



Instruction Kit for eForm FC-4  
(Annual Return of a Foreign Company)

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## Instruction Kit for eForm FC-4 (Annual Return of a Foreign Company)

### 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 FC-4 is required to be filed pursuant to Section 384(2) of the Companies Act 2013 and Rule 7 of Companies (Registration of Foreign Companies) Rules, 2014 which are reproduced for your reference.

#### Section 384:

- (1) The provisions of section 71 shall apply mutatis mutandis to a foreign company.
- (2) The provisions of section 92 shall, subject to such exceptions, modifications and adaptations as may be made therein by rules made under this Act, apply to a foreign company as they apply to a company incorporated in India.
- (3) The provisions of section 128 shall apply to a foreign company to the extent of requiring it to keep at its principal place of business in India, the books of account referred to in that section, with respect to monies received and spent, sales and purchases made, and assets and liabilities, in the course of or in relation to its business in India.
- (4) The provisions of Chapter VI shall apply mutatis mutandis to charges on properties which are created or acquired by any foreign company.
- (5) The provisions of Chapter XIV shall apply mutatis mutandis to the Indian business of a foreign company as they apply to a company incorporated in India.

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### **Rule7:**

For the purposes of sub-section (2) of section 384, every foreign company shall prepare and file, within sixty days from the last day of its financial year, to the Registrar annual return in Form FC-4 along with such fee as provided in Annexure to Companies (Registration Offices and Fees) Rules, 2014 containing the particulars as they stood on the close of the financial year.

### **Purpose of the eForm**

Every foreign company shall prepare and file annual return of the company in eForm FC-4 within 60 days from the close of financial year.

### **eForm Number as per Companies Act 1956**

Form PT-II as per Companies Act, 1956.

## **Part II – Instructions to fill the eForm**

### **Specific Instructions to fill the eForm FC-4 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		Foreign company registration number	Enter the Foreign Company Registration Number (FCRN) and click 'Pre-fill' button.  You may find FCRN by entering existing registration number or name of the company in the 'Find CIN' service under the menu MCA services on MCA website.
		Pre-fill button	Click the " <b>Pre-fill</b> " button. On clicking the button, system will automatically display the name and, address of the registered office of the foreign company.
3	(b)	Whether any part of the register of members or debentures kept in India	Enter the complete address of the place of the register of members or debentures kept in India.

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S. No/ Section Name	Field Name	Instructions
5	Principal business activities of the company	Enter the details of all the business activities of the company contributing 20% or more of the total turnover.
<b>Summary of share capital, debentures and other securities</b>		
7		Specify details for the authorized, subscribed and called up share capital, Indian Depository Receipts (IDRs) and debentures of the Company.  Enter the particulars of authorized Indian Depository Receipts (IDRs) wherever applicable and also, specify number of shares of each class which are partly paid up for a consideration other than cash and also enter the paid up value per share.
8 & 9	Details of shares forfeited	Enter number of shares for each class which are forfeited and also specify the amount paid on such shares.
12	The shareholding pattern of the company	Enter the details of the shareholding pattern of the company at the beginning and end of the year and also percent change in shareholding.
13	Total amount of debentures and other securities outstanding (in Rs.)	Enter the details of debentures like number, nominal value per debenture and total amount of debentures and also for other securities outstanding at the end of the year.
15	Whether the company is falling under section 379 of the Companies Act, 2013..... Details of companies/ body corporates	Enter the details of the persons who is citizen of India including any company or body corporate incorporated in India having not less than 50 percent of shareholding in such foreign company.  It is mandatory to enter Income tax PAN for individuals. System shall automatically display the details like name, father's name, nationality, date of birth and permanent address in case DIN is entered and rest of the particulars are required to be provided by the user.  For cases of company or body corporates, system will also automatically display the name of the company, address, email id, telephone number and fax number of the company in case CIN/LLPIN is entered by the user

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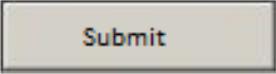
S. No/ Section Name	Field Name	Instructions
		and for other cases, the same particulars are required to be given by the user.
16	Indebtedness of the company for which charge ..... under Section 384 and Chapter VI of the Act	Enter the particulars of the indebtedness of the company for which charge has been created on the properties in India like name of property charged and amount secured by the charge with respect to indebtedness at the beginning of the year, charges created and satisfied during the year and total indebtedness at the end of the year.
<b>To be digitally signed by</b>	Declaration	Enter the full name of authorized representative and also serial number and date of board resolution wherein he is authorized to give declaration, sign and submit the eForm.
	DSC	Ensure the eForm is digitally signed by the authorized representative of the foreign company whose name has been registered with Registrar of Companies.
	Authorized representative of the Foreign company	Enter valid income-tax PAN number of the authorized representative of the foreign company.
<b>Attachments</b>	<ul style="list-style-type: none"> <li>• Details of Promoters, Directors and Key managerial personnel and changes therein since close of previous financial year. (Mandatory)</li> <li>• Details of directors and key managerial personnel and their remuneration. (Mandatory)</li> <li>• Details of the meeting of the members or class thereof, board and its various committees along with attendance details. (Mandatory)</li> <li>• Particulars of members and debenture holders along with changes therein since the close of previous financial year. (Mandatory)</li> <li>• Particulars of Holding, subsidiary and associate companies and firms. (Mandatory in case number of entities prescribed at serial no 6 is more than seven)</li> <li>• Details of Penalties / punishment/ Compounding of offences, if any. (optional)</li> </ul> <p>Any other information can be provided as an optional attachment(s).</p>	

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Common Instructions to fill eForm

Buttons	Particulars
<p>Pre-Fill</p> 	<p>The <b>Pre-fill</b> 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><b>Note:</b> You are required to be connected to the Internet to use the Pre-fill functionality.</p>
<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 <b>List of attachment</b> field.</p> <p>To remove any attachment from the eForm, select the attachment in the <b>List of attachment</b> field and click the <b>Remove attachment</b> button.</p>
<p>Check Form</p> 	<ol style="list-style-type: none"> <li>1. Click the <b>Check Form</b> 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.</li> <li>2. Correct the highlighted errors.</li> <li>3. Click the <b>Check Form</b> button again and system will perform form level validation once again. On successful validations, a message is displayed “Form level pre scrutiny is successful”.</li> </ol> <p><b>Note:</b> The Check Form functionality does not require Internet connectivity.</p>

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Buttons	Particulars
Modify 	The Modify button is enabled, after you have checked the eForm using the <b>Check Form</b> button.  To make changes to the filled and checked form: 1. Click the <b>Modify</b> button. 2. Make the changes to the filled eForm. 3. Click the <b>Check Form</b> button to check the eForm again.
Pre scrutiny 	1. After checking the eForm, click the <b>Prescrutiny</b> button. System performs some checks and displays errors, if any. 2. Correct the errors. 3. Click the <b>Prescrutiny</b> button again. If there are no errors, a message is displayed “No errors found.”  The <b>Prescrutiny</b> functionality requires Internet Connectivity.
Submit 	This button is disabled at present.

### Part III - Important Points for Successful Submission

#### Fee Rules

S. No.	Purpose	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional Fees		Remarks
				Event Date	Time limit(days) for filing	
1.	Annual return of a foreign company	<a href="#">The Companies (Fee filings with Registrar of Companies) Rules, 2014- Annexure A</a>		Date of balance sheet entered in field 4	60 days	

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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 processed by the office of Registrar of companies.

### SRN Generation

On successful submission of the eForm FC-4, 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 FC-4, 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 is sent to the user in the form of an email to the email id of the company.

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[Annexure A](#)

**The Companies (Fee for filings with Registrar of Companies) Rules, 2014**

**Normal Fees**

Rs. 6,000

**Additional Fees**

Period of delays	Fee applicable
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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