**14**

**E-Governance**

### 14.0 MCA 21 Project

This is an innovative project and initiative of the Ministry of Corporate Affairs to enable e-filing. This project covers all the services provided by the Registrar of Companies (ROC) starting from the incorporation of a new company. The project would provide e-services including registration of new companies, filing of various returns and statutory documents under the Companies Act, 2013. The system would also enable filing and access for statutory documents like memorandum of association, articles of association, certificate of incorporation etc.

The project serves the interest of all the key stakeholders and the public at large. Also professionals need no longer to visit the officers of ROC and are able to interact with the Ministry using MCA 21 portal from their offices or home. The services of the Ministry of Company Affairs with the introduction of MCA 21 will be e-form driven. Form filing will be done using freely downloadable software and it can be done offline. The prerequisite for using the MCA 21 portal will be P-4 computer with printer, windows 2000 / XP / Vista / 7, internet explorer 6.0 version, Adobe Acrobat Reader from version in 9.4 to version 7.5 and digital signature certificate.

To know better about how MCA 21 will function, one need to know about the set up of the Ministry of Corporate Affairs.

### 14.1 Set Up of MCA

MCA has a three tier organizational set-up:

- **Headquarters at New Delhi**
- **Regional Directors (RD) at Mumbai, Kolkata, Chennai, Noida, Ahmedabad and Hyderabad**
- **Registrar of Companies (RoC) in States and Union Territories**

MCA Headquarters handles cases that require approval of the Government of India (GoI) for citizen related functions. RD supervises the functioning of RoCs and handles the matters delegated by GoI while the RoC offices handle the bulk of citizen facing functions.

The Official Liquidators (OL) attached to various High Courts functioning in the country are also under the overall administrative control of the MCA. Its headquarters at Delhi also includes two Directors of Inspection and Investigation and Director of Research and Statistics.
14.2 MCA 21 Program

Ministry of Corporate Affairs (MCA), Government of India (GoI) initiated MCA 21 program, for easy and secure access to MCA services in a manner that best suits the businesses and citizens.

The program goals have been set as follows keeping in mind stakeholders' needs:

- **Business** enabled to register a company and file statutory documents quickly and easily
- **Public** to get easy access to relevant records and effective grievances redressal
- **Professionals** to be able to offer efficient services to their client companies
- **Financial Institutions** to easily find charges registration and verification
- **Employees** to ensure proactive and effective compliance of relevant laws and corporate governance

MCA 21 has been envisioned to provide anytime and anywhere services to businesses. It is a pioneering program being the first mission mode e-governance project undertaken in the country. This program builds on the GoI vision to introduce a Service Oriented Approach in the design and delivery of Government services, establish a healthy business ecosystem and make the country globally competitive.

14.3 Program Scope

MCA 21 program provides for anytime anywhere electronic services with speed and certainty to all the stakeholders. It includes:

- Design and development of application system
- Setting up of IT infrastructure
- Setting up the Digital Signature/PKI delivery mechanisms and associated security requirements
- Setting up of Physical Front Offices (PFOs)
- Setting up of temporary Front Offices (FOs) for the peak periods to meet with the requirements and subsequent shutdown of temporary FOs at the end of such peak periods
- Migrating legacy data and digitization of paper documents to the new system
- Providing MCA services to all MCA 21 stakeholders in accordance with the Service Oriented Approach
- Providing user training at all levels and all offices (Front and Back Offices)

The MCA 21 is designed to automate processes related to the proactive enforcement and compliance of the legal requirements under the Companies Act, 2013. However, it does not include processes related to OL.
14.4 Front Office
The implementation of FO is done in two ways. These can be called as Virtual Front Office (VFO) and Physical Front Office (PFO).

The VFO is what the citizen has in front while accessing the MCA 21 portal. The PFO will be a replacement to the existing RoC counters. The PFO will also accept paper documents. However, these will be converted into electronic documents by customer service agents manning PFO. Also, the authorised person(s) will have to sign these documents digitally. Consequently the authorised signatories for a given document will need to appear in person at the PFO for the purpose of digitally signing the document.

The user can avail the following services on MCA 21 portal
- eFiling
- Viewing public document
- Requesting certified copies
- Registering investor complaint
- Tracking transaction status

14.5 Back Office
The back office process relates to:
- Dynamic routing of documents that have been electronically filed to the concerned official within MCA based on the type of service request.
- Electronic workflow systems to support speed and certainty in service delivery
- Supporting all routine tasks such as registrations and approvals
- Storing of all approved documents of companies as part of electronic records, including provision of access to electronic records for the stakeholders
- Enhancing identification of defaulters
- Increasing efficiency of Technical Scrutiny
- Ensuring close follow-up on matters related to compliance management including prosecutions
- Enabling quicker responses to investor grievances
- Providing alerts when the tasks are not carried out within stipulated period

14.6 Key Benefits
MCA 21 seeks to fulfill the requirements of the various stakeholders. The key benefits of MCA 21 project are:
- Expeditious incorporation of companies
- Simplified and ease of convenience in filing of Forms/ Returns
- Better compliance management
14.4 Corporate and Allied Laws

- Total transparency through e-Governance
- Customer centric approach
- Increased usage of professional certificate for ensuring authenticity and reliability of the Forms / Returns
- Building up a centralised database repository of corporate operating
- Enhanced service level fulfillment
- Inspection of public documents of companies anytime from anywhere
- Registration as well as verification of charges anytime from anywhere
- Timely redressal of investor grievances
- Availability of more time for MCA employees for monitoring and supervision

14.7 Director Identification Number (DIN)

The concept of a Director Identification Number (DIN) is contained in Sections 153 to 159 of Companies Act, 2013. Related provisions are covered in details in paras 3.5 – 3.13 of the Chapter 3 of this module.

14.8 Some FAQ’s on DIN and e-filing

1. **What is Director Identification Number (DIN)?**

   It is an unique Identification Number allotted to an individual who is an existing director of a company or intends to be appointed as director of a company pursuant to section 153 and 154 of the Companies Act, 2013.

2. **Who can file an application for allotment of DIN?**

   Every individual, intending to be appointed as a director of the company, can file an application for allotment of DIN.

3. **Who will allot the DIN?**

   Central Government [Office of Regional Director (Northern Region), Ministry of Corporate Affairs] will allot the DIN.

4. **What is the procedure of obtaining DIN?**

   Any person intending to apply for DIN shall have to make an application in eForm DIR-3 and should follow the following procedure:

   (i) e-Form DIR-3 has to follow the online e-Filing process. For more details regarding the same visit e-Filing FAQ’s given in www.mca.gov.in

   (ii) Attach the photograph and scanned copy of supporting documents i.e. proof of identity, and proof of residence as per the guidelines. Physical documents are not required to submit at DIN cell.
(iii) Along with the supporting documents, Verification as per Form DIR-4 shall also be attached. This shall contain the Name, Father’s name, date of birth and text of declaration and physical signature of the applicant.

(iv) The eForm shall have to be digitally signed and shall be uploaded on MCA 21 portal.

(v) Upon upload, pay the fees for eForm DIR-3. Only electronic payment of the fees shall be allowed (i.e. Netbanking / Credit Card). No challan payment will be accepted under revised procedure of DIN allotment.

The applicant is required to get himself/herself registered on the MCA21 Portal to obtain login id, which is necessary for payment of the fees. After obtaining the login-id, Login to the MCA21 portal and click on 'eForm upload' link available under the 'eForms' tab for uploading the eForm DIR-3. eForm DIR-3 will be processed only after the DIN application fee is paid.

(vi) Upon upload and successful payment, Form DIR-3 is mandatorily to be signed by an Applicant and a practicing professional or secretary (who is a member of ICSI) in whole time employment or the Director of the existing company.

Approved DIN shall be generated in case the form is being signed by a practicing professional and details have not been identified as potential duplicate. Provisional DIN shall be generated in case form is signed by secretary in whole time employment or Director of existing company and details have been found as potential duplicate. A suitable informational message and an email shall be provided to the user that the DIN shall be approved after due verification by the DIN cell.

(vii) Processing of e Form DIR-3: In case, DIR-3 gets certified by the professional (i.e. CA (in whole time practice)/ CS (in whole time practice)/ CWA (in whole time practice)/, the DIN will be approved by the system immediately online (in case it is not potential duplicate).

(viii) Post-approval changes in particulars of Form DIR-3: If there is any change in the particulars submitted in eform DIR-3, applicant can submit e-form DIR-6 online. For instance in the event of change of address of a director, he/ she is required to intimate this change by submitting eform DIR-6 along with the required attested documents.

5 Who can sign e-Form DIR-6?

The e-Form DIR-6 is required to be digitally signed by an Applicant and a Chartered Accountant or a Company Secretary or a Cost Accountant in whole- time practice.

6 What things should be taken care of while filling form DIR-3?

Please note that Income Tax PAN is mandatory in case of Indian applicants so the applicant details (name, father’s name, date of birth) should be as per the PAN details. The particulars filled in form DIR-3 should match with the details given in the supporting documents to be submitted along with DIN application. Any mis-match will lead to rejection of DIN application.
7 Any fee is payable along with application for allotment of DIN?
Yes, DIN application fee of ₹ 500/- is payable.

8 How to enquire about the status of the payment made for Form DIR-3?
Status of the payment made for Form DIR-3 can be enquired from 'Track Payment Status' link on the homepage of www.mca.gov.in.

9 What are the scanned documents required to be attached with eform DIR-3?
(i) High resolution photograph of the applicant
(ii) PAN is mandatory now. So copy of pan is mandatory for identity, name, father's name and date of birth. Proof of father's name is not required in the case of foreign nationals
(iii) Copy of passport is mandatory as an ID proof in the case of foreign nationals.
(iv) Present Address proof which should not be older than 2 months
(v) Verification as per form DIR-4 as per the format given on the website

10 What things should be taken care of with regard to supporting documents?
Please ensure following before attaching supporting documents with DIN application:
(i) Documents submitted are currently valid and not expired.
(ii) Documents issued by LIC may be enclosed as Date of Birth and Address proof.
(iii) Bank Statements, Utility Bills like telephone, electricity bill etc furnished as residence proof are in the applicant's name only and not older than two months.
(iv) All supporting documents attached with form DIR-3 must be duly attested by an authorized person/ authority.
(v) In case the director is illiterate, thumb impression should be certified from the concerned revenue authority (where the applicant resides) and then all the documents should be notarized or attested OR if applicant is not in a position to sign the application due to medical reasons and affixed thumb impression on the application then duly attested medical certificate from Government hospital is must with the application stating the reason of his / her ailment.

11 What are the additional informational documents required in case of a foreign national?
Details of a valid passport should be filled in form DIR-3 and a certified copy of same should be attached with DIN application. All supporting documents including photograph should be certified by the Indian Embassy or a notary in the home country of the applicant or by the Managing Director / CEO / Company Secretary of the company registered in India, in which applicant is a director. If a foreign director has a valid multiple-entry Indian visa or Person of Indian Origin card or Overseas Citizen of India
card, then the attestation could also be done by Public Notary / Gazetted Officer in India or practicing CA / CS / CWA.

12 What are the grounds for rejection of DIN application?

A provisional DIN is approved only after scrutiny of the documents attached with the application. Some of the common mistakes committed by applicants and on account of which the DIN application gets rejected are as under:

Non-submission of supporting documents

(i) The proof of identity of the applicant is not submitted.
(ii) The proof of father's name of the applicant is not submitted.
(iii) The proof of date of birth of the applicant is not submitted.
(iv) The proof of residential address of the applicant is not submitted.
(v) The proof of identity submitted has not been issued by a Government Agency.
(vi) The supporting documents are invalid or expired.
(vii) The application/enclosed evidence has handwritten entries.
(viii) The submitted application is a duplicate DIN application and already one application of that applicant is pending or approved.
(ix) The submitted application does not have photograph affixed.
(x) The signatures are not appended to the prescribed place.
(xi) The applicant's name filled in application form does not match with the name in the enclosed evidence.
(xii) The applicant's father's name filled in application form does not match with the father's name in the enclosed evidence.
(xiii) The applicant's date (DD/MM/YY) of birth filled in application form does not match with the date of birth in the enclosed evidence.
(xiv) The address details filled in the application do not match with those contained in the enclosed supporting evidence.
(xv) The gender is not entered correctly in Form DIR-3.
(xvi) Identification number entered in application does not match with the identity proof enclosed.
(xvii) If enclosed documents are not self attested.
13 **My DIN application has been rejected. Am I required to apply for a fresh DIN?**
Yes, you will have to apply for fresh DIN.

14 **My DIN application has been put under Resubmission. Am I required to obtain a fresh DIN?**
No. If the DIN application is put under Resubmission due to following reasons, you can submit additional documents for rectifying your DIN application, within a period of 15 days from the date on which it is marked as Resubmission

(i) Proof of Identity/ residence is not enclosed or expired.
(ii) Proof of Date of Birth is not enclosed.
(iii) Supporting documents are not properly attested.
(iv) Non-submission of affidavit (if required).

On resubmitting with the additional documents, same DIN will be approved, if documents are found in correct order as per marked in resubmission.

15 **What procedure has to be followed, if there is any change in particulars of Director?**
Director is required to download and fill up eForm DIR-6 for such changes and follow the same process for uploading the same as mentioned for eForm DIR-3. The requested change is taken into the system on verification of the proof enclosed with the application for change request. In the case of change in applicant's name, gazette notification is must with form DIR-6. Married ladies, who are having Id proof with their maiden name, can submit marriage certificate along with application. Verification as per Form DIR-7 of Companies Act, 2013 also needs to be attached to Form DIR-6 as it is a mandatory attachment now.

16 **Whether provisional DIN can be used for e-Filing?**
No, the particulars of the person with the provisional DIN number can not be filled in the eforms but the person cannot sign as a director.

17 **Whether Single Name in applicant's name or applicant's father's name is allowed?**
Single name shall be allowed in Form DIR-3 and DIR-6 in Applicant name and Father's name only if single name is there in Income tax PAN. The same shall be validated from PAN database.

18 **I am a Director of the company and applying for my DIN. Can I sign the eform DIR-3?**
Yes, the form DIR-3 is to be signed by Applicant and also to be digitally signed by a Chartered Accountant or a Company Secretary or a Cost Accountant in whole-time practice or Secretary (who is member of ICSI) in whole time employment or director of the existing company.
19 My DIN application has been identified as a Potential Duplicate. What does it mean?

If the contents specified in the DIN form matches with an already filled DIN application form, then the application shall be marked as a potential duplicate and shall then be processed by DIN Cell.

20 Whether Income tax PAN is mandatory while applying for DIN?

Income tax PAN is mandatory for Indian nationals. If Income tax PAN is entered, it shall be mandatory to click on ‘Verify income-tax PAN’ button. Applicant’s name (first, middle and last name), applicant father’s name (first, middle and last name) and date of birth should be as per the income-tax PAN details.

In case of foreign nationals, passport number is a mandatory requirement.

21 What will happen if the details entered in DIN application are not as per the Income tax PAN database?

Filing of DIN application shall not be allowed if the details entered in the form are not as per the Income tax database in case of Indian Nationals.

22 Is Income tax PAN also mandatory while applying for correction in particulars of Director in Form DIR-6?

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 name (first, middle and last name), Father’s name (first, middle and last name) and date of birth should be verified from the income-tax PAN details.

Moreover, all existing DIN holders who have not furnished their PAN earlier at the time of obtaining DIN, are required to furnish their PAN by filling Form DIR-6.

23 What are the steps for online e-filing?

(i) When the business or the registered users access the MyMCA portal, they enter their username and authentication details - Password/ Digital Certificate.

(ii) The user will be shown a list of eForms category-wise under eForms tab.

(iii) At any time, the users can read the related instruction kit, available under Help menu, to familiarise themselves with the procedures.

(iv) The users can then fill the appropriate eForm for the service required. There is an option of pre-fill facility in the eForms, where the static details such as name and address of the company will be pre-filled by the system automatically on entering the Corporate Identity Number (CIN).

(v) The users attach the necessary documents to the eForm.
(vi) The users may avail the pre-scrutiny service of the eForm. The documents will be verified (pre-scrutinised) by the system. In case of any inadequacies, for example, if a mandatory column in the eForm is not filled in, the user will be asked to rectify before the document is ready for execution (signature).

(vii) The applicant or a representative of the applicant will then submit the duly signed documents electronically.

(viii) The system will calculate the fee, including late payment fees, if applicable.

(ix) Payments will have to be made through appropriate mechanisms - electronic (credit card, Internet banking) or traditional means (at the bank counter).
   (a) Electronic payments can be made at the Virtual Front Office (VFO).
   (b) If the user selects the traditional payment option, the system will generate a pre-filled challan in the prescribed format. Traditional payments through cash, cheques can be done at the designated network of banks using the system generated challan. There will be five banks with estimated 200 branches authorised for accepting challan payments.

(x) The payment will be exclusively confirmed for all online (Internet) payment transactions using payment gateways.

(xi) Acceptance or rejection of any transaction will be explicitly communicated to the applicant (including facility to print a receipt for successful transactions).

(xii) MCA21 will provide a unique transaction number, which can be used by the applicant for enquiring status pertaining to that transaction.

(xiii) Filing will be complete only when the necessary payments are made.

(xiv) In case of a rejection, helpful remedial tips will be provided to the applicant.

(xv) The applicants will be provided an acknowledgement through e-mail or alternatively they can check the MCA portal.

24 How can I apply for a Company Name?

File e Form INC-1 by logging in the portal along with a payment of fees of ₹1000/- and attaching the digital signature of the applicant proposing to incorporate the company.

25 Can I apply for a company name online?

Yes, You can avail this service at MCA portal.

26 What is the validity period of the Name approved?

The approved name is valid for a period of 60 days from the date of filing of Form INC-1. If, the proposed company is not incorporated within such period, the name shall be lapsed and will be available for other applicants. Please note that there shall not be any provision for renewal of the name.
27 What is the minimum number of directors required to form a company?
Minimum no. of directors for One Person Company: One,
Private Limited Company: Two,
Public Limited Company: Three and,
producer company: Five.

28 What is the minimum number of subscribers required for registration of a company?
Minimum no. of subscribers for One Person Company: One,
Private Limited Company: Two,
Public Limited Company: Seven and
Producer company: Ten.

29 What are the documents to be filed with RoC every year?
Invariably, the Balance Sheet and Annual Return have to be filed every year. Other documents such as, Return of Allotment (Form No. Pas-3), Change of Registered office (Form No. INC-22), Change among the Directors (Form No. DIR-12), Charges (Form No. CHG- 1, 9, 4) etc., have to be filed within the due date from the events taking place in the company as per the Companies Act, 2013.

30 What is an e-form?
An e-form is the electronic equivalent of the paper form. The Ministry of Corporate Affairs has recently launched a major e-governance initiative MCA 21. In the new system, it is envisaged that all company related documents would be filed electronically. The new e-forms have been devised and notified by the Ministry for this purpose.

31. I need assistance to file e-forms as I have no knowledge of operating a computer.
The process of e-Filing is very simple. No prior knowledge of computer is required to file the e-form. If you need assistance, you may visit your nearest MCA21 Facilitation Centre for e-Filing. The list of facilitation centres is given on the 'Facilitation Centres' link on the MCA portal. These Facilitation Centres have been opened by Infosys Limited on behalf of The Ministry of Corporate Affairs to provide assistance in e-Filing.

32. What is an Electronic or Digital Document? How is a physical document is converted into an electronic document?
An electronic document is the electronic equivalent of the physical/paper document. A physical document is converted into an electronic document through scanning. It can then be attached to an e-form. You can also convert the softcopy of a document to the PDF format for using it as an attachment to the e-form.
33. What if I have paper attachments to file with the E-form?
You have to first get the paper attachments scanned and saved as a soft copy in PDF format.

34. I have scanned documents and want to upload/submit the same.
You can upload/submit the scanned documents by attaching the same with the e-form and submitting on the MCA Portal.

35. Can I have a copy of the filed e-form for my office records?
Yes, if you are carrying a pen drive. On your request, the Customer Services Executive (CSE) will save a copy of the filed e-form on your pen drive. If you are filing the e-form from your office/home, you can save the copy of the form on your computer for future reference.

36. How to sign an e-form?
An e-form can be signed by the authorized signatory/representative using the Digital Signature Certificate (DSC). Click the red colour signature box in the e-form to affix the digital signature. To avoid increase in size of the e-form beyond permissible limit of 2.5 MB, always affix the DSC using the 'Sign and Save As' option.

37. How are payments made electronically? What if I do not have a credit card or access to Banking?
Payments can be made electronically through credit card or Internet Banking. During the e-Filing process, the system will prompt you to make payment. You can choose the mode of payment and make the payment accordingly.

If you are not having a credit card or Internet banking facility, you can make payment at the counter of an authorized bank through the pre-filled challan generated by the system after e-Filing.

38. Is it safe to make online payments?
Use of Credit cards and Internet Banking is widely prevalent. It is a completely secure process.

39. What about the privacy of data. Are the details/information submitted through Internet freely accessible to all?
The process of e-Filing is completely secure. Online Inspection of documents is allowed strictly in accordance with the provisions of the Companies Act, 2013 on payment of a prescribed fee.
40 Can the form once submitted, be rectified by the company user?

Once filed, the eForm cannot be rectified. You may, however, re-submit the e-Form, if the concerned MCA office has marked the status of your SRN as 'Required Re-submission'.

41 How can the defaulting status of the company be removed?

The company will have to file all the due annual returns and balance sheets for the financial years for which it has been marked as defaulting. Once the same are filed, the defaulting status of the company will be removed and the company will be able to file normally.

42 Whether the defaulting status of a company is available on the MCA21 portal?

Yes, the year wise defaulting status shall be displayed while viewing the master data of a company on MCA21 portal.

14.9 List of E-Forms

Mapping of e-forms prescribed under the Companies Act, 2013 with e-forms prescribed under Companies Act, 1956

<table>
<thead>
<tr>
<th>S. No.</th>
<th>e-Form (Companies Act, 2013)</th>
<th>Corresponding e-Form (Companies Act, 1956)</th>
<th>Purpose of Form as per Companies Act, 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>INC-1</td>
<td>1A</td>
<td>Application for reservation of name</td>
</tr>
<tr>
<td>2</td>
<td>INC-2</td>
<td>New form</td>
<td>Form for Incorporation and nomination (One Person Company)</td>
</tr>
<tr>
<td>3</td>
<td>INC-3</td>
<td>New form</td>
<td>Form for consent of nominee of One Person Company</td>
</tr>
<tr>
<td>4</td>
<td>INC-4</td>
<td>New form</td>
<td>Form for change in member/nominee of One Person Company</td>
</tr>
<tr>
<td>5</td>
<td>INC-5</td>
<td>New form</td>
<td>Form for intimation of exceeding threshold of One Person Company</td>
</tr>
<tr>
<td>6</td>
<td>INC-6</td>
<td>New form</td>
<td>Application for Conversion</td>
</tr>
<tr>
<td>7</td>
<td>INC-7</td>
<td>1</td>
<td>Application for Incorporation of Company (Other than One Person Company)</td>
</tr>
<tr>
<td>8</td>
<td>INC-18</td>
<td>New form</td>
<td>Application to Regional Director for conversion of section 8 company into any other kind of company</td>
</tr>
<tr>
<td>9</td>
<td>INC-20</td>
<td>New form</td>
<td>Intimation to Registrar of revocation or surrender of license issued under section 8</td>
</tr>
<tr>
<td>No.</td>
<td>Form No.</td>
<td>Section</td>
<td>Description</td>
</tr>
<tr>
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</tr>
<tr>
<td>10</td>
<td>INC-21</td>
<td>19</td>
<td>Declaration prior to the commencement of business</td>
</tr>
<tr>
<td>11</td>
<td>INC-22</td>
<td>18</td>
<td>Notice of situation or change of situation of registered office and verification</td>
</tr>
<tr>
<td>12</td>
<td>INC-23</td>
<td>1AD, 24AAA</td>
<td>Application to Regional director for approval to shift the registered office from one state to another state or from jurisdiction of one registrar to another within the state</td>
</tr>
<tr>
<td>13</td>
<td>INC-24</td>
<td>1B</td>
<td>Application for approval of Central Government for change of name</td>
</tr>
<tr>
<td>14</td>
<td>INC-27</td>
<td>1B, 62</td>
<td>Conversion of public company into private company or private company into public company</td>
</tr>
<tr>
<td>15</td>
<td>INC-28</td>
<td>21</td>
<td>Notice of order of the Court or other authority</td>
</tr>
<tr>
<td>16</td>
<td>PAS-3</td>
<td>2</td>
<td>Return of allotment</td>
</tr>
<tr>
<td>17</td>
<td>SH-7</td>
<td>5</td>
<td>Notice to Registrar for alteration of share capital</td>
</tr>
<tr>
<td>18</td>
<td>SH-8</td>
<td>New form</td>
<td>letter of offer</td>
</tr>
<tr>
<td>19</td>
<td>SH-11</td>
<td>4C</td>
<td>Return in respect of buy back of securities</td>
</tr>
<tr>
<td>20</td>
<td>CHG-1</td>
<td>8</td>
<td>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)</td>
</tr>
<tr>
<td>21</td>
<td>CHG-4</td>
<td>17</td>
<td>Particulars for satisfaction of charge</td>
</tr>
<tr>
<td>22</td>
<td>CHG-6</td>
<td>15</td>
<td>Notice of appointment or cessation of receiver or manager</td>
</tr>
<tr>
<td>23</td>
<td>CHG-9</td>
<td>10</td>
<td>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</td>
</tr>
<tr>
<td>No.</td>
<td>Form</td>
<td>Description</td>
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</tr>
<tr>
<td>24</td>
<td>MGT-6</td>
<td>22B</td>
<td>Form of return to be filed with the Registrar</td>
</tr>
<tr>
<td>25</td>
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In order to facilitate easy understanding of the e-forms being rolled out under the provisions of Companies Act, 2013 and Rules made thereunder, forms under the new Act are mandatorily numbered alphabetically based on the subject of the Chapter, followed by serial number of the form. This will define the nature of the forms and would be easy to recognise.

**Following table is the summary of chapter wise nomenclature of forms provided by MCA:**

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