

MINISTRY OF CORPORATE AFFAIRS**NOTIFICATION**

New Delhi, the 31st March, 2014

G.S.R 268(E).—In exercise of the powers conferred by section 396,398, 399, 403 and 404, read with sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013) and in supersession of Companies (Central Government's) General Rules and Forms, 1956, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely: -

1. Short title and commencement.- (1) These rules may be called of the Companies (**Registration Offices and Fees**) Rules, 2014.

(2) They shall come into force on the 1st day of April, 2014.

2. Definitions.-(1) In these rules, unless the context otherwise requires,-

(a) "Act" means the Companies Act, 2013 (18 of 2013);

(b) "Annexure" means Annexure to these rules;

(c) "Certifying Authority" for the purpose of "Digital Signature Certificate" means a person who has been granted a licence to issue it under section 24 of the Information Technology Act, 2000 (21 of 2000).

(d) "Digital Signature" means digital signature as defined under clause (p) of sub-section (1) of section 2 of the Information Technology Act, 2000;(21 of 2000);

(e) "Digital Signature Certificate" means a Digital Signature Certificate as defined under clause (q) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(f) "electronic record" means electronic record as defined under clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000; (21 of 2000);

(g) "electronic registry" means an electronic repository or storage system of the Central Government in which the information or documents are received, stored, protected and preserved in electronic form;

(h) "electronic mail" means message sent, received or forwarded in digital form using any electronic communication mechanism such that the message so sent, received or forwarded is storable and retrievable;

(i) "Form" or "e-form" means a form set forth in Annexure to these rules which shall be used for the matter to which it relates;

(j) "Regional Director" means the person appointed by the Central Government in the Ministry of Corporate Affairs as a Regional Director;

(k) "Registrar's Facilitation Office" means an office maintained by the Central Government or an agency authorised by it to facilitate e-filing of documents into the electronic registry and their inspection and viewing;

(l) "Straight Through Process" means the process in which an e-form is approved through system without manual interruption.

(2) Words and expressions used in these rules but not defined and defined in the Act and the Information Technology Act, 2000 (21 of 2000) or in Companies (Specification of definitions details) Rules, 2014 shall have the meanings respectively assigned to them in those Acts and the said rules.

3.Business activity.- Every company including foreign company which carries out its business through electronic mode, whether its main server is installed in India or outside India, which-

(i) undertakes business to business and business to consumer transactions, data interchange or other digital supply transactions;

(ii) offers to accept deposits or invites deposits or accepts deposits or subscriptions in securities, in India or from citizens of India;

(iii) undertakes financial settlements, web based marketing, advisory and transactional services, database services or products, supply chain management;

(iv) offers online services such as telemarketing, telecommuting, telemedicine, education and information research; or

(v) undertakes any other related data communication services,

whether conducted by e-mail, mobile devices, social media, cloud computing, document management, voice or data transmission or otherwise, shall be deemed to have carried out business in India.

4. Registration offices.-

(1) The Central Government shall establish such number of offices at such places as it thinks fit, specifying their jurisdiction for the purpose of exercising such powers and discharge of such functions as are conferred on the Central Government by or under this Act or under the rules made there under and for the purposes of registration of companies under the Act.

(2) The office of the Registrar shall observe such normal working hours as may be approved by the Central Government and shall be open for the transaction of business with the public on all days except Saturday, Sunday and public holidays during working hours between 10.30 a.m. and 3.30 p.m.

(3) The offices other than the office of the Registrar shall observe such normal working hours as may be approved by the Central Government.

5. Powers and duties of Registrars.-

(1) The Registrars shall exercise such powers and discharge such duties as are conferred on them by the Act or the rules made there under or delegated to them by the Central Government, wherever the power or duty has been conferred upon the Central Government by the Act or the rules made there under.

(2) Whenever according to the Act, any function or duty is to be discharged by the Registrar, it shall, until the Central Government otherwise directs, be done by the Registrar, or in his absence, by such person as the Central Government may for the time being authorise:

Provided that in the event of the Central Government altering the constitution of the existing registry offices or any of them, any such function or duty shall be discharged by such officer and at such place, with reference to the local situation of the registered offices of the companies concerned, as the Central Government may appoint.

6. Seal of Registrar.-The Registrar shall have a seal and such seal shall bear the words “Registrar of Companies, _____(Place and State)”.

7. Manner and conditions of filing.-Every application, financial statement, prospectus, return, declaration, memorandum, articles, particulars of charges, or any other particulars or document or any notice, or any communication or intimation required to be filed or delivered or served under the Act and rules made there under, shall be filed or delivered or served in computer readable electronic form, in portable document format (pdf) or in such other format as has been specified in any rule or form in respect of such application or form or document or declaration to the Registrar through the portal maintained by the Central Government on its web-site or through any other website notified by the Central Government:

Provided that where the documents are required to be filed on Non-Judicial Stamp Paper, the company shall submit such documents in the physical form, in addition to their submission in electronic form, unless the Central Government, by an order, does not require submission in physical form and proof of delivery of documents submitted in physical form shall be scanned and form part of attachment to the e-form.

Provided further that if stamp duty on such documents is paid electronically through the portal maintained by the Central Government or through any other website notified by the Central Government, then, the company shall not be required to make physical submission of such documents, in addition to their submission in the electronic form:

Provided also that in respect of certain documents filed under the Act which are not covered for payment of stamp duty through the portal of the Central Government, and stamp duty payable on such documents in the respective State is equal to or less than one hundred rupees, the company shall scan such stamped documents complete in all respects and shall file electronically for evidencing by the Registrar and shall not be required to submit such documents, except those which are required to be filed for compounding of offences or adjudication of penalties or applications to Central Government or Regional Director in the physical form separately:

Provided also that unless otherwise stated in any law for the time being in force, the company shall retain such documents duly stamped in original permanently for the documents relating to incorporation and matters incidental thereto, changes in any of the clauses of the Memorandum and Articles of Association and in other cases for a minimum period of eight years from the date of filing of the documents and shall be required to produce the same as and when the same is required for inspection and verification by the competent authority under any law for the time being in force:

Provided also that any correspondences (physically or electronically) and documents to be filed by any person shall contain name, designation, address, membership number or Director Identification Number, as the case may be, of the person signing such document and make sure correctness thereof and in no case, correspondence, merely with signature and writing authorised signatory shall be acceptable.

Provided also that no request for recording any event based information or changes shall be accepted by the Registrar from such defaulting companies, unless they file their updated Balance Sheet and Profit and Loss Account and Annual Return with the Registrar of Companies except,-

- (i) filing of order of Court or other authorities,
- (ii) Balance Sheet and Profit and Loss Account,
- (iii) Compounding application,
- (iv) Form for transfer of money to Investor Education and Protection Fund,
- (v) Application for removal of the Auditor and
- (vi) GNL-1 for making company active.

8. Authentication of documents.-

- (1) An electronic form shall be authenticated by authorised signatories using digital signature.
- (2) Where there is any change in directors or secretaries, the form relating to appointment of such directors or secretaries has to be filed by an continuing director or the secretary of the company.
- (3) The authorised signatory and the professional, if any, who certify e-form shall be responsible for the correctness of the contents of e-form and correctness of the enclosures attached with the electronic form.
- (4) Every person authorised for authentication of e-forms, documents or applications etc., which are required to be filed or delivered under the Act or rules made there under, shall obtain a digital signature certificate from the Certifying Authority for the purpose of such authentication and such certificate shall not be valid unless it is of class II or Class III specification under the Information Technology Act, 2000 (21 of 2000).
- (5) The electronic forms required to be filed under the Act or the rules thereunder shall be authenticated on behalf of the company by the Managing Director or Director or Secretary of the Company or other key managerial personnel.
- (6) Scanned image of documents shall be of original signed documents relevant to the e-forms or forms and the scanned document image shall not be left blank without bearing the actual signature of authorised person.
- (7) It shall be the sole responsibility of the person who is signing the form and professional who is certifying the form to ensure that all the required attachments relevant to the form have been attached completely and legibly as per provisions of the Act, and rules made thereunder to the forms or application or returns filed.
- (8) The documents or form or application filed may contain a power of attorney issued to an Advocate or Chartered Accountant or Cost Accountant or Company Secretary who is in whole time practice and to any others person supported by Board resolution to make representation to the registering or approving authority failing which a Director or key managerial personnel can make representation before such authority.
- (9) Where any instance of filing document, application or return etc, containing a false or misleading information or omission of material fact, requiring action under section 448 or section 449 is observed, the person shall be liable under section 448 and 449 of the Act.
- (10) Without prejudice to any other liability, in case of certification of any form, document, application or return under the Act containing wrong or false or misleading information or omission of material fact or attachments by the person, the Digital Signature Certificate shall be de-activated by the Central Government till a final decision is taken in this regard.
- (11) The Central Government shall set up and maintain for filing of electronic forms, documents and applications, and for viewing and inspection of documents in the electronic registry or for obtaining certified copies thereof-
 - (a) a website or portal to provide access to the electronic registry; and
 - (b) as many Registrar's Facilitation Offices as may be necessary and at such places and for such time as the Central Government may determine.

9. Maintaining documents electronically.-

(1) The Central Government shall set up and maintain a secure electronic registry in which all the applications, financial statement, prospectus, return, register, memorandum, articles, particulars of charges, or any particulars or returns or any other documents filed under the Act to be electronically stored.

(2) Every document or certificate or notice or other document required to be registered or authenticated by the Registrar or an officer of the Central Government under the Act or rules made there under, shall be registered or authenticated through a valid digital signature of such person or a system generated digital signature.

(3) The Registrar shall issue document, certificate, notice, receipt, approval or communicate endorsement or acknowledgement in the electronic mode:

Provided that where the Registrar is not able to issue any certificate, receipt, endorsement, acknowledgement or approval in electronic mode for the reasons to be recorded in writing, he may issue such certificate or receipt or endorsement, acknowledgement or approval in the physical form under manual signature affixing seal of his office.

(4) The Registrar may send any document, certificate, notice or any other communication to the company or its authorised representative or directors or both in the electronic manner for which the company shall create and maintain at all times a valid electronic addresses including e-mail, user identifications capable of receiving and acknowledging the receipt of the document, certificate, notice or other communication, automated or otherwise.

10. Procedure on receipt of any application or form or document electronically.-

(1) The Registrar shall examine or cause to be examined every application or e-Form or document required or authorised to be filed or delivered under the Act and rules made thereunder for approval, registration, taking on record or rectification by the Registrar, as the case may be:

Provided that save as otherwise provided in the Act, the Registrar shall take a decision on the application, e-form or documents within thirty days from the date of its filing excluding the cases in which an approval of the Central Government or the Regional Director or any other competent authority is required:

Provided further that the e-Forms or documents identified as informative in nature and filed under Straight Through Process may be examined by the Registrar at any time on *suo-motuo* or on receipt of any information or complaint from any source at any time after its filing:

Provided also that nothing contained in the first proviso shall affect the powers of the Registrar to call information or explanation in pursuance of section 206.

(2) Where the Registrar, on examining any application or e-Form or document referred to in sub-rule (1), finds it necessary to call for further information or finds such application or e-form or document to be defective or incomplete in any respect, he shall give intimation of such information called for or defects or incompleteness, by e-mail on the last intimated e-mail address of the person or the company, which has filed such application or e-form or document, directing him or it to furnish such information or to rectify such defects or incompleteness or to re-submit such application or e-Form or document within the period allowed under sub-rule (3):

Provided that in case the e-mail address of the person or the company in question is not available, the intimation shall be given by the Registrar by post at the last intimated registered office address of the company or the last intimated address of the person, as the case may be and the Registrar shall preserve the facts of the intimation in the electronic record.

(3) Except as otherwise provided in the Act, the Registrar shall allow fifteen days' time to the person or company which has filed the application or e-Form or document under sub-rule (1) for furnishing further information or for rectification of the defects or incompleteness or for re-submission of such application or e-form or document.

(4) In case where such further information called for has not been provided or has been furnished partially or defects or incompleteness has not been rectified or has been rectified partially or has not been rectified as required within the period allowed under sub-rule (3), the Registrar shall either reject or treat the application or e-form or document, as the case may be, as invalid in the electronic record, and shall inform the person or company, as the case may be, in the manner as specified in sub-rule (2).

FORM NO. GNL-1

**[Pursuant to rule 12(2) of
the Companies (Registration Offices
and Fees) Rules, 2014]**

**Form for filing an application
with Registrar of Companies**

Form Language English HINDI

Note - All* fields marked in * are to be mandatorily filled

1. * Category of applicant

2 * Name of office of the Registrar of Companies (RoC) to which application is being made

3.(a) Corporate identity number (CIN) or foreign company

registration number (FCRN) of the company or Form INC-1
reference number (Service request number (SRN) of Form INC-1)

(b) Global location number (GLN) of company

4. (a) Name of the company

(b) Address of the

registered office or of the
principal place of business in
India of the company

(c) e-mail ID of the company

5. Details of applicant (in case category is others)

(a) Name

(b) Address Line I

Line II

(c) City

(d) State

(e) ISO country code

(f) Country

(g) Pin code (h) e-mail ID

6. *Application filed for

Compounding of offences

 Extension of period of annual general meeting by three months Extending the period of annual accounts* Application for dormant status Scheme of arrangement, amalgamation etc. Normalising a dormant company Others

*** Note: - Pursuant to second proviso to clause (41) of section 2 of the Companies Act, 2013, a company existing on the commencements of the Act has to align its financial year with clause (41) of section 2 within a period of 2 years from the date of commencement of the Act. Therefore, an application for extension of the period of annual accounts can be made only by companies already existing on the commencement of the Act upto a period of 2 years of such commencement and not afterwards.**

7. If others, then specify

8. *Details of application

9. In case of application for compounding of offences, provide the following details

(a) Whether application for compounding offence is filed in respect of

 Company Director Manager or secretary Other

(b) Number of person(s) for whom the application is being filed

(c) Details of person(s) for whom the application is being filed

(i) Category Director identification number (DIN) or
income-tax permanent account number

(income-tax PAN) or passport number	
Name	<input style="width: 85%;" type="text"/>

(ii)

Category	<input type="text"/>	DIN or income-tax PAN or passport number	<input type="text"/>
Name	<input style="width: 95%;" type="text"/>		

(iii)

Category	<input type="text"/>	DIN or income-tax PAN or passport number	<input type="text"/>
Name	<input style="width: 95%;" type="text"/>		

(iv)

Category	<input type="text"/>	DIN or income-tax PAN or passport number	<input type="text"/>
Name	<input style="width: 95%;" type="text"/>		

(v)

Category	<input type="text"/>	DIN or income-tax PAN or passport number	<input type="text"/>
Name	<input style="width: 95%;" type="text"/>		

(vi)

Category	<input type="text"/>	DIN or income-tax PAN or passport number	<input type="text"/>
Name	<input style="width: 95%;" type="text"/>		

(vii)

Category	<input type="text"/>	DIN or income-tax PAN or passport number	<input type="text"/>
Name	<input style="width: 95%;" type="text"/>		

(viii)	Category	<input type="text"/>	DIN or income-tax PAN or passport number	<input type="text"/>
	Name	<input type="text"/>		

(d) Whether application is being filed

Suo-motu In pursuance to notice received from RoC or any other competent authority

(e) Notice number and date of notice

(f) Section for which application is being filed

(g) Brief particulars as to how the default has been made good

10. In case of application is made for extension of period of an AGM or annual accounts, mention financial (DD/MM/YYYY) year end date in respect of which the application is being filed

11.(a) Service request number of Form MGT- 14

(b) Date of passing special or ordinary resolution

(DD/MM/YYYY)

(c) Date of filing Form MGT-14

(DD/MM/YYYY)

12. Particulars of payment of stamp duty

Total number of stamp duty payment(s) for which details to be entered

State or Union territory in respect of which stamp duty is paid

Total amount of stamps or stamp paper (in Rs.)

Particulars of instrument(s) on which stamp duty is paid

Mode of payment of stamp duty

Name of vendor authorised to collect stamp duty or to sell stamp papers on behalf of the Government

Serial number of stamps or stamp paper

Registration number of vendor

Date of purchase of stamps or stamp paper

(DD/MM/YYYY)

Place of purchase of stamps or stamp paper

Attachments

List of attachments

1. Board resolution
2. Scheme of arrangement, amalgamation etc.
3. *Detailed application
4. Copy of notice received from RoC or any other competent authority
5. Optional attachment(s) - if any

Remove attachment

Verification

To the best of my knowledge and belief, the information given in this application and its attachments is correct and complete.

I have been authorised by the Board of directors' resolution number

dated

(DD/MM/YY)

to sign and submit this application.

I am duly authorised to sign and submit this application.

To be digitally signed by

Managing Director or director or manager or secretary or CEO or CFO (in case of an Indian company or an authorised representative (in case of a foreign company)

Designation

DIN of the director or Managing Director; or

Income-tax PAN of the manager or authorised representative; or CEO or CFO or

Membership number of the secretary

For office use only:

eForm Service request number (SRN)

e-Form filing date (DD/MM/YY)

Digital signature of the authorising officer

This e-Form is hereby approved

This e-Form is hereby rejected

Date of signing (DD/MM/YYYY) |

FORM NO. GNL-2

[Pursuant to the rule 12(2) of the Companies (Registration Offices and Fees) Rules, 2014]

Form for submission of documents with the Registrar

Form Language English HINDI

Note - All fields marked in * are to be mandatorily filled.

1(a). *Corporate identity number (CIN) of company

Pre-Fill

(b). Global location number (GLN) of company

2 (a). Name of the company

(b). Address of the registered office of the company

2. *Please indicate the document being filed

- Prospectus
- Information Memorandum
- Private placement offer letter
- Record of a private placement offer to be kept by the company
- Circular for inviting deposits
- Circular in the form of advertisement for inviting deposits
- Return of deposits

- Declaration of Solvency
- Form 149 of the Companies (Court) Rules, 1959
- Form 152 of the Companies (Court) Rules, 1959
- Form 153 of the Companies (Court) Rules, 1959
- Form 154 of the Companies (Court) Rules, 1959
- Form 156 of the Companies (Court) Rules, 1959
- Form 157 of the Companies (Court) Rules, 1959
- Form 158 of the Companies (Court) Rules, 1959
- Form 159 of the Companies (Court) Rules, 1959

- Others

5. If Others, then specify

5.(a) Service request number of Form MGT-14

(b) Date of passing special or ordinary resolution

(DD/MM/YYYY)

(c) Date of filing Form MGT-14

(DD/MM/YYYY)

6. Section(s) of the Companies Act, 2013 or Companies Act, 1956 under which the document is being filed

7.* Details of the documents being filed

8. Date of event

(DD/MM/YYYY)

9. Financial year to which the document relates

(a) From (DD/MM/YYYY)

(b) To (DD/MM/YYYY)

Attachments

1. Copy of prospectus or information memorandum or private placement offer letter or record of private to be kept by the company

Attach

2. Form 149 or form 152 or form 153 or form 154 or form 156 or form 157 or form 158 or form 159 of the Companies (Court) Rules, 1959

Attach

3. Form SH. 9 Declaration of solvency

Attach

4. Return of deposits or circular for inviting deposits or circular in the form of advertisement for inviting deposits

Attach

5. Optional attachment(s) - if any

Attach

Verification

List of attachments

To the best of my knowledge and belief, the information given in this form and its attachments is correct and complete.

I have been authorised by the board of directors' resolution dated

* (DD/MM/YYYY) to sign and submit this form.

To be digitally signed by

Managing director or director or manager or secretary or CEO/CFO of the company

Designation

Director identification number of the director or membership number of the secretary or DIN/PAN of Manager/CEO/CFO

Remove attachment

Verification

To the best of my/our knowledge and belief, the information given in this form and its attachments is correct and complete. I am/ We are duly authorised to sign and submit this form.

To be digitally signed by

Liquidators of the company

Modify

Check Form

Prescrutiny

Submit

For office use only:

This e-Form is hereby registered

Digital signature of the authorising officer

Submit to BO

Form No. GNL 3
[Pursuant to the Companies Act, 2013
and sub-rule (3) of rule 12 of the
Companies (Registration Offices and
Fees) Rules, 2014]



Particulars of person(s) or key
managerial personnel charged
or specified for the purpose of
sub-clause (iii) or (iv) of clause
60 of section 2

Form language English Hindi

Note - All fields marked in * are to be mandatorily filled

Refer instruction kit for filing the form.

Pre-fill

(a) *Corporate identification number (CIN) of the company

(b) Global location number (GLN) of the company

1. (a) Name of the company

(b) Address of registered office of
the company

(c) *email ID of the company

3. *Number of person(s) or key managerial personnel(s) charged

4. Particulars of person(s) or key managerial personnel charged

(i) * Whether consent is accepted or withdrawn Acceptance Withdrawal or revocation

* Director Identification Number (DIN) or Income-tax Permanent Account

Number (income-tax PAN) (Please provide DIN in case of Director)

Pre-fill

*Name

*Designation

If other please specify

*Date of birth (DD/MM/YYYY)

Qualification

Nationality

* Father's name Husband's name

***Permanent residential address**

*Line I	<input type="text"/>		
Line II	<input type="text"/>		
*City	<input type="text"/>		
*State	<input type="text"/>	*Pin code	<input type="text"/>
* ISO country code	<input type="text"/>		
Country	<input type="text"/>		
Phone	<input type="text"/>	*Mobile	<input type="text"/>
		Fax	<input type="text"/>
*e-mail ID	<input type="text"/>		

Whether present residential address is same as permanent residential address Yes No
Present residential address

Line I	<input type="text"/>		
Line II	<input type="text"/>		
City	<input type="text"/>		
State	<input type="text"/>	Pin code	<input type="text"/>
ISO country code	<input type="text"/>		
Country	<input type="text"/>		
Phone	<input type="text"/>	Fax	<input type="text"/>

Date of consent or revocation given under sub-clause (iii) of clause (60) of section 2
(DD/MM/YYYY)

* Provision(s) of the Companies Act to which the consent relates

(ii) * Whether consent is accepted or withdrawn Acceptance Withdrawal or revocation

* Director Identification Number (DIN) or Income-tax Permanent Account

Pre-fill

Number (income-tax PAN) (Please provide DIN in case of Director)

Name

Designation

If other please specify

Date of birth (DD/MM/YYYY) Qualification

Nationality

Father's name Husband's name

Permanent residential address

*Line I	<input type="text"/>		
Line II	<input type="text"/>		
*City	<input type="text"/>		
*State	<input type="text"/>	*Pin code	<input type="text"/>
* ISO country code	<input type="text"/>		
Country	<input type="text"/>		
Phone	<input type="text"/>	*Mobile	<input type="text"/>
		Fax	<input type="text"/>
*e-mail ID	<input type="text"/>		

Whether present residential address is same as permanent residential address Yes No
Present residential address

Line I	<input type="text"/>		
Line II	<input type="text"/>		
City	<input type="text"/>		
State	<input type="text"/>	Pin code	<input type="text"/>
ISO country code	<input type="text"/>		
Country	<input type="text"/>		
Phone	<input type="text"/>	Fax	<input type="text"/>

Date of consent or revocation given under sub-clause (iii) of clause (60) of section 2
(DD/MM/YYYY)

Provision(s) of the Companies Act to which the consent relates

(iii) * Whether consent is accepted or withdrawn Acceptance Withdrawal or revocation

* Director Identification Number (DIN) or Income-tax Permanent Account

Number (income-tax PAN) (Please provide DIN in case of Director)

Pre-fill

Name

Designation

If other please specify

Date of birth

(DD/MM/YYYY)

Qualification

Nationality

Father's name Husband's name

Permanent residential address

*Line I

Line II

*City

*State *Pin code

* ISO country code

Country

Phone *Mobile Fax

*e-mail ID

Whether present residential address is same as permanent residential address o Yes o No

Present residential address

Line I

Line II

City

State Pin code

ISO country code

Country

Phone Fax

Date of consent or revocation given under sub-clause (iii) of clause (60) of section 2 (DD/MM/YYYY)

Provision(s) of the Companies Act to which the consent relates

5. *Date of board resolution

(DD/MM/YYYY)

Attachments

List of attachments

1. *Copy of the board resolution

2. Optional attachment(s) - if any

Remove attachment

Verification

To the best of our knowledge and belief, the information given in this form and its attachments is correct and complete.

I or we have been authorised by the Board of directors' resolution number * [] dated * [] (DD/MM/YYYY) to sign and submit this form.

[] I or we hereby consent to act as the person(s) charged for the purpose of Section 2(60)(iii) of the Companies Act, 2013.

To be digitally signed by

1. The person charged [] [] []

[]

2. Managing director or director or manager or secretary or CEO or CFO of the company

[]

*Designation

*DIN of the director or Managing Director; or Income-tax PAN of the manager or CEO or CFO; or Membership number of the secretary []

[]

[]

[]

[]

For office use only :

Affix filing details

eForm Service request number (SRN) [] eForm filing date [] (DD/MM/YYYY)

Digital signature of the authorising officer

This e-Form is hereby approved

[]

This e-Form is hereby rejected

[]

Confirm Submission

Date of signing [] (DD/MM/YYYY)

OR

This eForm has been taken on file maintained by the registrar of companies through electronic mode and on the basis of statement of correctness given by the company.

Annexure

Table of Fees

[pursuant to rule 12 of the Companies (Registration of Offices and Fees) Rules, 2014]

I. Fee for filings etc. under section 403 of the Companies Act, 2013

Table of fees for the documents required to be submitted, filed, registered or recorded or for any fact or information required or authorized to be registered under the Act, shall be submitted filed, registered or recorded within the time specified in the relevant provision on payment of fee as prescribed hereunder :—

A. TABLE OF FEES TO BE PAID TO THE REGISTRAR

(I) In respect of a company having a share capital :	Other than OPCs and Small Companies	*OPC and Small Companies
1. (a) For OPC and small companies whose nominal share capital does not exceeds Rs. 10,00,000.	---	2000
(b) For every Rs. 10,000 of nominal share capital or part of Rs. 10,000 after the first Rs. 10,00,000 and upto Rs. 50,00,000	---	200
(c) For registration of a company whose nominal share capital does not exceeds Rs. 1,00,000.	5000	---
2. For registration of a company whose nominal share capital exceeds Rs. 1,00,000, the above fee of Rs. 5,000 with the following additional fees regulated according to the amount of nominal capital :		
(a) for every Rs. 10,000 of nominal share capital or part of Rs. 10,000 after the first Rs. 1,00,000 upto Rs. 5,00,000	400	
(b) for every Rs. 10,000 of nominal share capital or part of Rs 10,000 after the first Rs. 5,00,000 upto Rs. 50,00,000	300	---
(c) for every Rs. 10,000 of nominal share capital or part of Rs. 10,000 after the first Rs. 50,00,000 upto Rs. one crore	100	---
(d) for every Rs. 10,000 of nominal share capital or part of Rs. 10,000 after the first Rs. 1 crore.	75	---
Provided that where the additional fees, regulated according to the amount of the nominal capital of a company, exceeds a sum of rupees two crore and fifty lakh, the total amount of additional fees payable for the registration of such company shall not, in any case, exceed rupees two crore and fifty lakhs.		
3. For filing a notice of any increase in the nominal share capital of a company, the difference between the fees payable on the increased share capital on the date of filing the notice for the registration of a company and the fees payable on existing authorized capital, at the rates prevailing on the date of filing the notice.		
4. For registration of any existing company, except such companies as are by this Act exempted from payment of fees in respect of		

registration under this Act, the same fee is charged for registering a new company.		
5. For submitting, filing, registering or recording any document by this Act required or authorised to be submitted, filed, registered or recorded		
(a) in respect of a company having a nominal share capital of up to 1,00,000.	200	
(b) in respect of a company having a nominal share capital of Rs. 1,00,000 or more but less than Rs.5,00,000.	300	
(c) in respect of a company having a nominal share capital of Rs. 5,00,000 or more but less than Rs. 25,00,000	400	
(d) in respect of a company having a nominal share capital of Rs.25,00,000 or more but less than Rs. 1 crore or more.	500	
(e) in respect of a company having a nominal share capital of Rs. 1 crore or more.	600	
6. For making a record of or registering any fact by this Act required or authorised to be recorded or registered by the Registrar -		
(a) in respect of a company having a nominal share capital of up to 1,00,000.	200	
(b) in respect of a company having a nominal share capital of Rs. 1,00,000 or more but less than Rs.5,00,000.	300	
(c) in respect of a company having a nominal share capital of Rs. 5,00,000 or more but less than Rs. 25,00,000	400	
(d) in respect of a company having a nominal share capital of Rs. 25,00,000 or more but less than Rs. 1 crore or more.	500	
(e) in respect of a company having a nominal share capital of Rs. 1 crore or more.	600	
(II) In respect of a company not having a share capital :		
7. For registration of a company whose number of members as stated in the articles of association, does not exceed 20	2000	
8. For registration of a company whose number of members as stated in the articles of association, exceeds 20 but does not exceed 200	5000	
9. For registration of a company whose number of members as stated in the articles of association, exceeds 200 but is not stated to be unlimited, the above fee of Rs.5,000 with an additional Rs. 10 for every member after first 200.		
10. For registration of a company in which the number of members is stated in the articles of association to be unlimited.	10000	
11. For registration of any increase in the number of members made after the registration of the company, the same fees as would have been payable in respect of such increase, if such increase had been stated in the articles of association at the time of registration :		

Provided that no company shall be liable to pay on the whole a greater fee than Rs. 10,000 in respect of its number of members, taking into account the fee paid on the first registration of the company.	
12. For registration of any existing company except such companies as are by this Act exempted from payment of fees in respect of registration under this Act, the same fee as is charged for registering a new company.	
13. For filing or registering any document by this Act required or authorized to be filed or registered with the Registrar.	200
14. For making a record of or registering any fact by this Act required or authorized to be recorded or registered by the Registrar.	200

- (1) The above table prescribed for small companies [as defined under section 2(85) of the Act] and one person companies defined under Rule related to Chapter II r/w 2(62) of the Act shall be applicable provided the said company shall remain as said class of company for a period not less than one year from its incorporation.
- (2) The above table of fee shall be applicable for any such intimation to be furnished to the Registrar or any other officer or authority under section 159 of the Act, filing of notice of appointment of auditors or Secretarial Auditor or Cost Auditor.
- (3) The above table of fee and calculation of fee as applicable for increase in authorised capital shall be applicable for revised capital in accordance with sub-section (11) of 233 of the Act, (after setting off fee paid by the transferor company on its authorised capital prior to its merger or amalgamation with the transferee company).
- (4) The above table of fee shall be applicable for filing revised financial statement or board report under section 130 and 131 of the Act.

B. Following table of additional fees shall be applicable for delays in filing of the forms other than for increase in Nominal Share Capital

Sl no	Period of delays	Forms including charge documents
01	up to 15 days (sections 93,139 and 157)	One time
02	More than 15 days and up to 30 days (Sections 93, 139 and 157) and up to 30 days in remaining forms.	2 times of normal filing fees
03	More than 30 days and up to 60 days	4 times of normal filing fees
04	More than 60 days and up to 90 days	6 times of normal filing fees
05	More than 90 days and up to 180 days	10 times of normal filing fees
06	More than 180 days and up to 270 days	12 times of normal filing fees

Note:-(1) The additional fee shall also applicable to revised financial statement or board's report under sections 130 and 131 of the Act and secretarial audit report filed by the company secretary in practice under section 204 of the Act.

(2) The belated filing of documents/forms (including increasing in nominal capital and delay caused thereon) which were due to be filed whether in Companies Act, 1956 Act or the Companies Act, 2013 Act i.e due for filing prior to notification of these fee rules , the fee applicable at the time of actual filing shall be applicable.

(3) Delay beyond 270 days, the second proviso to sub-section (1) of section 403 of the Act may be referred.

C. For increase in authorised capital, the additional fees shall be applicable at the following rates:-

	Delay upto 6 months	Delay beyond 6 months
slab	2.5 % per month on the fees payable under para I.3 or II.12 of Table A above as the case may be.	3% per month on the fees payable under para I.3 or II.12 of Table A above as the case may be.

(1) The above fee table shall also be applicable for delay in filing application with Registrar under sub-section (11) of section 233 of the Act.

II.FEE ON APPLICATIONS (including Appeal) made to Central Government under sub-section (2) of Section 459 of the Companies Act, 2013.

1	For Application made	Other than OPCs and Small Companies	OPC and Small Companies
(i)	By a company having an authorized share capital of: <ul style="list-style-type: none"> a) Upto Rs. 25,00,000 b) More thanRs.25,00,000 and upto Rs.50,00,000 c) More than 50,00,000 and upto Rs. 5,00,00,000 d) More than Rs. 5,00,00,000 and upto Rs. 10 crores e) More than Rs. 10 crores 	2,000 5,000 10,000 15,000 20,000	1000 2500 --- --- ---
(ii)	By a company limited by guarantee but not having a share capital	2,000	---
(iii)	By an Association or proposed company for issue of license under section 8 of the Act	2,000	---
(iv)	By a company having a valid license issued under section 8 of the Act	2000	---
(v)	By a foreign company	5,000	---
(vi)	Application for allotment of Director Identification Number (DIN) under section 153 of the Act	500	---

(1) Every application to the Registrar of Companies filed by any person for reservation of name under sub-section (4) of section 4 of the Companies Act, 2013 shall be accompanied with the fee of Rs. 1,000.

- (2) For every application made to Regional Director (including appeal) or Registrar of Companies (except specifically stated elsewhere), Table of fees as above shall be applicable.

Note: The separate fee schedule shall be prescribed under sub-section (2) of section 459 of the Act for applications to be filed before Tribunal.

III. Annual Fee payable by a dormant company under sub-section (5) of section 455 of the Companies Act, 2013.

1	For Application made	Other than OPCs and Small Companies	OPC and Small Companies
(i)	By a company having an authorized share capital of: <ul style="list-style-type: none"> a) Upto Rs. 25,00,000 b) More than Rs.25,00,000 and upto Rs.50,00,000 c) More than 50,00,000 and upto Rs. 5,00,00,000 d) More than Rs. 5,00,00,000 and upto Rs. 10 crores e) More than Rs. 10 crores 	 2,000 5,000 10,000 15,000 20,000	 1000 2500 --- --- ---
(ii)	By a company limited by guarantee but not having a share capital	2,000	---

IV. Fee for Inspection and providing certified copies of documents kept by the Registrar under section 399 of the Act.

- (i) Under clause (a) of sub-section (1) of section 399 of the Act – Rs.100
- (ii) Under clause (b) of sub-section (1) of section 399 of the Act
- (a) For copy of Certificate of Incorporation – Rs.100
 - (b) For copy or extract of other documents including hard copy of such document on computer readable media – Rs. 25 per page.

V. Fee for registration of documents under section 385 of the Act.

Rs. 6000 for each document.

VI. Fees for Removal of Names of Companies from the Registrar of Companies under section 248 (2) of the Act.

Rs. 5000.

[F. No. 01/16/2013 CL-V]
 RENUKA KUMAR, Jt. Secy.

INSTRUCTIONS

1.Payment of fees - Except as otherwise provided elsewhere, the table of fees annexed to the Companies (Registration Offices and Fees), Rules 2014, shall be payable in the following head.

- (1) fees payable to the Registrar in pursuance of the Act or any rule or regulation made or notification issued thereunder shall be paid to the Registrar on any authorized bank by the Ministry of Corporate Affairs and acting as the agent of the Reserve Bank of India for credit under the following head, namely : -

Major Head	Alphanumeric code description	Account Code	Serial Code	Source category check digit
1475	Other general Economic service Regulation of joint stock companies	147500105	14750006	113
	(a) Registration fees	14750010599	14750032	114
	(b) Filing fees	14750010598	14750033	117
	(c) inspection and copying fee	14750010597	14750034	112
	(d) other fees	14750010596	14750035	119

(2) Where application is filed through electronic media or through any other computer readable media, the user may choose any one of the following payment options namely, (i) Credit Card; or (ii) Internet Banking; or (iii) Remittance at the Bank Counter or (iv) any other mode as approved by the Central Government. The requisite fee as specified in Companies (Registration Offices and Fees), Rules 2014 shall be payable through any of the accredited branches of the following Banks.

- (a) Punjab National Bank
- (b) State Bank of India
- (c) Indian Bank
- (d) ICICI Bank
- (e) HDFC Bank
- (f) Union Bank of India"

(3) The fees payable to the Registrars may be paid bank drafts payable at drawn on banks, located at the same city or town as the office of the Registrar :

(4) Where a fee payable to the Registrar is paid through bank drafts as, aforesaid it shall not be deemed to have been paid unless and until the relevant drafts are cashed and the amount credited."

11.	सा.का.नि.329(अ)	25.04.2019
12.	सा.का.नि.340(अ)	30.04.2019
13.	सा.का.नि.527(अ)	25.07.2019
14.	सा.का.नि.749(अ)	30.09.2019
15.	सा.का.नि.127(अ)	18.02.2020
16.	सा.का.नि.170(अ)	12.03.2020

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 11th January, 2022

G.S.R. 12(E).—In exercise of the powers conferred by sections 396, 398, 399, 403 and 404 read with sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Registration Offices and Fees) Rules, 2014, namely:—

1. Short title and commencement. (1) These rules may be called the Companies (Registration Offices and Fees) Amendment Rules, 2022.

(2) They shall come into force with effect from **1st July, 2022**.

2. In the Companies (Registration Offices and Fees) Rules, 2014, in the Annexure, in item I (Fee for filing under section 403 of the Companies Act, 2013), for sub-item B, the following sub-item shall be substituted, namely:-

“B. Following Table of additional fee and higher additional fee (in certain cases) shall be applicable for delay in filing of forms other than for increase in Nominal share capital or forms under section 92/137 of the Act or forms for filing charges.

TABLE

Sl. No.	Period of delays	Additional fee as a multiple of normal fees	Higher additional fee as a multiple of normal fees (for certain cases)
(1)	(2)	(3)	(4)
1.	Upto 15 days (sections 139 and 157)	One time of normal fees	-
2.	More than 15 days and upto 30 days (Section 139 and 157) and upto 30 days in remaining forms.	2 times of normal filing fees	3 times of normal filing fees
3.	More than 30 days and upto 60 days	4 times of normal filing fees	6 times of normal filing fees
4.	More than 60 days and upto 90 days	6 times of normal filing fees	9 times of normal filing fees
5.	More than 90 days and upto 180 days	10 times of normal filing fees	15 times of normal filing fees
6.	Beyond 180 days	12 times of normal filing fees	18 times of normal filing fees

Note 1: Higher additional fees shall be payable, if there is a delay in filing e-form INC-22, or e-form PAS-3, as the case may be, on two or more occasions, within a period of three hundred and sixty five days from the date of filing of the last such belated e-form for which additional fee or higher additional fee, as the case may be, was payable.

Note 2: Wherever higher additional fee is payable, additional fee shall not be charged.

Note 3: E-form INC-22, or e-form PAS-3, as the case may be, filed prior to the commencement of the Companies (Registration Offices and Fees) Amendment Rules, 2022 shall not be reckoned for the purposes of determining higher additional fee.

[F. No. 01/16/2013 CL-V (Pt-I)]

K.V.R. MURTY, Jt. Secy.

Note: The principal rules were published in the Gazette of India, Part II, Extra ordinary, Section 3, Sub-section (i) *vide* number G.S.R. 268(E), dated the 31st March, 2014 and subsequently amended by:-

Serial Number	Notification Number	Notification Date
1.	G.S.R. 297(E)	28-04-2014
2.	G.S.R. 122(E)	24-02-2015
3.	G.S.R. 438 (E)	29-05-2015
4.	G.S.R. 493(E)	06-05-2016
5.	G.S.R. 48(E)	20-01-2018
6.	G.S.R. 435(E)	07-05-2018
7.	G.S.R.616 (E)	05-07-2018
8.	G.S.R.797 (E)	21-08-2018
9.	G.S.R.905(E)	20-09-2018
10.	G.S.R.143 (E)	21-02-2019
11.	G.S.R.329 (E)	25-04-2019
12.	G.S.R.340 (E)	30-04-2019
13.	G.S.R. 527(E)	25-07-2019
14.	G.S.R. 749(E)	30-09-2019
15.	G.S.R. 127(E)	18-02-2020
16.	G.S.R. 170(E)	12-03-2020