



THE INSTITUTE OF Company Secretaries of India

भारतीय कम्पनी सचिव संस्थान

IN PURSUIT OF PROFESSIONAL EXCELLENCE

Statutory body under an Act of Parliament

(Under the jurisdiction of Ministry of Corporate Affairs)

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G&CL: MCA:MAR:02/2026

March 16, 2026

Ms. Deepti Gaur Mukerjee
Hon'ble Secretary
Ministry of Corporate Affairs
Government of India
Kartavya Bhawan-1
New Delhi - 110 001

Rev. d.

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16/02/26

Subject: Request for issuance of instructions to RDs/ROCs for processing applications filed through E-Filing without mandatory physical submission.

Respected Madam,

Greetings from the Institute of Company Secretaries of India

At the outset, we would like to place on record our sincere appreciation for the significant digitalisation initiatives undertaken by the Ministry of Corporate Affairs under the Companies Act, 2013. The introduction of extensive e-filing systems, recognition of electronic records, and the seamless integration of processes on the MCA portal have greatly enhanced transparency, efficiency and ease of doing business. These initiatives have been instrumental in promoting paperless governance and fostering a modern, technology-driven corporate compliance environment across the country.

In this context, we wish to draw your kind attention to certain practical challenges being faced by companies in relation to the processing of applications filed through e-Forms with the Registrars of Companies (ROCs) and Regional Directors (RDs). Despite the availability and successful submission of applications electronically on the MCA portal, many authorities are insisting on the submission of physical copies of the same applications as a precondition for taking action. As a result, the processing of applications is often withheld until physical documents are provided, leading to avoidable delays and accumulation of pending matters.

This practice appears to be inconsistent with the digital framework envisioned under the Companies Act, 2013, which expressly recognises the preparation, maintenance and submission of records in electronic form. The Rules framed under the Act explicitly facilitate e-filing, thereby reducing dependence on manual processes. However, the insistence on physical copies by certain offices not only diminishes the benefit of these reforms but also imposes additional burden on companies that have fully complied with on time online filing requirements. Further, to maintain the uniformity and consistency w.r.t processing of the forms and corporate actions by the CRC, CPC, CPACE and offices of ROC's, OL's & RD's.

Amr

Vision

"To be a global leader in promoting good corporate governance"

Motto

सत्यं वद। धर्मं चर।
इष्टकारं कुरु। अकारं कुरु। कुरु। कुरु। कुरु।

Mission

"To develop high calibre professionals facilitating good corporate governance"

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It has also been observed that, in some cases, applications have been rejected solely on the ground of non-submission of physical documents, despite complete electronic filing. Such rejections, without granting an opportunity of being heard, may not align with the principles of natural justice, particularly when the applicant has already submitted all requisite documents electronically as prescribed under law. In today's environment, where electronic records are widely accepted and form the basis of statutory compliance, this insistence on physical submission creates inconsistency and undermines the objective of digital governance. Further, in some of the cases these physical documents are only being asked, or cases are kept on hold till submission of physical documents to touch base with the concerned professional and stakeholders which may lead to unethical practices at the ground level. These are few of the instances where Physical Documents are specifically being asked by the Regulators:

S. No.	Particulars	ROC / RD	Section	Forms through which Documents are filed
1.	Shifting of Registered Office from One State to another	ROC & RD	Section 13	INC - 23
2.	Conversion of Public Limited Company into Private Limited	RD	Section	INC - 27
3.	Adjudication of Penalties	ROC	Section 454	GNL - 1
4.	Appeal for Adjudication of Penalties	RD	Section 454	ADJ -1
5.	Compounding of Offence	ROC & RD	Section 460	
6.	Fast Track Merger		Section 233	
7.	Removal of Auditors		Section 140	
8.	Change of Financial Year			
9.	Rectification of Name	RD	Section 16	
10.	Reduction of Share Capital	RD	Section 66	

In view of the above, we respectfully request the Ministry to kindly issue circular dispensation of providing physical documents and also issue suitable instructions to all RD's OL's and ROC's directing them to process applications based on the e-Forms and electronic records filed through the MCA portal. However, physical documents may be sought only where expressly permitted under the Companies Act, 2013 or where genuinely required for verification or if the same is instructed to be delivered or submitted to any such regulator by any of the Courts or Tribunal. Such guidance will ensure uniformity in practice, reduce procedural delays, and further strengthen the Ministry's vision of a fully digital, efficient and stakeholder-friendly corporate administration framework.

We shall be grateful for your kind consideration of this representation in the interest of justice, fairness, timely closure of corporate actions and ease of doing business.

Thanking you
Yours faithfully


(CS Pawan G. Chandak)

President

The Institute of Company Secretaries of India

CC: Sh. Sanjay Shorey, Director General of Inspection & Investigation