



ROC Filing

E-Form	Description	Time to File
Form DIR-3C	Intimation of Director Identification Number by the company to the Registrar DIN services.	Every company shall inform the Registrar within 15 days of receipt of notification.
Form CRL-1	Information to the Registrar by company regarding the number of layers of Subsidiaries.	Company has to file within 150 days from the date of publication of Rules in official gazette. However, the helpkit in form provides that, the Company has to file the same within 180 days (viz. on or before March 19, 2018).

Approval Service (Headquarters)

Form CRA-2	Form of intimation of appointment of cost auditor by the company to Central Government.	Due date for filing of CRA-2 is based on nature of appointment for which form is being filed (refer Annexure given on next slide).
Form CG-1	Form for filing application or documents with Central Government	In the absence of any specific guidelines or process for making the application for condonation of delay, companies shall file the said application in e-form CG-1.

Annexure to Form CRA-2

Nature of appointment	Due date of filing of CRA-2
In case of Original filing	Within 30 days of the date of board meeting or 180 days of the start of the financial year, whichever is earlier
In case of filing due to casual vacancy	Within 30 days of the date of board meeting [earliest date from the appointments made due to casual vacancy]
In case of filing due to amalgamation or demerger	No time limit mentioned
In case of others	Within 30 days of the date of board meeting [earliest date from the appointments made for new products/ services]

Approval Service (Regional Director)

Form ADT-2	Application for removal of auditor(s) from his/their office before expiry of term	This application is required to be made to the Central Government for removal of auditor before the expiry of his term within a period of 30 days of the resolution passed by the Board.
Form INC-18	Application to Regional director for conversion of section 8 company into company of any other kind	The company shall file an application in Form INC-18 with the Regional Director with the fee along with a certified true copy of the special resolution and a copy of the Notice convening the meeting including the explanatory statement for approval for converting itself into a company of any other kind.
Form INC-23	Application to Regional Director for approval to shift the Registered Office from one state to another state or from jurisdiction of one Registrar to another Registrar within the same State	The notice is required to be published at least 14 days before hearing in case of shifting of registered office from one state to another and not less than one month before filing application in case shifting of registered office within the state.

Form ADJ	Memorandum of Appeal	<p>Every appeal against the order of the adjudicating officer passed under sub-section (3) of section 454 shall be filed in writing with the Regional Director having jurisdiction in the matter within sixty days from the date of receipt of the order of adjudicating officer by the aggrieved party, in Form No. ADJ setting forth the grounds of appeal and shall be accompanied by a certified copy of the order against which the appeal is sought.</p> <p>Provided that where the party is represented by an authorized representative, a copy of such authorization in favor of the representative and the written consent thereto by such authorized representative shall also be appended to the appeal:</p> <p>Provided further that an appeal in Form No. ADJ shall not seek relief(s) therein against more than one order unless the reliefs prayed for are consequential.</p> <p>Every appeal filed under this rule shall be accompanied by such fee as provided in the Companies (Registration Offices and Fees) Rules, 2014.</p>
Form RD-1	Applications made to Regional Director	A company can seek approval from Regional Director by filing application in eForm RD-1 for certain mentioned purposes under Companies Act, 2013.
Form RD GNL-5	Form for filing Addendum for Rectification of Defects or Incompleteness	For resubmission of an application after rectifying defects and incompleteness in the application made in Form RD-1 after Regional Director intimates about such defects and incompleteness.
Form CHG-8	Application to Central Government for extension of time for filing particulars of registration of creation / modification / satisfaction of charge OR for rectification of omission or misstatement of any particular in respect of creation/ modification/ satisfaction of charge	On completion of thirty days from the date of satisfaction or full payment of the amount, the Company has to file CHG-8 for Condonation of Delay with the Central Government.
Form NDH-2	Application for extension of time	If a Nidhi is not complying with the requirement of having minimum 200 members, it shall within thirty days from the close of the financial year, apply to Regional Director, along with fees specified in (Companies registration offices and fees) rules, 2014. and the Regional Director may consider the application and pass orders within 30 days of receipt of the application.

Approval Services (Registrar of Companies)

Form STK-2	Application by company to ROC for removing its name from register of Companies	With effect from 10th May, 2019, an application for striking off of name of company in Form No. STK- 2 will be allowed only if a company has filed overdue returns in Form No. AOC-4 (Financial Statement) or AOC-4 XBRL, as the case may be, and Form No. MGT-7 (Annual Return), up to the end of the financial year in which the company ceased to carry its business operations.
Form INC-6	One Person Company- Application for Conversion	In case paid up share capital of an One Person Company exceeds fifty lakh rupees or its average annual turnover during the relevant period exceeds two crore rupees, it shall make an application in Form INC-6 within 6 months from the effective date on which the above threshold limit was exceeded.
Form INC-24	Application for approval of Central Government for change of name	Form INC. 24 is required to be filed within 30 days of EGM in order to obtain approval of Central Government (power delegated to ROC) for change in Name of the Company.

Form MSC-1	Application to Registrar for obtaining the status of dormant company	After passing a special resolution to this effect in the general meeting of the company or after issuing a notice to all the shareholders of the company for this purpose and obtaining consent of at least 3/4th shareholders (in value)
Form MSC-4	Application for seeking status of active Company	Where a dormant company does or omits to do any act mentioned in the grounds of application in Form MSC-1 submitted to Registrar for obtaining the status of dormant company, affecting its status of dormant company, the directors shall within seven days from such event, file an application in Form MSC 4, for obtaining the status of an active company. OR The Company willing to regain the active status shall file an application in the Form MSC-4 after keeping in hand the SRNs of Form MSC-1 and the last filed MSC-3(Annual Return) in hand along with the certified true copy of the resolution authorizing for filing the application.
Form GNL-1	Applications made to Registrar of Companies	For the purpose of filing the documents or applications for which no e-form is prescribed under the various rules prescribed under the Act, the document or application shall be filed through Form No.GNL.1 or GNL.2 along with fee as applicable and in case a single form is prescribed for multiple purposes, the fee shall be paid for each of the purposes contained in the single form.
Form INC-12	Application for grant of License under section 8	MCA has substituted the Form INC -12 with SPICE form
Form FTE	Application for striking off the name of company under the Fast Track Exit(FTE) Mode	The company eligible to apply for striking off its name has to apply to the Registrar of Companies in Form FTE.

Change Services

Form INC-3	One Person Company- Nominee consent Form	While incorporating a one person company, nominee consent form or Form INC-3 must be filed with the MCA.
Form INC-4	One Person Company- Change in Member/Nominee	The company shall within thirty days of receipt of the notice of withdrawal of consent under sub-rule (3) filed with the Registrar, a notice of such withdrawal of consent and the intimation of the name of another person nominated by the sole member in Form INC-4 along with fee as provided in Companies (Registration offices and fees) Rules, 2014 and the written consent of such another person so nominated in Form INC-3.
Form INC-22	Notice of situation or change of situation of registered office	The company is required to furnish to the Registrar verification of its registered office in eForm INC-22 within a period of thirty days from the date of its incorporation. The company can also specify the address of registered office at the time of filing incorporation eForms.

Form INC-27	Conversion of public company into private company or private company into public company	A copy of order of the competent authority approving the alteration, shall be filed with the Registrar in Form No. INC-27 with fee together with the printed copy of the altered articles within fifteen days of the receipt of the order from the Central Government.
Form SH-7	Notice to Registrar of any alteration of share capital	Filed with the registrar within 30 days of such alteration or increase.
Form DIR-12	Particulars of appointment of Directors and the key managerial personnel and the changes among them	The company shall within thirty days from the date of receipt of notice of resignation from a director intimate the Registrar.
Form FC-2	Return of alteration in the documents filed for registration by foreign company	the foreign company shall, within thirty days of such alteration, deliver to the Registrar for registration, a return containing the particulars of the alteration in the prescribed form.
Form FC-3	Annual accounts along with the list of all principal places of business in India established by foreign company	Every foreign company is required to prepare and file financial statements within a period of six months of the close of the financial year of the foreign company to which the financial statements relate to Delhi RoC

Charge Management

Form CHG-1	Application for registration of creation, modification of charge (other than those related to debentures)	For registration of charge as provided in sub-section (1) of section 77, section 78 and section 79, the particulars of the charge together with a copy of the instrument, if any, creating or modifying the charge in Form No.CHG-1 (for other than Debentures) or Form No.CHG-9 (for debentures including rectification), as the case may be, duly signed by the company and the charge holder and filed with the Registrar within a period of thirty days of the date of creation or modification of charge along with the fee.
Form CHG-4	Particulars for satisfaction of charge thereof	Every company shall intimate the RoC of the payment or satisfaction (in full) of any charge relating to the company within 30 days from the date of such payment or satisfaction. Indian companies will file eForm CHG-4 with their concerned RoC and the foreign companies will file eForm CHG-4 with the Delhi RoC.
Form CHG-6	Notice of appointment or cessation of receiver or manager	Where any person obtains an order of the Court for appointment of any receiver or manager of the property of any company, subject to a charge or appoints such person or receiver under the power of any instrument, shall notify the RoC in eForm CHG-6 within 30 days of such order/appointment.
Form CHG-9	Application for registration of creation or modification of charge for debentures or rectification of particulars filed in respect of creation or modification of charge for debentures	Same as for CHG-1
Form GNL-3	An Officer in Default can be appointed by passing a Board Resolution provided the person has given his consent in this behalf to the Board.	Appointment of the same has to be informed to Registrar of Companies by filing Form GNL-3 with MCA within 30 (Thirty) days of passing Board Resolution

DIN Forms

Form DIR-3	Application for allotment of Director Identification Number before appointment in an existing company	Every individual, who is to be appointed as director of a company shall make an application electronically in Form No. DIR-3, to the Central Government for the allotment of a Director Identification Number (DIN). Note: Any person intending to become a director in a new Company is required to apply for the allotment of Director Identification Number only through SPICE eform at the time of incorporation.
Form DIR-5	Application for surrender of Director Identification Number	Any director intending to surrender DIN shall file the online DIR 5 eform for surrender of DIN.
Form DIR-6	Intimation of change in particulars of Director to be given to the Central Government	Within 30 days of the change in particulars.
Form DIR-3 KYC	Application for KYC of Directors	For Financial year 2019-20 onwards - Every Director who has been allotted DIN on or before the end of the financial year, and whose DIN status is 'Approved', would be mandatorily required to file form DIR-3 KYC before 30th September of the immediately next financial year.

Incorporation Services

Form INC-22A	Active Company Tagging Identities and Verification (ACTIVE)	Every company incorporated on or before 31st December 2017 to file the e-form ACTIVE (which is e-Form 22A) which gives particulars of the Company and its Registered Office . The purpose of such e- Form is to update the KYC of a company. This form is required to be filed once only and not every year.
SPICe	Simplified Proforma for Incorporating Company Electronically (SPICe) - with mandatory PAN & TAN application included.	For Incorporating Company Electronically
SPICe MoA	eMemorandum of Association (SPICe MoA)	At the time of Incorporation
SPICe AoA	eArticles of Association (SPICe AoA)	At the time of Incorporation

AGILE	Application for Goods and services tax Identification number, employees state Insurance corporation registration plus Employees provident fund organisation registration (AGILE)	With effect from 31st March 2019, it is mandatory to file the application (SPICe) for incorporation of a company which shall be accompanied by a linked e-form INC-35 (AGILE). This AGILE form is a part of SPICe Incorporation e-form
Form INC-3	One Person Company- Nominee consent Form	It shall be filed with the Registrar at the time of incorporation of the company along with its memorandum and articles.
Form URC-1	Application by a company for registration under section 366	URC-1 has to be filed 20 days from the date of approval of RUN. In case 20 days expired from the date of approval of RUN, this form cannot be filed.
Form FC-1	Information to be filed by foreign company	within 30 days of establishment of place of business in India alongwith the required documents to RoC, Delhi.



Compliance Related Filing

Form NDH-4	Application for declaration as Nidhi Company and for updation of status by Nidhis	Nidhi incorporated under the Act on or after the commencement of the Nidhi (Amendment) Rules, 2019 shall file Form NDH-4 within sixty days from the date of expiry of:- (a) one year from the date of its incorporation; or (b) the period up to which extension of time has been granted by the Regional Director under sub-rule (3) of rule 5.
Form BEN-2	Return to the Registrar in respect of declaration under section 90	E-form BEN-2 is required to be filed within 30 days from the date of declaration in Form BEN-1
Form MSME	Form for furnishing half yearly return with the registrar in respect of outstanding payments to Micro or Small Enterprise.	every Specified Company is required to file MSME 1 twice a year on or before the prescribed “due-date” which is as under: For the period April – September: 31st October; For the period October – March: 30th April.
Form CRA-4	Form for filing Cost Audit Report with the Central Government.	within a period of thirty days from the date of receipt of a copy of the cost audit report, furnish the Central Government with such report alongwith full information and explanation on every reservation or qualification contained therein,

Form DPT-3	Returns of Deposits	The due date for filing the annual return is 30th June of every year.
Form ADT-1	Information to the Registrar by Company for appointment of Auditor	Within fifteen days of the meeting after the appointment of the auditor.
Form ADT-3	Notice of Resignation by the Auditor	Within 30 days from the date of resignation of auditor.
Form INC-5	One Person Company- Intimation of exceeding threshold	OPC shall file this intimation within sixty days from the date of exceeding threshold
Form PAS-3	Return of allotment	Within thirty days of such allotment including the complete list of allottees to whom the securities have been issued.
Form SH-8	Letter of Offer	The company which has been authorized by a special resolution shall, before the buy-back of shares, file with the Registrar of Companies a letter of offer in Form No. SH-8.
Form SH-9	Declaration of Solvency	The company shall file with the Registrar, along with the letter of offer and in case of a listed company with the Registrar and the Securities and Exchange Board, a declaration of solvency in Form No. SH.9.

Form SH-11	Return in respect of buy-back of securities	Within thirty days of completion of buy back containing the particulars of the buyback of shares and other securities.
Form MGT-14	Filing of Resolutions and agreements to the Registrar	Within 30 days from the date of passing of resolution or date of entering into agreement.
Form DIR-11	Notice of resignation of a director to the Registrar	Within a period of thirty days from the date of resignation, forward to the Registrar a copy of his resignation along with reasons for the resignation
Form GNL-2	Form for submission of documents with the Registrar.	Form GNL-2 needs to be filed within 30 days from the event date. The fees are applicable based on the capital structure of the company.
Form FC-4	Annual Return of a Foreign company	Within 60 days from the close of financial year.
Form MSC-3	Return of dormant companies	Within 30 days from the end of each financial year.
Form MGT-6	Persons not holding beneficial interest in shares	Within 30 days of receipt of declaration by the company
Form NDH-1	Return of Statutory Compliances	Within the 90 days from the ending of first financial year after the applicability and incorporation till second year.
Form NDH-3	Return of Nidhi Company for the half year ended	Within 30 days from the conclusion of each half year.

Informational Services		
Form MGT-3	Notice of situation or change of situation or discontinuation of situation, of place where foreign register shall be kept	Within 30 days from the date of the opening of any foreign register.
Form MGT-15	Form for filing Report on Annual General Meeting	Within 30 days of the conclusion of the annual general meeting.
Form AOC-5	Notice of address at which books of account are maintained	Within 7 days of passing of such resolution, intimating the place of keeping its Books of Accounts.
Form INC-20A	Declaration for commencement of business	Within 180 days of the date of incorporation of the company.
Form INC-20	Intimation to Registrar of revocation/surrender of license issued under section 8	where the license granted to a company registered under section 8 has been revoked, the company shall apply to the Registrar in Form INC-20 along with the fee to convert its status and change of name accordingly.
Form INC-28	Notice of Order of the Court or any other competent authority	Communicated within a period of thirty days from the date of receipt of application by the Regional Director to the company and the company shall file the confirmation with the Registrar within a period of sixty days of the date of confirmation.
Form CFI (CSR)	Reply To Call for Information on CSR	The form is required to be filed by all the Companies which has received notice.

Provisions related to Managerial personnel

Form MR-2	Form of application to the Central Government for approval of appointment or reappointment and remuneration or increase in remuneration or waiver for excess or over payment to managing director or whole time director or manager and commission or remuneration to directors	Within 90 days of appointment or reappointment.
Form MR-1	Return of appointment of MD/WTD/Manager	Within 60 days from the date of such appointment.

Annual filing eForms

Form AOC-4 CFS NBFC (Ind AS)	Form for filing consolidated financial statements and other documents with the Registrar for NBFCs	Last date for filing e-above mentioned forms has been extended to 31st March 2020 for all the companies eligible of FY 2018-19.
Form AOC-4(XBRL)	Form for filing XBRL document in respect of financial statement and other documents with the Registrar	Within thirty days of its annual general meeting.
Form MGT-7	Form for filing annual return by a company.	Within 60 days from the Annual General Meeting date
Form AOC-4	Form for filing financial statement and other documents with the Registrar	Within 30 days from the last date when the AGM
Form AOC-4(CFS)	Form for filing consolidated financial statements and other documents with the Registrar	Within 30 days from the last date when the AGM
Form AOC-4 NBFC (Ind AS)	Form for filing financial statement and other documents with the Registrar for NBFCs	Last date for filing e-above mentioned forms has been extended to 31st March 2020 for all the companies eligible of FY 2018-19.

Attachments

Form DIR-9	A Report by a company to ROC for intimating the disqualification of the director	The company shall immediately file Form DIR-9
Form DIR-10	Form of application for removal of disqualification of Directors	The said application can be made only at the end of the tenure of five years post his disqualification
Form DPT-1	Circular or circular in the form of advertisement inviting deposits	When inviting for deposits
Form PAS-2	Information Memorandum	Within 1 month prior to the issue of 2nd or subsequent offer of securities under the shelf prospectus.
Form PAS-4	Private Placement Offer Letter	A private placement offer cum application letter shall be in the form of an application in Form PAS-4 serially numbered and addressed specifically to the person to whom the offer is made and shall be sent to him, either in writing or in electronic mode, within thirty days of recording the name of such person pursuant to sub-section (3) of section 42.



Addendum Form

Form GNL-4	Addendum for rectification of defects or incompleteness.	The Registrar shall direct him to furnish such information or to rectify such defects or incompleteness, within the 15 days
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Refund Form

Form Refund	Application for requesting refund of fees paid.	The refund form must be filed within 1095 days of making payment.
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THANK YOU...