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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 BEN-2 is required to be filed pursuant to Pursuant to Section 90(4) of the Companies Act, 2013 and Rule 4 of the Companies (Significant Beneficial Owners) Rules 2018, which are reproduced for your reference.

Section 90(4):

Every company shall file a return of significant beneficial owners of the company and changes therein with the Registrar containing names, addresses and other details as may be prescribed within such time, in such form and manner as may be prescribed.

Rule 4:

Upon receipt of declaration under rule 3, the reporting company shall file a return in Form No. BEN-2 with the Registrar in respect of such declaration, within a period of thirty days from the date of receipt of such declaration by it, along with the fees as prescribed in companies (Registration offices and fees) Rules, 2014.”

[Purpose of the eForm](#)

Return to the Registrar in respect of declaration under section 90.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm BEN-2 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
		•
1	(a) Corporate identity number (CIN) of company	Enter a Valid and 'Active' CIN of company having share capital.
	Pre-fill button	Click the Pre-fill button. System will automatically display the name, address of the registered office and the email ID of the company. In case email ID is not prefilled automatically, then enter valid email ID.
3	Purpose of filing the form	Select any one of the Radio buttons.
	- For declaration of holding reporting company	In case there is a holding company of the company which is filing this form and such holding company is also required to file the form BEN-2, then the radio button 'Declaration of holding reporting company' needs to be selected and the CIN of such holding company needs to be provided in the form.
	CIN of the holding reporting company	It is mandatory to enter in case radio button 'For declaration of holding reporting company' is selected.
	-For declaration of Significant Beneficial Ownership under Section 90	In case the form is filed for declaration of SBO under Section 90, this radio button should be selected. Please note that a system generated SBO ID shall be generated and shared for each SBO

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S. No/ Section Name	Field Name	Instructions
		given in the form except where an SBO ID is already issued to an individual.
	Number of Significant Beneficial Owners for whom the form is being filed	It is mandatory to enter the number of SBOs for whom this form is being filed for declaration by the company. Please note that the maximum number that can be entered here is 9. Each SBO shall be provided an SBO ID after the successful processing of this form.
	- For Change in Significant Beneficial Ownership under Section 90	In case the form is being filed to update the details of a previously reported SBO, this radio button shall be selected. On selection of this radio button, related SBO ID for which the change is being reported shall be entered in the 'Particulars of the SBO' section in the form.
	Table: Column - Significant Beneficial Owner	The rows in the table shall be repeated sequentially as SBO1, SBO2, SBO3 and so on based on the number entered in 'Number of Significant Beneficial Owners for whom the form is being filed' when form is filed 'For Declaration of SBO under Section 90'. In case the form is filed 'For Change in Significant Beneficial Ownership under Section 90', only one row with SBO1 shall be displayed to enter the details of the SBO whose details have to be updated.
	Column - Number of Members through whom indirect holding or right in reporting company is being exercised	Value entered can be equal to zero but less than 10. Based on the number of members entered against each SBO, field (A) to (E) shall be repeated sequentially as I, II, III and so on for each member of SBO. In case 0 is entered, section (A) to (D) shall be disabled. Only section (E) relating to 'Particulars of the Significant Beneficial Owner' shall be enabled.

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S. No/ Section Name		Field Name	Instructions
SBO 1	I.		Details of the first member related to SBO1 shall be entered below. In case there are more than one member related to say SBO1, then the second member details shall be entered in SBO1 part II.
	(A)	Details of the Member	
		*Manner in which significant beneficial interest is being held or exercised either indirectly or together with any direct holding or right (select one or more as may be applicable)	Relevant check box(es) depicting the manner in which significant beneficial interest is being held or exercised shall be selected and the corresponding percentage of shares, if any need to be entered.
		Particulars of the Member	
	(a)	Type of Member	The type of member needs to be selected from the list of drop down options.
	(b)	Corporate Identity number(CIN) or Foreign Company Registration Number (FCRN) or Limited liability partnership Identification number(LLPIN) or any other registration number	In case Company or FCRN or LLP is selected in the drop down of 'Type of Member' above, it is mandatory to enter a valid and 'Active' CIN or FCRN or LLPIN respectively. Else any registration number may be entered. In case 'Type of Member' is an HUF, PAN of such HUF may be entered as other registration number.
	(c) to (e)	Name of the Member, Address and Email ID of the Member	All the details shall be pre-filled in case of Company, FCRN or LLP. In all other cases, all these details have to be manually entered.
	(f)	Date of entry of name in register u/s 88	The date of entry of name of the member in the register of members need to be entered here.
	(B)	Status of the SBO	Status of the SBO shall be allowed as per the 'Type of Member' as follows: Company - Individual FCRN - Individual LLP - Partner Any other Body Corporate - Individual

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S. No/ Section Name		Field Name	Instructions
			HUF- Karta Partnership Firm - Partner Discretionary Trust - Trustee Charitable Trust - Trustee Specific Trust - Beneficiary Revocable Trust - Settlor Pooled Investment Vehicle (PIVs) - General Partner/Investment manager/CEO of PIV Entity controlled by PIV - General Partner/Investment manager/CEO of PIV
	(C)	Whether individual (SBO) has majority stake in the	Select either of the radio buttons in case the 'Status of the SBO' is 'Individual'.
		Corporate Identity number (CIN) or Foreign Company Registration Number (FCRN) or any other registration number	Shall be mandatory to enter in case radio button 'Ultimate Holding Company of the member of the reporting company' is selected. In case CIN or FCRN is entered, it should be a valid and 'Active' CIN or FCRN.
		Name of the ultimate holding company	In case of CIN or FCRN is entered above, the name shall be Pre-filled. In case of other registration number, the name shall be entered.
	(D)	Whether the individual (SBO):	Select any one of the radio buttons in case 'Status of the SBO' is 'Partner' to describe how the SBO is related to the member.
		Corporate Identity number (CIN) or Foreign Company Registration Number (FCRN) or any other registration number	Shall be mandatory to enter in case radio button 'holds majority stake in the body corporate partner' or 'holds majority stake in the ultimate holding company of the body corporate partner' is selected. Should be a valid and 'Active' CIN or FCRN.
		Name of the body corporate partner / ultimate holding company	In case of CIN or FCRN is entered above, the name shall be Pre-filled. In case of other registration number, the name shall be entered.
	(E)	Particulars of the Significant Beneficial Owner	This section shall be enabled only once for each SBO. The multiple blocks shall remain

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S. No/ Section Name	Field Name	Instructions
		disabled in case there are more than one member against an SBO and only the last section for each SBO shall be enabled.
	ID of the Significant Beneficial Owner	<p>In case the form is filed 'For Change in Significant Beneficial Ownership under Section 90', ID of the SBO is mandatory to be entered.</p> <p>In case the form is filed 'For declaration of Significant Beneficial Ownership under Section 90', SBO ID shall be entered in case the same has been generated and shared already for that individual (SBO) who is identified against their PAN/Passport.</p> <p>In case already SBO ID is not generated for that individual (SBO), this field shall not be entered.</p>
(a) to (e)	Name, Father's name, Date of Birth, Nationality, Whether Citizen of India	<p>All the details need to be mandatorily entered except in case the SBO ID is entered.</p> <p>In case SBO ID is entered, all these details shall be Pre-filled and are non-editable.</p>
(f)	Income Tax PAN	<p>PAN is mandatory to be entered for all Citizens of India. Once PAN is entered, click the Verify PAN details button. Based on the Income tax PAN, the name, father's name and DOB shall be verified with the PAN records. In case the details do not match, error message shall be displayed.</p> <p>In case SBO ID is entered, PAN shall be Pre-filled and are non-editable.</p>
(g)	Passport Number	<p>Passport number is mandatory to be entered for all non-Citizens of India.</p> <p>In case SBO ID is entered, Passport Number shall be Pre-filled and are non-editable.</p>
(h)	Address	Enter the address of the Significant beneficial Owner.

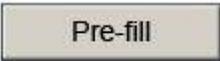
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S. No/ Section Name		Field Name	Instructions
	(i)	Email ID of the Significant Beneficial Owner	Enter the Email ID of the Significant Beneficial Owner. The SBO IDs that are generated shall be shared on this email ID along with the company email ID.
	(j)	Date of acquiring Significant Beneficial Interest	Enter the date of acquiring Significant Beneficial Interest by the SBO.
	(k)	Date of declarations under sub-section (1) of section 90	Enter the date of declaring the Significant Beneficial Interest in form BEN-1.
	(l)	Date of receipt of the declaration by the company	Enter the date of receipt of Form BEN-1 from the SBO by the company.
	(m)	Whether Significant Beneficial Owner has any direct holding or right in the reporting company	Select whether SBO has any direct holding or interest in addition to the indirect interest in the company.
		If yes, enter details below:	Relevant check box(es) depicting the manner in which direct holding or interest is held by the significant beneficial owner shall be selected and the corresponding percentage of shares, if any need to be entered.
Attachments		<ul style="list-style-type: none"> Declaration under Section 90 –Mandatory always Any other information can be provided as an optional attachment(s).	
Declaration	To the best of my knowledge..... resolution dated (DD/MM/YYYY) to sign and submit this form		Enter the date of board resolution authorizing the signatory to sign, give declaration and submit the eForm.
To be digitally signed by	Designation		Select one of the option from the drop-down list – Director/ Manager/ Company Secretary/ CEO/ CFO.
	DSC		Ensure the eForm is digitally signed by the Director or Manager or CEO or CFO or Company Secretary. The person should have registered his/her DSC with MCA by using the following link

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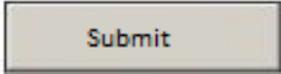
S. No/ Section Name	Field Name	Instructions
		(www.mca.gov.in). If not already register, then please register before signing this form. Disqualified Director should not sign the form.
	Director identification number of the director; or DIN or PAN of the manager or CEO or CFO; or Membership number of company secretary.	<ul style="list-style-type: none"> In case the person digitally signing the e-Form is a Director - Enter the approved DIN. In case the person digitally signing the e-Form is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter valid income-tax PAN or approved DIN. In case of other than Section 8 company and if the person digitally signing the e-Form is Company Secretary - Enter valid membership number In case of Section 8 company and if person digitally signing the e-form is Company secretary- Enter valid membership number or Income Tax PAN
	Certificate by practicing professional	The eForm should be mandatorily certified by a chartered accountant (in wholetime practice) or cost accountant (in whole-time practice) or company secretary (in whole-time practice) by digitally signing the eForm.

Common Instructions to fill eForm

Buttons	Particulars
Pre-Fill 	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. Click this button to populate the field. Note: You are required to be connected to the Internet to use the Pre-fill functionality.

Buttons	Particulars
<p>Attach</p> 	<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>
<p>Remove Attachment</p> 	<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>
<p>Check Form</p> 	<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>
<p>Modify</p> 	<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.

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Buttons	Particulars
Pre scrutiny 	<ol style="list-style-type: none"> After checking the eForm, click the Prescrutiny button. System performs some checks and displays errors, if any. Correct the errors. 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 	This button is disabled at present.

Part III - Important Points for Successful Submission

Fee Rules

S.No	Purpose of the form	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional Fees		Remarks
				Event Date	Time limit(days) for filing	
1.	Return to the Registrar in respect of declaration under section 90	The Companies (Registration Offices and Fees) Rules, 2014	The Companies (Registration Offices and Fees) Rules, 2014	Date of receipt of declaration (oldest)	30 days from the date of receipt of oldest declaration or 30 days from the date of deployment of form, whichever is later	

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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 auto approved (STP).

SRN Generation

On successful submission of the eForm BEN-2, 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 BEN-2, 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 completely processed by the authority concerned, an acknowledgement of the same with related documents, if any, is sent to the user in the form of an email to the email id of the company.

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Annexure A

i. Fee for filing e-Forms or documents in case of company have 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. Fee for filing e-Forms or documents in case of company not have share capital

Fee applicable
Rupees 200

Additional fee rules

Period of delays	All forms
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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