



THE INSTITUTE OF
Company Secretaries of India

भारतीय कम्पनी सचिव संस्थान

IN PURSUIT OF PROFESSIONAL EXCELLENCE

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March 16, 2026

Ms. Deepti Gaur Mukerjee

Hon'ble Secretary

Ministry of Corporate Affairs

Kartavya Bhawan-1

New Delhi

Subject: Request to exempt companies from Regional Director approval for shifting of Registered office within same state on account of recent notification related to establishment of new ROC's within the same state.

Respected Madam,

Greetings from the Institute of Company Secretaries of India

We extend our sincere appreciation to the Ministry of Corporate Affairs (MCA) for the recent administrative reform involving the establishment of additional offices of the Registrar of Companies (ROC) and the specification of their territorial jurisdictions for the purpose effective administration of the Companies Act, 2013 and rules made thereunder. The initiative represents a significant step towards strengthening the corporate regulatory framework in India and is expected to enhance administrative efficiency, reduce the workload on existing offices and improve regulatory service delivery across regions.

We also wish to highlight, a practical issue arising from the notifications dated 23rd October 2025 and 13th February 2026 issued by the MCA through which new offices of the ROC have been operationalised in Delhi, Kolkata, Mumbai and Uttar Pradesh. It pertinent to mention here that certain States and Union Territories such as Tamil Nadu, Maharashtra, Uttar Pradesh, West Bengal and the National Capital Territory of Delhi fall under the jurisdiction of more than one Registrar of Companies.

While the objective of the above notifications is to strengthen administrative convenience and improve regulatory efficiency, the restructuring has unintentionally created certain practical difficulties for companies. Owing to the re-demarcation of ROC jurisdictions, companies shifting their registered offices within the same State and, in several cases, even within the same city or district are now falling under the jurisdiction of a different ROC office solely because of the administrative redistribution introduced through the above notifications.

Proviso to Section 12(5)(b) of the Companies Act, 2013 provides that any change in the registered office of a company from the jurisdiction of one Registrar of Companies to another requires prior confirmation from the Regional Director after following the prescribed procedure under the Act and the relevant rules. As a result, situations that previously involved a relatively simple filing process are now attracting an additional regulatory layer purely on account of the revised jurisdictional boundaries.

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This has resulted in an unintended increase in compliance requirements for companies. In earlier circumstances, a shift of registered office within the same State typically required only the filing of Form INC-22 with the concerned ROC. However, due to the jurisdictional realignment, companies are now required to seek confirmation from the Regional Director even for intra-State shifts. The process for obtaining such approval involves preparation of detailed applications, publication of notices, potential hearings and longer approval timelines, thereby extending the duration and complexity of what would otherwise be routine corporate actions.

Further, the present requirement for Regional Director approval in cases where the change of jurisdiction arises solely because of administrative restructuring has, in effect, increased the procedural burden on companies and hinder the objective of Ease of Doing Business, this may affect smaller companies and startups in particular, which frequently undertake operational relocations within the same State.

In light of the above, we respectfully request to consider providing suitable relief by exempting companies from the requirement of obtaining approval from the Regional Director in cases where the change in registered office occurs within the same State and the change in ROC jurisdiction arises only due to the restructuring of territorial jurisdictions introduced through the notifications dated 23 October 2025 and February 2026.

Granting such an exemption would help remove unintended procedural obstacles, align the regulatory framework with the objective of ease of doing business and provide meaningful relief to companies impacted by the administrative reorganisation of ROC jurisdictions.

We request your kind consideration of this matter and would be grateful for any clarifications or amendments issued in this regard.

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