



*Rawani & Co.*  
Chartered Accountants

## WESTERN INDIA REGIONAL COUNCIL

### E-FILING UNDER MCA21 RECENT AMENDMENTS AND REQUIREMENTS

1

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12/07/2014

### DO'S AND DON'T'S FOR EFILING

- DIN is mandatory for e-filing of documents. All Companies to update DIN details of the Director;
- Digital Signature is mandatory. The same to be registered;
- Check Master Data before filing any documents;
- Don't wait for the last days to upload the documents;
- Don't fill up the forms in hurry.
- No option of filing revised forms;
- Don't forget to pay the filing fees before the expiry date of the challan. Non payment of fees liable for cancellation of transaction

2

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## STEPS FOR E-FILING

- Select Category to download e-Form for respective services;
- Help Menu available with all forms for filing;
- Fill the downloaded form. Mandatory details are marked in red asterik (\*);
- Attach the required documents duly scanned or converted into PDF;
- Use various inbuilt utilities like "PREFILL" and complete the form by clicking on "CHECK" and "PRE-SCRUTINY" options;
- Save the form, Upload the Form and pay the Fees.

3

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## OTHER REQUIREMENTS OF FILING

- Document to be scanned in PDF;
- Size of the File not to exceed 2.5MB along with attachments. Option to file "Additional Attachment Sheet" in Form 23AC;
- **Registered** Digital Signature mandatory for filing;
- Annual Filing Fees to be paid;
- Levy of Additional Fee after the filing in due date;
- Payments to be made online;
- Pre-Scrutiny of Forms necessary;
- Duplicate Filing or Revised Filing not permitted;

4

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# BOUQUET OF SERVICES UNDER MCA

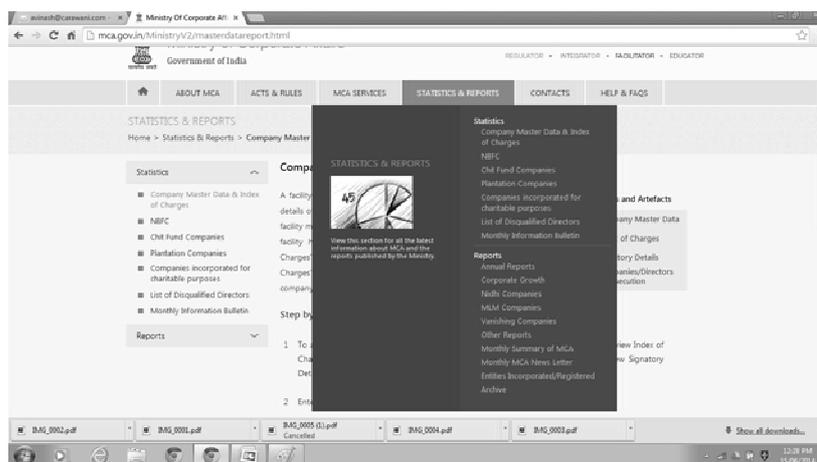
ABOUT MCA	ACTS & RULES	MCA SERVICES	STATISTICS & REPORTS	CONTACTS	HELP & FAQs
<b>DSC Services</b> Acquire DSC Register DSC Update DSC Verify Digitally Signed Certificate	<b>LLP Services</b> Check LLP Name Find LLPIN LLP Forms Download Instruction Kit Incorporation Annual e-Filing for LLP Change of Company to LLP Change LLP Information Close LLP	<b>Company Services</b> Check Company Name Find CIN Incorporation Compliance Filing Approval Services Change Company Information Charge Management Informational Services Close Company	<b>Investor Services</b> Track SRN / Transaction Status Enquire Fees Pay Fees (NEFT, Miscellaneous, Stamp Duty) Pay Later Track Payment Status View Director / Designated Partner Details View Public Documents Feedback / Suggestions		
<b>DIN Services</b> Get DIN Application Track DIN Enquire DIN Approval Status Verify DIN PAN Details of Director	<b>e-Filing</b> Company Forms Download Annual e-Filing Guidelines Download Submitted Form for resubmission Check Filing Status	<b>Complaints</b> Create Service Related Complaint Track Service Related Complaint Status Create Investor Complaint Track Investor Complaint Status	Request for Scanning of Document Get Certified Copies Transfer Deed Verify Partners Details Migrated LLP Partner Details Address for sending physical copy of G.A.R. 33		
<b>Master Data</b> View Company or LLP Master Data View Index of Charges View Signatory Details View Companies/Directors under Prosecution					

5

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# STATISTICAL DATA VIEW OPTIONS



6

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## VARIOUS CONTACT LINKS ENABLED

STATISTICS & REPORTS	CONTACTS	HELP & FAQs
<p><b>CONTACTS</b></p>  <p>Need to contact us? Visit these pages to know key MCA contacts and how to reach them.</p>		
<ul style="list-style-type: none"> <li>Minister of Corporate Affairs</li> <li>MoS. for Corporate Affairs</li> <li>List of Officials at Head Quarters</li> <li>Regional Directors</li> <li>Registrar of Companies</li> <li>Official Liquidators</li> <li>Cost Audit Branch (CAB)</li> <li>Nodal Officers</li> <li>Liaison Office for SC/ST/OBC</li> <li>Staff Grievance Officer</li> <li>Contact us</li> </ul>		

7

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## HELP MENU OPTIONS

HELP & FAQs

XBRL	Refund	Annual e-Filing
XBRL eForms	Pay Later	PDF Conversion
e-Filing	Verify Payment	Register DSC
One Person Company	eStamp	Prerequisite Software for e-Filing
User Registration	Rates of Stamp Duty	FAQs on LLP
Other Services	SMS Alerts	List of Authorised Banks
System Requirements	NEFT	List of CFC's
DIN Process	Corporate Bank Account	Other Important Information
Digital Signature Certificate	Instruction Kit	
Payment		

8

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# CONTACT DETAILS CHANGED

The screenshot shows the MCA21 website interface. At the top, the URL is [mca.gov.in/MinistryV2/hd.html](http://mca.gov.in/MinistryV2/hd.html). The navigation bar includes links for Corporate Seva Kendra, Forms & Downloads, Sitemap, and Login/Register. A search bar is present with the text "Type here to Search...". The main header features the Ministry of Corporate Affairs logo and the tagline "EMPOWERING BUSINESS, PROTECTING INVESTORS". Below the header is a menu with options: Home, ABOUT MCA, ACTS & RULES, MCA SERVICES, STATISTICS & REPORTS, CONTACTS, and HELP & FAQS. The content area is titled "Corporate Seva Kendra" and provides contact information: "For any query relating to Company's Registration, e-filing, View Public Document(VPD), please contact Corporate Seva Kendra : 0124-4832500 Email: applhelpdesk@mca.gov.in" and "For any query relating to DIN Cell, please contact DIN Cell : 9259720983 (3 Lines)".

9

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# TYPE OF REGISTRATIONS ON MCA

The screenshot shows a registration form titled "Get Connected!". It includes the following fields: "User ID \*:" with an input box, "Password \*:" with an input box, "Category \*:" with a dropdown menu showing options: Business User, External Agency User, PFD / TFO User, Registered User, CFC User, MCA employee, Bank Nodal Administrator, and Bank official. Below the dropdown is a "Use Certificate" checkbox and an "Enter Character" input box. A note at the bottom states "\*Mandatory Field".

10

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## Important Services available online

- Viewing and Downloading of Public Documents;
- Obtaining Certified copies of the Documents required;
- Viewing Signatories of the Company;
- Viewing the Prosecution and default status of the Directors;
- Lodging Complaints online on the Company and its Directors;
- Tracking the status of the complaints filed;
- Checking the Names Available for Incorporation of Company/LLP and Trade Mark verification online;

11

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## Important Services available online

- Finding CIN of the Company;
- Viewing of Master Data and Index of Charges;
- Enquiring Fees for the Filing of documents online;
- Verification of the status of payments made online for payments submitted through other modes of payments;
- Track the status of the documents filed online;
- Submission of replies to the query raised by the MCA officers online;
- Request for scanning of documents not available online;

12

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## SERVICES FOR COMMON PUBLIC

- Tracking of Payment Status;
- CIN Number of the Company;
- Checking of Name Availability of Company and LLP;
- Index of Charges;
- Master Data;
- Transaction Status at PFO filed documents;
- Filing of Complaints;
- Verification of DIN and PAN details of the Director;
- Fees for filing various documents;
- Public Search of Trade Marks linked to MCA webportal.

13

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## Secured Services

Services eForms My Documents

You can avail the following services:

- Track Transaction Status
- Companies/LLPs in which a person is/was a director/Designated Partner
- Request for document of a company that is not available in the electronic repository
- Transfer Deed
- View Public Documents
- Get Certified Copies
- Track Complaint Status
- Track Payments Status
- Find CIN/GLN/LLPIN
- Enquire Fee
- Prescrutiny
- Resubmission
- Find Name Approval Reference Number
- Enquire DIN Approval Status
- View Index Of Charges
- View Company/LLP Master Data
- Apply For Company Name Renewal
- Link Net Payment
- Check Company or LLP Name
- Verify Payment
- Migrated LLP Partner Details
- View form11 screen srm details

14

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# Systems requirements

• Computer with Windows 2000/ Windows XP/ Windows Vista/ Windows 7/ Windows 8 installed.

• JRE (Java Runtime Environment)

• Internet connection to access the MCA website

• Adobe Reader from version 7.5 to version 10.1.4 to download and fill the e-form

• Scanner for scanning paper attachments

• Printer for printing Bank Challan or Service fee payment receipt

• Pop-ups from MCA21 Portal must be enabled in your browser

**Digital Certificates( SHA2) required equipments (hardware and software): NEW**

• Windows XP ( SP3 )/ Windows Vista/ Windows 7/ Windows 8 installed.

• JRE 6u30 (Java Runtime Environment)

15

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# OTHER REQUIREMENTS OF FILING

## **Important Message** NEW

All users using below mentioned services on MCA21 are required to have Windows XP ( SP3 )/ Windows Vista/Windows 7/Windows 8 and JRE 6u30 updated version 30 installed on their machine -

- Any user logging on MCA21 using a DSC
- Any existing registering/updating a DSC
- Any new user registering using a DSC

Download JRE 6u30 updated version 30 from the following link  
**Click here to download**

This is required as part of the interoperability initiative of the Controller Of Certifying Authorities, India (CCA),for enhancing security for Digital certificates.

16

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## COMMON ERRORS IN E-FILING

- Payment of Challan not done before the expiry date;
- Duplicate Payments;
- Verification of Status after e-filing;
- Inspection of Public Documents;
- Use of outdated version of Form;
- Modify or Sign numerous times increases the size of forms;
- Uploading e-Form in case of Resubmission or Mistaking resubmission of forms as rejected;
- Incorrect particulars in the e-Form;
- Using older versions of Adobe and Java.

17

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## Transaction status of your SRN 'Required Resubmission'

- Resubmit the Form by rectifying defects;
- Ensure that the same is submitted before 'DUE DATE'
- Failure to Resubmit before due date, form will be rejected and new form to be filed afresh with Additional Fee

18

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### **Transaction status of your SRN 'Waiting For User Clarification'**

- E-File Form 67 for defects
- Ensure that the same is submitted before 'DUE DATE'
- Failure to Resubmit before due date, form will be rejected and new form to be filed afresh with Additional Fee

19

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### **Transaction status of your SRN 'Defective' or 'Invalid and NBTR'**

- File Fresh Form with payment of Fresh Fee and Additional Fees.
- SRN Status- Pending for Approval under Regulation 17(6)- Wait for the requisite Approval.

20

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## PRECERTIFICATION OF FORMS

- 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-1, NDH-2, NDH-3;
  - Applicable to all Companies other than OPC and Small Companies;
  - To be certified by CA, CS or ICWA member holding COP;
- (Notification dated 28/04/2014)

21

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## PRECERTIFICATION OF FORMS

- GNL-1 - optional pre-certification by the Chartered Accountant or the Company Secretary or as the case may be the Cost Accountant, in whole-time practice;
- DPT-3 - certification by Auditors of the company;
- MGT-10-certification by a Company Secretary in whole-time practice;
- AOC-4- certification by a Chartered Accountant in whole-time practice;
- 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 whole-time practice.

22

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## IDENTIFICATION OF FORMS

Sl no	Chapter No	Particulars of chapter	Form no start with	remarks
01	II	INCORPORATION OF COMPANY AND MATTERS INCIDENTAL THERETO	INC	Alphabet followed by numeric number
02	III	PROSPECTUS AND ALLOTMENT OF SECURITIES	PAS	
03	IV	SHARE CAPITAL AND DEBENTURES	SH	
04	V	ACCETANCE OF DEPOSIT BY COMPANIES	DPT	
05	VI	CHARGES	CHG	
06	VII	MANAGEMENT AND ADMINISTRATION	MGT	
07	VIII	DECLARATION ANY PAYMENT OF DIVIDEND	DIV	
08	IX	ACCOUNTS OF COMPANIES	AOC	
09	X	AUDIT AND AUDITORS	ADT	
10	XI	APPOINTMENT AND QUALIFICATIONS OF DIRECTORS	DIR	
11	XII	MEETINGS OF BOARD AND ITS POWERS	MBP	

23

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## IDENTIFICATION OF FORMS

Sl no	Chapter No	Particulars of chapter	Form no start with	remarks
12	XIII	APPOINTMENT AND REMUNERATION OF PERSONNEL	MR	
13	XXI	COMPANIES AUTHORISED TO REGISTER UNDEDR THIS ACT	URC	
14	XXII	COMPANIES INCORPORATED OUTSIDE INDIA	FC	
15	XXIV	REGISTRATION OFFICES AND FEES	GNL	
16	XXVI	NIDHIS	NDH	
17	XXVIII	SPECIAL COURT	MAC	
18	XXIX	MEMORANDUM OF APPEAL	ADJ	
19	XXIX	MISCELLANEOUS	MSC	

24

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## NOMENCLATURE OF FORMS

S. No.	New form no.	Purpose of form	Old form
1	GNL.1	Form for filing an application with Registrar of Companies	61
2	GNL.2	Form for submission of documents with Registrar of Companies	62
3	CG.1	Form for filing application or documents with Central Government	65
4	GNL.3	Particulars of person(s) or director(s) or changed or specified for the purpose of section 2(60)	1AA
5	MGT.6	Form of return to be filed with the Registrar	22B
6	RD.1	Form for filing application to Regional Director	24A
7	RD.2	Form for filing petitions to Central Government (Regional Director)	24AAA

25

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## ANNUAL FILINGS

<b>FORM 23AC/ACA</b>	<ul style="list-style-type: none"> <li>• BS of Companies</li> <li>• PL of Companies</li> </ul>
<b>Form 20B</b>	<ul style="list-style-type: none"> <li>• Annual Return of Companies having Capital</li> </ul>
<b>Form 66</b>	<ul style="list-style-type: none"> <li>• CC by Companies having paid up capital of Rs. 2lakh to Rs. 2 Crore</li> </ul>

26

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## ANNUAL FILINGS

### FORM 23AC/ACA XBRL

- BS of Companies
- PL of Companies (to be filed by selected companies)

### Form 21A

- Annual Return of Companies having NO Share Capital

27

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## XBR ANNUAL FILINGS

- Companies listed in Stock Exchanges in India and their Indian Subsidiaries;
- Companies having paid up capital of Rs5 Crores or more;
- Companies having turnover of Rs. 100 Crores or more;
- All Companies who were required to file statement in XBRL for FY 2010-11 onwards;
- Exemptions granted to Banking, Power, NBFC and Insurance Companies till further notice.
- MCA Circular No. 16/2012 dated 6.7.2012 to be referred.

28

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## **Form DIR-3**

Application for allotment of Director Identification Number

### **List of documents which needs to be attached with e-Form DIR-3 in PDF format.**

1. Proof of identity of applicant
2. Proof of residence of applicant
3. Copy of verification by the applicant as per Form No. DIR-4

29

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## **Forms to be filed for Incorporation**

Form No INC-1

- Reservation of Name

Form INC-2

- Entrenchment Notice to the Registrar

Form No INC-7

- Application for Incorporation of Company

Form No. DIR-8

- Appointment of Directors/KMP

30

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## Forms to be filed for Incorporation

**INC-8**

- Declaration by Professional

**INC-9**

- Affidavit from Subscribers & First Directors

**INC-10**

- Verification of Specimen Signatures from Bankers

31

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## Forms to be filed for Incorporation

**DIR-12**

- Consent of the Directors

**INC-11**

- Certificate of Incorporation

**INC-21**

- Application for Commencement of Business

32

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## E-Forms for Incorporation of company

### DIR-12

Particulars of appointment of Directors and the key managerial personnel and the

[Pursuant to sections 7(1)(c), 168 & 170 (2) of The changes among them Companies Act, 2013 and rule 17 of the companies (Incorporation) Rules 2014.]

### List of documents which needs to be attached with e-Form DIR-3 in PDF format.

1. Form DIR-2 Consent Letter
2. FORM DIR 8

33

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**INTEREST IN OTHER ENTITIES**

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## Situation of Registered Office

Form No INC-22 to be filed

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;

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

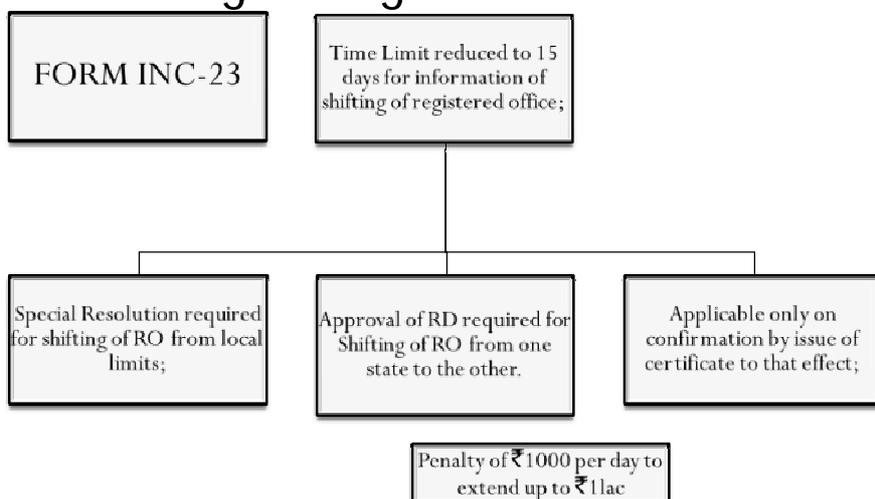
Document of connection of any utility service like telephone, gas, electricity, etc. depicting the address of the premises in the name of the owner/document as the case may be which is not older than 2 months

34

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## Shifting Of Registered Office



35

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## FORMS COMPARISON

NEW FORMS	OLD FORMS	DETAILS OF FORMS –CERTIFICATION REQUIRED
DIR-3	DIN- 1	Application for allotment of DIN 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 whole-time practice."
INC-7	1	Filing incorporation documents
DIR-12	32	Change of director (Certification required)
MR-1	25C	Appointment Of MD/WTD/Manager (Certification required)
INC-1	1A	Reservation of Name
INC-22	18	Situation of Registered office (Certification required)
INC-24	1B	Form for change of name of the company

36

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## What Rules says (General Circular 6/2014)

**INC-1**

- Application for Reservation of Name

**INC-2**

- Application for Incorporation

**INC-3**

- Nominee Consent Form

37

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## What Rules says (General Circular 6/2014)

**INC-4**

- Change in Member/Nomination in case of Death
- Time limit of 30 days for filing
- To File INC-3 before such change

**INC-5**

- Intimation of Cessation
- Time limit of 30 days for filing

**INC-6**

- Application for conversion of OPC

38

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## Penalty for Contravention

Company

- Fine up to Rs. 10,000/-

Subsequent  
Contravention

- Rs. 1,000 per day after the first contravention

39

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## Disqualification of directors

**DIR-8**

Information by  
Director about  
Disqualification  
u/s 164(2)

**DIR-9**

Information by  
Company to  
Registrar about  
Disqualification

Time Limit 30  
days

**DIR-10**

Application for  
Removal of  
Disqualification

40

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## Documents at a glance

**Form PAS-1**

• Advertisement giving details of notice of special resolution for varying the terms of any contract referred to in the prospectus or altering the objects for which the prospectus was issued

**Form PAS-2**

• Information Memorandum for Shelf Prospectus

**Form PAS-3**

• Return of Allotment

**Form PAS-4**

• Private Placement Offer

**Form PAS-5**

• Record of a private placement offer to be kept by the company

41

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## Documents at a glance

**Form No. SH-1**

• Share Certificate

**Form No. SH-2**

• Register of Renewed and Duplicate Share Certificates

**Form No. SH-3**

• Register of Sweat Equity Shares

**Form No. SH-4**

• Securities Transfer Form

**Form No. SH-5**

• Notice for transfer of partly paid securities

42

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## Documents at a glance

Form No. SH-6	• Register of Employee Stock Options
Form No. SH-7	• Notice to Registrar for Alteration of Share Capital
Form No. SH-8	• Letter of Offer for Buy Back of Securities
Form No. SH-9	• Declaration of Solvency
Form No. SH-10	• Register of Shares or other securities bought back

43

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## Certain Important Forms

Form SH-11	• Return in respect of buy-back of securities
Form SH-12	• Trust Deed by Debenture Holders
Form SH-13	• Nomination by Security Holders
Form SH-14	• Cancellation of Nominee
Form SH-15	• Certificate of compliance in respect of buy-back of securities

44

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## Concept of Dormant Company



- 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 for obtaining the status of a dormant company.

45

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## Forms to be filed for Dormant Companies

**MSC-1**

- Application for Status as Dormant

**MSC-3**

- Return of Dormant Companies

**MSC-4**

- Application for Conversion of Status into ACTIVE

46

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## Forms to be filed

### Form No ADT-1

- Appointment of Auditors
- Time Limit 15 days from the date of meeting in which Auditor is appointed

### Form No. ADT-2

- Application to CG for removal of Auditor before expiry of term

### Form No. ADT-3

- Compliance by Auditor after resignation
- Time Limit 30 days
- Fine of Rs. 50,0000 to Rs. 5,00,000

47

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## REPLACEMENT OF FORMS

S. No.	Number of the form under the old Act	Number of the form under the new Act	Purpose of filing	Section under which the form is required to be filed (CA'13)	Chapter number	Remarks
1	61	GNL.1	Application for Compounding of offences	441	28	Radio button active in new Form GNL.1
2			Application for Extension of period of annual general meeting by three months	96	8	Radio button active in new Form GNL.1
3			Application for Extending the period of annual accounts upto eighteen months under section 210(4)	132	9	Radio button active in new Form GNL.1 for earlier years
4			Application for Declaring a defunct company	248, 252	28	Radio button active in new Form GNL.1 for earlier years
5			Application for Scheme of arrangement, amalgamation	232	15	Radio button active in new Form GNL.1
6			Application for Normalising a dormant company	455	29	Radio button active in new Form GNL.1 for earlier

48

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## REPLACEMENT OF FORMS

S. No.	Number of the form under the old Act	Number of the form under the new Act	Purpose of filing	Section under which the form is required to be filed [CA'13]	Chapter number	Remarks
8	62	GNL.2	Statement in lieu of prospectus as per schedule IV	Deleted	Deleted	No provision exists in new act. Hence option is disabled in new form GNL.2 (62)
9			Prospectus	26(4)	3	Radio button active in new Form GNL.2
10			Return of Deposits	76	5	Radio button active in new Form GNL.2
11			Form SH.9: Declaration of Solvency	68(6)	4	Radio button active in new Form GNL.2
12			Filing Final Statement of Account of winding up - Form 156	As per old rules and act.	As per old rules and act.	Radio button active in new Form GNL.2

49

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## REPLACEMENT OF FORMS

S. No.	Number of the form under the old Act	Number of the form under the new Act	Purpose of filing	Section under which the form is required to be filed	Chapter number	Remarks
13			Liquidator's statement u/s 551 read with rule 327 [Companies (Court) Rules] - Form 152	As per old rules and act.	As per old rules and act.	Radio button active in new Form GNL.2
14			Liquidator's Affidavit u/s 551 read with rule 327 [Companies (Court) Rules] - Form 153	As per old rules and act.	As per old rules and act.	Radio button active in new Form GNL.2
15			Liquidator's Statement of Unpaid Dividend or Undistributed Assets under Sec.555 read with rule 335 [Companies (Court) Rules] - Form 154	As per old rules and act.	As per old rules and act.	Radio button active in new Form GNL.2
16			Declaration of Solvency embodying a statement of assets and liabilities - Rule 313 [Companies (Court) Rules] - Form 159	As per old rules and act.	As per old rules and act.	Radio button active in new Form GNL.2
17			Return of final winding up meeting (Members voluntary winding up)- Rule 331 [Companies (Court) Rules] - Form 149	As per old rules and act.	As per old rules and act.	Radio button active in new Form GNL.2
18			Return of final winding up meeting (Creditors voluntary winding up) - Rule 331 [Companies (Court) Rules] - Form 157	As per old rules and act.	As per old rules and act.	Radio button active in new Form GNL.2
19			Return of final winding up meeting (Creditors voluntary winding up) - Rule 331 [Companies (Court) Rules] - Form 158	As per old rules and act.	As per old rules and act.	Radio button active in new Form GNL.2

50

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## REPLACEMENT OF FORMS

S. No.	Number of the form under the old Act	Number of the form under the new Act	Purpose of filing	Section under which the form is required to be filed (CA'13)	Chapter number	Remarks
21	24A	RD.1	Application to RD for approval for entering into contract	Deleted	Deleted	No provision exists in new act, hence option is disabled in new form RD.1 (24A)
22			Application to RD for appointment of auditor	Deleted	Deleted	No provision exists in new act, hence option is disabled in new form RD.1 (24A)
23			Application to RD for issue of license under section 8	8(1) and 8(5)	2	New form prescribed
24			Application to RD for removal of auditor	139, 142	10	New form prescribed
25			Application to RD for rectification of name	16	2	New form prescribed
26			Application to RD - Others	No Section	No Section	New form prescribed

51

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## REPLACEMENT OF FORMS

S. No.	Number of the form under the old Act	Number of the form under the new Act	Purpose of filing	Section under which the form is required to be filed (CA'13)	Chapter number	Remarks
32	65	CG.1	Application for extension of time for repayment of deposits	Deleted	Deleted	Rule is not prescribed, hence option is disabled in new form CG.1 (65)
33			Information and explanation on reservations and qualification contained in the cost audit report by a company pursuant to section 233B(7) of the Companies Act, 1956	Deleted	Deleted	Rule is not prescribed, hence option is disabled in new form CG.1 (65)
32			Application - Others	No Section	No Section	New form prescribed

52

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## REPLACEMENT OF FORMS

S. No.	Number of the form under the old Act	Number of the form under the new Act	Purpose of filing	Section under which the form is required to be filed	Chapter number	Remarks
27	24AAA	RD.2	Form for filing petitions to Central Government (Regional Director) for shifting of registered office of the company from one State to another under section 17	13(4)	2	New form INC.23 prescribed, hence radio button is disabled in Form RD.2
28			Form for filing petitions to Central Government (Regional Director) under section 18	Deleted	Deleted	No provision exists in new act, hence option is disabled in new form RD.2 (24AAA)
29			Form for filing petitions to Central Government (Regional Director) under section 19	Deleted	Deleted	No provision exists in new act, hence option is disabled in new form RD.2 (24AAA)
30			Form for filing petitions to Central Government (Regional Director) for condonation of delay in filing charge forms under section 141	87	6	New form prescribed
31			Form for filing petitions to Central Government (Regional Director) under section 188	Deleted	Deleted	Rule is not prescribed, hence option is disabled in new form RD.2 (24AAA)

53

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## MGT-14 form to be filed

- To be filed by all the Companies;
- Interest of Directors to be taken in Form DIR-8 and Form MBP-1;
- Declaration to be obtained under Section 164(2) and Section 184(1) of the Companies Act, 2013.
- Noting of the same to be done by the Board in the First Board Meeting held at the beginning of the year;
- Time limit is 30days from the date of passing the resolution;
- This has to be filed each year by all the Companies.

54

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**EXISTING DEPOSITS (Reporting & Repayment)**

**DO YOU KNOW??**

**COMPANIES ACT, 2013 has been implemented w.e.f 1 April, 2014**

**&  
1st time bound form under Companies Act, 2013 may be DPT- 4**



55

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**EXISTING DEPOSITS (Reporting & Repayment)**

**If Section 74 skips Company's attention...**

**Then it may create first serious default under CA 2013 putting Company, Directors, OID and Auditors in trouble**



56

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### EXISTING DEPOSITS (Reporting & Repayment)

Now as per S- 2(31) term

**Deposit 'includes any receipt of money by way of deposit or loan or in any other form by a company , but does not include such categories of amount as may be prescribed in consultation with the Reserve Bank of India'**



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### What is Deposit

- Share Application Money;
- Advances for Supply of goods;
- Selected Loans;



58

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**EXISTING DEPOSITS (Reporting & Repayment)**

**RETURN OF DEPOSIT  
S-74 & R-20**

On MCA portal upto 30th June, 2014 or from the date on which such payments are due along with

- (1) Auditor's Certificate to be
  - (2) List of Deposit holders
- Format not provided

With e-form GLN 2 to be filed with MCA



**EXISTING DEPOSITS (Reporting & Repayment)**

**Do You Know???**

**Form DPT-4 is only a format for existing Deposits (not an e- form)**

**Form DPT-4 is filed along with the e-form GLN-2.**



## EXISTING DEPOSITS (Reporting & Repayment)

### Informations related to Form DPT-4

1. (a) CIN:  
(b) GLN:
2. (a) Name of the company:  
(b) Registered office address:  
(c) E-mail Id:
3. Whether the company is  
Public company  
Private company



61

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## EXISTING DEPOSITS (Reporting & Repayment)

4. Whether the company is a government company:  
YES  
NO
5. Total deposits outstanding as on the commencement of this Act:  
(a) amount (in Rs)  
(b) number of depositors
6. Details of total deposits mentioned at 5 above under following heads (amount in Rs)  
(a) deposits due but not paid;  
(b) interest due thereon but not paid;



62

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## Not to File DPT-4 in certain cases

- Amount received as Inter Corporate Deposits from Companies;
- Real Estate Companies receiving amounts against sale of flats under an Agreement for Sale;
- Security Deposits received for performance of Sales or Services;
- Amounts received from Directors from its own funds;
- Advances received on account on long term project for supply of capital goods;
- Amount brought in by promoters in pursuance with stipulation of any commitment to financial institutions;

65

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## To File DPT-4 in certain cases

- Private Limited Companies
  - Having 50 members or less
  - Money accepted does not exceed 25% of the Aggregate Paid up Capital or Free Reserves or 100% of the Paid up Capital whichever is MORE;
  - Which Informs the details of such monies to the Registrar in the prescribed manner

**DRAFT NOTIFICATION OPEN FOR  
PUBLIC COMMENTSTILL 1<sup>ST</sup> JULY,  
2014.**

66

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## Consequences after Filing DPT-4

- Repay the Deposits before the due date or 31<sup>st</sup> March, 2015 whichever is earlier;
- Avoid penal provisions;
- Non repayment of deposits within the stipulated time penalties to be levied
  - On Company Rs. 1 Crore to Rs. 10 Crores
  - Officer in default – Rs. 25 Lac to Rs. 2 Crores
  - Imprisonment – Max 7 years or both

**IGNORE ONLY AT YOUR PERIL**

67

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## NO PERMISSION FOR FILING

- System does not permit use of Digital Signature in case of certain Directors;
  - Defaulting in filing of Annual Filings of other companies;
  - Automatic removal of defaulting status on completions of filing of other companies;
  - Message will be displayed on filing;

68

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## Seven Punishments

### Section 447

- Punishment for fraud
- Penalty upto the fraud amount extendible upto 3 times;
- Imprisonment not less than 6 months extendible upto 10 years

### Section 448

- **Punishment for false statement. Includes Attestation & Certification**
- Penalties on the lines of Section 447

### Section 449

- **Punishment for false evidence**
- Fine upto Rs. 10 Lakhs;
- Imprisonment not less than 3 years extendible upto 7 years

69

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## Seven Punishments

### Section 450

- **Punishment where no specific penalty or punishment is provided**
- Fine extendible upto Rs. 10000/- for first time and subsequent contravention Rs. 1000/- per day;

### Section 451

- **Punishment for Repeated Defaults**
- if a company or an officer of a company commits an offence punishable either with fine or with imprisonment and where the same offence is committed for the second or subsequent occasions within a period of three years, then, both shall be punishable with twice the amount of fine for such offence in addition to any imprisonment provided for that offence

### Section 452

- **Punishment for wrongful with-held of Property**
- Fine Rs 1 Lakh extendible upto Rs. 5 Lakhs;
- Imprisonment extendible upto 2 years

70

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### **Punishment for improper use of "Limited" or "Private Limited"**

- Section 453
  - if any person or persons trade or carry on business under any name or title, of which the word "Limited" or the words "Private Limited" or any contraction or imitation thereof is or are the last word or words, that person or each of those persons shall, unless duly incorporated with limited liability, or unless duly incorporated as a private company with limited liability, as the case may be, punishable with fine which shall not be less than Rs. 500 but may extend to Rs. 2500 for every day for which that name or title has been used.
- Thus, only companies incorporated under the Act, shall use the words "Limited" or "Private Limited" in the trade name.

71

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### **Security Settings for Internet Explorer**

- CCA and TCS-CA certificates to be installed. If not installed can be downloaded from the following link.  
<http://www.tcs-ca.tcs.co.in/index.jsp?link=html/chaindownload.html>
- Click on Tools>Internet Options>Security
- Click "Internet" and change the Security Settings to "Medium";
- Click "Custom Level" Button.
- Enable the "Download Signed ActiveX controls" Option;
- Enable the "Run ActiveX controls and Plugins" Option.

72

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## Use of Proper Software

- In MCA21 e-filing process we require Adobe Reader Software version 7.05 for preparing forms for e-filing and to upload these forms we need a Java Software.
- Normally we get stuck while filing of e-form under MCA21 due to improper version of these softwares.

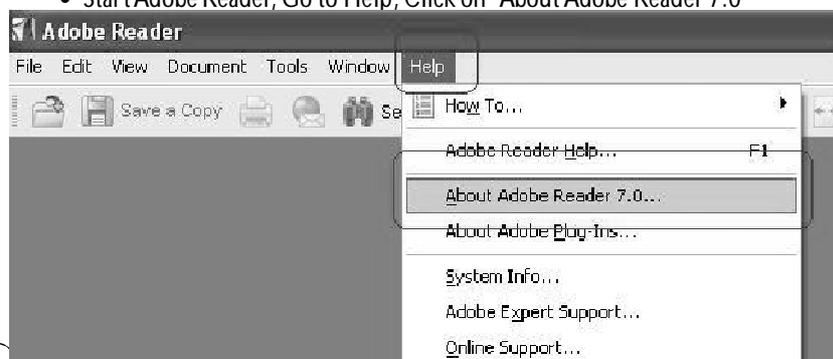
73

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## Adobe Reader Version

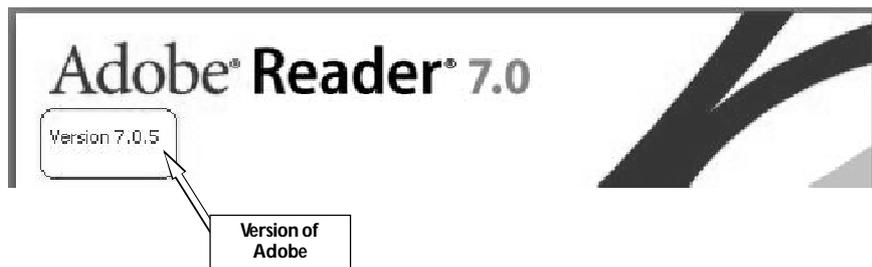
- Always use Adobe Reader version 7.05. Remove all versions other than v7.05 from the computer.
- How to know which version we are using.
  - Start Adobe Reader, Go to Help, Click on "About Adobe Reader 7.0"



74

## Adobe Reader Version

- You can see Version of Adobe reader.



75

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## How to uninstall old version of Adobe Reader from the computer.

- Always before installing new version it is advisable to uninstall previous version of software from the computer.

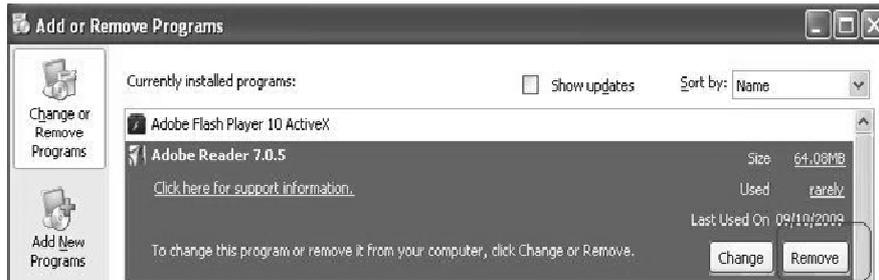
**For Un-installation:**  
Go to Start Menu, then Settings, then Click on Control Panel.



76

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- In Control Panel, Double Click on “Add or Remove Programme”, Select old version of “Adobe Reader” and Click on “Remove”



77

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## Stop “Update”

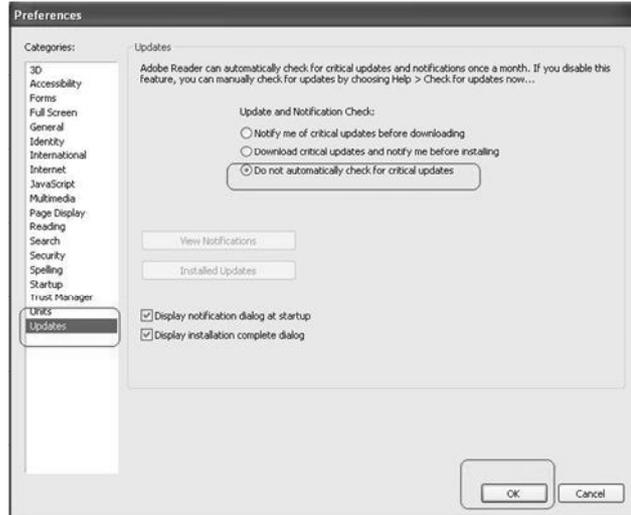
- Once you have removed all old version of Adobe Reader, Install Adobe Reader v7.05 and then stop “Update” feature.
- To stop update:
  - Start Adobe Reader, Go to “Edit”, Click on “Preferences”



78

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- Now click on "Updates", Select option "Do not automatically check for critical updates" and click on "Ok". Update to Adobe Acrobat will be stopped.



79

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## Java Version

- We all are facing problem of using Java for MCA21 and Income Tax.
- Last year there used to be two different versions for MCA21 as well as Income Tax E-filing. In Income Tax e-filing Java version 6 & higher was applicable and in MCA21 e-filing Java version 5 and lower was applicable. Everyone was using two different Java versions in two different Computers.
- However for the current year this problem has been solved and MCA21 accepts Java 6 & higher version.
- I have received maximum queries which were related to Java versions only. Friends I can tell you that I have tested Java Version 6 Update 5 in my office and which runs very well for both Income Tax & MCA21 e-filing.

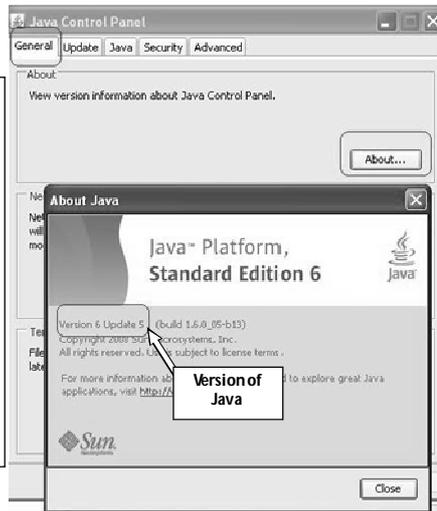
80

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## How to know which version we are using of Java

- Go to "Start Menu", Go to "Settings", Click on "Control Panel", Double Click on "Java", In "General" Click on "About", where you can see Version of "Java"



81

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## How to uninstall old version of Java from the computer.

- Always before installing new version uninstall previous version of software.
  - Go to Start Menu, Go to Settings, Click on Control Panel, In Control Panel, Double Click on "Add or Remove Programme", Select old version of "Java" and Click on "Remove" (Same procedure for un-installation is to be followed as shown in case of "Adobe Reader")

82

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### Stop "Update"

- Once you have removed all old versions of Java, Install Java version 6 update 5 and then stop "Update" feature.

- To stop update:

Go to "Control Panel", Double Click on "Java", Click on "Update" tab, Uncheck Option of "Check for Updates Automatically" and Click on "Ok"

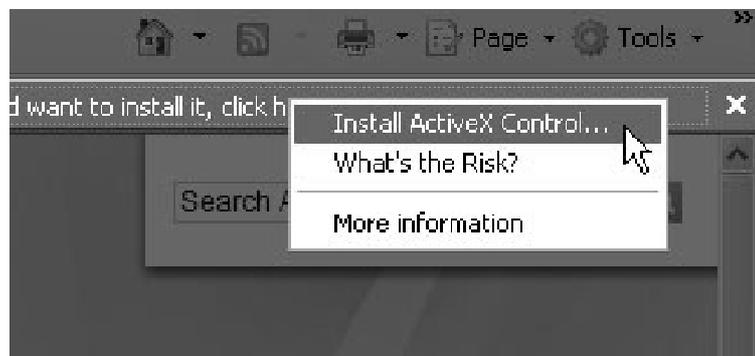


## How to Solve Problem of "Active X Control"

- Depending on your security settings, you may see a warning at the top of your browser while using some of the services of MCA21, specifically when you want to use Digital Signature Certificate.



- If this happens, select the "Click here" link and choose "Install ActiveX control".



- Click "Retry" to proceed further.



- **You will be redirected to a page where you were once the download and installation is complete. Installation should take less than a minute with a broadband connection.**

87

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- **But, if it gives following error message, you have to change your security settings to allow download of Active X Control component.**



88

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## Change of Security Settings

- Go to – Internet Explorer – Tools – Internet Options
  - **Warning: Change of Security Setting may affect your Security Settings, which may be risky to your computer.**

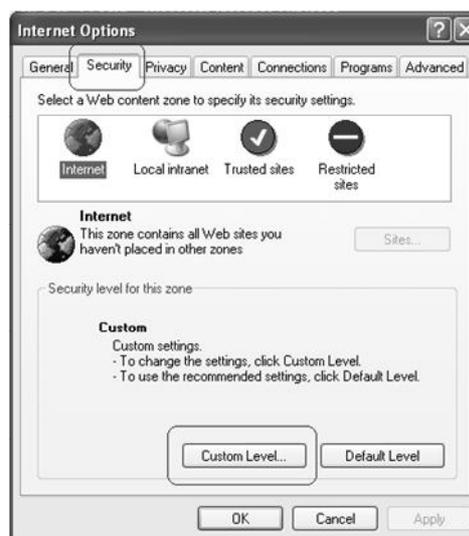


89

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- Select "Security", and then click on "Custom Level"

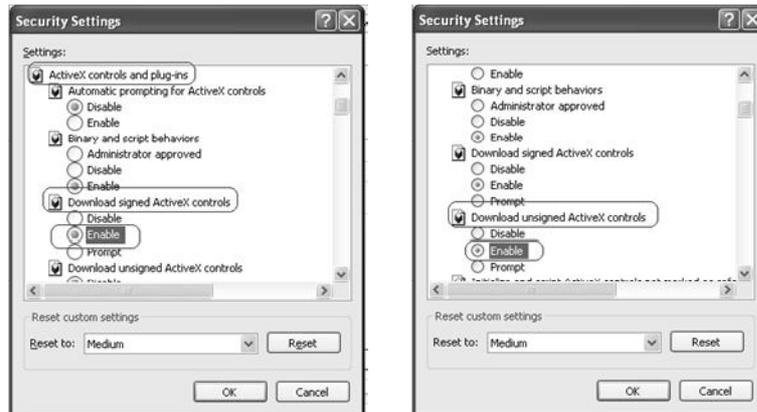


90

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- Then go to Active X Control & Plug-ins, where in Go to “Download Signed Active X Controls”, then select “Enabled” option, and the same as in case of “Download unsigned Active X Control”, then click on “Ok”



91

• Now try again.  
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## How to Correct Problem of downloading Challan after making payment for services of MCA21

92

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- If you get following message while downloading challan, you have to do some changes in security setting to get your challan download properly.



93

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- For downloading challans, it requires some changes in Security Settings:

Go to – Internet Explorer – Tools – Internet Options



94

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- Click on "Security" tab, and then click on "Custom Level"

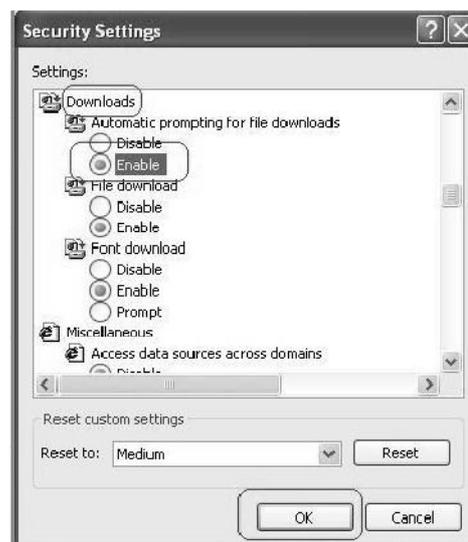


95

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- Go to "Download", where in Go to "Automatic prompting for file download", then select "Enabled" option, and then click on "Ok" to change settings.



**After making this change you will be prompted for file download at the time of Challan Downloading.**

96

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How to get copy of challan which we are not able to print/save due to this error.



97

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- Now here give Start Date & End date (Difference should not be more than two dates) and click on Search

Track Transaction Status	
SRN :	<input type="text"/>
Start Date :	<input type="text"/> (dd-mm-yyyy)
End Date :	<input type="text"/> (dd-mm-yyyy)
Service Type :	--Select--
<input type="button" value="Search"/> <input type="button" value="Reset"/>	

98

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- After click on search you will get details of all forms filed between this dates. From this you will get SRN of that particular transaction and with this SRN we will able to download challan from the "Track Payment Status"

Search Results						
S.No.	SRN	Service Type	Company Name	Company CIN	Date of Filing	Transaction Status
1	S01164953	SIP Forms	ABC	1234567890	12-10-2009	Work in Progress

99

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## Track Payment Status

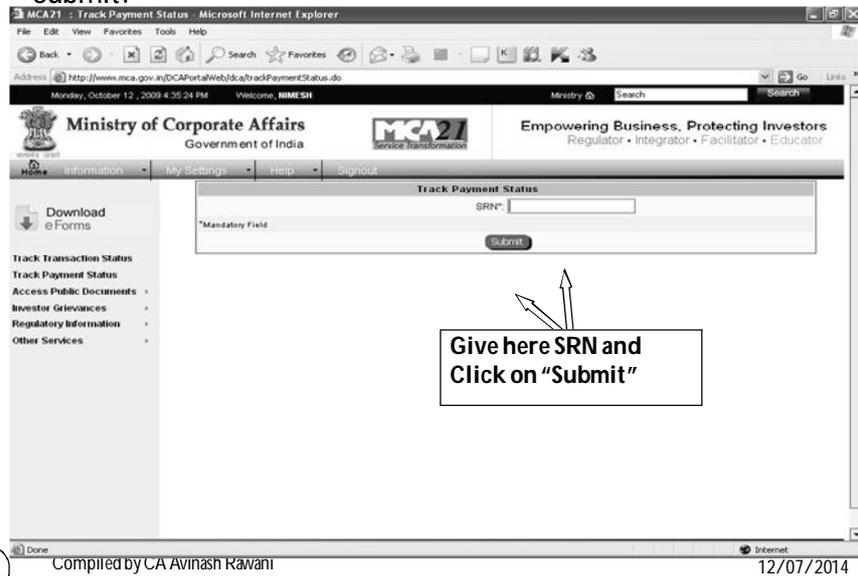
The screenshot shows the MCA21 portal interface. In the left-hand navigation menu, the 'Track Payment Status' link is highlighted. A callout box with an arrow points to this link, containing the text: "Click here to track payment status." The main content area shows a search bar with the placeholder text "Company Name" and a "Prev | 1-1 | Next" navigation link.

100

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- After click on "Track Payment Status" give SRN and Click on Submit.



101

- After click on "Submit" you will get download option for Challan



102

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## OPTIONS FOR INVESTORS

- Unclaimed Dividends, Deposits, Share Application Money and debentures transferred by the Company to IEPF can be claimed ;
- Detailed procedure given and available on the link <http://iepf.gov.in/IEPFWebProject/SearchInvestorAction.do?method=gotoSearchInvestor>
- FAQ's for the same available on
  - <http://iepf.gov.in/IEPF/faq.html>

103

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## NOTICES AND CIRCULARS

The screenshot displays the MCA website interface. The 'NOTICES & CIRCULARS' section is highlighted, showing a list of 'IMPORTANT NOTICES'. The first notice states that circular 16/2014 regarding the revision of INC-7 is effective from 14th June. The second notice mentions a change in State Code for companies in Telangana from 'AP' to 'TG'. The third notice refers to a form-wise date of list version change. The fourth notice discusses the format of Memorandum and Article of Association. The fifth notice mentions the vigilance message. The sidebar on the right provides quick access to various MCA services and resources.

104

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## Feedback and Suggestions

**Register Your Suggestion**

\*Name of Person :

\*City :

\*Country : --Select--

\*Mobile Number :

\*Email Id :

Type : Suggestion

\*Category : --Select--

For MCA Offices (only if required):

- Select--
- eFiling related
- Bank and Payment
- System and Technology
- Ongoing Schemes
- Masterdata Correction
- Staff service delivery
- Stamp Duty
- Director Identification Number
- XBRL
- Refund related
- Policy Related
- Others

\*Suggestions :

[mca.gov.in/DCAPortalWeb/dca/MyMCALogin.do?method=setDefaultProperty&mode=49](http://mca.gov.in/DCAPortalWeb/dca/MyMCALogin.do?method=setDefaultProperty&mode=49)

105

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When LIFE changes itself to Harder.  
Change Yourself to Stronger.  
THE JOURNEY OF THOUSAND MILES  
STARTS WITH A FAITHFUL STEP



106

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106

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