incorporation.	CIN available at MCA website.
2.	a) Name of the company b) Address of the registered office of the company c) E-mail ID of the company	Memorandum of Association or Certificate of Incorporation. Automatic through Pre-fill option. Automatic through Pre-fill option.	Ensure that valid e-mail ID is entered.
3.	Number of person(s) or Key Managerial Personnel charged	Minutes of Board Meeting.	Details of maximum three persons can be provided.
4.	* Particulars of person(s) or Key Managerial Personnel charged: a) Whether consent is accepted or withdrawn o Acceptance o Withdrawal or Revocation b) Director Identification Number (DIN) or income-tax permanent account number (Income-tax PAN) c) Name d) Designation e) Date of Birth	Form GNL-3 (same form) DIN approval letter/MCA Portal/ PAN Card Automatically filled through Pre-fill option Cross verify through PAN	Form GNL-3: Consent of the person charged by the Board with the responsibility of complying with the provisions of the Act. Date of consent or revocation given under sub-clause (iii) & (iv) of clause 60 of section 2 shall

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
	f) Qualification g) Nationality o Father's name o Husband's name h) Permanent residential address & details i) Whether present residential address is same as the permanent residential address j) Present residential address k) E-mail Date of consent or revocation given under sub-clause (iii) of clause (60) of Section 2. — Provision(s) of the Companies Act to which the consent relates	Card Proof of residence If 'NO' is ticked, check the address proof of present and permanent address Telephone Bill (Landline)/ Electricity Bill/ Rent Agreement (Lease Deed) As declared by the applicant Minutes of Board Meeting	be mandatory in case designation is selected as 'Others'. In case of 'Acceptance', system shall validate that the person charged is associated with the company as on the date of board resolution. This validation shall not be there in case designation of person charged is 'Others' or if the date of board resolution is before 01.07.2007.
5.	Date of Board resolution	Minutes of Board Meeting	
6.	Verification to be given by and to be Digitally signed by – Managing Director – Director – Manager – CEO – CFO – Company Secretary	Minutes of Board Meeting (authorizing the signatory) DIN Income-tax PAN Valid Membership Number	Ensure that serial number and date of board resolution authorizing the signatory to sign and submit the e-form is correct. DIN/ PAN/ Membership Number needs to be correctly entered of authorised signatory.
7.	Certification by: - Chartered Accountant (in whole time practice) - cost accountant (in whole time practice) - company secretary (in whole time practice)		Ensure that membership no. and Certificate of practice no. is correctly entered.

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
8.	Attachments :		
	— Copy of board resolution passed for appointment or revocation is a mandatory attachment.		
	— Copy of Memorandum of Association.		
	— Proof of residential address like telephone bill, electricity bill or rent agreement.		
	— Any other information can be provided as an optional attachment(s).		

FORM NO. GNL - 3 : Particulars of person(s) or Key managerial personnel charged or specified for the purpose of sub-clause (iii) or (iv) of clause 60 of Section 2

FORM NO. GNL - 3

[Pursuant to the Companies Act, 2013, and sub rule (3) of rule 12 of the Companies (Registration offices and Fees) Rules, 2014]



Particulars of person(s) or Key managerial personnel charged or specified for the purpose of sub-clause (iii) or (iv) of clause 60 of Section 2

Form Language English Hindi

Note - All fields marked in * are to be mandatorily filled.

1. (a) *Corporate identity number (CIN) of the company Pre-fill
- (b) Global location number (GLN) of company
2. (a) Name of the company
- (b) Address of the registered office or of the principal place of business in India of the company
- (c) *e-mail ID of the company
3. *Number of person(s) or Key Managerial Personnel charged

4. Particulars of person(s) or Key Managerial Personnel charged

- (i) *Whether consent is accepted or withdrawn Acceptance Withdrawal or revocation

*Director identification number (DIN) or income-tax permanent account number (income-tax PAN) (Please provide DIN in case of Director) Pre-fill

*Name

*Designation

If others, please specify

*Date of birth (DD/MM/YYYY)

*Qualification *Nationality

* Father's name Husband's name

*Permanent residential address Line I

Line II

*City

*State *ISO country code

*Country

*Pin code Phone Fax

e-mail ID

*Whether present residential address is same as the permanent residential address

Yes No

*Present residential address Line I

Line II

*City

*State *ISO country code

*Country

*Pin code Phone Fax

Date of consent or revocation given under sub-clause (iii) of clause (60) of section 2

(DD/MM/YYYY)

*Provision(s) of the Companies Act to which the consent relates

(ii) Whether consent is accepted or withdrawn Acceptance Withdrawal or revocation

Director identification number (DIN) or income-tax permanent account number (income-tax PAN) (Please provide DIN in case of Director) Pre-fill

Name

Designation

If others, please specify

Date of birth (DD/MM/YYYY)

Qualification Nationality

Father's name Husband's name

Permanent residential address Line I

Line II

City

State ISO country code

Country

Pin code Phone Fax

e-mail ID

Whether present residential address is same as the permanent residential address

Yes No

Present residential address Line I
Line II

City

State ISO country code

Country

Pin code Phone Fax

Date of consent or revocation given under sub-clause (iii) of clause (60) of section 2

(DD/MM/YYYY)

Provision(s) of the Companies Act to which the consent relates

(iii) Whether consent is accepted or withdrawn Acceptance Withdrawal or revocation

Director identification number (DIN) or income-tax permanent account number (income-tax PAN) (Please provide DIN in case of Director) Pre-fill

Name

Designation

If others, please specify

Date of birth (DD/MM/YYYY)

Qualification Nationality

Father's name Husband's name

Permanent residential address Line I

Line II

City

State ISO country code

Country

Pin code Phone Fax

e-mail ID

Whether present residential address is same as the permanent residential address

Yes No

Present residential address Line I

Line II

City

State ISO country code

Country

Pin code Phone Fax

Date of consent or revocation given under sub-clause (iii) of clause (60) of section 2

(DD/MM/YYYY)

Provision(s) of the Companies Act to which the consent relates

5. *Date of board resolution (DD/MM/YYYY)

Attachments

List of attachments

1. *Copy of the board resolution

2. Optional attachment(s) - if any

Verification

To the best of our knowledge and belief, the information given in this form and its attachments is correct and complete.

I or we have been authorised by the Board of directors' resolution number *

dated * (DD/MM/YYYY) o sign and submit this form.

I or we hereby consent to act as the person(s) charged for the purpose of Section 2(60)(iii) of the Companies Act, 2013.

To be digitally signed by

1. The person charged

2. Managing director or director or manager or secretary or CEO or CFO of the company

*Designation

*DIN of the director or Managing Director; or
Income-tax PAN of the manager; or CEO or CFO;

or Membership number, of the secretary

Certificate by practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/ applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

- i. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
- ii. All the required att*achments have been completely and legibly attached to this form.

***To be digitally signed by**

Chartered accountant (in whole-time practice) or

- Cost accountant (in whole-time practice) or
 Company secretary (in whole time practice)
 *Whether associate or fellow Associate Fellow

*Membership Number

*Certificate of practice number

Note: Attention is also drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement and punishment for false evidence.

For office use only:

eForm Service request number (SRN) eForm filing date (DD/MM/YYYY)

Digital signature of the authorising officer

This e-Form is hereby approved

This e-Form is hereby rejected

Date of signing (DD/MM/YYYY)

INSTRUCTION KIT FOR E-form No. GNL - 3

(Particulars of Key managerial personnel(s) or director(s) or charged or specified for the purpose of sub section (60) of section 2)

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm

This document is divided into following sections:

- Part I – Law Governing the eForm
- Part II – Instructions to fill the eForm
- Part III – Important Points for Successful Submission

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm**Section and Rule Number(s)**

e-Form GNL-3 is required to be filed pursuant to Section 2(60) of the Companies Act, 2013 which are reproduced for your reference.

Section 2 (60):

"officer who is in default", for the purpose of any provision in this Act which enacts that an officer of the company who is in default shall be liable to any penalty or punishment by way of imprisonment, fine or otherwise, means any of the following officers of a company, namely:—

- (i) whole-time director;
- (ii) key managerial personnel;
- (iii) where there is no key managerial personnel, such director or directors as specified by the Board in this behalf and who has or have given his or their consent in writing to the Board to such specification, or all the directors, if no director is so specified;
- (iv) any person who, under the immediate authority of the Board or any key managerial personnel, is charged with any responsibility including maintenance, filing or distribution of accounts or records, authorizes, actively participates in, knowingly permits, or knowingly fails to take active steps to prevent, any default;
- (v) any person in accordance with whose advice, directions or instructions the Board of Directors of the company is accustomed to act, other than a person who gives advice to the Board in a professional capacity;
- (vi) every director, in respect of a contravention of any of the provisions of this Act, who is aware of such contravention by virtue of the receipt by him of any proceedings of the Board or participation in such proceedings without objecting to the same, or where such contravention had taken place with his consent or connivance;
- (vii) in respect of the issue or transfer of any shares of a company, the share transfer agents, registrars and merchant bankers to the issue or transfer;

Purpose of the eForm

When a company charges any person with the responsibility of complying with the provisions of the Act, it has to file Form GNL-3, provided the person so charged has given his consent in this behalf to the Board. The consent of the charged person is taken on the same form. The withdrawal of the consent for the charged person is also filed through the same form. The purpose is to identify persons within the company for complying with the provisions of the Companies Act.

E-form Number as per Companies Act, 1956

Form 1 AA as per Companies Act, 1956.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm GNL-3 at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

<i>S. No/ Section</i>	<i>Name</i>	<i>Field Name</i>	<i>Instructions</i>
1	(a)	Corporate identity number (CIN) of company	Enter the Corporate identity number (CIN) of company. You may find CIN by entering existing registration number or name of the company in the 'Find CIN' service under the menu MCA services on the MCA website.
2	(a) to (c)	Pre-fill button	Click the Pre-fill button. On clicking the button, system shall automatically display the name, registered office address and email id of the company. In case there is any change in the email ID, you can enter the new valid email ID.
3		Number of Key managerial personnel(s) or director(s) charged	Enter the number of Key managerial personnel (s) or director(s) charged for which details are to be provided. Details of maximum three persons can be provided in the eForm. If the total number is more than three, provide the details of the rest as an optional attachment.
4, 5		Particulars of Key managerial personnel(s) or director(s) charged	Enter 'Director Identification Number' (DIN) in case of director and 'Income tax permanent account number' (PAN) in case of manager or secretary or others. Click the "Pre-fill" button. System will automatically display the name, date of birth, nationality, Father's or Husband's name and address of the director in case of DIN. For all other cases, these details are required to be entered. Enter particulars of person(s) charged. Date of consent or revocation given under sub-clause (iii) & (iv) of clause 60 of section 2 shall be mandatory in case designation is selected as 'Others'. Enter the date of board resolution.
		Date of Board Resolution	In case of 'Acceptance', system shall validate that the person charged is associated with the company as on the date of board resolution. This validation shall not be there in case designation of person charged is 'Others' or if the date of board resolution is before 01.07.2007.
To be digitally signed by		Declaration	Enter the serial number and date of board resolution authorizing the signatory to sign and submit the eForm. In case of 'Acceptance', and where designation is 'Others', select the check box.
		DSC	Ensure the eForm is digitally signed by the Key managerial personnel(s) charged and by Director, Manager, CEO, CFO or Company Secretary of the company duly authorized by the board of directors.
		DIN or Income-tax PAN or Membership number	<ul style="list-style-type: none"> In case the person digitally signing the eForm is a Director - Enter the approved DIN. In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter valid income-tax PAN. In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.

<i>S. No/ Section</i>	<i>Field Name Name</i>	<i>Instructions</i>
Attachments		<ul style="list-style-type: none"> Copy of board resolution passed for appointment or revocation is a mandatory attachment. <p>Any other information can be provided as an optional attachment(s).</p>

Part III - Important Points for Successful Submission

Fee Rules

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

Processing Type

The eForm will be Non-STP.

SRN Generation

On successful submission of the eForm GNL-3, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

Challan Generation

On successful submission of the eForm GNL-3, Challan will be generated depicting the details of the fees paid by the user to the Ministry. It is the acknowledgement to the user that the eForm has been filed.

Email

When an eForm is completely processed by the authority concerned, an acknowledgement of the same is sent to the user in the form of an email to the email id of the company.

For Fees - Refer Form INC-21

Common Instruction Kit Refer Form INC - 7

CHECKLIST**E-form No. NDH - 1**

(It is not an e-form)

Return of Statutory Compliances

[Pursuant to sub rule (2) of rule 5 of Nidhi Rules, 2014)

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	Corporate Identification Number (CIN) of Nidhi	Certificate of Incorporation / Master Data on the MCA website	
2.	(a) Name of the Nidhi (b) Address of the registered office (c) E-mail id, if any: (d) Phone Number:	Certificate of Incorporation / Master Data on the MCA Website Information provided by the company	Ensure that valid e-mail ID and correct phone no. of company is entered
3.	(a) Number of subscribers to the Memorandum (b) Number of members admitted since date of incorporation up to the end of first financial year (c) Number of persons who have ceased to be members up to the end of the first financial year (d) Number of members as at the end of the first financial year	Memorandum of Association Register of Members / Share Application forms Register of Members/ Share Transfer Forms/ Register of Share Transfer/ Transmission Register of Members	Verify the board resolutions for allotment and transfer of shares
4.	Whether the number of members as at the end of the first financial year is 200 or more Yes; or No	Register of Members and Share application forms	
5.	If answer to Sl. No. 4 is No, whether application for extension of time has been made to Registrar Yes; or No	Relevant E-Form & Challan/ email(s) received from ROC	

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
6.	Paid up equity share capital Free reserves Less: Accumulated Losses Other intangible assets (give breakup) Net Owned Funds	Financial statements Master Data on the MCA Portal Information provided by the company	Recommended to take a declaration/ Management representation letter from the company.
7.	Unencumbered Term Deposits (See rule 14) (a)(i) deposit(s) in scheduled Commercial Banks (in Rs.) (ii) Deposits in Post Office (in Rs.) Total unencumbered term deposits (b) deposits outstanding at the close of business on the last working day of the second preceding month: (c) Percentage of (a)/(b)	Financial statements Deposit Receipts held by the Nidhi Ledger Accounts maintained by the company	Recommended to take a declaration/ Management representation letter from the company.
8.	Ratio of Net Owned Funds to Deposits	Based on the information provided by the company and the financial statements, verify the ratio provided	Recommended to take a declaration /Management representation letter from the company.
9.	Verification to be given by and to be Digitally signed by - Designation (to be given) DIN of the person signing the form	Board Minutes of the meeting where the authorization is given	Ensure that serial number and date of board resolution authorizing the signatory to sign and submit the e-form is correct. In case, the person digitally signing the e-form is director, ensure that approved DIN is entered.
10.	Certification by : Chartered Accountant in whole time practice/Cost Accountant in whole time practice / Company Secretary in whole time practice.	Check all the original documents pertaining to the return signed in this regard.	Ensure that membership no. and Certificate of practice no. is correctly entered.

Note: - Until e-forms are prescribed by MCA, the form is required to be filed in GNL-1 or GNL-2 as applicable.

Certificate by practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 (18 of 2013) and rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original records maintained by the Company (name of Nidhi) which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that;

- a. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 (18 of 2013) and were found to be in order;
- b. All the required attachments have been completely and legibly attached to this form;

Signature

Chartered Accountant/Cost Accountant/Company Secretary in practice whether Associate or Fellow
Membership No. and also CP No.

Note:

This eform has been taken on file maintained by the Registrar of companies through electronic mode and on the basis of statement of correctness given by the filing company. Attention is also drawn to provisions of section 448 of the Act which provide for punishment for false statement and certification.

CHECKLIST**E-form No. NDH - 2****Application for extension of Time**

(Pursuant to sub-rule (3) of rule 5 of Nidhi Rules, 2014)

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	Corporate Identification Number (CIN) of Nidhi	MCA website	CIN available at MCA website.
2.	(a) Name of the Nidhi (b) Address of the registered office (c) E-mail id, if any (d) Phone Number	Memorandum of Association	Automatic through pre-fill. Ensure that valid e-mail ID and correct phone no. of company is entered
3.	Date of Incorporation	Certificate of Incorporation	Automatic pre-fill.
4.	Application filed for : extension of time for complying with rule 5(1)(a) 5(1)(d)	Register of members, Last audited Financial Statement	Check that number of members is less than 200 whether ratio of Net Owned Funds to deposit is more than 1:20.
5.	Position as at the end of the previous financial year (based on audited financial statement) (a) Number of members (b) Ratio of Net Owned Funds to Deposits	Annual Return Last audited Financial Statement	
6.	Period for which extension is sought for complying with the requirement of (a) Rule 5(1)(a) or (b) Rule 5(1)(d) or (c) Both (a) & (b) above		Specify the period for which extension is sought.
7.	Reasons for not complying with the requirements of rule 5(1)(a) and/or rule 5(1)(d)		State the reasons for not complying with the requirements w.r.t. the number of members or ratio of Net Owned Funds to Deposits.

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
8.	Details of application (in brief)		Give the details of application.
9.	Verification to be given by and to be digitally signed by authorised person		<p>Ensure that serial number and date of Board Resolution authorizing the signatory to sign and submit the e-form is correctly filled.</p> <p>In case the person digitally signing the e-form is director ensure that approved DIN is entered.</p>
10.	<p>Certification by :</p> <p>In terms of the Companies (Registration Offices and Fees) Amendment Rules, 2014, e-form NDH-2 is required to be pre-certified by Chartered Accountant / Cost Accountant / Company Secretary mentioning his Membership No. and Certificate of Practice number.</p>		Ensure that membership no. and Certificate of practice no. is correctly entered.
11.	<p>Attachments:</p> <ol style="list-style-type: none"> 1. Board resolution 2. Detailed application 3. Audited financial statements (last available) 4. Reasons and justification for the application 		

FORM NO. NDH - 2**Application for Extension of Time***(Pursuant to sub-rule (3) of rule 5 of Nidhi Rules, 2014)*

**The Regional Director
Ministry of Corporate Affairs,
(respective jurisdiction)**

1. Corporate Identification Number (CIN) of Nidhi :
2. (a) Name of the Nidhi:
(b) Address of the registered office :
(c) E-mail id, if any:
(d) Phone Number:
3. Date of Incorporation :
4. Application filed for : extension of time for complying with rule
5(1)(a)
5(1)(d)
5. Position as at the end of the previous financial year
(based on audited financial statement)
(a) Number of members
(b) Ratio of Net Owned Funds to Deposits
6. Period for which extension is sought for complying with the requirement
of
(a) Rule 5(1)(a) or
(b) Rule 5(1)(d) or
(c) Both (a) & (b) above
7. Reasons for not complying with the requirements of rule 5(1)(a) and/
or rule 5(1)(d)
8. Details of application(in brief)
(Box to be provided)

Verification

I am authorized by the Board of Directors of the Company vide resolution no..... dated..... to sign this form and declare that all the requirements of Companies Act, 2013 (18 of 2013) and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed.

To be digitally signed by

Designation (to be given)

DIN of the person signing the form

Attachments:

1. Board resolution
 2. Detailed application
 3. Audited financial statements(last available)
 4. Reasons and justification for the application
-

Note:

Attention is also drawn to provisions of section 448 which provide for punishment for false statement and certification.

For office use only: E-form Service Request Number (SRN)..... E-form filing date....

Digital signature of the authorising officer

This e-form is hereby approved/rejected

Date of signing

CHECKLIST**E-form No. NDH - 3**

It is not an e-form

[HALF YEARLY RETURN]

[Pursuant to Rule 21 of Nidhi Rules, 2014)

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	Name of the Nidhi	Certificate of Incorporation	
2.	Corporate Identification Number (CIN)	MCA Website	Check for a valid CIN. Note: You can search for CIN of a company by entering existing registration number or name of the company in the 'Find (CIN)' service link available under the menu MCA services on the MCA website
3.	Registered Office	Automatic through Pre-fill option	
4.	Branch details: (i) Total Number of branches (ii) Names and addresses of branches within the district (iii) Names and addresses of branches outside the District, if any (iv) Number of branches opened during the half year and their addresses (v) Number of branches closed during the half year and their addresses	1. Check financial statements to ensure that it has earned net profits continuously during the preceding three financial years. 2. Check whether intimation given to Registrar about opening of every branch within 30 days of such opening. 3. Ensure that before opening any branches, the Nidhi has filed up to date financial statements and annual returns. 4. If any branch has been closed, check whether Rule 10(6) has been complied with, including intimation to the Registrar within 30 days of such closure.	If Nidhi opens more than three branches within a district or any branch outside the district, prior permission of the Regional Director is required. {Rule 10(3)}
5.	Membership (a) Total number of	1. Register of members 2. Board resolutions	

S.No.	Items	Documents to be checked	Remarks
	<p>members at the beginning of the half-year</p> <p>(b) Number of persons admitted \as members during the half year</p> <p>(c) Number of persons who have ceased to be members during the half year</p> <p>(d) Total number of members at the end of the half year</p>	<p>passed for allotment of shares</p> <p>3. Copies of PAS-3 filed with the Registrar.</p> <p>4. Copies of instruments of transfer of shares.</p> <p>5. Board resolutions for approving share transfers.</p> <p>6. Ensure that no minor, body corporate or trust is admitted as a member. (deposits may be accepted in the name of a minor, if they are made by the natural or legal guardian who is a member of the Nidhi)</p> <p>7. Verify that the membership is not reduced to less than 200 members at any time.</p>	
6.	Deposits	<p>1. Reconciliation Statement for each type of deposit showing deposits</p> <p>At the beginning of half year</p> <p>Received during the half year</p> <p>Repaid during the half year</p> <p>Outstanding at the end of the half year</p> <p>2. Whether Board has taken note of the acceptance and repayment of deposits in the Board minutes periodically.</p> <p>3. Whether Deposit Receipts have been issued to the depositors.</p> <p>4. Whether Register of Depositors along with the details of the deposits is maintained.</p>	

S.No.	Items	Documents to be checked	Remarks
7.	Loans	<ol style="list-style-type: none"> 1. Ensure that the loans are given only to the members. 2. Check whether the amount of loan given to a member is within the limits contained in Rule No. 15. 3. Verify whether the Loans given to members is only against the types of securities contained in Rule 15(4). 	
8.	Details relating to Litigation, if any	<ol style="list-style-type: none"> 1. Check with the legal section with regard to court cases filed by/ against the Nidhi. 2. List of Suit filed accounts, and the full details of each case. 	
9.	<p>Financial Summary</p> <p>(i) Ratio of Net Owned Funds to Deposits</p> <p>(ii) Total amount of unencumbered Term Deposits(Rs)</p> <p>(iii) Names and addresses of the Scheduled Commercial Bank/Post Office where such deposits have been placed, with the amount of deposit in each.</p> <p>(iv) Percentage of unencumbered Term Deposits to the total deposits outstanding</p> <p>(v) Paid up share capital(total)</p>	<ol style="list-style-type: none"> 1. Ensure that : <ol style="list-style-type: none"> (a) The Net Owned Funds of the Nidhi is Rs. 10 Lakh or more. (b) Ratio of Net Owned Funds to Deposits is not more than 1:20 (Rule 5) (c) The Nidhi has invested not less than ten percent of the outstanding deposits as on the last working date of the second preceding month in unencumbered term deposits with a scheduled commercial bank or post office deposits in its own name. (d) If due to unforeseen commitments temporary withdrawals have been made for repayment to depositors, prior approval of the Regional Director has been obtained.(Rule 14) 	

S.No.	Items	Documents to be checked	Remarks
	(vi) Amount of paid up Preference Share capital (a) Outstanding at the beginning of the half year (b) Redeemed during the period (c) Outstanding at the end of the half year	2. Last audited financial statements. 3. Copies of PAS-3 for allotment and/or redemption of Preference Shares. 4. Board minutes for allotment or redemption of preference shares. 5. Counterfoils of Preference Share Certificates issued. 6. Bank statements evidencing payment towards redemption of preference shares.	
10.	Verification and to be digitally signed by authorised person	Minutes of Board meeting (authorising the signatory) DIN of Director.	Ensure that serial number and date of board resolution authorizing the signatory to sign and submit the e-form is correct. In case, the person digitally signing the e-form is director, ensure that approved DIN is entered.
11.	Certification by : Chartered Accountant / Cost Accountant/ Company Secretary (in whole time practice)		Ensure that membership no. and Certificate of practice no. is correctly entered.

Note: - Until e-forms are prescribed by MCA, the form is required to be filed in GNL-1 or GNL-2 as applicable.

FORM NO. NDH - 3*[Pursuant to rule 21 of Nidhi Rules, 2014)***HALF YEARLY RETURN**

(All information shall be furnished for the half year ended 30th September and 31st March of every year; wherever space is not sufficient, separate sheet containing the required details shall be attached)

1. Name of the Nidhi
2. CIN
3. Registered office
4. **Branch details**
 - (i) Total Number of branches
 - (ii) Names and addresses of branches within the district
 - (iii) Names and addresses of branches outside the District, if any
 - (iv) Number of branches opened during the half year and their addresses
 - (v) Number of branches closed during the half year and their addresses
5. **Membership**
 - (a) Total number of members at the beginning of the half-year
 - (b) Number of persons admitted as members during the half year
 - (c) Number of persons who have ceased to be members during the half year
 - (d) Total number of members at the end of the half year
6. **Deposits (Amount in Rs)**

Nature of deposits	Balance of deposits at the beginning of the half year	Received during the half year	Repaid during the half year	Balance of deposits at the end of the half year
Fixed Deposit				
Recurring Deposit				
Savings Deposit				
Cumulative Deposit				
Others, if any				
(specify)				
TOTAL				

7. Loans (Amount in Rs)

Nature of deposits	Balance of loan at the beginning of the half year	Disbursed during the half year	Realized during the half year	Balance of Loans at the end of the half year
Loans against immovable property				
Loans against Jewels				
Loans against Deposits				
Other loans, if any (specify security)				
Loans to employees				
TOTAL				

8. Details relating to litigation, if any.

	At the beginning of the half year		Filed during the half year		Disposed off during the half year		Outstanding at the end of the half year	
	No: of cases	Amount (Rs)	No: of cases	Amount (Rs)	No: of cases	Amount (Rs)	No: of cases	Amount (Rs)
Suit filed accounts								

9. Financial summary:

- (i) Ratio of Net Owned Funds to Deposits
- (ii) Total amount of unencumbered Term Deposits (Rs)
- (iii) Names and addresses of the Scheduled Commercial Bank/Post Office where such deposits have been Placed, with the amount of deposit in each.
- (iv) Percentage of unencumbered Term Deposits to the total deposits outstanding
- (v) Paid up share capital(total)
- (vi) Amount of paid up Preference Share capital
 - (a) Outstanding at the beginning of the half year
 - (b) Redeemed during the period
 - (c) Outstanding at the end of the half year

Verification

I am authorized by the Board of Directors of the Company vide resolution no..... dated..... to sign this form and declare that all the requirements of Companies Act, 2013

(18 of 2013) and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed. It is hereby further certified that the professional (Name and Type i.e. C.A./CS/CWA/ to Given) certifying this form has been duly engaged for this purpose.

To be digitally signed by

Designation (to be given)

DIN of the person signing the form

Certificate by practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 (18 of 2013) and rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original records maintained by the Company (name of Nidhi) which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that;

- a. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
- b. All the required attachments have been completely and legibly attached to this form;
- c. It is understood that I shall be liable for action under Section 448 of the Companies Act, 2013 for wrong certification, if any found at any stage.

Signature

Chartered Accountant/ Cost Accountant/Company Secretary in practice whether Associate or Fellow
Membership No. and also CP No.

Note: This eform has been taken on file maintained by the Registrar of Companies through electronic mode and on the basis of statement of correctness given by the filing company. Attention is also drawn to provisions of Section 448 which provide for punishment for false statement and certification.

CHECKLIST**E-form No. MSC - 1****Application to ROC for obtaining the status of dormant company**

[Pursuant to sub-section (1) of section 455 of the Companies Act, 2013 read with rule 3 of the Companies (Miscellaneous) Rules, 2014]

Notes: It should be ensured that eForm MGT-14 must have been filed before for special resolution authorizing for obtaining dormant status and the company must not be a listed company and also:

- no inspection, inquiry or investigation has been ordered or taken up or carried out against the company
- no prosecution has been initiated and pending against the company under any law
- neither having any public deposits which are outstanding nor the company is in default in payment thereof or interest thereon;
- not having any outstanding loan, whether secured or unsecured and if having consent must have been obtained before filing this e-Form
- no dispute in the management or ownership of the company
- not having any outstanding statutory taxes, dues, duties etc. payable
- not defaulted in payment of workmen's dues

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	*Whether the company is incorporated under — the Companies Act, 2013 — Any previous Companies Act	Website of MCA/CIN Certificate	Click on the applicable field
2.	(a) *Corporate identity number (CIN) of the company (b) Global location number (GLN) of company	Website of MCA/CIN Certificate	Check whether the Company is active and not marked as dormant by ROC.
3.	(a) Name of the company (b) Address of the registered office of the company (c) E-mail ID of the Company	Name, registered office, address and e-mail ID are automatically filled on clicking Pre-fill option. MCA Portal e-mail ID of the company	Check whether the correct CIN is filled. Otherwise wrong information would be prefilled. On clicking the Pre-fill button system will automatically display the name, registered office address, e-mail ID and Date of incorporation of the company. Ensure that valid e-mail ID, of the company is entered. Check whether the information displayed is correct or not.

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
4.	Type of company	Memorandum of Association Certificate of Incorporation	
5.	Date of incorporation	Pre-fill	(DD/MM/YYYY) (automatically generated after pre-fill button)
6.	Object of the company as per Memorandum of Association (MOA)	Memorandum of Association	Ensure that the main objects are entered.
7.	(a)* Date of passing board resolution (b)*Date of passing special resolution (c)* SRN of Form filed for special resolution	Board minutes Minutes of General Meeting SRN of eform MGT-14 filed for special resolution	Check date of board resolution and special resolution passed for authorization for application for dormant status of the company. Check SRN of e-form MGT-14 filed for registration of special resolution passed for obtaining dormant status.
8.	(a)* Whether the objects of the company are being regulated under any Special Act		Yes, if the objects of the company are being regulated under any Special Act. Objection letter from the regulatory body to be attached.
9.	(a) *Number of Directors (b) Particulars in respect of each director (i) *Director identification number (DIN) (ii) Name (iii) *Designation (iv) *Category	Annual Return Register of Director and KMP	Check number of directors and their details with DIN.
10.	* Grounds of application		Ensure to enter the correct grounds on the basis of which application is being made. If the company is formed and registered under the Companies Act, 2013 then please select from one of the options – any future project or holding as asset or

S.No.	Items	Documents to be checked	Remarks
			<p>intellectual property and also select the checkbox that the company did not have any significant transaction since incorporation.</p> <p>If the company is not formed and registered under the Companies Act, 2013 then select at least one of the next three checkboxes:</p> <ul style="list-style-type: none"> • The company has not been carrying on any business..... • The company has not made any significant accounting transaction • The company has not filed financial statements.....
11.	<p>(a) *Whether the company have any assets or liabilities</p> <p>(b) Financial statement and annual return</p>	Balance sheet	<p>Check whether the company have any assets/liabilities or not.</p> <p>Check the date of financial year ending to which last financials belong and date of last annual filing done.</p>
12.	Declaration to be given by and to be digitally signed by :	<p>Minutes of Board Meeting (authorising the signatory)</p> <p>DIN of the director; Income Tax PAN of the manager or CEO or CFO; or membership number of company secretary</p>	<p>Check the person's full name and also serial number and date of board resolution where either the director or manager or CEO or CFO or company secretary is authorized to sign and submit this eForm and give declaration.</p> <p>Ensure that e-Form is digitally signed by Director/ Manager / Company Secretary / CEO/CFO of the company.</p>
13.	*Certification by Chartered Accountant in whole time practice/ Cost Accountant in whole time practice / Company Secretary in whole-time practice.		Ensure that membership no. and certificate of practice number is correctly entered.

S.No.	Items	Documents to be checked	Remarks
14.	Attachments : <ul style="list-style-type: none">• *Certified true copy of board resolution authorizing making of this application.• *Certified true copy of special resolution authorizing for obtaining dormant status• *Auditor's certificate• *Statement of affairs duly certified by Chartered Accountant or Auditor(s) of the company• Copy of approval or no objection certificate (NOC) from the regulatory authority in case company is regulated by such authority• Latest financial statement and annual return of the company is mandatory to attach in case the same is filed to Registrar• Consent of the lender, if any loan is outstanding• Certificate regarding no dispute in the management or ownership; Any other information can be provided as an optional attachment(s).		

FORM NO. MSC - 1 : Application to ROC for obtaining the status of dormant company**FORM NO. MSC - 1**

[Pursuant to sub-section (1) of section 455 of
The Companies Act, 2013 read with rule 3 of
The Companies (Miscellaneous) Rules, 2014]



Application to ROC for obtaining the
status of dormant company

Form Language English Hindi

Refer the instruction kit for filing the form.

1. *Whether the company is incorporated under

Companies Act 2013 Any previous Companies Act

2. (a) *CIN

Pre-fill

(b) GLN

3. (a) Name of the company

(b) Registered office
address

(c) email Id

4. Type of company

5. Date of incorporation
of the company

6. Object of the company as per Memorandum of Association (MOA)

7. (a) *Date of passing board resolution (DD/MM/YYYY)

(b) *Date of passing special resolution (DD/MM/YYYY)

(c) *SRN of Form filed for special resolution

8. (a) *Whether the objects of the company are being regulated under any special Act

Yes No

9. (a) *Number of directors

(b) Particulars in respect of each director

(i) *Director Identification number (DIN)

Pre-fill

(ii) *Name

(iii) *Designation

(iv) *Category

10. *Grounds of application

- The Company has not been carrying on any business or operation since (DD/MM/YYYY)
- The company has not made any significant accounting transaction during the last two or more financial years.
- The company has not filed financial statements and annual returns during the last two or more financial years

11. (a) *Whether the company have any assets or liabilities Yes No**Attachments**

List of attachments

1. *Copy of board resolution authorizing making
2. *Copy of special resolution;
3. *Auditor's certificate
4. *Statement of affairs duly certified Chartered Accountant or Auditor(s) of the company of this application;
6. Consent of the lender if any loan is subsisting;
8. Certificate regarding no dispute in the management or ownership;
9. Optional attachment(s), if any.

Declaration

I , hereby confirm that

- i) no inspection, inquiry or investigation has been ordered or taken up or carried out against the company;
- ii) no prosecution has been initiated or pending against the company under any law;
- iii) the company is neither having any public deposits which are outstanding nor the company is in default in payment thereof or interest thereon;
- iv) the company is not having any outstanding loan or if there is any, the concurrence of the lender has been obtained and is enclosed herewith this application;
- v) there is no dispute in the management or ownership of the company;
- vi) the company does not have any outstanding statutory taxes, dues, duties etc. payable to the Central Government or local authorities etc.;
- vii) the company has not defaulted in the payment of workmen's dues;
- viii) the securities of the company are not listed on any stock exchange within or outside India;
- ix) this application has not been made within an objective to deceive the creditors or to defraud any other person
- x) I am authorized by the Board of Directors of the company vide resolution number * dated * (DD/MM/YY) to sign this form and declare that all the Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that
 - a. Whatever is stated in this form and in the attachments thereto is true, correct and

complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company

- b. All the required attachments have been completely and legibly attached to this form all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed.
- xi) I understand that furnishing any false or incorrect particulars of any information or Suppression of any material information shall attract punishment under section 447, 447 and 449.

Certificate by practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed.

I further certify that:

- i. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
- ii. All the required attachments have been completely and legibly attached to this form.

* Chartered accountant (in whole-time practice) or

Cost accountant (in whole-time practice) or

Company secretary (in whole-time practice)

*Whether associate or fellow Associate Fellow

*Membership number

*Certificate of Practice Number

***To be digitally signed by**

*Designation

*DIN of the director; DIN or Income Tax PAN of the manager
or CEO or CFO; or membership number of company secretary

Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement and punishment for false evidence respectively.

This eform has been taken on file maintained by the Registrar of Companies through electronic mode and on the basis of statement of correctness given by the company.

INSTRUCTION KIT FOR E-form No. MSC - 1

(Application to ROC for obtaining the status of dormant company)

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This document provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm

This document is divided into following sections:

Part I – Law Governing the eForm

Part II – Instructions to fill the eForm

Part III – Important Points for Successful Submission

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Section and Rule Number(s)

eForm MSC-1 is required to be filed pursuant to sub-section (1) of Section 455 of the Companies Act, 2013 and Rule 3 of Companies (Miscellaneous) Rules, 2014 which are reproduced for your reference.

Section 455: Dormant Company

(1) Where a company is formed and registered under this Act for a future project or to hold an asset or intellectual property and has no significant accounting transaction, such a company or an inactive company may make an application to the Registrar in such manner as may be prescribed for obtaining the status of a dormant company.

Explanation.—For the purposes of this section,—

- (i) “inactive company” means a company which has not been carrying on any business or operation, or has not made any significant accounting transaction during the last two financial years, or has not filed financial statements and annual returns during the last two financial years;
- (ii) significant accounting transaction” means any transaction other than—
 - (a) payment of fees by a company to the Registrar;
 - (b) payments made by it to fulfil the requirements of this Act or any other law;
 - (c) allotment of shares to fulfil the requirements of this Act; and
 - (d) payments for maintenance of its office and records.

(2) The Registrar on consideration of the application allow the status of a dormant company to the applicant and issue a certificate in such form as may be prescribed to that effect.

(3) The Registrar shall maintain a register of dormant companies in such form as may be prescribed.

(4) In case of a company which has not filed financial statements or annual returns for two financial years consecutively, the Registrar shall issue a notice to that company and enter the name of such company in the register maintained for dormant companies.

(5) A dormant company shall have such minimum number of directors, file such documents and pay such annual fee as may be prescribed to the Registrar to retain its dormant status in the register and may become an active company on an application made in this behalf accompanied by such documents and fee as may be prescribed.

(6) The Registrar shall strike off the name of a dormant company from the register of dormant companies, which has failed to comply with the requirements of this section.

Rule 3: Application for obtaining status of dormant company

For the purposes of sub-section (1) of section 455, a company may make an application in Form MSC-1 along with such fee as provided in the Companies (Registration Offices and Fees) Rules, 2014 to the Registrar for obtaining the status of a Dormant Company in accordance with the provisions of section 455 after passing a special resolution to this effect in the general meeting of

the company or after issuing a notice to all the shareholders of the company for this purpose and obtaining consent of at least 3/4th shareholders (in value):

Provided that a company shall be eligible to apply under this rule only, if-

- (i) no inspection, inquiry or investigation has been ordered or taken up or carried out against the company;
- (ii) no prosecution has been initiated and pending against the company under any law;
- (iii) the company is neither having any public deposits which are outstanding nor the company is in default in payment thereof or interest thereon;
- (iv) the company is not having any outstanding loan, whether secured or unsecured:
Provided that if there is any outstanding unsecured loan, the company may apply under this rule after obtaining concurrence of the lender and enclosing the same with Form MSC-1;
- (v) there is no dispute in the management or ownership of the company and a certificate in this regard is enclosed with Form MSC-1;
- (vi) the company does not have any outstanding statutory taxes, dues, duties etc. payable to the Central Government or any State Government or local authorities etc.;
- (vii) the company has not defaulted in the payment of workmen's dues;
- (viii) the securities of the company are not listed on any stock exchange within or outside India.

Purpose of the eForm

A company is formed and registered for a future project or to hold an asset or intellectual property and has no significant accounting transaction, such a company or an inactive company which has not been carrying on any business or operation, or has not made any significant accounting transaction during the last two financial years, or has not filed financial statements and annual returns during the last two financial years may make an application in eForm MSC-1 to the Registrar of Companies for obtaining the status of a dormant company.

eForm Number as per Companies Act, 1956

This eForm has been introduced in Companies Act, 2013.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm MSC-1 at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

<i>S. No/ Section Name</i>	<i>Field Name</i>	<i>Instructions</i>
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Notes: User should ensure that eForm MGT-14 must have been filed before for special resolution authorizing for obtaining dormant status and the company must not be a listed company and also:

- no inspection, inquiry or investigation has been ordered or taken up or carried out against the company
 - no prosecution has been initiated and pending against the company under any law
 - neither having any public deposits which are outstanding nor the company is in default in payment thereof or interest thereon
 - not having any outstanding loan, whether secured or unsecured and if having consent must have been obtained before filing this eForm
 - no dispute in the management or ownership of the company
 - not having any outstanding statutory taxes, dues, duties etc. payable
 - not defaulted in payment of workmen's dues
- 2 (a) Corporate identity Number (CIN) of the company Enter valid CIN of the company.
On clicking the Pre-fill button, system will automatically display the name, registered office address, email ID, type, date of incorporation and objects as per Memorandum of Association (MOA) of the company.

<i>S. No/ Section</i>	<i>Field Name</i>	<i>Instructions</i>
		In case there is any change in the email ID, you can enter the new valid email ID of the company. GLN field is disabled for the time being.
7	Date of passing board resolution, special resolution and SRN of form filed for special resolution	Enter the date of board resolution and special resolution passed for authorization for application for dormant status of the company. Enter SRN of eForm MGT-14 filed for registration of special resolution passed for obtaining dormant status.
9	(a) Number of directors	Enter number of directors and their details by specifying DIN. Ensure that minimum number of directors by the applicant company should be one in case of OPC, two in case of private company and three in case of public company.
10	Grounds of application	Select the grounds on the basis of which application is being made. If the company is formed and registered under the Companies Act, 2013 then please select from one of the options – any future project or holding as asset or intellectual property and also select the checkbox that the company did not have any significant transaction since incorporation. If the company is not formed and registered under the Companies Act, 2013 then select at least one of the next three checkboxes: <ul style="list-style-type: none"> • The company has not been carrying on any business.... • The company has not made any significant accounting transaction • The company has not filed financial statements.....
11	(a) Whether the company have any assets or liabilities <ul style="list-style-type: none"> • Yes • No 	Select whether the company have any assets/ liabilities or not.
	(b) Financial statement and annual return	Enter the date of financial year ending to which last financials belong and date of last annual filing was done. Mention the reasons if no filing of annual return and financial statements is made in the last two financial years.
To be digitally signed by	Declaration	Enter the person's full name and also serial number and date of board resolution where either the director or manager or CEO or CFO or company secretary is authorized to sign and submit this eForm and give declaration.
	DSC	Ensure the eForm is digitally signed by Director / Manager / Company Secretary / CEO / CFO of the company.
	DIN of the director; DIN or Income Tax PAN of the manager or CEO or CFO; or membership number of company secretary	<ul style="list-style-type: none"> • In case the person digitally signing the eForm is a Director - Enter the approved DIN • In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter approved DIN or valid income-tax PAN • In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.

<i>S. No/ Section Name</i>	<i>Field Name</i>	<i>Instructions</i>
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Attachments

- Certified true copy of board resolution authorizing making of this application.
 - Certified true copy of special resolution authorizing for obtaining dormant status
 - Auditor's certificate
 - Statement of affairs duly certified by Chartered Accountant or Auditor(s) of the company
 - Copy of approval or no objection certificate (NOC) from the regulatory authority in case company is regulated by such authority •?Latest financial statement and annual return of the company is mandatory to attach in case the same is filed to Registrar
 - Consent of the lender if any loan is outstanding
 - Certificate regarding no dispute in the management or ownership;
- Any other information can be provided as an optional attachment(s).

Part III - Important Points for Successful Submission

Fee Rule

<i>S. No.</i>	<i>Purpose of the form</i>	<i>Normal Fee</i>	<i>Additional Fee (Delay Fee)</i>	<i>Logic for Additional Fees</i>		<i>Remarks for Due Date</i>
				<i>Event Date</i>	<i>Time limit (days) for filing</i>	
1	Application for obtaining the dormant status.	The Companies (Registration Offices and Fees) Rules, 2014	#N/A	Passing of special resolution.	30 days.	

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

Processing Type

The eForm will be auto approved (STP).

SRN Generation

On successful submission of the eForm MSC-1, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

Challan Generation

On successful submission of the eForm MSC-1, challan will be generated depicting the details of the fees paid by the user to the Ministry. It is the acknowledgement to the user that the eForm has been filed.

Email

When an eForm is approved/rejected by the authority concerned, an acknowledgement of approval/rejection with related documents is sent to the user in the form of an email to the email id of the company.

Certificate

A system generated Certificate of status of a Dormant Company is issued by Registrar and sent to the user as an attachment to the email, after approval is granted. Once the form is approved the status of the company shall be changed to 'Dormant under section 455' after which company can only file eForm MSC-3 as annual return and eForm MSC-4 for changing the status to 'Active'.

The Companies (Registration Offices and Fees) Rules, 2014

<i>Application made</i>	<i>Other than OPC & Small company</i>	<i>OPC & Small company</i>
(i) By a company having an authorized share capital of:		
a) Up to Rupees 25,00,000	2,000	1,000
b) Above Rupees 25,00,000 but up to Rupees 50,00,000	5,000	2,500
c) Above Rupees 50,00,000 but up to Rupees 5,00,00,000	10,000	N/A
d) Above Rupees 5,00,00,000 but up to Rupees 10 crore or more	15,000	N/A
e) Above Rupees 10 crore	20,000	N/A
(ii) By a company limited by guarantee but not having a share capital	2,000	N/A

Common Instruction Kit Refer Form INC - 7

CHECKLIST**E-form No. MSC - 3****Return of dormant companies**

[Pursuant to section 455 (5) of the Companies Act, 2013 and rule 7 and 8 of the Companies (Miscellaneous) Rules, 2014]

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	a) *Corporate identity number (CIN) of the company b) Global location number (GLN) of the company	MCA Website CIN Certification	Check for a valid CIN.
2.	a) Name of the company b) Registered office address of the company c) E-mail id of the company	1. Memorandum of association 2. Automatic through Pre-fill option 3. Automatic through Pre-fill option	On clicking the Pre-Fill button, system will automatically display the name, registered Office address, Email ID and date of issue of certificate of dormant company.
3.	Date of issue of certificate of dormant company	Certificate issued by the ROC	
4.	*Brief particulars of the principal business activities of the company	1. Memorandum of Association; 2. Articles of Association	Check the principal business activities of the company.
5.	*Financial year end date to which this return relates	Check the Annual Return	Check the date on which the company closes its books of accounts
6.	*Number of directors	- Check the MCA Website regarding the Signatories of the Company; - Check DIR-12, DIR-11 filed, - Latest Annual Return of the Company	Ensure that the details of directors are correctly entered and the same shall be minimum three in case of public company and two in case of private company and one in case of OPC.
7.	Particulars of the Board meeting(s) held	Check the Minutes of the board meetings	1. Check the Date of meeting; 2. Check the total number of directors as on the Date of Meeting;

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
			3. Check the total number of Directors present in the Date of Meeting.
8.	Change in the management of the company	Check the Minutes of the meeting in which such changes have been recorded.	<ol style="list-style-type: none"> 1. Enter Date of Change; 2. Names of the key persons in the new Management; 3. Reason(s) of change.
9.	Statement of transactions other than significant accounting transactions; if any		<ol style="list-style-type: none"> 1. Check the amount of payments for maintenance of its office and records; 2. Check the amount of payments made to fulfill the requirements of the Act; 3. Check the correct amount of payment of fees to Registrar is entered.
10.	Particulars of allotment of shares, if any	Check the Register of Application and Allotment and Minutes of the meeting authorizing the allotment of shares.	<ol style="list-style-type: none"> 1. Ensure the correct date of allotting the shares (latest date in the current year is entered); 2. Ensure the Purpose of allotment is correctly filled ; 3. Check the Number of shares allotted; 4. Check the Face value per share; 5. Check the Paid up value of such shares; 6. Check the Consideration received either in cash or other than cash; 7. Check the Particulars of the annual fee (Enter the amount to be paid along with this form)
11.	*Particulars of the Annual fee	Check the Books of Accounts	

S.No.	Items	Documents to be checked	Remarks
12.	*Whether any significant transaction is carried out during the year	Check the Books of Accounts and other financial records	Check that the Yes option is selected if the company has any significant trans-action during the financial year.
13.	Shareholding pattern of the company	1. Register of Members; 2. Register of Share Transfer; 3. Annual Return	Check that the date of shareholding pattern for different categories of shareholders as on different dates is correctly entered.
14.	Declaration to be given by and to be digitally signed by : Director or Manager or CEO or CFO or Secretary	Minutes of Board Meeting (authorising the signatory) DIN or Income tax PAN or membership number	Check that board resolution serial number and date of board meeting where director is authorized to sign is correctly entered.
15.	Certification by: - Chartered accountant (in whole-time practice) - Cost accountant (in whole-time practice) - Company secretary (in whole-time practice)		Ensure that membership number and certificate of practice number is correctly entered.
16.	<p>Attachments:-</p> <p>1) *Copy of Board resolution showing authorization given for filing this declaration;</p> <p>2)* Duly audited statement of financial position;</p> <p>3) Optional attachment(s), if any</p>		

FORM NO. MSC - 3 : Return of dormant companies

<p>FORM NO. MSC - 3</p> <p>[Pursuant to Section 455(5) of The Companies Act, 2013 and Rule 7 and 8 of the Companies(Miscellaneous) Rules, 2014]</p>		<p>Return of dormant company</p>
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Form Language English Hindi

Refer the instruction kit for filing the form.

1. . (a) *CIN Pre-fill
- (b) GLN
2. (a) Name of the company
- (b) Registered office address
- (c) email Id
3. Date of issue of certificate of dormant company
4. *Brief particulars of the principal business activities of the company

5. *Financial year end date to which this return relates
6. *Number of directors
7. Particulars of the Board meeting(s) held

S. No.	Date of meeting	Total number of directors as on the Date of Meeting	Total number of Directors present in the Date of Meeting

8. Change in the management of the company

Date of Change	Names of the key persons in the new Management	Reason(s) of change

9. Statement of transactions other than significant accounting transactions; if any

Particulars	Amount (in Rupees)
Payments for maintenance of its office and records	
Payments made to fulfill the requirements of the Act	
Payment of fees to Registrar	

10. Particulars of allotment of shares, if any

- (a) Date of allotting the shares (latest date in the current year)
- (b) Purpose of allotment
- (c) Number of shares allotted
- (d) Face value per share
- (e) Paid up value of such shares
- (f) Consideration received in

11. *Particulars of the annual fee (Amount in Rupees)

(Enter the amount to be paid along with this form)

12. *Whether any significant transaction is carried out during the year Yes No

13. Shareholding pattern of the company

S.No.	Category of share holders	Percentage as on	Percentage as on
1.	Government (Central and State)		
2.	Government Companies		
3.	Public financial institutions		
4.	Nationalized or other bank(s)		
5.	Mutual Funds		
6.	Venture Capital		
7.	Foreign holdings (Foreign Institutional Investors, Foreign companies, Nonresident Indians, Foreign financial institutions or Overseas corporate bodies)		
8.	Bodies Corporate (not mentioned above)		
9.	Directors or relatives of directors		
10.	Other top fifty shareholders (other than mentioned above)		
11.	Others		
12.	Total		
	Total number of shareholders		

Attachments

List of Attachments

1. *Copy of Board resolution showing authorization given for filing this declaration;
2. *Duly audited statement of financial position;
3. Optional attachment(s), if any.

Attach

Attach

Attach

Remove attachment

Declaration

I am authorized by the Board of Directors of the Company vide resolution number * dated * to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with.

It is further declared that all the required attachments have been completely, correctly and legibly attached to this form.

The status of the Company continues to be a Dormant Company under Section 455(1) of the Act as on date.

***To be digitally signed by**

*Designation

*DIN of the director; or DIN or PAN of the manager or CEO or CFO or Membership number of the secretary

Certificate by practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s) from the original/certified records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

- i. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
- ii. All the required attachments have been completely and legibly attached to this form.
 - *O Chartered accountant (in whole-time practice) or
 - *O Cost accountant (in whole-time practice) or
 - *O Company secretary (in whole-time practice)

*Whether associate or fellow Associate Fellow

*Membership number

*Certificate of Practice Number

Note: Attention is also drawn to the provisions of section 448 of the Companies Act, 2013 which provides for punishment for false statements.

Modify

Check Form

Prescrutiny

Submit

For office use only:

Affix filing details

eForm Service request number (SRN) eForm filing date (DD/MM/YYYY)

Digital signature of the authorising officer

This e-Form is hereby registered

Date of signing (DD/MM/YYYY)

INSTRUCTION KIT FOR E-form No. MSC - 3

(Return of dormant companies)

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm

This document is divided into following sections:

Part I – Law Governing the eForm

Part II – Instructions to fill the eForm

Part III – Important Points for Successful Submission

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Section and Rule Number(s)

e-Form MSC-3 is required to be filed pursuant to Section 455 (5) of The Companies Act 2013, and Rule 7 of Companies Rules, 2014 which are reproduced for your reference.

Section 455 (5):

A dormant company shall have such minimum number of directors, file such documents and pay such annual fee as may be prescribed to the Registrar to retain its dormant status in the register and may become an active company on an application made in this behalf accompanied by such documents and fee as may be prescribed.

Rule 7:

A dormant company shall file a declaration "Return of Dormant Company" annually inter-alia indicating financial position duly audited by a chartered accountant in practice in Form No. MSC-3 along with such annual fee as provided in the Companies (Registration Offices and Fees) Rules, 2014 within thirty days from the end of each financial year.

Provided that the company shall continue to file the return or returns (s) of allotment and change in directors in the manner and within the time specified in the Act, whenever the company allots any security to any person or there is any change in the directors of the company.

Purpose of the eForm

A dormant company shall file a return annually in eForm no. MSC-3 along with the annual fee within thirty days from the end of each financial year.

E-Form Number as per Companies Act, 1956

E-Form MSC-3 has been introduced as per Companies Act, 2013.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm MSC-3 at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

S. No/ Section	Field Name	Instructions
1	(a) CIN	Enter CIN of the company having dormant status. Note: You can search for CIN of a company by entering existing registration number or name of the company in the 'Find CIN' service link available under the menu MCA services on the MCA website.
2 to 3	Pre-fill button	Click the Pre-fill button. On clicking the button system will automatically display the name, registered office address, email id and date of issue of certificate of dormant company.

<i>S. No/ Section</i>	<i>Field Name Name</i>	<i>Instructions</i>
4	Brief particulars of the principal business activities of the company	Mention the principal business activities of the company.
6	Number of directors	Enter the number of directors on the board of the company and same shall be minimum one in case of OPC, two in case of private company and three in case of public company.
7	Particulars of the Board meeting(s) held	Enter the number of board meetings held during the year and fields shall be regenerated accordingly. Enter the date on which the meeting was held, total number of directors as on the date of meeting and the number of directors present to attend the meeting.
8	Change in the management of the company	Enter the number of changes in the management and accordingly the fields will be regenerated accordingly. Enter date of change, names of key persons in the new management and the reasons of change.
9	Statement of transactions other than significant accounting transactions; if any	Enter details for transactions like payments for maintenance of its office and records, payments made to fulfill the requirements of the Act and payment of fees to ROC.
10	Particulars of allotment of shares, if any	Enter the details with respect to allotment of shares or securities if any done by the company like date of allotment of shares, purpose of allotment, number of shares allotted, face value per share and paid up value of such shares and the consideration received in cash or other than cash.
11	Particulars of the annual fee (Amount in Rupees) (Enter the amount to be paid along with this form)	Enter the details of the annual fee to be paid along with this eForm. This fee is to be paid to retain the status of dormant.
12	Whether any significant transaction.....	Select whether any significant transaction is carried out during the year or not. If any transaction is carried out by the dormant company, then specify the details of such transaction.
To be digitally signed by	Declaration	Enter the serial number and date of board resolution where such person is authorized to sign, give declaration and submit this eForm.
	DSC	Ensure the eForm is digitally signed by the Director / Manager/ Company Secretary / CEO / CFO of the dormant company.
	DIN of the director; or DIN or PAN of the manager or CEO or CFO; or Membership number of the secretary	<ul style="list-style-type: none"> • In case the person digitally signing the eForm is a Director - Enter the approved DIN • In case the person digitally signing the eForm is Company Secretary - Enter valid membership number. • DIN/PAN may be specified in case the eForm is signed by the manager or Chief Executive Officer (CEO) or Chief Financial Officer (CFO).

<i>S. No/ Section Name</i>	<i>Field Name</i>	<i>Instructions</i>
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Attachments

- Certified true copy of Board resolution showing authorization given for filing this declaration. (Mandatory)
- Duly audited statement of financial position by a chartered accountant in practice. (Mandatory)

Any other information can be provided as an optional attachment(s).

Part III - Important Points for Successful Submission

Fee Rules

<i>S. No.</i>	<i>Purpose of the form</i>	<i>Normal Fee</i>	<i>Additional Fee (Delay Fee)</i>	<i>Logic for Additional Fees</i>		<i>Remarks</i>
				<i>Event Date</i>	<i>Time limit (days) for filing</i>	
1	Return of dormant companies	The Companies (Registration Offices and Fees) Rules, 2014	Financial year end date		30 days	

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

Processing Type

The eForm will be processed by the office of Registrar of Companies (Non STP mode).

SRN Generation

On successful submission of the eForm MSC-3, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

Challan Generation

On successful submission of the eForm MSC-3, challan will be generated depicting the details of the fees paid by the user to the Ministry. It is the acknowledgement to the user that the eForm has been filed.

Email

When an eForm is completely processed by the authority concerned, an acknowledgement of the same is sent to the user in the form of an email to the email id of the company.

The Companies (Registration Offices and Fees) Rules, 2014**In case of company having share capital**

Nominal Share Capital	Fee applicable
Less than 1,00,000	Rupees 200
1,00,000 to 4,99,999	Rupees 300
5,00,000 to 24,99,999	Rupees 400
25,00,000 to 99,99,999	Rupees 500
1,00,00,000 or more	Rupees 600

In case of company not having share capital

Fee applicable

Rupees 200

Additional fee rules

Period of delays	All forms
Up to 30 days	2 times of normal fees
More than 30 days and up to 60 days	4 times of normal fees
More than 60 days and up to 90 days	6 times of normal fees
More than 90 days and up to 180 days	10 times of normal fees
More than 180 days and up to 270 days	12 times of normal fees

Common Instruction Kit Refer Form INC - 7**For Fees - Refer Form INC-7**

CHECKLIST**E-form No. MSC - 4****Application for seeking status of active company.**

[Pursuant to Section 455(5) of the Companies Act, 2013 and rule 8 of the
Companies (Miscellaneous) Rules, 2014

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	*CIN GLN	(i) MCA portal master data details or (ii) Certificate of incorporation of the company	Check CIN of the Company having dormant status.
2.	(a) Name of the company (b) Registered office address. (c) email Id	Automatic through Pre-fill option Memorandum of association.	Cross check the details. Ensure that a valid e-mail ID of the company is entered.
3.	*Service request number (SRN) of Form No. MSC-1 filed form seeking status of dormant company.	Challan generated in respect of the form MSC-1.	Check the approved SRN of e-form MSC-1 filed for seeking status of dormant company.
4.	Service request number (SRN) of latest declaration filed in Form No. MSC-3.	Challan generated in respect of the form MSC-3.	Check whether SRN of e-form MSC-3 of last annual return filed by the dormant company is entered.
5.	*Company remained in dormant status since__	Date mentioned in form MSC-2 issued to the company by the ROC.	Check whether the date mentioned in this form is as per the date in MSC-2.
6.	*Reasons of dormant status (whether for future project or due to failure to respond to notice under sub-section (4) of section 455 or for any other reason)	Copy of the Board's Report/ copy of the Special Resolution/ Form MSC-1	Check whether the reason mentioned in the form for the dormant company is as per section 455(1) or section 455(4) of the Companies Act, 2013.
7.	*I_____, do hereby apply for changing the status Company from Dormant to Active as per the provisions of sub-section (5) of section 455 of the Companies Act, 2013.	Applicant details.	
8.	*Declaration to be given by and to be digitally signed by director or manager or CEO or CFO or Company Secretary.	Minutes of Board meeting (Authorising the Signatory) Digital Signature Certificate	Ensure that serial number and date of board resolution authorizing the signatory to sign and submit the e-form is correct.

S.No.	Items	Documents to be checked	Remarks
		DIN of the director; DIN or Income Tax PAN of the manager or CEO or CFO; or membership number of company secretary	
9.	Certification by : Chartered Accountant in whole time practice, Cost Accountant in whole time practice or Company Secretary in whole-time practice.		Ensure that membership no. and certificate of practice number is correctly entered.
10.	<p>Attachments :</p> <ul style="list-style-type: none"> • *Certified true copy of Board resolution authorizing for filing application is a mandatory attachment. • Any other information can be provided as an optional attachment(s). 		

FORM NO. MSC - 4 : Application for seeking status of active company**FORM NO. MSC - 4**

[Pursuant to Section 455(5) of the Companies Act, 2013 and rule 8 of the Companies (Miscellaneous) Rules, 2014]



Application for seeking status of active company

Form Language English Hindi

Refer the instruction kit for filing the form.

1. (a) Corporate identity number (CIN) of company
- (b) Global location number (GLN) of company
2. (a) Name of the company
- (b) Registered office address
- (c) email Id
3. *Service request number (SRN) of Form No. MSC-1 filed form seeking status of dormant company
4. Service request number (SRN) of latest declaration filed in Form No. MSC-3
5. *Company remained in dormant status since
6. *Reasons of dormant status (whether for future project or due to failure to respond to notice under sub-section (4) of section 455 or for any other reason)

I * , do hereby apply for changing the status of the Company from Dormant to Active as per the provisions of sub-section (5) of section 455 of the Companies Act, 2013

Attachments

1. *Copy of Board resolution authorizing the filing of this application;
2. Optional attachment(s), if any

List of Attachments

Declaration

I am authorized by the Board of Directors of the Company vide resolution number * dated * sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with.

It is further declared that all the required attachments have been completely, correctly and legibly attached to this form.

***To be digitally signed by**

*Designation

*DIN of the director; or DIN or PAN of the manager or CEO or CFO or Membership number of the secretary

Certificate by practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s) from the original/certified records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

- i. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
- ii. All the required attachments have been completely and legibly attached to this form.

***To be digitally signed by**

* Chartered accountant (in whole-time practice) or

Cost accountant (in whole-time practice) or

Company secretary (in whole-time practice)

*Whether associate or fellow Associate Fellow

*Membership number

*Certificate of Practice Number

Note: Attention is also drawn to the provisions of section 448 of the Companies Act, 2013 which provides for punishment for false statements.

For office use only:

eForm Service request number (SRN) eForm filing date (DD/MM/YYYY)

Digital signature of the authorising officer

This e-Form is hereby registered

Date of signing (DD/MM/YYYY)

INSTRUCTION KIT FOR E-form No. MSC - 4

(Application for seeking status of active company)

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm

This document is divided into following sections:

Part I – Law Governing the eForm

Part II – Instructions to fill the eForm

Part III – Important Points for Successful Submission

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Section and Rule Number(s)

eForm MSC-4 is required to be filed pursuant to Section 455(5) of the Companies Act, 2013 and Rule 8 of Companies (Miscellaneous) Rules, 2014 which are reproduced for your reference.

Section 455(5):

A dormant company shall have such minimum number of directors, file such documents and pay such annual fee as may be prescribed to the Registrar to retain its dormant status in the register and may become an active company on an application made in this behalf accompanied by such documents and fee as may be prescribed.

Rule 8:

(1) Application under sub-section (5) of section 455 for obtaining the status of an active company shall be made in Form No. MSC-4 along with such fee as may be provided in Companies (Registration Offices and Fees) Rules, 2014 and shall be accompanied by a return in Form No. MSC-3 in respect of the financial year in which the application for obtaining the status of an active company is being filed.

Provided that the Registrar shall initiate the process of striking off the name of the company if the company remains as a dormant company for a period of consecutive five years

(2) The Registrar shall, after considering the application filed under sub rule (1), issue a certificate in Form MSC-5 allowing the status of an active company to the applicant.

(3) Where a dormant company does or omits to do any act mentioned in the Grounds of application in Form MSC-1 submitted to Registrar for obtaining the status of dormant company, affecting its status of dormant company, the directors shall within seven days from such event, file an application, under sub-rule (1) of this rule, for obtaining the status of an active company.

(4) Where the Registrar has reasonable cause to believe that any company registered as 'dormant company' under his jurisdiction has been functioning in any manner, directly or indirectly, he may initiate the proceedings for enquiry under section 206 of the Act and if, after giving a reasonable opportunity of being heard to the company in this regard, it is found that the company has actually been functioning, the Registrar may remove the name of such company from register of dormant companies and treat it as an active company.

Purpose of the eForm

A dormant company can file an application to Registrar in eForm MSC-4 for seeking the status of an active company.

eForm Number as per Companies Act 1956

The eForm has been introduced as per Companies Act, 2013.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm MSC-4 at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

<i>S. No/ Section</i>	<i>Name</i>	<i>Field Name</i>	<i>Instructions</i>
1	(a)	CIN	Enter CIN of the company having dormant status. You may find CIN of a company by entering existing registration number or name of the company in the 'Find CIN' service under the menu MCA services on MCA website. GLN field is disabled for the time being.
2		Pre-fill button	Click the Pre-fill button. On clicking the button, system will automatically display the name, registered office address and email Id of the dormant company. In case there is any change in the mail ID, you can enter the new valid email ID.
3		SRN of Form number MSC-1 filed form seeking status of dormant company	Enter the approved SRN of eForm MSC-1 filed for seeking status of dormant company.
4		SRN of latest declaration filed in Form MSC-3	Enter a valid SRN of eForm MSC-3 of last annual return filed by the dormant company.
5		Company remained in dormant status since.....	Enter the date of issue of certificate of dormant status to the company in this field.
		I..... do hereby apply for changing the status	Enter the full name of the person applying for active status on behalf of the company and who is duly authorized by the board of directors of the company.
To be digitally signed by		Declaration	Enter the serial number and date of board resolution where person signing the eForm is authorized to sign, give declaration and submit this eForm.
		DSC	Ensure the eForm is digitally signed either by Director / Manager/ Company Secretary / CEO / CFO of the company who is giving declaration above.
		Director identification number of the director; or DIN or PAN of the manager/ CEO/CFO; or Membership number of the Company Secretary	<ul style="list-style-type: none"> In case the person digitally signing the eForm is a Director - Enter the approved DIN. In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter approved DIN or valid income-tax PAN. In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.

Attachments

- Certified true copy of Board resolution authorizing for filing application is a mandatory attachment.

Any other information can be provided as an optional attachment(s).

Part III - Important Points for Successful Submission

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

Processing Type

The eForm will be processed by the office of Registrar of Companies (Non STP mode).

SRN Generation

On successful submission of the eForm MSC-4, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

Challan Generation

On successful submission of the eForm MSC-4, Challan will be generated depicting the details of the fees paid by the user to the Ministry. It is the acknowledgement to the user that the eForm has been filed.

Email

When an eForm is approved/ rejected by the authority concerned, an acknowledgement of the same with related documents, if any, is sent to the user in the form of an email to the email id of the company. Where email is not possible, a printout is generated and sent to the user by regular mail. After approval of the eForm, the status of the company will be changed to 'Active'.

Rejection Code

When an eForm is processed by the authority concerned, it may be rejected on the following grounds:

Rejection Code	Description
1	Information given is incorrect.
2	Annual filings are not done.
3	Mandatory filings are not done.
Others	In this case the description is entered by Back Office User.

Annexure A

The Companies (Registration Offices and Fees) Rules, 2014

<i>Application made</i>	<i>Other than OPC & Small company</i>	<i>OPC & Small company</i>
(i) By a company having an authorized share capital of:		
a) Up to Rupees 25,00,000	2,000	1,000
b) Above Rupees 25,00,000 but up to Rupees 50,00,000	5,000	2,500
c) Above Rupees 50,00,000 but up to Rupees 5,00,00,000	10,000	N/A
d) Above Rupees 5,00,00,000 but up to Rupees 10 crore or more	15,000	N/A
e) Above Rupees 10 crore	20,000	N/A
(ii) By a company limited by guarantee but not having a share capital	2,000	N/A

Common Instruction Kit Refer Form INC - 7

CHECKLIST**E-form No. RD - 2****Form for filing Application to Central Government (Regional Director)**

[Pursuant to Companies Act, 2013]

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	*Category of applicant		Select the category of the applicant out of company, foreign company and others.
2.	<p>*(a) Corporate Identity number (CIN) or Foreign Company Registration Number (FCRN) of company</p> <p>(b) Global location number (GLN) of company</p>	MCA-21 master data/ Certificate of Incorporation	<p>In case of an Indian company, check that correct the 'Corporate Identity Number' (CIN) is entered.</p> <p>In case of a Foreign company, check the 'Foreign Company Registration Number (FCRN)'. In case of others, enter either 'Corporate Identity Number' (CIN) or 'Foreign Company Registration Number (FCRN) in respect of which the petition is being filed.</p>
3.	<p>(a) Name of the company</p> <p>(b) Address of the registered office of the Company</p> <p>(c) e-mail ID of the company</p>	Pre-fill	<p>On clicking the button, system shall automatically display the name and registered office address of the company (in case of an Indian company) or name and address of principal place of business in India (in case of a foreign company) and email ID of the company.</p> <p>Ensure that a valid email ID of the company is entered.</p>
4.	<p>Details of applicant (in case the categories is others)</p> <p>(a) Name</p> <p>(b) Address</p> <p>(c) City</p>		In case category of the applicant is 'Others', check the name, address and e-mail ID of applicant is entered.

S.No.	Items	Documents to be checked	Remarks
	(d) State (e) ISO country code (f) Country (g) Pin code (h) e-mail ID		
5.	*Please indicate the purpose of the application	<ul style="list-style-type: none"> - Omission to file particulars of charge/ modification of charge - Omission to register charge within time or omission to give notice of satisfaction of charge within time. - Omission or mis-statement of any particular with respect to any charge or modification or satisfaction of charge. - Any other ground it is just and equitable to grant relief. 	Ensure that correct purpose of filing application is chosen.
6.	(a) Service request number (SRN) of relevant form & (b) Date of SRN	Check SRN from MCA website or from the payment challan generated from MCA.	It is mandatory to enter SRN of eForm CHG-1, CHG-4 or CHG-9. Ensure that the correct SRN of the relevant charge eForm is entered and the status of the same should be pending in case of condonation of delay in filing charge forms and status of eForm should be approved in case of application for condonation of omission or mis-statement of any particulars in charge eForms.
7.	a) Charge creation identification (ID) number	Documents executed at the time of creation/ modification/ rectification/ satisfaction of charge	It is mandatory to enter the Charge details. Check the charge ID is filled correctly. Details of charge holder

S.No.	Items	Documents to be checked	Remarks
	(b) Name of chargeholder or ARC or assignee (c) Address of chargeholder or ARC or assignee (d) Email ID		(name, address and email ID) to the charge will automatically be displayed based on the charge ID. In case the displayed details are required to be updated, provide the updated details.
8.	*Details of application		
9.	Verification to be given by and to be digitally signed by managing director or director or manager or secretary or CEO or CFO (in case of an Indian company or an authorised representative in case of an foreign company)	Minutes of Board meeting (authorising the signatory) DIN or Income-tax PAN or Membership number	Ensure that serial number and date of board resolution authorizing the signatory to sign and submit the e-form is correct. Select the designation of the person digitally signing the eform. Ensure the eform is digitally signed by the Director, Manager, CEO, CFO or Company Secretary in case of an Indian company and by authorized representative in case of foreign company. In case category of applicant is 'Others', the same be signed by charge holder or ARC or assignee or hartered accountant (in whole time practice) / company secreary (in whole time practice) / cost accountant (in whole time practice)
10.	To be digitally signed by Chargeholder / ARC / Assignee / Chartered Accountant (in whole time practice) / Company Secreary (in whole time practice) / Cost Accountant (in whole time practice)		In case of charge holder or ARC or assignee; enter the designation of the person digitally signing the eForm. Ensure that membership number and certificate of practice number is correctly entered.
11.	Attachments <ul style="list-style-type: none"> • *Copy of application in form CHG-8 • *Affidavit verifying the application • *Any other information can be provided as an optional attachment(s). 		

FORM NO. RD - 2 : Form for filing Application to Central Government (Regional Director)**FORM NO. RD - 2**

[Pursuant to Companies Act, 2013]



Form for filing Application to Central Government (Regional Director)

Form Language English Hindi**Note - All fields marked in * are to be mandatorily filled.**

1. *Category of applicant
2. (a) *Corporate identity number (CIN) or Foreign company registration number (FCRN) of company
- (b) Global location number (GLN) of company
3. (a) Name of the company
- (b) Address of the registered office or principal place of business in india of the company
- (c) email ID of the company
4. Details of applicant (in case category is others)
 - (a) Name
 - (b) Address Line I
 - Line II
 - (c) City
 - (d) State
 - (e) ISO country code
 - (f) Country
 - (g) Pin code
 - (h) e-mail ID
5. *Please indicate the purpose of the application
 - Application under section 87
6. (a) Service request number (SRN) of relevant form
(Mention the SRN of relevant form CHG-1, CHG-9, CHG-4, or any other form, if applicable)
- (b) Date of SRN (DD/MM/YYYY)
7. (a) Charge creation identification (ID) number

(b) Name of chargeholder or ARC or assignee

(c) Address of chargeholder or ARC or assignee

(d) e-mail ID

8. *Details of application

Attachments

- 1. *Copy of application in Form CHG-8
- 2. *Affidavit verifying the petition
- 3. Optional attachment(s) - if any

List of attachments

Verification

To the best of my knowledge and belief, the information given in this application and its attachments is correct and complete.

I have been authorised by the board of directors' resolution number *
dated * (DD/MM/YYYY) to sign and submit this application.

*** To be digitally signed by**

Managing Director or director or manager or secretary or CEO or CFO (in case of an Indian company) or an authorised representative (in case of foreign company)

*Designation

* Director identification number of the director or managing director; or Income-tax PAN of the manager or authorised representative; or Membership number of Secretary, or DIN or PAN of CEO or CFO

To be digitally signed by

In case form is being signed by chargeholder or ARC or assignee or chartered accountant (in whole-time practice) or company secretary (in whole-time practice) or cost accountant (in whole-time practice) or others

Designation

Capacity

*Whether associate or fellow Associate Fellow

Membership number or certificate of practice number

Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement/Certificate and punishment for false evidence respectively.

For office use only:

eForm Service request number (SRN) eForm filing date

Digital signature of the authorising officer

This e-Form is hereby approved

This e-Form is hereby rejected

Date of signing

INSTRUCTION KIT FOR E-form No. RD - 2

[Form for filing application to Central Government (Regional Director)]

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm

This document is divided into following sections:

Part I – Law Governing the eForm

Part II – Instructions to fill the eForm

Part III – Important Points for Successful Submission

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Section and Rule Number(s)

eForm RD-2 is required to be filed pursuant to the Companies Act, 2013.

Purpose of the eForm

Certain applications which are required to be filed to Regional Director under Companies Act, 2013 for its approval are filed in eForm RD-2.

eForm Number as per Companies Act, 1956

Form 24AAA as per Companies Act, 1956.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm RD-2 at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

S. No/ Section	Field Name	Instructions
1	Category of applicant	Select the category of the applicant out of company, foreign company and others.
2	(a) Corporate identity number (CIN) or Foreign Company Registration Number (FCRN) of company.	In case of an Indian company, enter the 'Corporate Identity Number' (CIN). In case of a Foreign company, enter the 'Foreign Company Registration Number (FCRN)'. In case of Others, enter either 'Corporate Identity Number' (CIN)' or 'Foreign Company Registration Number (FCRN)' in respect of which the petition is being filed. • You may find CIN by entering your existing registration number in the Find CIN/GLN service at the portal. www.mca.gov.in
3	(a) to (c) Pre-fill button	Click the Pre-fill button. On clicking the button, system shall automatically display the name and registered office address of the company (in case of an Indian company) or name and address of principal place of business in India(in case of a foreign company) and email ID of the company. In case there is any change in the email ID, enter the new valid email ID of the company.
4		In case category of the applicant is 'Others', enter the name, address and e-mail ID of applicant.
5	Please indicate the purpose of the application.	Select the purpose of filing application.

S. No/ Section	Name	Field Name	Instructions
6	(a) &	Service request number (SRN) of relevant form	Enter the SRN of relevant eForm. It is mandatory to enter SRN of eForm CHG-1, CHG-4 or CHG-9. Ensure that you enter the correct SRN of the relevant charge eForm and the status of the same should be pending in case of condonation of delay in filing charge forms and status of eForm should be approved in case of application for condonation of omission or mis-statement of any particulars in charge eForms.
	(b)	Date of SRN	Click the "Pre-fill" button. System will automatically display the date of SRN.
7	(a) to (d)	Charge creation identification (ID) number	It is mandatory to enter the Charge details. Enter the charge ID and Click the "Pre-fill" button. Details of charge holder (name, address and email ID) to the charge will automatically be displayed based on the charge ID. In case the displayed details are required to be updated, provide the updated details.
8		Details of application	Describe the relevant details of application.
To be digitally signed by		Verification	Select the relevant check boxes.
		DSC	Enter the serial number and date of board resolution authorizing the signatory to sign and submit the eForm.
		DIN or Income-tax PAN or Membership number	Ensure the eForm is digitally signed by the Director, Manager, CEO, CFO or Company Secretary in case of an Indian company and by authorized representative in case of foreign company. In case category of applicant is 'Others', the same be signed by charge holder or ARC or assignee or chartered accountant (in whole-time practice) or company secretary (in whole-time practice) or cost accountant (in whole-time practice) <ul style="list-style-type: none"> • In case the person digitally signing the eForm is a Director or managing director- Enter the approved DIN. • In case the person digitally signing the eForm is Manager or Authorized representative - Enter valid income-tax PAN. • In case the person digitally signing the eForm is Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter valid income-tax PAN/approved DIN. • In case the person digitally signing the eForm is Company Secretary - Enter valid membership number. In case of charge holder or ARC or assignee; enter the designation of the person digitally signing the eForm. In case the person signing the eForm is a chartered accountant or cost accountant or company secretary (in whole-time practice); select the relevant category of the professional and whether he/ she is an associate or fellow. In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice), enter the membership number. In case the practicing professional is a company secretary (in whole-time practice), enter the certificate of practice number.

- Attachments**
- Copy of application in form CHG-8
 - Affidavit verifying the application
 - Other necessary attachments as per applicable rules and sections
- Any other information can be provided as an optional attachment(s).

Part III - Important Points for Successful Submission**Fee Rules**

S. No.	Purpose of the form	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit (days) for filing
1	Form for filing application to Central Government (Regional Director)	Annexure A	#N/A	#N/A	#N/A

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

Processing Type

The eForm will be processed by the office of Regional Director (Non STP).

SRN Generation

On successful submission of the eForm RD-2, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

Challan Generation

On successful submission of the eForm RD-2, Challan will be generated depicting the details of the fees paid by the user to the Ministry. It is the acknowledgement to the user that the eForm has been filed.

Email

When an eForm is completely processed by the authority concerned, an acknowledgement of the same is sent to the user in the form of an email to the email id of the company. In case email is not possible, a printout is generated and sent to the applicant by regular mail. All correspondence will be sent by RD.

Annexure A

Fee applicable in case purpose is 'Application under section 87'

<i>Application made</i>	<i>Other than OPC & Small company</i>	<i>OPC & Small company</i>
(i) By a company having an authorized share capital of:		
a) Up to Rupees 25,00,000	2,000	1,000
b) Above Rupees 25,00,000 but up to Rupees 50,00,000	5,000	2,500
c) Above Rupees 50,00,000 but up to Rupees 5,00,00,000	10,000	N/A
d) Above Rupees 5,00,00,000 but up to Rupees 10 crore or more	15,000	N/A
e) Above Rupees 10 crore	20,000	N/A
(ii) By a company limited by guarantee but not having a share capital	2,000	N/A
(iii) By a company having a valid license issued under section 8 of the Act (Section 8 Company)	2,000	N/A

Common Instruction Kit Refer Form INC - 7

CHECKLIST**E-form No. INV - 1****Statement of amounts credited to Investor Education and Protection Fund**

[Pursuant to Rule 3 of the Investor Education and Protection Fund (Awareness and Protection of Investors) Rules, 2001]

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
1.	a) *Corporate Identity Number (CIN) of Company b) Global Location Number (GLN) of Company	MCA Portal (www.mca.gov.in)/ Certificate of Incorporation MCA Portal/ Certificate of incorporation	CIN available at MCA website. Cross check with CIN approval letter as received from MCA. In case of Bank, CNBIN has to be filled.
2.	a) Name of the Company or corresponding new bank b) Address of the Registered office of the Company or corresponding new bank c) *e-mail ID of the Company	Memorandum of Association or Certificate of Incorporation. Automatic through Pre-fill option Automatic through Pre-fill option	Cross verify the pre-filled name, address and e-mail ID of the Company with that of the master data downloaded and confirm the details. Also confirm with the Company if there are any changes in the details of the Company. Ensure that a valid e-mail ID of the company is entered.
3.	*Service Request Number (SRN) in respect of the payment made to the Fund	Check SRN from MCA website or from the payment challan generated from MCA	Ensure the payment status of SRN entered is paid.
4.	*Date of payment of amount to the fund	Automatic through Pre-fill option	This field is automatically displayed on clicking the pre-fill button after putting SRN no. in respect of the payment made to the fund.
5.	*Amount credited to the fund	Automatic through Pre-fill option	

<i>S.No.</i>	<i>Items</i>	<i>Documents to be checked</i>	<i>Remarks</i>
6.	*Mode of payment	Automatic through Pre-fill option	This field is automatically displayed on clicking the pre-fill button after putting SRN no. in respect of the payment made to the fund.
7.	<p>Details of the amount credited to the fund:</p> <p>a) Amount in the Unpaid Dividend Accounts of companies.</p> <p>b) The application money received by companies for allotment of any securities and due for refund.</p> <p>c) Matured deposits with companies.</p> <p>d) Matured debentures with companies.</p> <p>e) Interest accrued on the amounts referred to in clause (a) to (d) above.</p> <ul style="list-style-type: none"> o Unpaid Dividend o Application money due for refund o Matured deposit with companies o Matured debentures with companies <p>f) Grants and Donation</p>	<p>Copy of challan or receipt evidencing the deposit of amount to fund</p> <p>Ledger Accounts maintained by the company in respect of the of the respective heads</p> <p>Reconciliation of figures of the relevant year appearing in the last audited financial statement, payments made and the closing balance before transfer.</p>	Under section 125(1) of the Companies Act, 2013, the Central Government shall establish a fund to be called the Investor Education and Protection Fund, where amount is transferred.
8.	Financial year(s) to which the amount(s) relates	Copy of challan or receipt evidencing the deposit of amount to fund cross verify with the related Audited Financial Statements.	Check that the details of the financial year to which amount relates is correctly entered.
9.	Verification to be given and to be digitally signed by Managing Director or Director or Manager or Secretary of the company	<p>Minutes of Board Meeting authorising the signatory</p> <p>DIN or Income-tax PAN or Membership number</p>	<p>Ensure that serial number and date of board resolution authorizing the signatory to sign and submit the e-form is correct.</p> <p>Match the designation of</p>

S.No.	Items	Documents to be checked	Remarks
			the person digitally signing the e-form with the Board Minutes.
10.	Certification by : <ul style="list-style-type: none"> — C h a r t e r e d accountant (in whole-time practice) — Cost accountant (in whole-time practice) — C o m p a n y Secretary (in whole-time practice) — Statutory Auditory 		Ensure that membership no. and Certificate of Practice no. is correctly entered.
11.	Attachments : <ul style="list-style-type: none"> — Attach a copy of challan or receipt evidencing the deposit of amount to fund as an optional attachment. — Copy of Board Resolution duly authorized managing director or director or manager or secretary of the company to be digitally signed e-form. — Proof of Identity of director/ Managing director/Manager/Secretary <ul style="list-style-type: none"> o In case of Indian nationals, Income-tax PAN is a mandatory requirement for proof of identity. o In case of foreign nationals, passport is a mandatory requirement for proof of identity. o Membership number, if applicable or income-tax PAN of the secretary (secretary of a company who is not a member of ICSI, may quote his/her income-tax PAN). — Attach a copy of certificate issued by the professionals as certification. — Details of shareholders showing their name, address, number of shares and amount of dividend unpaid. — Any other information can be provided as an optional attachment(s). 		

FORM 1 INV : Statement of amounts credited to investor education and protection fund

<p>FORM 1 INV</p> <p>[Pursuant to rule 3 of the Investor Education and Protection Fund (Awareness and Protection of Investors) Rules, 2001]</p>		<p>Statement of amounts credited to investor education and protection fund</p>
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Form Language English Hindi

Note - All fields marked in * are to be mandatorily filled.

1. (a) *Corporate identity number (CIN) of company or Corresponding new bank
- (b) Global location number (GLN) of company
2. (a) Name of the company or Corresponding new bank
- (b) Address of the registered office of the company or Corresponding new bank
- (c) *e-mail ID of the company
3. *Service request number (SRN) in respect of payment made to the fund
4. *Date of payment of amount to the fund (DD/MM/YYYY)
5. *Amount credited to the fund (in Rs.)
6. *Mode of payment
 Challan payment (cash, cheque, Demand draft) Online payment
7. Details of the amount credited to the fund

S.No.	Particulars	Amount (in Rs.)	Date by which amount should have been credited to the fund
(a)	Amount in the unpaid dividend accounts of companies		
(b)	The application money received by companies for allotment of any securities and due for refund		
(c)	Matured deposits with companies		
(d)	Matured debentures with companies		
(e)	Interest accrued on the amounts referred to in clause (a) to (d) above		
	(i) Unpaid dividend		
	(ii) Application money due for refund		
	(iii) Matured deposit with companies		
	(iv) Matured debentures with companies		
(f)	Grants and donation		
(g)	Total		

8. Financial year(s) to which the amount(s) relates

Attachments

List of attachments

1. Optional attachment(s)- if any

Verification

To the best of my knowledge and belief, the information given in this form and its attachments is correct and complete.

I have been authorised by the Board of directors' resolution number * dated * (DD/MM/YYYY) to sign and submit this form.

To be digitally signed by

Managing director or director or manager or secretary of the company

*Designation

*Director Identification number of the director or Managing Director' or Income tax permanent account number (Income-tax PAN) of the manager, or Membership number, if applicable or Membership number or income tax PAN of the secretary (secretary of a company who is not a member of ICSI, may quote his./her income tax PAN)

Certificate

It is hereby certified that I have verified the above particulars (including attachment(s) from the records of

and found to be true and correct. I further certify that all required attachment(s) have been completely attached to this form

- Chartered accountant (in whole-time practice) or
- Cost accountant (in whole-time practice) or
- Company secretary (in whole-time practice)

Statutory auditor

*Whether associate or fellow Associate Fellow

*Membership number or certificate of practice number

For office use only:

eForm Service request number (SRN)

eForm filing date

(DD/MM/YYYY)

This e-Form is hereby registered

Digital signature of the authorising officer

Date of signing

(DD/MM/YYYY)

**INSTRUCTION KIT FOR FORM 1
(INVESTOR EDUCATION AND PROTECTION FUND RULES)**

INSTRUCTIONS FOR FILLING OF EFORM -1

(Investor Education and Protection Fund Rules, 2002)

(Statement of amounts credited to Investor Education and Protection Fund)

<i>S. No.</i>	<i>Detailed Instructions</i>
	Note: Instructions are not provided for the fields which are self-explanatory Refer the relevant provisions of the Companies Act, 1956 and rules made there under with respect to the matter dealt in this e-form
1 (a)	Enter the 'Corporate Identity Number' (CIN) of the company. In case of Corresponding new bank, First Four letters of the IFSC Code of the Bank needs to be filled in capital letters. (Corresponding New Bank Identification Number – CNBIN) <ul style="list-style-type: none"> • You may find CIN of the company by entering existing registration number of the company in the 'Find CIN/GLN' service at the portal www.mca.gov.in
2 (a), (b), (c)	Click the "Pre-fill" button System will automatically display the name, registered office address and the email ID of the company/corresponding bank. In case there is any change in the email ID, enter the new valid email ID.
3	Enter the service request number (SRN) in respect of payment made to the
4	fund and click on the Pre-fill button. Ensure that payment status of the SRN
5	being entered is paid. System will automatically display the date of payment,
6	amount credited to the fund and mode of payment. In case the SRN is not available, you may enter Z99999999. In such case, enter the date of payment, amount credited to the fund and mode of payment.
7	Enter the details of the amount(s) credited to the fund along with the respective date(s) by which amount should have been credited to the fund.
Attachments	In case SRN in respect of payment made to the fund is entered as Z99999999, then attach a copy of challan or receipt evidencing the deposit of amount to fund as an optional attachment.
Verification	Enter the serial number and date of board resolution authorising the signatory to sign and submit the e-form.
Digital signature	The e-form should be digitally signed by managing director or director or manager or secretary of the company/corresponding new bank duly authorised by the board of directors.
Designation	Select the designation of the person digitally signing the e-form. Enter the DIN in case the person digitally signing the e-form is a director or managing director Enter income-tax PAN in case the person signing the e-form is a manager Enter membership number or income-tax PAN in case the person digitally signing the e-form is a secretary. In case of corresponding new bank, it should only be Income-tax PAN
Certificate	The e-form should be certified by chartered accountant or cost accountant or company secretary (in whole time practice) or by statutory auditor by digitally signing the e-form. Select the relevant category of the professional and whether he/ she is an associate or fellow. In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) or the statutory auditor, enter the membership number. In case the practicing professional is a company secretary (in whole-time practice), enter the certificate of practice number.