

[To be Published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i)]

**Government of India  
Ministry of Corporate Affairs**

**NOTIFICATION**

**New Delhi, the \_\_\_\_\_ 2014**

G.S.R -- 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 1<sup>st</sup> 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 thereunder 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 thereunder 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-motu* 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).

(5) Where any document has been recorded as invalid by the Registrar, the document may be rectified by the person or company only by fresh filing along with payment of fee and additional fee, as applicable at the time of fresh filing, without prejudice to any other liability under the Act.

(6) In case the Registrar finds any e-form or document filed under Straight Through Process as defective or incomplete in any respect, at any time *suo-motu* or on receipt of information or complaint from any source at any time, he shall treat the e-form or document as defective in the electronic registry and shall also issue a notice pointing out the defects or incompleteness in the e-Form or document at the last intimated e-mail address of the person or the company which has filed the document, calling upon the person or company to file the e-Form or document afresh along with fee and additional fee, as applicable at the time of actual re-filing, after rectifying the defects or incompleteness within a period of thirty days from the date of the notice:

**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.

## **11. Vacation or removal of directors.-**

(1) In the event of vacation or removal of directors before approving or invalidating **Form No DIR-12**, the Registrar shall verify the documents as to correctness of contents and whether adequate supporting documents namely, copy of board resolution, copy of notices sent for calling board meeting or copy of minutes of board of directors reflecting voted for or against.

(2) If the Registrar on verification of documents further finds that the company has violated any of the provisions of the Act or rules, he shall refer the matter to the Regional Director concerned, who shall enquire the matter by giving an opportunity to the person who has been removed or vacated as director and convey the decision of the matter to the Registrar within ninety days from the date of reference to him by the Registrar.

## **12. Fees.-**

(1) The documents required to be submitted, filed, registered or recorded or any fact or information required or authorised to be registered under the Act shall be submitted, filed, registered or recorded on payment of the fee or on payment of such additional fee as applicable, as mentioned in Table annexed to these rules.

(2) 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.

**13. Mode of Payment.-** The fees, charges or other sums payable for filing any application, form, return or any other document in pursuance of the Act or any rule made thereunder shall be paid by means of credit card; or internet banking; or remittance at the counter of the authorised banks or any other mode as approved by the Central Government.

**14. Inspection, production and evidence of documents kept by Registrar.-** The inspection of the documents maintained in the electronic registry so set up in pursuance of rule 9 and which are otherwise available for inspection under the Act or rules made thereunder, shall be made by any person in electronic form.

**15. Inspection of documents.-** Any person may –

- (a) inspect any document kept by the Registrar, being documents filed or registered by him in pursuance of this Act or the Companies Act, 1956 (1 of 1956) or making a record of any fact required or authorised to be recorded or registered in pursuance of this Act, on payment for each inspection of fee.
- (b) require a certificate of incorporation of any company, or a copy or extract of any other document or any part of any other document to be certified by the Registrar, on payment of fee.

.....

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 <input type="text"/>	Director identification number (DIN) or income-tax permanent account number (income-tax PAN) or passport number <input type="text"/>
	Name <input type="text"/>	
(ii)	Category <input type="text"/>	DIN or income-tax PAN or passport number <input type="text"/>
	Name <input type="text"/>	
(iii)	Category <input type="text"/>	DIN or income-tax PAN or passport number <input type="text"/>
	Name <input type="text"/>	
(iv)	Category <input type="text"/>	DIN or income-tax PAN or passport number <input type="text"/>
	Name <input type="text"/>	
(v)	Category <input type="text"/>	DIN or income-tax PAN or passport number <input type="text"/>
	Name <input type="text"/>	
(vi)	Category <input type="text"/>	DIN or income-tax PAN or passport number <input type="text"/>
	Name <input type="text"/>	
(vii)	Category <input type="text"/>	DIN or income-tax PAN or passport number <input type="text"/>

Name

(viii)

Category

DIN or income-tax PAN or passport number

Name

(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	<table border="1"><tr><td style="width: 100%; height: 20px;"></td></tr></table>	
Total amount of stamps or stamp paper (in Rs.)	<table border="1"><tr><td style="width: 100%; height: 20px;"></td></tr></table>	
Particulars of instrument(s) on which stamp duty is paid	16	

---

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/YYYY) 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)  eForm filing date  (DD/MM/YYYY)

## 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

Form for submission of documents with the  
Registrar

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

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

4. \*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

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

3. Form SH. 9 Declaration of solvency

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

5. Optional attachment(s) - if any

**Verification**

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.

List of attachments

**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

**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

**For office use only:**

This e-Form is hereby registered

Digital signature of the authorising officer



