

Instruction Kit for eForm INC-35: Application for Goods and services tax Identification number, employees state Insurance corporation registration pLus Employees provident fund organisation registration (AGILE)

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1. About This Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents 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 – Law Governing the eForm
- Part II – Purpose to file the eForm
- Part III – Instructions to fill the eForm
- Part IV – Important Points for Successful Submission

Click on any section link to refer to the section.

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2. Part I – Law(s) Governing the eForm

eForm AGILE INC-35 is required to be filed pursuant to rule 38(A) of the Companies (Incorporation) Rules, 2014. The application for incorporation of a company under rule 38 (A) shall be accompanied with e-form AGILE (INC-35).

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3. Part II – Purpose to file the eForm

Any user who intends to incorporate company through SPICe eform can now also apply for GSTIN / Establishment code as issued by EPFO / Employer Code as issued by ESIC through this eform (INC-35). User is required to file application (SPICe) for incorporation of a company accompanying linked e-form AGILE “Application for Goods and services tax Identification number, employees state Insurance corporation registration pLus Employees provident fund organisation registration” along with eform SPICe MOA (INC-33) and eForm SPICe AOA (INC-34) to obtain GSTIN / Establishment Code / Employer Code.

This process will be applicable only for Companies incorporated by MCA through SPICe application. Other categories of applicants (Tax Deductor, Tax Collector, Casual Taxable person, ISD, etc.) for GSTIN shall follow the existing process of registration through Common Portal for GST registration

Similarly, other type of establishment such as Factory shall follow the existing process of registration through Common Portal for EPFO & ESIC registration

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4. Instructions to fill the eForm

4.1 Specific Instructions to fill the eForm AGILE (INC-35)

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.

SL No. / Section Name	Field Name	Instructions
1	Do you want to apply for additional services like GSTIN / EPFO / ESIC	<p>Applying for GSTIN / EPFO / ESIC at the time of incorporation is not mandatory.</p> <p>In case you wish to apply for any additional services at the time of incorporation, user can select the type of service and proceed.</p> <p>Based on service checkbox selected by user, all the relevant fields as applicable to the respective service shall be displayed in editable mode in the form.</p>
3	State	<p>Select the state for which GST / EPFO / ESIC registration needs to be obtained.</p> <p>Please note that it should be same as entered in SPICe eform.</p>
4	District	<p>Select the district in which user need to apply for GSTIN / EPFO / ESIC.</p> <p>Please note that it should be same as entered in SPICe eform.</p>
5	State Jurisdiction Sector / Circle / Ward /Charge / Unit	<p>Select the value from the dropdown - Sector / Circle / Ward /Charge / Unit</p> <p>In case you do not know state jurisdiction, please refer your state website to know your Sector / Circle / Ward /Charge / Unit.</p>
6	Centre Jurisdiction	<p>In the Commissionerate Code, Division Code and Range Code drop-down list, select the appropriate value.</p> <p>Please refer to https://www.aces.gov.in/STASE/ui/jsp/common/statelocation.do</p>

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SL No. / Section Name		Field Name	Instructions
8		Whether the Establishment On Lease	Select 'Yes' in case Establishment is on lease or else 'No'. In case of 'Yes' Enter Leased From Date to date.
	(c)	Whether the building/premises of Establishment.is owned or hired	Select the appropriate value for whether establishment is owned or hired.
		If hired or there is a change in the name of Unit/ownership, please indicate	Select Yes, if hired or there is a change in the name of Unit/ownership or else 'No'. In case of 'Yes' Enter Leased From Date to date.
9		Option for Composition	Select 'Yes' in case you want to opt for the composition scheme, or else select No. In case of Yes Select the checkbox for accepting the declaration for opting for Composition. Select the "Category of Registered Person" opting for composition
		Nature of Business Activity being carried out at above mentioned Premises	Select the checkbox for "Nature of Business Activity" being carried out. Multiple checkbox can be selected.
10	A	Primary Business Activity	Select the Primary Business Activity as applicable.
	B	Exact nature of work / business	Select the 'Exact nature of work / business' as applicable.
		Work Sub Category	Select 'Work Sub Category' as applicable.
		Nature of Work Business	Enter 'Nature of Work Business' as applicable.
		Details of the Goods supplied by the Business	For HSN code: kindly refer HSN Code as provided on CBIC website (www.cbic.gov.in) and enter the HSN Code and click on prefill button
11		HSN code (4 Digit)	

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SL No. / Section Name		Field Name	Instructions
			Description shall be auto populated based on HSN entered
12		Details of Services supplied by the Business.	For SAC code: kindly refer SAC Code as provided on CBIC website (www.cbic.gov.in) and enter the SAC Code and click on prefill button Description shall be auto populated based on HSN entered
13		Director / Primary Owners / Office Bearers Details Number of Director / Primary Owner / Office Bearer details to be entered	<ol style="list-style-type: none"> 1. Enter the number of director / Primary Owners / Office Bearers details. Based on the number entered, blocks would be generated dynamically. 2. Value to be entered in this field shall be less than or equal to 5 3. Minimum number of proposed directors' details to be entered for OPC shall be 1, 2 in case of private company, 3 in case of public limited company and 5 in case of Producer Company.
13	A	Enter Director / Primary Owners / Office Bearers details who is also an Authorised Signatory	<p>Note: Details of the Proposed Director / Primary Owner / Office Bearer who will act as the Authorised signatory for the purpose of applying GSTIN / EPFO / ESIC shall be entered here. Note that the details of such proposed director entered here should match the details as entered in the SPICe form for the same person.</p> <p>Note that the Director / Primary Owners / Office Bearers cum Authorised signatory must have valid PAN and he must be Citizen & Resident of India. Either DIN / PAN should be entered. In case DIN is entered, click on Prefill button. PAN and applicant's full name will be prefilled based on / Primary Owners the information available in the MCA records.</p> <p>In case PAN is entered, all details must be entered by the applicant.</p>

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SL No. / Section Name		Field Name	Instructions
			<p>Enter valid Indian mobile number and email Id and click on “Send OTP” button.</p> <p>Enter the OTP sent on mobile number and email id as entered above and click on Verify button.</p> <p>Attach Photo of proposed director cum authorised signatory.</p> <ul style="list-style-type: none"> - Size of photo shall not exceed 100KB. - Only .JPG format is allowed.
13	(B)	Director / Primary Owners / Office Bearers Details other than Authorised Signatory	<p>Note: Details of the Proposed Director / Primary Owner / Office Bearers other than Authorised signatory mentioned in 13 (A) above but limited to 1 in case of private (other than OPC), 2 in case of public and 4 in case of producer company shall be entered here.</p> <p>Note that the details of such proposed director entered here should match the details as entered in the SPICe form for the same person.</p> <p>Attach Photo of proposed director other than authorised signatory.</p> <ul style="list-style-type: none"> - Size of photo shall not exceed 100KB. - Only .JPG format is allowed.
14		Police Station	Enter ‘Police Station’ as applicable for the purpose of ESIC registration.
15		Employer’s Particulars Select Appropriate Branch Office Select Inspection Division	Select the appropriate Branch & Inspection office.
Attachments		Proof of Principal place of business	<p>Attach the proof of principal place of business based on the value selected in field 8 (a). Maximum Size of document to be attached</p> <ul style="list-style-type: none"> • Property Tax Receipt - 100 KB • Municipal Khata copy - 100KB

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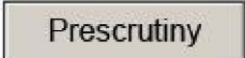

SL No. / Section Name	Field Name	Instructions
		<ul style="list-style-type: none"> Electricity Bill - 100 KB Rent/ Lease Agreement - 2MB Consent Letter - 100KB Rent receipt with NOC (In case of no/expired agreement) - 1MB Legal ownership document - 1MB <p>Document should be attached in PDF. .</p>
	Proof of appointment of Authorized Signatory	<p>Attach the proof for appointment of Authorised signatory.</p> <p>Maximum Size of document to be attached</p> <ul style="list-style-type: none"> Letter of Authorisation – 100 KB Copy of Resolution passed by BoD/ Managing Committee and Acceptance letter - 100KB
	Specimen Signature	<p>Download the format of Specimen Signature from below mentioned link, Fill the requisite information as applicable, scan it and attach the same in AGILE form.</p> <p>http://www.mca.gov.in/Ministry/pdf/specimensignature_07042019.pdf</p>
Declaration	Declaration shall be made by director / Primary Owner / Office Bearer who is also an Authorised Signatory	
To be Digitally Signed By	DSC	<p>Ensure that the eForm is digitally signed by the Proposed Director / Primary Owner / Office Bearer who has signed the SPICe eform. Both SPICe form and AGILE form shall be signed by same director who is also the authorised signatory.</p> <p>The eForm should be digitally signed by Authorised Signatory who is citizen and resident of India and have PAN.</p>

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4.2 Common Instructions to Fill the 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>

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Buttons	Particulars
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>
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.
Prescrutiny 	<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. <p>Click the Prescrutiny button again. If there are no errors, a message is displayed "No errors found".</p> <p>The Prescrutiny functionality requires Internet Connectivity.</p>
Submit 	<p>This button is disabled at present.</p>

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5. Important Points for Successful Submission

5.1 Fee Rules

The following table illustrates the Fee Rules for AGILE (INC-35).

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.	Application for Goods and services tax, employees' state Insurance corporation pLus Employees provident fund organisation	No fee		NA	NA	

5.2 Processing Type

The form will be processed in Non-STP mode.