



Instruction Kit for eForm INC-28
(Notice of order of the Court or any other competent authority)

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About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This document provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm.

This document is divided into following sections:

[Part I – Laws Governing the eForm](#)

[Part II – Instructions to fill the eForm](#)

[Part III – Important Points for Successful Submission](#)

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Section and Rule Number(s)

eForm INC-28 is required to be filed pursuant to Section 12(6), 13(7), 58(5), 87 & 111(5), 230,232, 233,234 237 of the Companies Act, 2013 and section 81(4), 102(1), 107(3), 167, 186, 391, 394, 396, 397, 398, 445, 481, 466, 518, 559 & 621A of the Companies Act, 1956 which are reproduced for your reference.

Section 12(6):

The confirmation referred to in sub-section (5) shall be 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 who shall register the same and certify the registration within a period of thirty days from the date of filing of such confirmation.

Section 13(7):

Where an alteration of the memorandum results in the transfer of the registered office of a company from one State to another, a certified copy of the order of the Central Government approving the alteration shall be filed by the company with the Registrar of each of the States within such time and in such manner as may be prescribed, who shall register the same, and the Registrar of the State where the registered office is being shifted to, shall issue a fresh certificate of incorporation indicating the alteration.

Section 58(5):

The Tribunal, while dealing with an appeal made under sub-section (3) or subsection (4), may, after hearing the parties, either dismiss the appeal, or by order—

(a) direct that the transfer or transmission shall be registered by the company and the company shall comply with such order within a period of ten days of the receipt of the order; or

(b) direct rectification of the register and also direct the company to pay damages, if any, sustained by any party aggrieved.

Section 87:

(1) The Central Government on being satisfied that—

(i) (a) the omission to file with the Registrar the particulars of any charge created by a company or any charge subject to which any property has been acquired by a company or any modification of such charge; or

(b) the omission to register any charge within the time required under this Chapter or the omission to give intimation to the Registrar of the payment or the satisfaction of a charge, within the time required under this Chapter; or

(c) the omission or mis-statement of any particular with respect to any such charge or modification or with respect to any memorandum of satisfaction or other entry made in pursuance of section 82 or section 83, was accidental or due to inadvertence or some other sufficient cause or it is not of a nature to prejudice the position of creditors or shareholders of the company; or

(ii) on any other grounds, it is just and equitable to grant relief, it may on the application of the company or any person interested and on such terms and conditions as it may seem to the Central Government just and expedient, direct that the time for the filing of the particulars or for the registration of the charge or for the giving of intimation of payment or satisfaction shall be extended or, as the case may require, that the omission or mis-statement shall be rectified.

(2) Where the Central Government extends the time for the registration of a charge, the order shall not prejudice any rights acquired in respect of the property concerned before the charge is actually registered.

Section 111(5):

(Notice of order of the Court or any other competent authority)

(1) A company shall, on requisition in writing of such number of members, as required in section 100,—

(a) give notice to members of any resolution which may properly be moved and is intended to be moved at a meeting; and

(b) circulate to members any statement with respect to the matters referred to in proposed resolution or business to be dealt with at that meeting.

(2) A company shall not be bound under this section to give notice of any resolution or to circulate any statement unless—

(a) a copy of the requisition signed by the requisitionists (or two or more copies which, between them, contain the signatures of all the requisitionists) is deposited at the registered office of the company,—

(i) in the case of a requisition requiring notice of a resolution, not less than six weeks before the meeting;

(ii) in the case of any other requisition, not less than two weeks before the meeting; and

(b) there is deposited or tendered with the requisition, a sum reasonably sufficient to meet the company's expenses in giving effect thereto:

Provided that if, after a copy of a requisition requiring notice of a resolution has been deposited at the registered office of the company, an annual general meeting is called on a date within six weeks after the copy has been deposited, the copy, although not deposited within the time required by this sub-section, shall be deemed to have been properly deposited for the purposes thereof.

(3) The company shall not be bound to circulate any statement as required by clause (b) of sub-section (1), if on the application either of the company or of any other person who claims to be aggrieved, the Central Government, by order, declares that the rights conferred by this section are being abused to secure needless publicity for defamatory matter.

(4) An order made under sub-section (3) may also direct that the cost incurred by the company by virtue of this section shall be paid to the company by the requisitionists, notwithstanding that they are not parties to the application.

(5) If any default is made in complying with the provisions of this section, the company and every officer of the company who is in default shall be liable to a penalty of twenty-five thousand rupees.

230. (1) Where a compromise or arrangement is proposed—

(a) between a company and its creditors or any class of them; or

(b) between a company and its members or any class of them,

the Tribunal may, on the application of the company or of any creditor or member of the company, or in the case of a company which is being wound up, of the liquidator, ⁴["appointed under this Act or under the Insolvency and Bankruptcy Code, 2016, as the case may be,"] order a meeting of the creditors or class of creditors, or of the members or class of members, as the case may be, to be called, held and conducted in such manner as the Tribunal directs.

(Notice of order of the Court or any other competent authority)

Explanation.—For the purposes of this sub-section, arrangement includes a reorganisation of the company's share capital by the consolidation of shares of different classes or by the division of shares into shares of different classes, or by both of those methods.

(2) The company or any other person, by whom an application is made under subsection (1), shall disclose to the Tribunal by affidavit—

(a) all material facts relating to the company, such as the latest financial position of the company, the latest auditor's report on the accounts of the company and the pendency of any investigation or proceedings against the company;

(b) reduction of share capital of the company, if any, included in the compromise or arrangement;

(c) any scheme of corporate debt restructuring consented to by not less than seventy-five per cent. of the secured creditors in value, including—

(i) a creditor's responsibility statement in the [prescribed form](#);

(ii) safeguards for the protection of other secured and unsecured creditors;

(iii) report by the auditor that the fund requirements of the company after the corporate debt restructuring as approved shall conform to the liquidity test based upon the estimates provided to them by the Board;

(iv) where the company proposes to adopt the corporate debt restructuring guidelines specified by the Reserve Bank of India, a statement to that effect; and

(v) a valuation report in respect of the shares and the property and all assets, tangible and intangible, movable and immovable, of the company by a registered valuer.

(3) Where a meeting is proposed to be called in pursuance of an order of the Tribunal under subsection (1), a notice of such meeting shall be sent to all the creditors or class of creditors and to all the members or class of members and the debenture-holders of the company, individually at the address registered with the company which shall be accompanied by a statement disclosing the details of the compromise or arrangement, a copy of the valuation report, if any, and explaining their effect on creditors, key managerial personnel, promoters and non-promoter members, and the debenture-holders and the effect of the compromise or arrangement on any material interests of the directors of the company or the debenture trustees, and such other matters [as may be prescribed](#):

Provided that such notice and other documents shall also be placed on the website of the company, if any, and in case of a listed company, these documents shall be sent to the Securities and Exchange Board and stock exchange where the securities of the companies are listed, for placing on their website and shall also be published in newspapers in such manner [as may be prescribed](#):

Provided further that where the notice for the meeting is also issued by way of an advertisement, it shall indicate the time within which copies of the compromise or arrangement shall be made available to the concerned persons free of charge from the registered office of the company.

(4) A notice under sub-section (3) shall provide that the persons to whom the notice is sent may vote in the meeting either themselves or through proxies or by postal ballot to the adoption of the compromise or arrangement within one month from the date of receipt of such notice:

(Notice of order of the Court or any other competent authority)

Provided that any objection to the compromise or arrangement shall be made only by persons holding not less than ten per cent. of the shareholding or having outstanding debt amounting to not less than five per cent. of the total outstanding debt as per the latest audited financial statement.

(5) A notice under sub-section (3) along with all the documents in such form [as may be prescribed](#) shall also be sent to the [Central Government](#), the income-tax authorities, the Reserve Bank of India, the Securities and Exchange Board, the Registrar, the respective stock exchanges, the Official Liquidator, the Competition Commission of India established under sub-section (1) of section 7 of the Competition Act, 2002, if necessary, and such other sectoral regulators or authorities which are likely to be affected by the compromise or arrangement and shall require that representations, if any, to be made by them shall be made within a period of thirty days from the date of receipt of such notice, failing which, it shall be presumed that they have no representations to make on the proposals.

(6) Where, at a meeting held in pursuance of sub-section (1), majority of persons representing three-fourths in value of the creditors, or class of creditors or members or class of members, as the case may be, voting in person or by proxy or by postal ballot, agree to any compromise or arrangement and if such compromise or arrangement is sanctioned by the Tribunal by an order, the same shall be binding on the company, all the creditors, or class of creditors or members or class of members, as the case may be, or, in case of a company being wound up, on the liquidator, ²[\["appointed under this Act or under the Insolvency and Bankruptcy Code, 2016, as the case may be,"\]](#) and the contributories of the company.

(7) An order made by the Tribunal under sub-section (6) shall provide for all or any of the following matters, namely:—

(a) where the compromise or arrangement provides for conversion of preference shares into equity shares, such preference shareholders shall be given an option to either obtain arrears of dividend in cash or accept equity shares equal to the value of the dividend payable;

(b) the protection of any class of creditors;

(c) if the compromise or arrangement results in the variation of the shareholders' rights, it shall be given effect to under the provisions of [section 48](#);

(d) if the compromise or arrangement is agreed to by the creditors under sub-section (6), any proceedings pending before the Board for Industrial and Financial Reconstruction established under section 4 of the Sick Industrial Companies (Special Provisions) Act, 1985 shall abate;

(e) such other matters including exit offer to dissenting shareholders, if any, as are in the opinion of the Tribunal necessary to effectively implement the terms of the compromise or arrangement:

Provided that no compromise or arrangement shall be sanctioned by the Tribunal unless a certificate by the company's auditor has been filed with the Tribunal to the effect that the accounting treatment, if any, proposed in the scheme of compromise or arrangement is in conformity with the accounting standards prescribed under [section 133](#).

(8) The order of the Tribunal shall be filed with the Registrar by the company within a period of thirty days of the receipt of the order.

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(9) The Tribunal may dispense with calling of a meeting of creditor or class of creditors where such creditors or class of creditors, having at least ninety per cent. value, agree and confirm, by way of affidavit, to the scheme of compromise or arrangement.

(10) No compromise or arrangement in respect of any buy-back of securities under this section shall be sanctioned by the Tribunal unless such buy-back is in accordance with the provisions of [section 68](#).

(11) Any compromise or arrangement may include takeover offer made in such manner as may be prescribed:

Provided that in case of listed companies, takeover offer shall be as per the regulations framed by the Securities and Exchange Board.

(12) An aggrieved party may make an application to the Tribunal in the event of any grievances with respect to the takeover offer of companies other than listed companies in such manner as may be prescribed and the Tribunal may, on application, pass such order as it may deem fit. Explanation.—For the removal of doubts, it is hereby declared that the provisions of [section 66](#) shall not apply to the reduction of share capital effected in pursuance of the order of the Tribunal under this section.]

232. (1) Where an application is made to the Tribunal under [section 230](#) for the sanctioning of a compromise or an arrangement proposed between a company and any such persons as are mentioned in that section, and it is shown to the Tribunal—

(a) that the compromise or arrangement has been proposed for the purposes of, or in connection with, a scheme for the reconstruction of the company or companies involving merger or the amalgamation of any two or more companies; and

(b) that under the scheme, the whole or any part of the undertaking, property or liabilities of any company (hereinafter referred to as the transferor company) is required to be transferred to another company (hereinafter referred to as the transferee company), or is proposed to be divided among and transferred to two or more companies,

the Tribunal may on such application, order a meeting of the creditors or class of creditors or the members or class of members, as the case may be, to be called, held and conducted in such manner as the Tribunal may direct and the provisions of sub-sections (3) to (6) of [section 230](#) shall apply mutatis mutandis.

(2) Where an order has been made by the Tribunal under sub-section (1), merging companies or the companies in respect of which a division is proposed, shall also be required to circulate the following for the meeting so ordered by the Tribunal, namely:—

(a) the draft of the proposed terms of the scheme drawn up and adopted by the directors of the merging company;

(b) confirmation that a copy of the draft scheme has been filed with the Registrar;

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(c) a report adopted by the directors of the merging companies explaining effect of compromise on each class of shareholders, key managerial personnel, promoters and non-promoter shareholders laying out in particular the share exchange ratio, specifying any special valuation difficulties;

(d) the report of the expert with regard to valuation, if any;

(e) a supplementary accounting statement if the last annual accounts of any of the merging company relate to a financial year ending more than six months before the first meeting of the company summoned for the purposes of approving the scheme.

(3) The Tribunal, after satisfying itself that the procedure specified in sub-sections (1) and (2) has been complied with, may, by order, sanction the compromise or arrangement or by a subsequent order, make provision for the following matters, namely:—

(a) the transfer to the transferee company of the whole or any part of the undertaking, property or liabilities of the transferor company from a date to be determined by the parties unless the Tribunal, for reasons to be recorded by it in writing, decides otherwise;

(b) the allotment or appropriation by the transferee company of any shares, debentures, policies or other like instruments in the company which, under the compromise or arrangement, are to be allotted or appropriated by that company to or for any person:

Provided that a transferee company shall not, as a result of the compromise or arrangement, hold any shares in its own name or in the name of any trust whether on its behalf or on behalf of any of its subsidiary or associate companies and any such shares shall be cancelled or extinguished;

(c) the continuation by or against the transferee company of any legal proceedings pending by or against any transferor company on the date of transfer;

(d) dissolution, without winding-up, of any transferor company;

(e) the provision to be made for any persons who, within such time and in such manner as the Tribunal directs, dissent from the compromise or arrangement;

(f) where share capital is held by any non-resident shareholder under the foreign direct investment norms or guidelines specified by the Central Government or in accordance with any law for the time being in force, the allotment of shares of the transferee company to such shareholder shall be in the manner specified in the order;

(g) the transfer of the employees of the transferor company to the transferee company;

(h) where the transferor company is a listed company and the transferee company is an unlisted company,—

(A) the transferee company shall remain an unlisted company until it becomes a listed company;

(B) if shareholders of the transferor company decide to opt out of the transferee company, provision shall be made for payment of the value of shares held by them and other benefits in accordance with a pre-determined price formula or after a valuation is made, and the arrangements under this provision may be made by the Tribunal:

Provided that the amount of payment or valuation under this clause for any share shall not be less than what has been specified by the Securities and Exchange Board under any regulations framed by it;

(i) where the transferor company is dissolved, the fee, if any, paid by the transferor company on its authorised capital shall be set-off against any fees payable by the transferee company on its

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authorised capital subsequent to the amalgamation; and

(j) such incidental, consequential and supplemental matters as are deemed necessary to secure that the merger or amalgamation is fully and effectively carried out:

Provided that no compromise or arrangement shall be sanctioned by the Tribunal unless a certificate by the company's auditor has been filed with the Tribunal to the effect that the accounting treatment, if any, proposed in the scheme of compromise or arrangement is in conformity with the accounting standards prescribed under [section 133](#).

(4) Where an order under this section provides for the transfer of any property or liabilities, then, by virtue of the order, that property shall be transferred to the transferee company and the liabilities shall be transferred to and become the liabilities of the transferee company and any property may, if the order so directs, be freed from any charge which shall by virtue of the compromise or arrangement, cease to have effect.

(5) Every company in relation to which the order is made shall cause a certified copy of the order to be filed with the Registrar for registration within thirty days of the receipt of certified copy of the order.

(6) The scheme under this section shall clearly indicate an appointed date from which it shall be effective and the scheme shall be deemed to be effective from such date and not at a date subsequent to the appointed date.

(7) Every company in relation to which the order is made shall, until the completion of the scheme, file a statement in such form and within such time [as may be prescribed](#) with the Registrar every year duly certified by a chartered accountant or a cost accountant or a company secretary in practice indicating whether the scheme is being complied with in accordance with the orders of the Tribunal or not.

(8) If a transferor company or a transferee company contravenes the provisions of this section, the transferor company or the transferee company, as the case may be, shall be punishable with fine which shall not be less than one lakh rupees but which may extend to twenty-five lakh rupees and every officer of such transferor or transferee company who is in default, shall be punishable with imprisonment for a term which may extend to one year or with fine which shall not be less than one lakh rupees but which may extend to three lakh rupees, or with both.

Explanation.—For the purposes of this section,—

(i) in a scheme involving a merger, where under the scheme the undertaking, property and liabilities of one or more companies, including the company in respect of which the compromise or arrangement is proposed, are to be transferred to another existing company, it is a merger by absorption, or where the undertaking, property and liabilities of two or more companies, including the company in respect of which the compromise or arrangement is proposed, are to be transferred to a new company, whether or not a public company, it is a merger by formation of a new company;

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- (ii) references to merging companies are in relation to a merger by absorption, to the transferor and transferee companies, and, in relation to a merger by formation of a new company, to the transferor companies;
- (iii) a scheme involves a division, where under the scheme the undertaking, property and liabilities of the company in respect of which the compromise or arrangement is proposed are to be divided among and transferred to two or more companies each of which is either an existing company or a new company; and
- (iv) property includes assets, rights and interests of every description and liabilities include debts and obligations of every description.

233. (1) Notwithstanding the provisions of [section 230](#) and [section 232](#), a scheme of merger or amalgamation may be entered into between two or more small companies or between a holding company and its wholly-owned subsidiary company or such other class or classes of companies [as may be prescribed](#), subject to the following, namely:—

- (a) a notice of the proposed scheme inviting objections or suggestions, if any, from the Registrar and Official Liquidators where registered office of the respective companies are situated or persons affected by the scheme within thirty days is issued by the transferor company or companies and the transferee company;
 - (b) the objections and suggestions received are considered by the companies in their respective general meetings and the scheme is approved by the respective members or class of members at a general meeting holding at least ninety per cent. of the total number of shares;
 - (c) each of the companies involved in the merger files a declaration of solvency, in the prescribed form, with the Registrar of the place where the registered office of the company is situated; and
 - (d) the scheme is approved by majority representing nine-tenths in value of the creditors or class of creditors of respective companies indicated in a meeting convened by the company by giving a notice of twenty-one days along with the scheme to its creditors for the purpose or otherwise approved in writing.
- (2) The transferee company shall file a copy of the scheme so approved in the manner [as may be prescribed](#), with the [Central Government](#), Registrar and the Official Liquidator where the registered office of the company is situated.
- (3) On the receipt of the scheme, if the Registrar or the Official Liquidator has no objections or suggestions to the scheme, the [Central Government](#) shall register the same and issue a confirmation thereof to the companies.
- (4) If the Registrar or Official Liquidator has any objections or suggestions, he may communicate the same in writing to the [Central Government](#) within a period of thirty days:

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Provided that if no such communication is made, it shall be presumed that he has no objection to the scheme.

(5) If the [Central Government](#) after receiving the objections or suggestions or for any reason is of the opinion that such a scheme is not in public interest or in the interest of the creditors, it may file an application before the Tribunal within a period of sixty days of the receipt of the scheme under sub-section (2) stating its objections and requesting that the Tribunal may consider the scheme under [section 232](#).

(6) On receipt of an application from the [Central Government](#) or from any person, if the Tribunal, for reasons to be recorded in writing, is of the opinion that the scheme should be considered as per the procedure laid down in [section 232](#), the Tribunal may direct accordingly or it may confirm the scheme by passing such order as it deems fit:

Provided that if the Central Government does not have any objection to the scheme or it does not file any application under this section before the Tribunal, it shall be deemed that it has no objection to the scheme.

(7) A copy of the order under sub-section (6) confirming the scheme shall be communicated to the Registrar having jurisdiction over the transferee company and the persons concerned and the Registrar shall register the scheme and issue a confirmation thereof to the companies and such confirmation shall be communicated to the Registrars where transferor company or companies were situated.

(8) The registration of the scheme under sub-section (3) or sub-section (7) shall be deemed to have the effect of dissolution of the transferor company without process of winding-up.

(9) The registration of the scheme shall have the following effects, namely:—

(a) transfer of property or liabilities of the transferor company to the transferee company so that the property becomes the property of the transferee company and the liabilities become the liabilities of the transferee company;

(b) the charges, if any, on the property of the transferor company shall be applicable and enforceable as if the charges were on the property of the transferee company;

(c) legal proceedings by or against the transferor company pending before any court of law shall be continued by or against the transferee company; and

(d) where the scheme provides for purchase of shares held by the dissenting shareholders or settlement of debt due to dissenting creditors, such amount, to the extent it is unpaid, shall become the liability of the transferee company.

(10) A transferee company shall not on merger or amalgamation, hold any shares in its own name or in the name of any trust either on its behalf or on behalf of any of its subsidiary or associate company and all such shares shall be cancelled or extinguished on the merger or amalgamation.

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(11) The transferee company shall file an application with the Registrar along with the scheme registered, indicating the revised authorised capital and pay the prescribed fees due on revised capital:

Provided that the fee, if any, paid by the transferor company on its authorised capital prior to its merger or amalgamation with the transferee company shall be set-off against the fees payable by the transferee company on its authorised capital enhanced by the merger or amalgamation.

(12) The provisions of this section shall mutatis mutandis apply to a company or companies specified in sub-section (1) in respect of a scheme of compromise or arrangement referred to in [section 230](#) or division or transfer of a company referred to clause (b) of subsection (1) of [section 232](#).

(13) The Central Government may provide for the merger or amalgamation of companies in such manner as may be prescribed.

(14) A company covered under this section may use the provisions of [section 232](#) for the approval of any scheme for merger or amalgamation.

234. (1) The provisions of this Chapter unless otherwise provided under any other law for the time being in force, shall apply mutatis mutandis to schemes of mergers and amalgamations between companies registered under this Act and companies incorporated in the jurisdictions of such countries as may be notified from time to time by the Central Government:

Provided that the Central Government may make [rules](#), in consultation with the Reserve Bank of India, in connection with mergers and amalgamations provided under this section.

(2) Subject to the provisions of any other law for the time being in force, a foreign company, may with the prior approval of the Reserve Bank of India, merge into a company registered under this Act or vice versa and the terms and conditions of the scheme of merger may provide, among other things, for the payment of consideration to the shareholders of the merging company in cash, or in Depository Receipts, or partly in cash and partly in Depository Receipts, as the case may be, as per the scheme to be drawn up for the purpose.

Explanation.—For the purposes of sub-section (2), the expression “foreign company” means any company or body corporate incorporated outside India whether having a place of business in India or not.

237. (1) Where the Central Government is satisfied that it is essential in the public interest that two or more companies should amalgamate, the Central Government may, by order notified in the Official Gazette, provide for the amalgamation of those companies into a single company with

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such constitution, with such property, powers, rights, interests, authorities and privileges, and with such liabilities, duties and obligations, as may be specified in the order.

(2) The order under sub-section (1) may also provide for the continuation by or against the transferee company of any legal proceedings pending by or against any transferor company and such consequential, incidental and supplemental provisions as may, in the opinion of the Central Government, be necessary to give effect to the amalgamation.

(3) Every member or creditor, including a debenture holder, of each of the transferor companies before the amalgamation shall have, as nearly as may be, the same interest in or rights against the transferee company as he had in the company of which he was originally a member or creditor, and in case the interest or rights of such member or creditor in or against the transferee company are less than his interest in or rights against the original company, he shall be entitled to compensation to that extent, which shall be assessed by such authority as may be prescribed and every such assessment shall be published in the Official Gazette, and the compensation so assessed shall be paid to the member or creditor concerned by the transferee company.

(4) Any person aggrieved by any assessment of compensation made by the prescribed authority under sub-section (3) may, within a period of thirty days from the date of publication of such assessment in the Official Gazette, prefer an appeal to the Tribunal and thereupon the assessment of the compensation shall be made by the Tribunal.

(5) No order shall be made under this section unless—

(a) a copy of the proposed order has been sent in draft to each of the companies concerned;

(b) the time for preferring an appeal under sub-section (4) has expired, or where any such appeal has been preferred, the appeal has been finally disposed off; and

(c) the Central Government has considered, and made such modifications, if any, in the draft order as it may deem fit in the light of suggestions and objections which may be received by it from any such company within such period as the Central Government may fix in that behalf, not being less than two months from the date on which the copy aforesaid is received by that company, or from any class of shareholders therein, or from any creditors or any class of creditors thereof.

(6) The copies of every order made under this section shall, as soon as may be after it has been made, be laid before each House of Parliament.

Purpose of the eForm

Registrar needs to be informed about the order of Court or Tribunal or any other competent authority for which the company or liquidator has to file eForm INC-28 with RoC informing about the order, which may take the form of approval or extension of time or condonation of non-compliance.

eForm Number as per Companies Act, 1956

Form 21 as per Companies Act, 1956.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm INC-28 at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

S. No/ Section Name	Field Name	Instructions
Note: In case filing is not done within due date, user is required to seek condonation of delay.		
1	Corporate identity number (CIN) or foreign company registration number of company	Enter the Corporate identity number or foreign company registration number of company. You may find CIN/FCRN by entering existing registration number or name of the company in the 'Find CIN' service under the menu MCA services on the MCA website.
	Pre-fill button	Click the Pre-fill button. On clicking the button, system shall automatically display the name, registered office address or principal place of business in India and email id of the company. In case there is any change in the email ID, you can enter the new valid email ID.
3	(a) Order passed by	Select the authority passing the order. Enter the name and location of the court or competent authority, of which the order is being filed through this eForm. Enter the petition or application number and the order number. In case the same is not applicable, then enter 'Not Applicable'.
4	Date of passing the order	Enter the date on which order is passed.
5(a)(i)/ 5(a)(ii)	Section of the Companies Act, 2013/1956 under which order passed	Select the Section of the Companies Act, 1956 or of Companies Act, 2013 under which the order has been passed. If the order has been passed under a section other than the listed down sections then select 'Others' and

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(Notice of order of the Court or any other competent authority)

S. No/ Section Name	Field Name	Instructions
		<p>specify the section under which order has been passed. Ensure that you select the correct section as the processing of this and/ or other eForms by the RoC office shall be dependent upon the same.</p> <p>In case the order is in respect of amalgamation of companies in public interest under section 396/237, then section 396/237 is to be selected.</p> <p>In case the order is in respect of amalgamation of companies under section 394(1)/232, then section 394(1) – Amalgamation/232 Amalgamation is to be selected.</p> <p>In case the order is in respect of demerger of the company under section 394(1)/232, then section 394(1) – Demerger/232 -Demerger is to be selected.</p> <p>In case the order is in respect of amalgamation of companies under section 233 i.e. Simplified procedure for small companies and holding -WOS companies, then section 233 to be selected.</p> <p>In case the order is in respect of amalgamation of companies under section 234 i.e. Merger and amalgamation of company with foreign company, then section 234 to be selected. In case the order is in respect of amalgamation of companies under any section other than section 394(1)/232 or 396/237, then also section 394(1) – Amalgamation is to be selected and the eForm is to be filed accordingly.</p> <p>Please note that in case the order is in respect of section 394/232 but is not in respect of amalgamation or demerger then section 394(1)-Others/232-Others is to be selected.</p> <p>Please note the following: In case section selected is 394/232, 396/237, 233, 234 or 445, status of company filing the eForm should be Active or Under Liquidation.</p>

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S. No/ Section Name	Field Name	Instructions
		<p>In case section selected is 466, status of company filing the eForm should be Under Liquidation.</p> <p>In case section selected is 481, status of company filing the eForm should be Under Liquidation or Dissolved.</p> <p>Section 445, 466, 481, 559 shall not be allowed in case FCRN is entered in field 1a and Section 396 can be selected only in case order is passed by 'Central Government'.</p>
5(a)(iii)	Section of Insolvency and Bankruptcy Code, 2016 under which order passed	Select the Section of the Insolvency and Bankruptcy Code, 2016 under which the order has been passed.
6	Number of days within which order.....	Enter the number of days within which order is to be filed with Registrar. This shall be entered in pursuance to aforesaid sections or in terms of court order or order of the competent authority, as the case may be. In case the section or Court order does not provide for the number of days within which order is to be filed, then the form should be filed at the earliest.
7 & 8	Date of application to court or Tribunal..... Date of issue of certified copy of order	<p>Enter the date of application to court or CLB or the competent authority for issue of certified copy of order and the date of issue of certified copy of order.</p> <p>In case no application is required to be made; then enter the date of passing the order as the date of application.</p>
9	Due date by which order is to be filed with Registrar	<p>Ensure that you enter the correct details as based on the same, system will automatically display the due date by which order is to be filed with Registrar.</p> <p>In case the eForm is being filed after the due date, then in such case, it shall be required to get the delay condoned and thereafter file the order for condonation of delay in another eForm INC-28.</p> <p>Please note that this form cannot be approved unless an eForm INC-28 (filed for condonation of delay) having SRN of this eForm has been approved.</p>

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S. No/ Section Name	Field Name	Instructions
10	In case of compounding of offence, enter Service request number SRN(s) of Form 61	In case the eForm is filed in respect of order for compounding of offence (section 621A), mention the SRN of eForm 61, if any, filed for application for compounding of offences. Maximum of three SRNs can be entered here. Details of any additional SRN can be provided as an optional attachment.
11	In case of amalgamation, mention whether the company filing the form is transferor or transferee	It is mandatory in case section selected is 394(1)-Amalgamation or 396 or Amalgamation- Other/232-Amalgamation or 233 or 234 or 237 or Amalgamation-Other
11	(a) Whether Transferee company is a company incorporated outside India	It is mandatory only in case section selected in field 5(a)(i) is 234 and ‘Transferor’ is selected in field 11.
11	(b) Details of transferee company (c) Details of transferor company(s)	<p>In case the company filing the eForm is the transferee company: System shall automatically display the CIN/FCRN and name of the transferee company based on the CIN entered in field 1(a) in case section elected is other than 234.</p> <p>In case section selected is 234 and ‘Yes’ is selected in field 11(a), entering CIN/FCRN field is optional and mandatory to enter ‘Name’ Enter the appointed date of amalgamation in respect of the transferee company.</p> <p>Enter the number of transferor company(s) for which the eForm is being filed. (Based on the number entered here, number of blocks shall be displayed for entering the details).Details of maximum twenty (20) transferor companies can be provided through this eForm. If the total number is more than twenty, then file another eForm INC-28 for the remaining transferor company(s).</p> <p>Select the category of the transferor company. In case transferor company is an Indian company or a foreign company, enter the corporate identity number (CIN) or foreign company registration number (FCRN)</p>

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S. No/ Section Name	Field Name	Instructions
		<p>respectively. In case transferor company is a company incorporated outside India or body corporate or others, enter the registration number.</p> <p>On clicking the Pre-fill button, system will automatically display the name of the transferor company in case of CIN or FCRN. For all other cases name of the transferor company is required to be entered. Status of CIN/FCRN should be active or under liquidation or dormant.</p> <p>Enter the appointed date of amalgamation in respect of transferor company. In case transferor company is an Indian company or a foreign company, enter SRN of eForm 21/INC-28 filed by the transferor company for amalgamation.</p> <p>Separate SRNs to be mentioned for each transferor company. Please ensure that you enter the correct SRN of eForm 21/INC-28 filed by the transferor company, as approval of this eForm shall not be allowed in case the status of SRN of eForm 21/INC-28 filed by the transferor company is not approved.</p> <p>Ensure that you enter the correct amalgamation details.</p> <p>Please note that upon approval of eForm INC-28 filed by transferee company and the section selected in the form is Section 394(1)- Amalgamation or 396 or Amalgamation – Other or 232-Amalgamation or 233 or 234 or 237 or Amalgamation – Other, the status of the transferor company(s) shall be changed to ‘Amalgamated’ (in case transferor company is Indian company) or ‘Inactive’ (in case transferor company is a foreign company and the amalgamation details shall be updated in the system.</p> <p>Approval of the above mentioned form shall not be allowed unless all the eForm work items of the transferor company(s) are closed (except refund and complaints work items).</p>

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S. No/ Section Name	Field Name	Instructions
		<p>In case the section selected in the form is Section 234 and form is filed by transferor company by selecting 'Yes' in field 11(a), below mentioned informational message shall be displayed</p> <p>'Please note that upon approval of <this form/ corresponding Form INC-28> filed for section <234 > by the transferor company by selecting 'Yes' in field 11(a), status of the transferor company(s) shall be changed to 'Amalgamated' (in case transferor company is Indian company) or 'Inactive' (incase transferor company is a foreign company) and the amalgamation details shall be updated in the system.'</p>
12	(a)	<p>Date of commencement of winding up under section 445 of the Companies Act, 1956</p> <p>This field is displayed in case section 445 is selected by the user in respect of winding up order under section 445, enter the date of commencement of winding up. Enter the income-tax PAN, name and address of the liquidator.</p> <p>Ensure that you enter the correct winding up details. Please note that upon approval of this eForm, the status of the company shall be changed to 'Under liquidation' and the winding up details shall be updated in the system. Please note that status of the company shall not be changed to 'Under liquidation' if there are any pending eForms in respect of the company.</p>
	(b)	<p>Date with effect from which winding up proceedings have been stayed under section 466 of the Companies Act, 1956</p> <p>In case the eForm is being filed in respect of order for staying of winding up proceedings under section 466, enter the date with effect from which winding up proceedings have been stayed.</p> <p>Ensure that you enter the correct details. Please note that upon approval of this eForm, the status of the company shall be changed from 'Under Liquidation' to 'Active' and the details shall be updated in the system.</p> <p>Please note: Upon change in status of the company to Active, details of active authorized signatories of the company existing in the system shall be deactivated. In such cases, the company shall be required to approach the concerned RoC office and get the details</p>

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S. No/ Section Name	Field Name	Instructions
		in respect of an authorized signatory of the company updated in the system (for role check purposes).
	(c) Date of dissolution under section 481 of the Companies Act, 1956	<p>In case the eForm is being filed in respect of dissolution order under section 481, enter the date of dissolution. Ensure that you enter the correct dissolution details.</p> <p>Please note that upon approval of this eForm, the status of the company shall be changed to ‘Dissolved’ and the dissolution details shall be updated in the system.</p> <p>Please note that status of the company shall not be changed to ‘Dissolved’ if there are any pending eForms in respect of the company.</p>
	(d) Date with effect from which dissolution has been declared as void under section 559 of the Companies Act, 1956	<p>In case the eForm is being filed for order for declaring the dissolution as void under section 559, enter the date with effect from which dissolution has been declared as void.</p> <p>In case the court order is in respect of company which has been dissolved under section 394: Enter the CIN or FCRN of the transferor company whose dissolution has been declared as void. Status of CIN of the transferor company should be ‘Amalgamated’. In case FCRN is entered, its status should be ‘Inactive’. On clicking the Pre-fill button, system will automatically display the name of the transfer or company and the date of its amalgamation, if available. In case the date of amalgamation is not displayed, the same will need to be entered. Approval of the eForm will not be allowed in case the name of transferor company has already been allotted to any other company or applicant. For such cases, approval of the form will be allowed only when such name is withdrawn by the concerned office of the registrar of companies (RoC) or the other company changes its name, as the case may be.</p>

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S. No/ Section Name	Field Name	Instructions
		<p>Ensure that you enter the correct details. Please note that upon approval of this eForm, the status of the transferor company will be changed to 'Active'.</p> <p>In case the court order is in respect of company which has been dissolved under section other than section 394: Status of company filing the eForm should be Dissolved. Upon approval of this eForm, the status of the company filing the form will be changed to 'Active'.</p> <p>Please note: Upon change in status of the company to Active, details of active authorized signatories of the company existing in the system shall be deactivated. In such cases, the company shall be required to approach the concerned RoC office and get the details in respect of an authorized signatory of the company updated in the system (for role check purposes).</p>
13	<p>(a) SRN of relevant form & (b)</p> <p>Date of special resolution under section 66(1) of the Companies Act, 2013</p>	<p>Enter SRN of eForm 18/INC.22 in case the order being filed is in respect of section 13(7). This is required to be entered in case the relevant eForm 18/INC.22 has been filed before filing this eForm.</p> <p>Enter SRN of eForm 8, 10 or 17 or CHG-1 or CHG-4 or CHG-9; as applicable in case section 87 (condonation of delay in filing of charge form) is selected.</p> <p>Ensure that you enter the correct SRN of the relevant charge eForm CHG-1/CHG-4/CHG-9 (condonation of delay case) as the same shall not be approved unless a corresponding eForm INC-28 has been filed for condonation of delay.</p> <p>Enter SRN of Form 23/MGT-14 in case section 66(5) for reduction in capital is selected and enter the date of special resolution under section 66(5).</p> <p>Ensure that you enter the correct date as the same shall be displayed in the certificate to be issued by the RoC office. This shall be displayed in case section 66(5) is selected.</p>

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S. No/ Section Name	Field Name	Instructions
	(c)	SRN of relevant form INC-23 or CHG-8, if applicable
14	Whether penalty involved or not	Select whether penalty is involved or not. If yes, then enter the SRN of payment of penalty.
To be digitally signed by	Declaration	Enter the serial number and date of board resolution authorizing the signatory to sign and submit the eForm. This is not required to be entered in case of filing by 'Others' and in case of filing by a foreign company.
	DSC	Ensure the eForm is digitally signed by the Director, Managing director, Manager, Secretary, Liquidator or others in case of Indian Company. Liquidator shall be allowed to sign the eForm only in case the status of the company is 'Under Liquidation' or in case section for which form is filed is 252, 445, 466, 481, 559 or others. Ensure the eForm is digitally signed by authorised representative or others in case of Foreign Company. Enter the full name and designation of the person signing the eForm. In case designation selected is "Others" then also enter the capacity in which the person is signing the eForm. It is mandatory to select designation as 'Others' in case any section of Insolvency and Bankruptcy Code, 2016 is selected in filed 5(a)(iii).
	DIN or Income-tax PAN or Membership number	<ul style="list-style-type: none"> • In case the person digitally signing the eForm is a Director - Enter the approved DIN. • In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) or Authorised representative or Liquidator - Enter valid income-tax PAN. • In case the person digitally signing the eForm is Company Secretary - Enter valid membership

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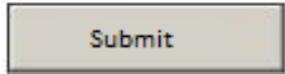
S. No/ Section Name	Field Name	Instructions
		number in case of other than Section 8 company. In case of Section 8 company and if designation selected as 'secretary', either membership number/ PAN shall be entered.
Attachments	<ul style="list-style-type: none"> Copy of court order or NCLT or CLB or order by any other competent authority is a mandatory attachment. Any other information can be provided as an optional attachment(s). 	

Common Instructions to fill eForm

Buttons	Particulars
Pre-Fill 	<p>The Pre-fill button can appear more than once in an eForm. The button appears next to a field that can be automatically filled using the MCA database.</p> <p>Click this button to populate the field.</p> <p>Note: You are required to be connected to the Internet to use the Pre-fill functionality.</p>
Attach 	<p>Click this document to browse and select a document that needs to be attached to the eForm. All the attachments should be scanned in pdf format. You have to click the attach button corresponding to the document you are making an attachment.</p> <p>In case you wish to attach any other document, please click the optional attach button.</p>
Remove Attachment 	<p>You can view the attachments added to the eForm in the List of attachment field.</p> <p>To remove any attachment from the eForm, select the attachment in the List of attachment field and click the Remove attachment button.</p>
Check Form 	<ol style="list-style-type: none"> 1. Click the Check Form button after, filling the eForm. System performs form level validation like checking if all mandatory fields are filled. System displays the errors and provides you an opportunity to correct errors. 2. Correct the highlighted errors. 3. Click the Check Form button again and. system will perform form level validation once again. On successful validations, a message is displayed "Form level pre scrutiny is successful". <p>Note: The Check Form functionality does not require Internet connectivity.</p>

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Buttons	Particulars
Modify 	<p>The Modify button is enabled, after you have checked the eForm using the Check Form button.</p> <p>To make changes to the filled and checked form:</p> <ol style="list-style-type: none"> 1. Click the Modify button. 2. Make the changes to the filled eForm. 3. Click the Check Form button to check the eForm again.
Pre scrutiny 	<ol style="list-style-type: none"> 1. After checking the eForm, click the Prescrutiny button. System performs some checks and displays errors, if any. 2. Correct the errors. 3. Click the Prescrutiny button again. If there are no errors, a message is displayed “No errors found.” <p>The Prescrutiny functionality requires Internet Connectivity.</p>
Submit 	<p>This button is disabled at present.</p>

Part III - Important Points for Successful Submission

Fee Rules

S. No.	Purpose	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit(days) for filing
1.	Notice of order of the Court or Tribunal or any other competent authority	The Companies (Registration offices and fees) Rules, 2014	Annexure A	Date of order of competent authority	Due date taken in form

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

Processing Type

The eForm will be processed by the office of Registrar of Companies (Non STP).

SRN Generation

On successful submission of the eForm INC-28, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

Challan Generation

On successful submission of the eForm INC-28, Challan will be generated depicting the details of the fees paid by the user to the Ministry. It is the acknowledgement to the user that the eForm has been filed.

Email

When an eForm is registered by the authority concerned, an acknowledgement of the same is sent to the user in the form of an email at the end of the day to the email id of the company.

Annexure A

The Companies (Registration offices and fees) Rules, 2014**i. In case of company having share capital**

Nominal Share Capital	Fee applicable
Less than 1,00,000	Rupees 200
1,00,000 to 4,99,999	Rupees 300
5,00,000 to 24,99,999	Rupees 400
25,00,000 to 99,99,999	Rupees 500
1,00,00,000 or more	Rupees 600

ii. In case of company not having share capital

Rupees 200

iii. In case of Foreign company

Rupees 6,000

Additional fee rules

Period of delays	
Up to 30 days	2 times of normal fees
More than 30 days and up to 60 days	4 times of normal fees
More than 60 days and up to 90 days	6 times of normal fees
More than 90 days and up to 180 days	10 times of normal fees
More than 180 days	12 times of normal fees

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