



Rawani & Co.
Chartered Accountants

WESTERN INDIA REGIONAL COUNCIL

E-FILING UNDER MCA21 RECENT AMENDMENTS AND REQUIREMENTS

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

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.

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 AOC-4;
- **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;

SURRENDERING OF DUPLICATE DIN

- If any individual or director of a company, contravenes any of the provisions of Section 153, such individual or director of the company shall be punishable with imprisonment for a term which may extend to Six month or
 - with fine which may extend to Rs. 50,000/- and
 - Where the contravention is a continuing one, with a further fine which may extend to Rs. 500/- for every day after the first during which the contravention continues.











(As per **Section 159** of Companies Act, 2013)

SURRENDERING OF DUPLICATE DIN

- Holder of duplicate DIN shall make an application for surrender with Regional Director, Noida in Form No. DIR-5;
- Declaration on affidavit duly notarized that he has never been appointed as director in any company and the said DIN has never been used for filing of any document with any authority;
- The form DIR-S is physical form so form DIR-5 will be attached in form RD-1 and filed Regional Director.;
- Other Attachments
 - Self Attested Copy of PAN Card and Self Attested Copy of Passport.

**(GIVING FALSE STATEMENT OR EVIDENCE IS PUNISHABLE
UNDER SECTION 448 AND 449)**

BOUQUET OF SERVICES UNDER MCA

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

STATISTICAL DATA VIEW OPTIONS

The screenshot displays the MCA21 website interface. The browser address bar shows 'mca.gov.in/MinistryV2/masterdatareport.html'. The website header includes the Government of India logo and the text 'REGULATOR • INTEGRATOR • FACILITATOR • EDUCATOR'. The main navigation menu is highlighted on 'STATISTICS & REPORTS'. A dropdown menu is open, listing various options under 'Statistics' and 'Reports'. The 'Statistics' section includes: Company Master Data & Index of Charges, NBFC, Chit Fund Companies, Plantation Companies, Companies incorporated for charitable purposes, List of Disqualified Directors, and Monthly Information Bulletin. The 'Reports' section includes: Annual Reports, Corporate Growth, Nidhi Companies, MUM Companies, Vanishing Companies, Other Reports, Monthly Summary of MCA, Monthly MCA News Letter, Entities Incorporated/Registered, and Archive. The website also features a sidebar with 'Statistics' and 'Reports' sections, and a main content area with a 'Company Master Data' section. The taskbar at the bottom shows several PDF files and the system clock indicating 12:28 PM on 15/06/2014.

VARIOUS CONTACT LINKS ENABLED

STATISTICS & REPORTS CONTACTS HELP & FAQs

CONTACTS



Need to contact us? Visit these pages to know key MCA contacts and how to reach them.

- Minister of Corporate Affairs
- MoS. for Corporate Affairs
- List of Officials at Head Quarters
- Regional Directors
- Registrar of Companies
- Official Liquidators
- Cost Audit Branch (CAB)
- Nodal Officers
- Liaison Office for SC/ST/OBC
- Staff Grievance Officer
- Contact us

HELP MENU OPTIONS

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		

CONTACT DETAILS CHANGED

mca.gov.in/MinistryV2/hd.html

[Corporate Seva Kendra](#) [Forms & Downloads](#) [Sitemap](#) [Login/Register](#)

हिन्दी

Type here to Search...



A+

A-



Ministry of Corporate Affairs

Government of India

EMPOWERING BUSINESS, PROTECTING INVESTORS

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[Corporate Seva Kendra](#)

[Home](#) > [Corporate Seva Kendra](#)

Corporate Seva Kendra

For any query relating to Company's Registration, e-Filing, View Public Document(VPD), please contact

Corporate Seva kendra : 0124-4832500

Email: appl.helpdesk@mca.gov.in

For any query relating to DIN Cell, please contact

DIN Cell : 9259720983 (3 Lines)

TYPE OF REGISTRATIONS ON MCA

Get Connected!

User ID *:

Password *:

Category *:

Use Certificate

Enter Character

- Select--
- Business User
- External Agency User
- PFO / TFO User
- Registered User
- CFC User
- MCA employee
- Bank Nodal Administrator
- Bank official

*Mandatory Field

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;

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;

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.

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 Nft Payment
- Check Company or LLP Name
- Verify Payment
- Migrated LLP Partner Details
- View form11 screen sm details

Systems requirements

- Computer with Windows 2000/ Windows XP/ Windows Vista/ Windows 7/ Window 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)

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.

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.

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

Transaction status of your SRN "Waiting For User Clarification"

- E-File Form 67/GLN-2 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

Transaction status of your SRN 'Defective ' or 'Invalid and NTBR'

- 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.

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)

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.

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	

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	

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

ANNUAL FILINGS FROM 1.4.2014

FORM AOC-4

- BS of Companies
- PL of Companies

Form MGT-7

- Annual Return of Companies having Capital

ADDITIONAL REQUIREMENTS IN MGT-7 (ANNUAL RETURN)

- Details of Principal Business Activities;
- Particulars of Holding, Subsidiary, Joint Venture & Associate Companies;
- Break up of Indebtedness to be given;
- Details of Turnover & Net worth;
- Break up of Shareholdings in the required format;
- Details of Board and Committee meetings including the details of their attendance, remuneration given etc;
- Information relating to certifications and filing of forms with MCA Portal during the year;

ADDITIONAL REQUIREMENTS IN MGT-7

- Penalty & Punishment to Directors;
- Details of Compounding of Offences;
- Certification that
 - The Return states the facts, as they stood on the date of the closure of the financial year aforesaid correctly and adequately.
(b) Unless otherwise expressly stated to the contrary elsewhere in this Return, the Company has complied with all the provisions of the Act during the financial year.

Additional Information Particulars of Form AOC-4

- Details of Directors with their Particulars DIN and signing of financials in tabular format;
- Details of Subsidiary Companies;
- Information about Auditors with Membership No and FRN of the signing partner;
- Merged into Single form for Balance Sheet and Profit and Loss Account. Schedule III of the Companies Act, 2013 needs to be followed;
- CSR information, related party transactions information to be given with details of compliance;
- Authority of signing only to PCS

Additional Information Particulars of Form AOC-4

- Auditors remarks with clarification by the management against the qualification to be given. Tabular format details introduced;
- CARO, 2015 compliances to be given if CARO is applicable.
- Information about Secretarial Audit to be given;
- To be signed and certified by the Director with certification from the Practising Professional

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.

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 (Affidavit format);
4. Digital Signature of the Applicant Mandatory.

Appointment of Director

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
3. INTEREST IN OTHER ENTITIES

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

Shifting Of Registered Office

FORM INC-22

Time Limit reduced to 15 days for information of shifting of registered office;

Special Resolution required for shifting of RO from local limits;

Approval of RD required for Shifting of RO from one state to the other.

Applicable only on confirmation by issue of certificate to that effect;

Penalty of ₹ 1000 per day to extend up to 1lac

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

Changes vide Companies Incorporation Rules, 2015

- Integrated Process of Incorporation effective 1.5.2015
 - Single Form for Incorporation for Allotment of DIN (for new applicants), Reservation of Name in e-Form INC-29;
 - Only one name to be proposed for incorporation;
 - Draft MOA and AOA can be selected from templates specified in e-form INC-30 and e-form INC-31 respectively;
 - Verification of the Registered Office can be submitted in e-Form INC-29 to save time of another filing;
 - Integrated with Direct Allotment of PAN, TAN and ESIC Registration on Incorporation;
 - Any defect or rectification required shall be called upon by the Registrar to rectify the mistake in 15 days and thereafter Certification of Incorporation to be issued by the Registrar;

Changes vide Companies Incorporation Rules, 2015 (Certification)

- (i) the draft memorandum and articles of association have been drawn up in conformity with the provisions of sections 4 and 5 and rules made thereunder; and
- (ii) all the requirements of Companies Act, 2013 and the rules made thereunder relating to registration of the company under section 7 of the Act and matters precedent or incidental thereto have been complied with. 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;
- (iii) I have opened all the attachments to this form and have verified these to be as per requirements, complete and legible;
- (iv) I further declare that I have personally visited the proposed registered office given in the form at the address mentioned herein above and verified that the said proposed registered office of the company is functioning for the business purposes of the company (wherever applicable in respect of the proposed registered office has been given).
- (v) 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.

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

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

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

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

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

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.

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

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

Form No. ADT-4

- Fraud Reporting by an Auditor to Central Government

Reporting of Fraud by Auditor

- Notification No G.S.R. 972(E) dated 14.12.2015
 - If an auditor of a company, in the course of the performance of his duties as statutory auditor, has reason to believe that an offence of fraud, which involves or is expected to involve individually an amount of rupees one crore or above, is being or has been committed against the company by its officers or employees, the auditor shall report the matter to the Central Government. The auditor shall report the matter to the Central Government as under:-
 - (a) the auditor shall report the matter to the Board or the Audit Committee, as the case may be, immediately but not later than two days of his knowledge of the fraud, seeking their reply or observations within forty-five days;
 - (b) on receipt of such reply or observations, the auditor shall forward his report and the reply or observations of the Board or the Audit Committee along with his comments (on such reply or observations of the Board or the Audit Committee) to the Central Government within fifteen days from the date of receipt of such reply or observations;

Reporting of Fraud by Auditor

- Notification No G.S.R. 972(E) dated 14.12.2015 (Contd)
- in case the auditor fails to get any reply or observations from the Board or the Audit Committee within the stipulated period of forty-five days, he shall forward his report to the Central Government along with a note containing the details of his report that was earlier forwarded to the Board or the Audit Committee for which he has not received any reply or observations;
- the report shall be sent to the Secretary, Ministry of Corporate Affairs in a sealed cover by Registered Post with Acknowledgement Due or by Speed Post followed by an e-mail in confirmation of the same;
- the report shall be on the letter-head of the auditor containing postal address, e-mail address and contact telephone number or mobile number and be signed by the auditor with his seal and shall indicate his Membership Number; and (f) the report shall be in the form of a statement as specified in Form ADT-4.

Reporting of Fraud by Auditor

- Notification No G.S.R. 972(E) dated 14.12.2015 (Contd)
- In case of a fraud involving lesser than the amount specified in sub-rule (1), the auditor shall report the matter to Audit Committee constituted under section 177 or to the Board immediately but not later than two days of his knowledge of the fraud and he shall report the matter specifying the following:-
 - (a) Nature of Fraud with description;
 - (b) Approximate amount involved; and
 - (c) Parties involved.
- The provision of this rule shall also apply, *mutatis mutandis* to a Cost Auditor and a Secretarial Auditor during the performance of his duties under section 148 and section 204 respectively

Documents Maintenance (Section 88)

- Form No. MGT-1 (for Companies having share capital)
 - Registers of Members for each class of shares;
 - Register of Debenture Holders;
 - Register of any other Security Holders;
- Form No. MGT-2 (for Companies not having share capital)
 - Registers containing full details of Members;
 - Register of Debenture Holders;
 - Register of any other Security Holders;

(Existing Companies to comply with the requirements by 30th September, 2014)

Documents Maintenance (Section 88)

- Form No. MGT-3 (for Companies having share capital and having foreign security holders or beneficial owners)
- Form No. MGT-4
 - Declaration in respect of beneficial interest in shares;
- Form No. MGT-5
 - Declaration in respect of beneficial interest in shares by registered owner;
- Form No. MGT-6
 - Declaration in respect of beneficial interest in shares by beneficial owner;

Penalty for Contravention

- Company & Every officer of the company
 - Fine which shall not be less than **Rs.50,000/-** but which may extend to **Rs3,00,000/-** and
 - **Failure is a continuing one-** fine which may **extend to Rs.1000/- for every day**, after the first during which the failure continues

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 by all the Companies for the FY 2013-14.
- From FY 2014-15 removed vide Amendment to Rules dt. 19.3.2015.

General Circular No. 05/2015 dated 30.03.2015

- amounts received by private companies prior to 1st April, 2014 shall not be treated as 'deposits' under the Companies Act, 2013 and Companies (Acceptance of Deposits) Rules, 2014 subject to the condition that relevant private company shall disclose, in the notes to its financial statement for the financial year commencing on or after 1st April, 2014 the figure of such amounts and the accounting head in which such amounts have been shown in the financial statement.
- Any renewal or acceptance of fresh deposits on or after 1st April, 2014 shall, however, be in accordance with the provisions of Companies Act, 2013 and rules made there under.
- **DOES NOT COVER DEPOSITS ACCEPTED FROM 1.4.2014**

Consequences of Accepting Deposit

- Non compliance of deposits rules enalties 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

Financial Statements

- ❑ Balance Sheet;
- ❑ Profit and Loss Account/Income & Expenditure Account;
- ❑ Cash Flow Statement (OPC, Dormant excluded);
- ❑ Statement of changes in Equity; and
- ❑ Any explanatory note annexed to or forming part of, any document referred above;

Books of Account & Papers

- Sums of money received and expended and matters relating to receipts and expenditure;
- All sales and purchases of goods and services;
- Assets and Liabilities;
- Cost records as applicable to classes of Company specified u/s 148;
- deeds, vouchers, writings, documents, minutes and registers maintained
 - **In paper or in electronic form**

Power to Authenticate

Companies Act, 1956

By two directors including Managing Director , if there is one and Company Secretary , if there is one

Authentication of financial statements of the company

By two directors including Managing Director , if there is one and Company Secretary , if there is one

([Section 215](#))

Companies Act, 2013

Any document or proceeding requiring authentication by a company or contracts made by or on behalf of a company may be signed by any KMP or an officer of Company, duly authorised by Board.

Authentication of financial statements of the company

- Chairperson, if he is authorized by board or 2 Directors out of which one shall be Managing Director
- The CEO, if he is a Director of the company, The CFO and the CS of the company, wherever they are appointed. ([Section 134](#))

Financial Statements

Companies Act, 1956	Companies Act, 2013
No such provisions	Books of accounts may be kept in electronic form.
<u>Consolidation of Accounts</u> Consolidation is not mandated under the Companies Act, 1956 for any company. Listing agreement requires consolidation for listed companies having subsidiaries. (Clause 32 of Listing agreement and AS 21)	<u>Consolidation of Accounts</u> A company having subsidiary or associate company, shall prepare a consolidated financial statement, in addition to its financial statements and shall lay the same for approval in AGM.
<u>Contents</u> <ul style="list-style-type: none">• Balance Sheet, Statement of Profit & Loss• Cash flow Statement (applicable only to listed companies and companies having Turnover in excess of 50 crores or borrowings in excess of 10 crores) AS 3 and listing agreement	<u>Contents</u> <ul style="list-style-type: none">• Balance Sheet• Statement of Profit & Loss• Cash Flow Statement (Except for OPC, Small Company and Small Company)• Statement of Changes in Equity• Notes to accounts

Financial Statements, Boards Report

Voluntary revision of financial statements or Board's report

The Board may revise the financials statements or Directors Report for any of the 3 previous financial years, if the same didn't comply with the statutory requirements. However, prior approval from Tribunal is required

Additional information (beyond what we now cover) will have to be provided in Directors Report:

- Inter-corporate loans and investment
- details of related party contracts
- Risk Management
- Extract of Annual Return

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;

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

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

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.

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.

Use of Proper Software

- In MCA21 e-filing process we require Adobe Reader Software version 9.01 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.

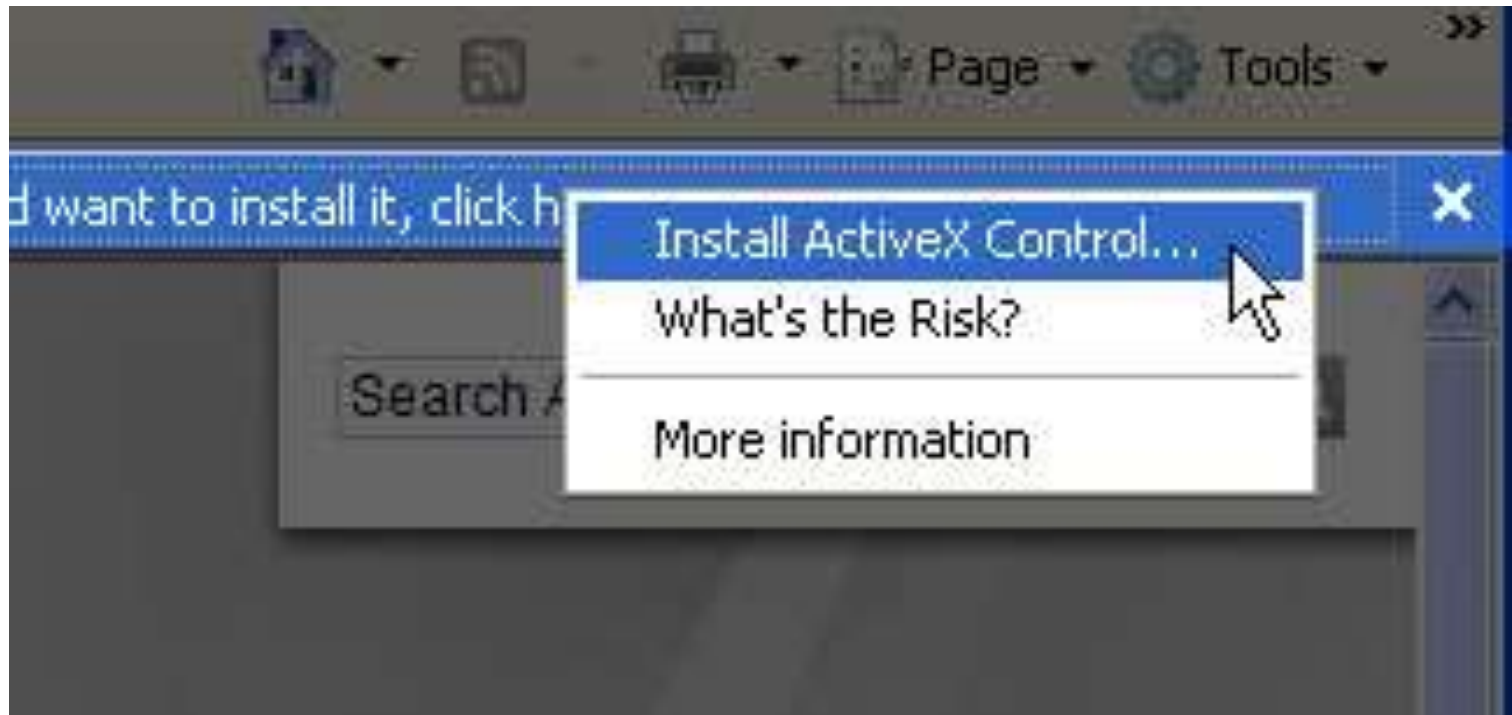
How to Solve Problem of “Active X Control”

- 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.

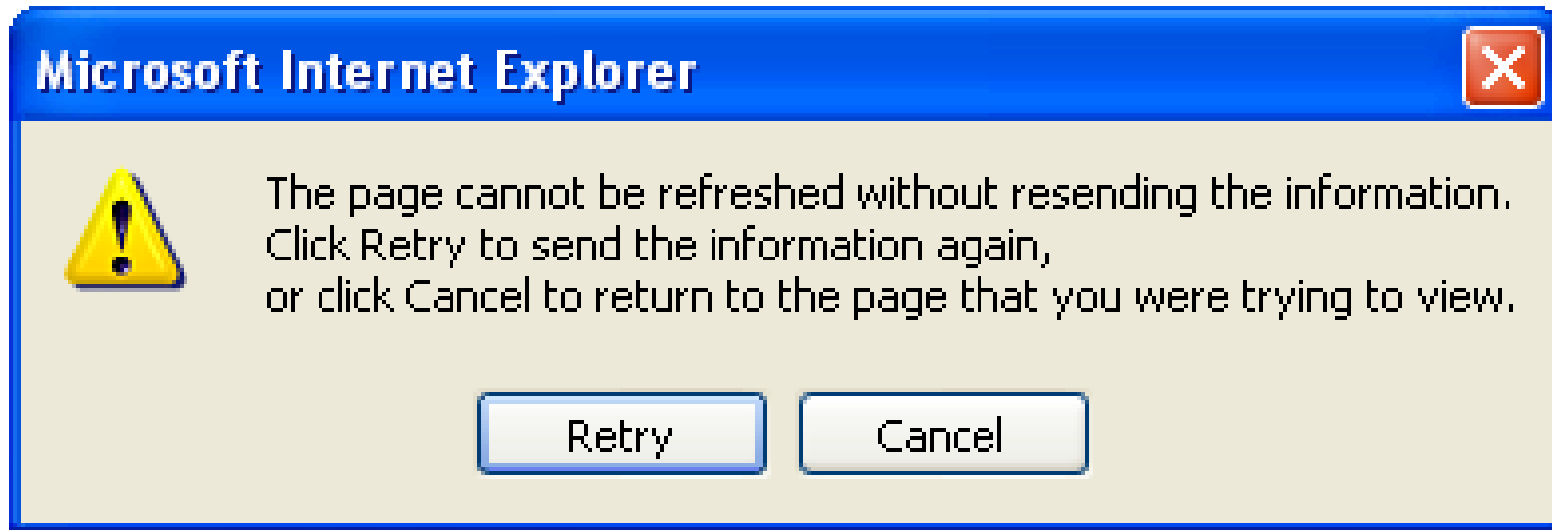


**Active X Control
Warning**

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

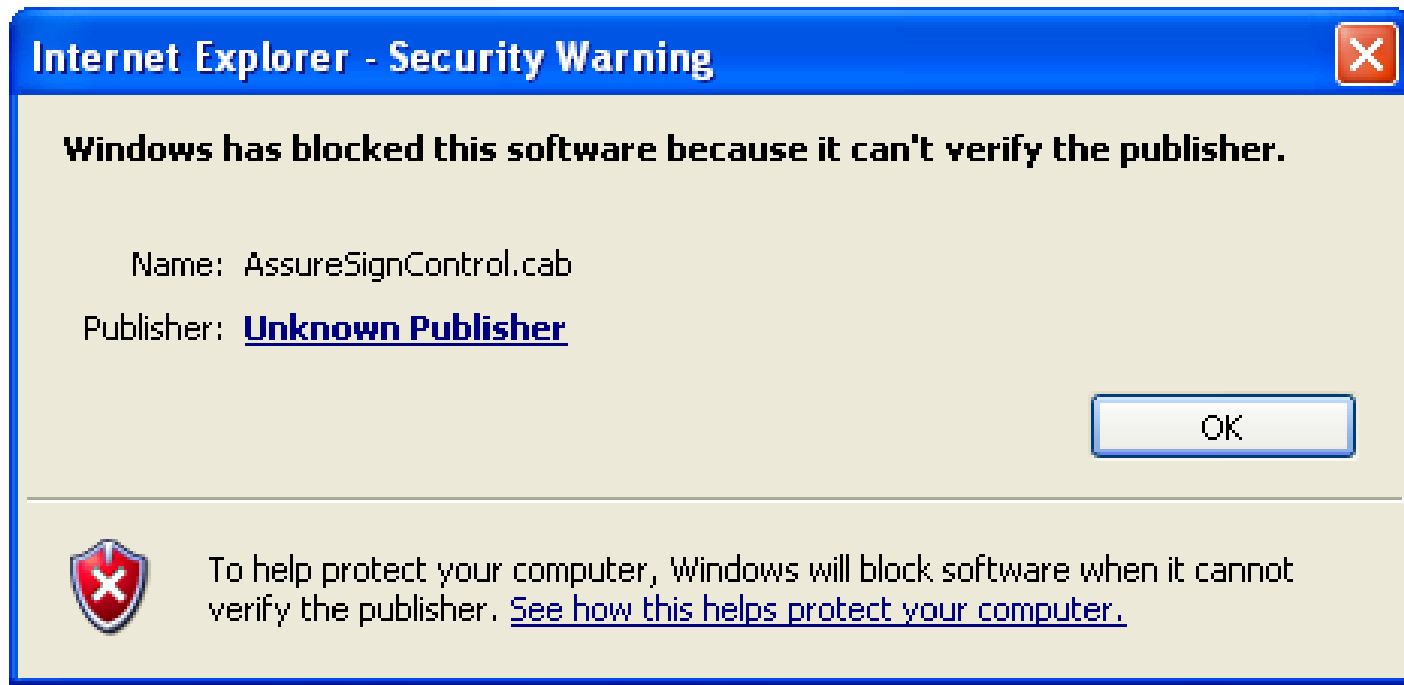


- Click “Retry” to proceed further.



- **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.**

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

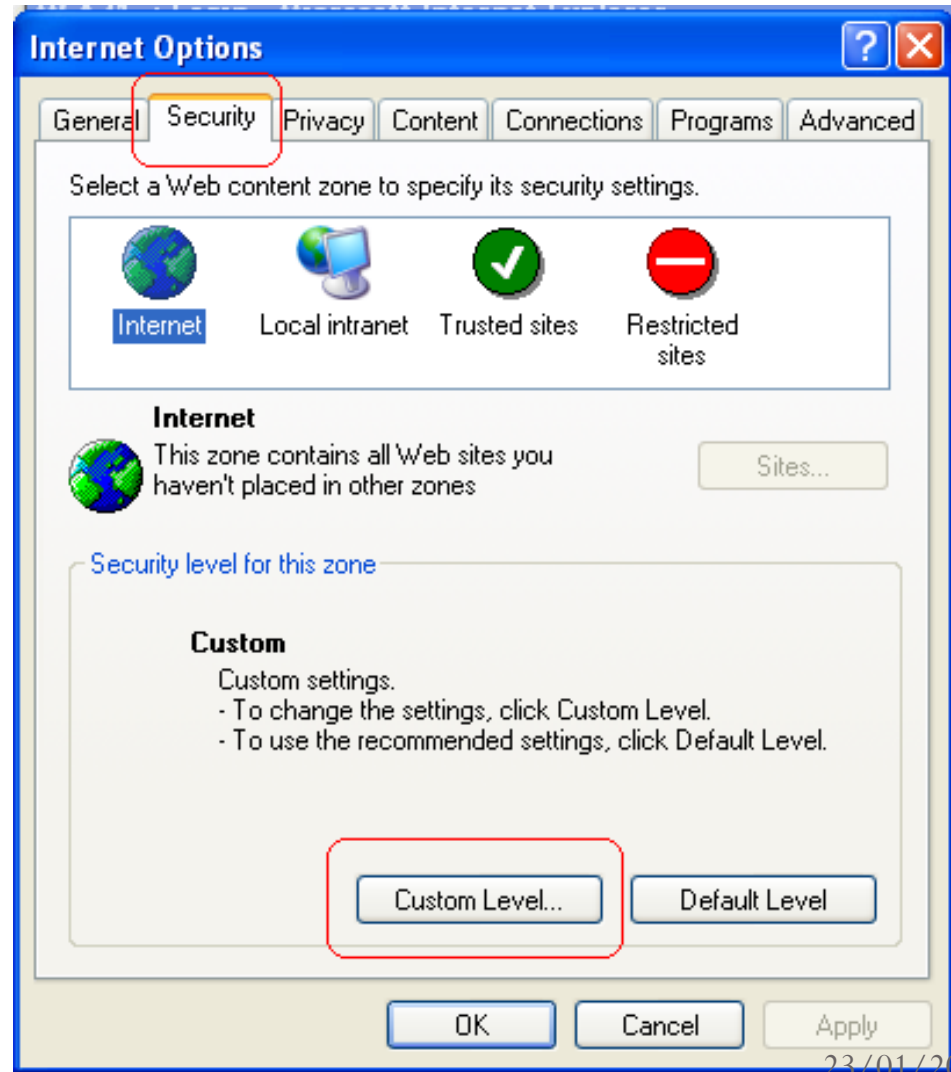


Change of Security Settings

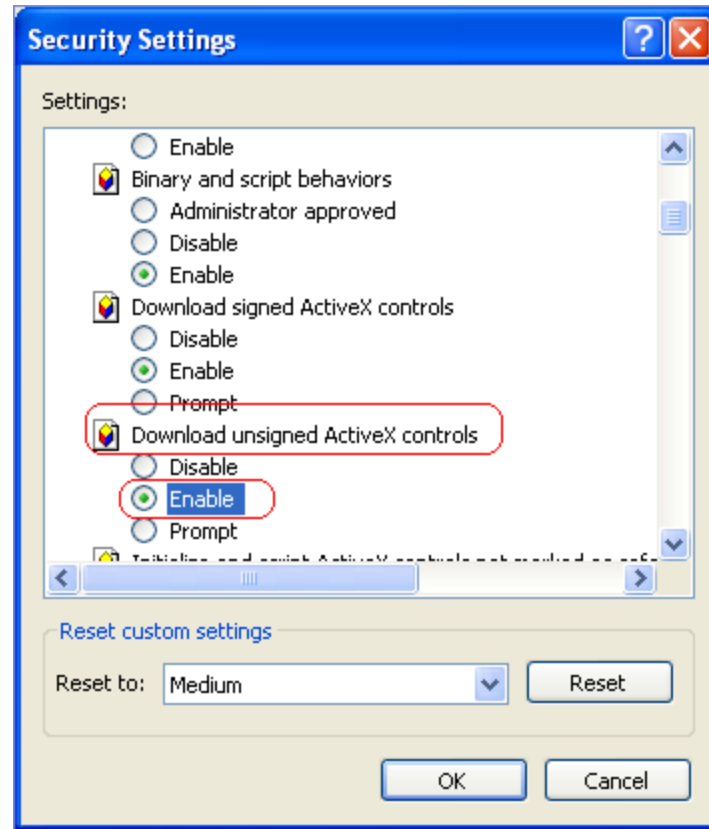
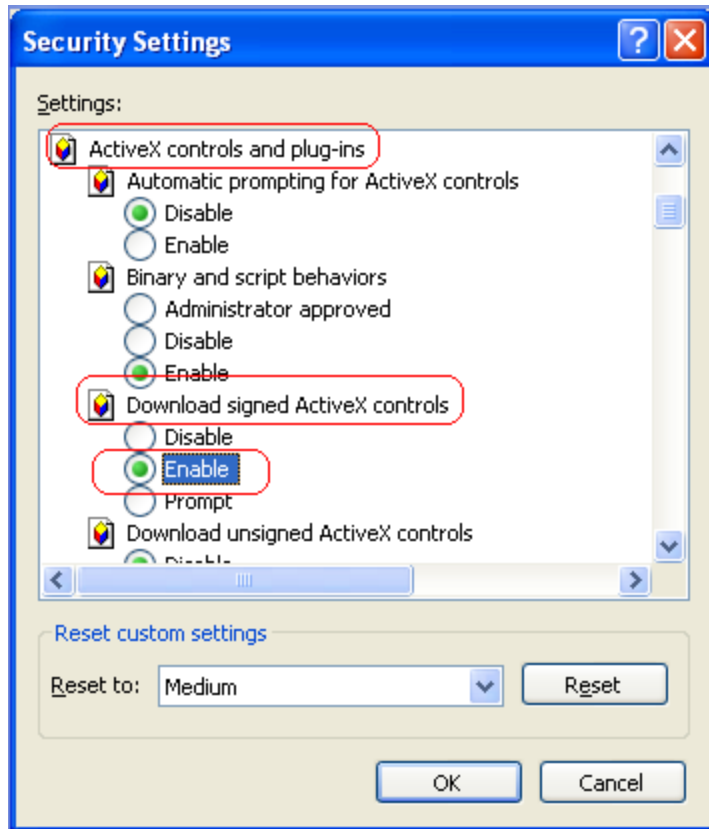
- Go to – Internet Explorer – Tools – Internet Options
 - **Warning: Change of Security Setting may affect your Security Settings, which may be risky to your computer.**



- Select “Security”, and then click on “Custom Level”

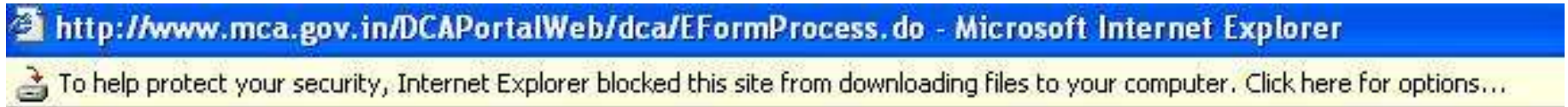


- Then go to Active X Control & Plug-ins, where in Go to “Download Signed Active X Controls”, then select “Enabled” option, and the same as in case of “Download unsigned Active X Control”, then click on “Ok”



How to Correct Problem of downloading Challan after making payment for services of MCA21

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



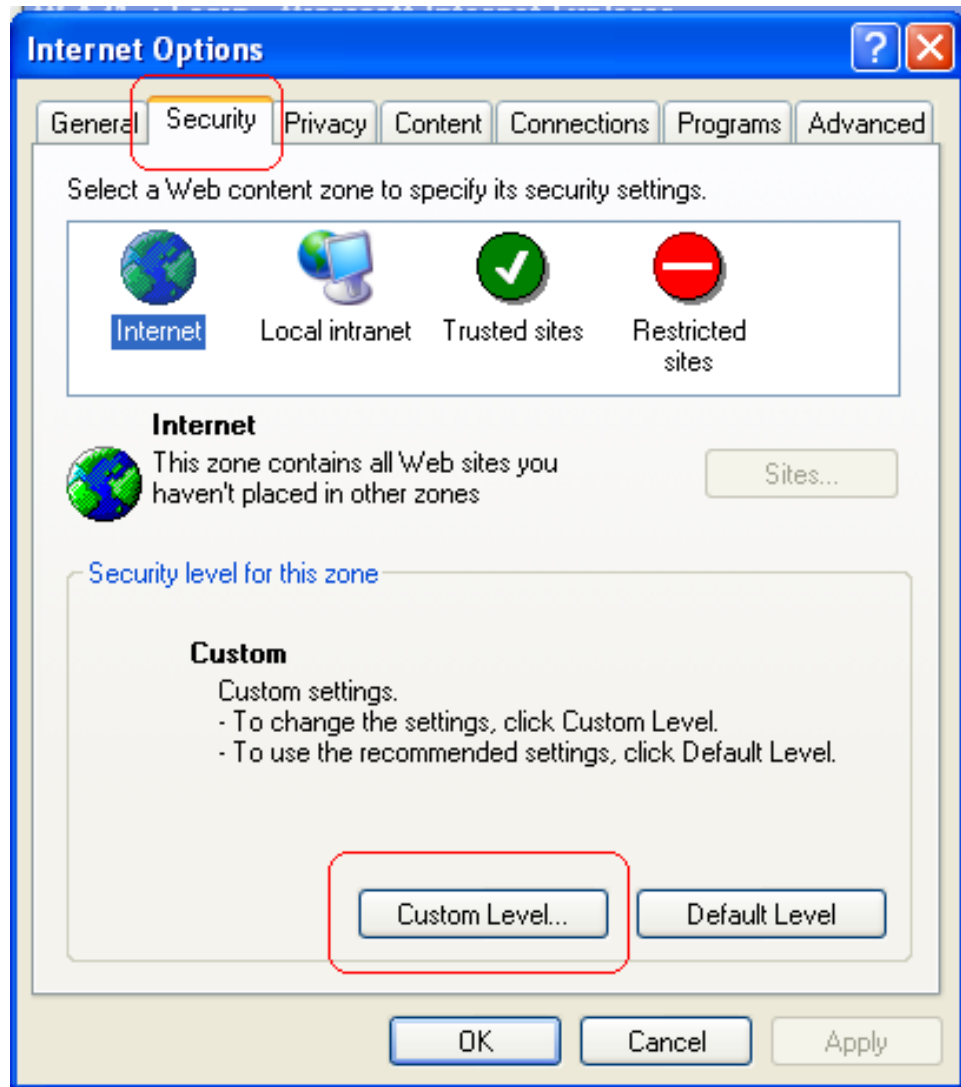
Error Message

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

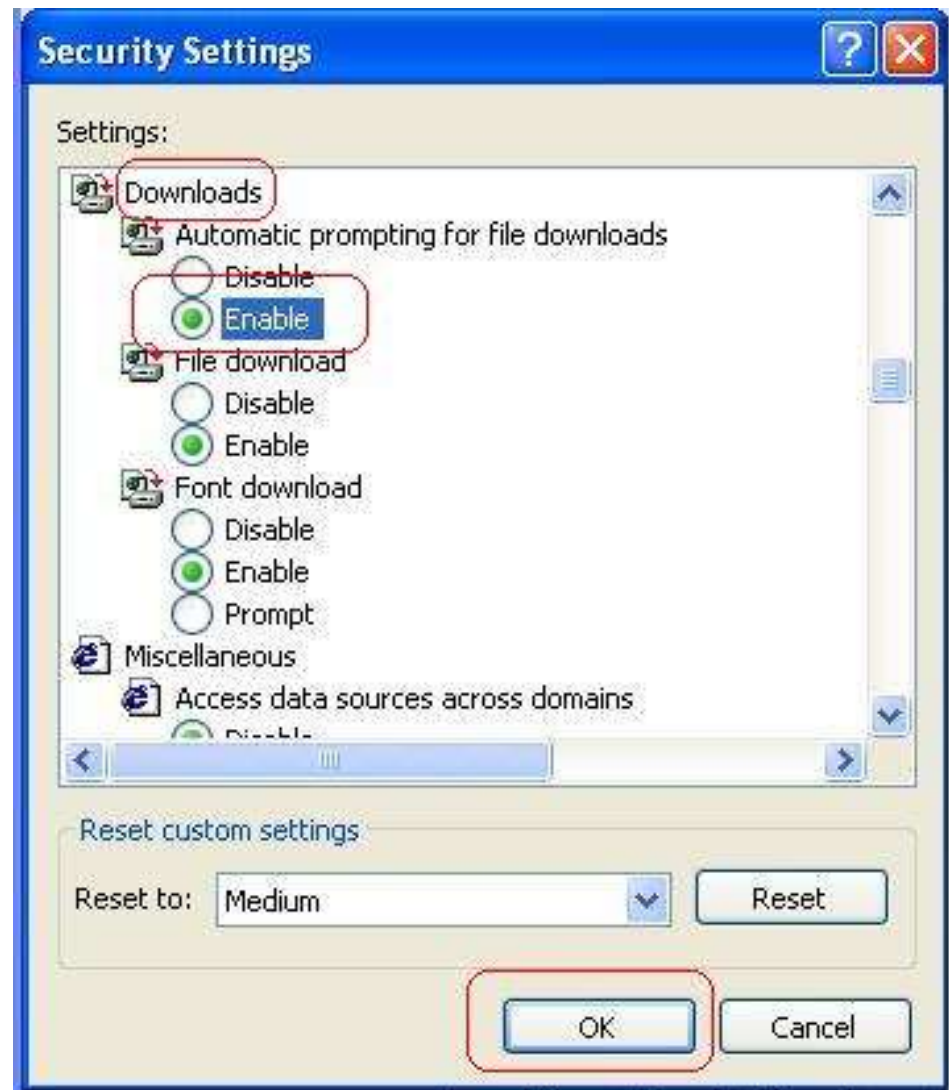
Go to – Internet Explorer – Tools – Internet Options



- Click on “Security” tab, and then click on “Custom Level”

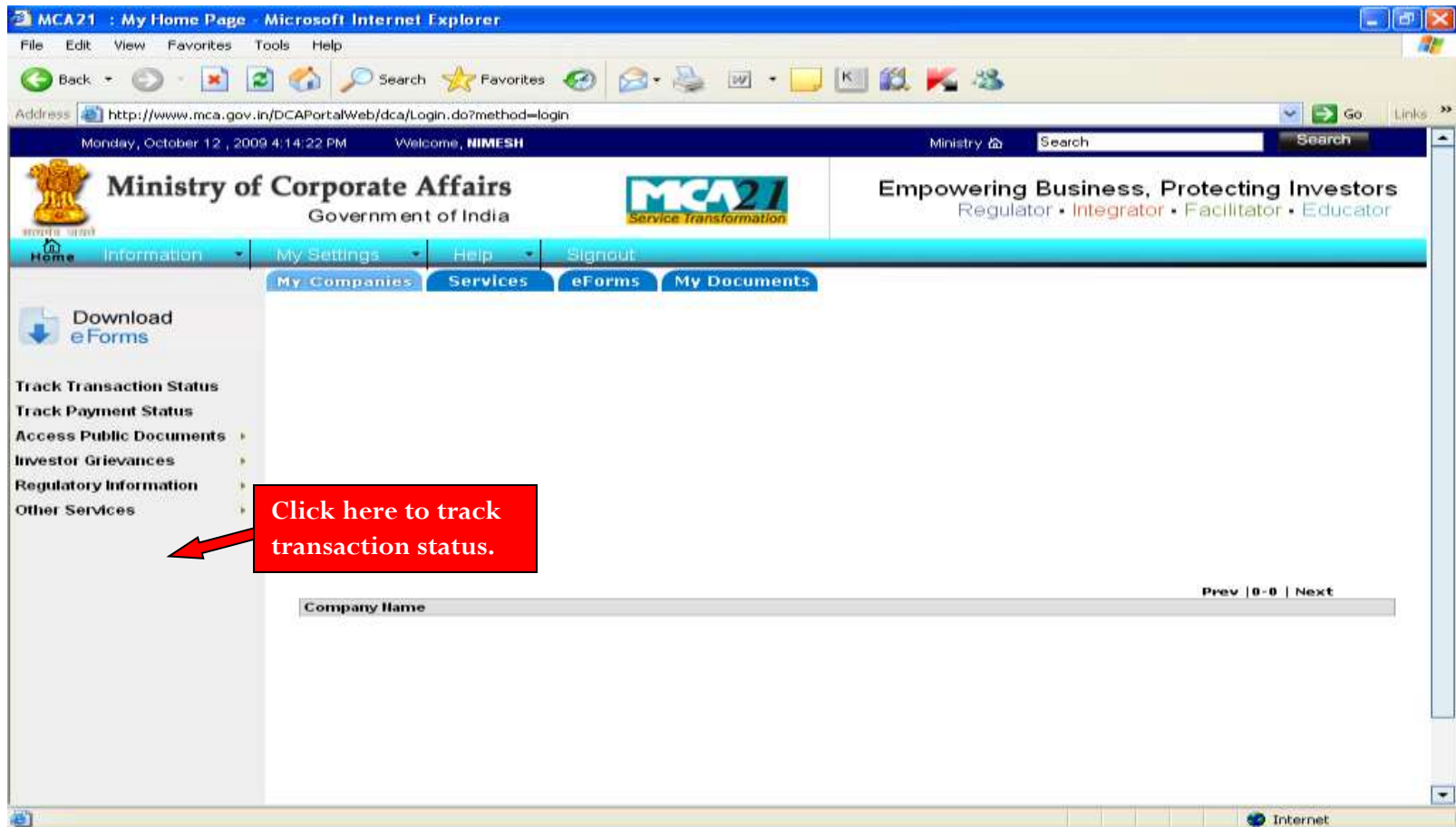


- Go to “Download”, where in Go to “Automatic prompting for file download”, then select “Enabled” option, and then click on “Ok” to change settings.



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

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



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

Track Transaction Status

SRN :

Start Date :  (dd-mm-yyyy)

End Date :  (dd-mm-yyyy)

Service Type : --Select-- 

- 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

Prev | 1-1 | Next

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

Track Payment Status

MCA21 : My Home Page Microsoft Internet Explorer

File Edit View Favorites Tools Help

Address http://www.mca.gov.in/DCAPortalWeb/dca/Login.do?method=login

Monday, October 12, 2009 4:14:22 PM Welcome, NIMESH Ministry Search Search

Ministry of Corporate Affairs
Government of India

MCA21
Service Transformation

Empowering Business, Protecting Investors
Regulator • Integrator • Facilitator • Educator

Home Information My Settings Help Signout

My Companies Services eForms My Documents

Download eForms

Track Transaction Status
Track Payment Status
Access Public Documents
Investor Grievances
Regulatory Information
Other Services

Click here to track payment status.

Company Name Prev | 0-0 | Next

Internet

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

The screenshot shows a Microsoft Internet Explorer browser window displaying the MCA21 Track Payment Status page. The browser's address bar shows the URL: <http://www.mca.gov.in/DCAPortalWeb/dca/trackPaymentStatus.do>. The page header includes the Ministry of Corporate Affairs logo and the text "Ministry of Corporate Affairs Government of India" and "MCA21 Service Transformation". The main content area features a form titled "Track Payment Status" with a text input field labeled "SRN*" and a "Submit" button. A red box with white text and two red arrows pointing to the SRN field and the Submit button contains the instruction: "Give here SRN and Click on 'Submit'". The browser's status bar at the bottom shows "Done" and "Internet".

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

Track Payment Status

SRN*:

*Mandatory Field

[Submit](#)

Click here to download Challan

Payment Status: [Payment not applicable](#)

[Copy of eForm Challan/Receipt/Acknowledgement](#)

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>

NOTICES AND CIRCULARS

The screenshot shows the MCA website interface. The browser address bar displays mca.gov.in. A navigation menu on the left includes 'FREQUENTLY USED' (SEARCH COMPANIES ACT, 2013, REGISTER A NEW COMPANY, CHANGE COMPANY INFORMATION, COMPLIANCE / APPROVAL FILING) and 'STAKEHOLDER'S CORNER' (Companies/Directors Under Prosecution, Comments Invited, हिन्दी संबंधी अन्वेषण/सामग्री, MCA Guidelines). The main content area features 'NOTICES & CIRCULARS' and 'NEWS'. A modal window titled 'IMPORTANT NOTICES' is open, displaying the following text:

IMPORTANT NOTICES

- In accordance with circular 16/2014, version of INC-7 is likely to be revised on 14th June. You are requested to plan accordingly.
- State Code in the CIN of the Companies which are located in Telangana based on the address available in the database has been changed from "AP" to "TG". Complete list of such companies may be viewed at following link : ["http://mca.gov.in/Ministry/pdf/AP_to_TG.pdf"](http://mca.gov.in/Ministry/pdf/AP_to_TG.pdf)
- Form-wise date of last version change is available at following link http://mca.gov.in/MinistryV2/Download_eForm_choose.html. Please ensure that you have downloaded the latest version for filing.
- At the time of examining the submitted INC-7 e-forms it has been noticed that stakeholders are using old format of Memorandum and Article of Association. In this regard stakeholders are requested to follow the format prescribed under Schedule I of the Companies Act, 2013 to avoid resubmission or rejection of the form.
- Companies Act,2013 - Statement of Notification of Rules.

The right sidebar contains links to various services: Official Liquidators, Investor Education And Protection Fund (iepf), Citizen Charter, Innovative Feedback, Parliament Questions & Assurances, Public Grievances, India.Gov.In, and Employee Corner. The Windows taskbar at the bottom shows the system clock as 2:09 PM on 15/06/2014.

Feedback and Suggestions

Register Your Suggestion

*Name of Person :

*City :

*Country :

*Mobile Number :

*Email Id :

Type :

*Category :

For MCA Offices (only if required):

*Suggestions :

- 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

mca.gov.in/DCAPortalWeb/dca/MyMCALogin.do?method=setDefaultProperty&mode=49



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



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