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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 MSC-1 is required to be filed pursuant to sub-section (1) of Section 455 of the Companies Act, 2013 and Rule 3 of Companies (Miscellaneous) Rules, 2014 which are reproduced for your reference.

### Section 455: Dormant Company

(1) Where a company is formed and registered under this Act for a future project or to hold an asset or intellectual property and has no significant accounting transaction, such a company or an inactive company may make an application to the Registrar in such manner as may be prescribed for obtaining the status of a dormant company.

Explanation.—For the purposes of this section,—

- (i) “inactive company” means a company which has not been carrying on any business or operation, or has not made any significant accounting transaction during the last two financial years, or has not filed financial statements and annual returns during the last two financial years;
- (ii) significant accounting transaction” means any transaction other than—
  - (a) payment of fees by a company to the Registrar;
  - (b) payments made by it to fulfil the requirements of this Act or any other law;

(Application to ROC for obtaining the status of dormant company)

- (c) allotment of shares to fulfil the requirements of this Act; and
- (d) payments for maintenance of its office and records.

(2) The Registrar on consideration of the application allow the status of a dormant company to the applicant and issue a certificate in such form as may be prescribed to that effect.

(3) The Registrar shall maintain a register of dormant companies in such form as may be prescribed.

(4) In case of a company which has not filed financial statements or annual returns for two financial years consecutively, the Registrar shall issue a notice to that company and enter the name of such company in the register maintained for dormant companies.

(5) A dormant company shall have such minimum number of directors, file such documents and pay such annual fee as may be prescribed to the Registrar to retain its dormant status in the register and may become an active company on an application made in this behalf accompanied by such documents and fee as may be prescribed.

(6) The Registrar shall strike off the name of a dormant company from the register of dormant companies, which has failed to comply with the requirements of this section.

**Rule 3: Application for obtaining status of dormant company**

For the purposes of sub-section (1) of section 455, a company may make an application in Form **MSC-1** along with such fee as provided in the Companies (Registration Offices and Fees) Rules, 2014 to the Registrar for obtaining the status of a Dormant Company in accordance with the provisions of section 455 after passing a special resolution to this effect in the general meeting of the company or after issuing a notice to all the shareholders of the company for this purpose and obtaining consent of at least 3/4th shareholders (in value):

Provided that a company shall be eligible to apply under this rule only, if-

- (i) no inspection, inquiry or investigation has been ordered or taken up or carried out against the company;
- (ii) no prosecution has been initiated and pending against the company under any law;
- (iii) the company is neither having any public deposits which are outstanding nor the company is in default in payment thereof or interest thereon;
- (iv) the company is not having any outstanding loan, whether secured or unsecured:

Provided that if there is any outstanding unsecured loan, the company may apply under this rule after obtaining concurrence of the lender and enclosing the same with Form **MSC-1** ;

- (v) there is no dispute in the management or ownership of the company and a certificate in this regard is enclosed with Form **MSC-1**;
- (vi) the company does not have any outstanding statutory taxes, dues, duties etc. payable to the Central Government or any State Government or local authorities etc.;
- (vii) the company has not defaulted in the payment of workmen's dues;
- (viii) the securities of the company are not listed on any stock exchange within or outside India.

### Purpose of the eForm

A company is formed and registered for a future project or to hold an asset or intellectual property and has no significant accounting transaction, such a company or an inactive company which has not been carrying on any business or operation, or has not made any significant accounting transaction during the last two financial years, or has not filed financial statements and annual returns during the last two financial years may make an application in eForm MSC-1 to the Registrar of Companies for obtaining the status of a dormant company.

### eForm Number as per Companies Act, 1956

This eForm has been introduced in Companies Act, 2013.

## Part II – Instructions to fill the eForm

### Specific Instructions to fill the eForm MSC-1 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
<p>Notes: User should ensure that eForm MGT-14 must have been filed before for special resolution authorizing for obtaining dormant status and the company must not be a listed company and also:</p> <ul style="list-style-type: none"> <li>• no inspection, inquiry or investigation has been ordered or taken up or carried out against the company</li> <li>• no prosecution has been initiated and pending against the company under any law</li> <li>• neither having any public deposits which are outstanding nor the company is in default in payment thereof or interest thereon;</li> <li>• not having any outstanding loan, whether secured or unsecured and if having consent must have been obtained before filing this eForm</li> <li>• no dispute in the management or ownership of the company</li> <li>• not having any outstanding statutory taxes, dues, duties etc. payable</li> <li>• not defaulted in payment of workmen's dues</li> </ul>		

### Instruction Kit for eForm MSC-1

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S. No/ Section Name		Field Name	Instructions
2	(a)	Corporate identity Number (CIN) of the company	<p>Enter valid CIN of the company.</p> <p>On clicking the <b>Pre-fill</b> button, system will automatically display the name, registered office address, email ID, type, date of incorporation and objects as per Memorandum of Association (MOA) of the company.</p> <p>In case there is any change in the email ID, you can enter the new valid email ID of the company.</p> <p>GLN field is disabled for the time being.</p>
7		Date of passing board resolution, special resolution and SRN of form filed for special resolution	<p>Enter the date of board resolution and special resolution passed for authorization for application for dormant status of the company.</p> <p>Enter SRN of eForm MGT-14 filed for registration of special resolution passed for obtaining dormant status.</p>
9	(a)	Number of directors	<p>Enter number of directors and their details by specifying DIN.</p> <p>Ensure that minimum number of directors by the applicant company should be one in case of OPC, two in case of private company and three in case of public company.</p>

S. No/ Section Name		Field Name	Instructions
10		Grounds of application	<p>Select the grounds on the basis of which application is being made.</p> <p>If the company is formed and registered under the Companies Act, 2013 then please select from one of the options – any future project or holding as asset or intellectual property and also select the checkbox that the company did not have any significant transaction since incorporation.</p> <p>If the company is not formed and registered under the Companies Act, 2013 then select at least one of the next three checkboxes:</p> <ul style="list-style-type: none"> <li>• The company has not been carrying on any business.....</li> <li>• The company has not made any significant accounting transaction .....</li> <li>• The company has not filed financial statements.....</li> </ul>
11	(a)	Whether the company have any assets or liabilities <ul style="list-style-type: none"> <li>• Yes</li> <li>• No</li> </ul>	Select whether the company have any assets/ liabilities or not.
	(b)	Financial statement and annual return	<p>Enter the date of financial year ending to which last financials belong and date of last annual filing was done.</p> <p>Mention the reasons if no filing of annual return and financial statements is made in the last two financial years.</p>
<b>To be digitally signed by</b>		Declaration	Enter the person's full name and also serial number and date of board resolution where either the director or manager or CEO or CFO or company secretary is authorized to sign and submit this eForm and give declaration.
		DSC	Ensure the eForm is digitally signed by Director / Manager / Company Secretary / CEO / CFO of the company.

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S. No/ Section Name	Field Name	Instructions
	DIN of the director; DIN or Income Tax PAN of the manager or CEO or CFO; or membership number of company secretary	<ul style="list-style-type: none"> <li>• In case the person digitally signing the eForm is a Director - Enter the approved DIN</li> <li>• In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter approved DIN or valid income-tax PAN</li> <li>• In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.</li> </ul>
<b>Attachments</b>	<ul style="list-style-type: none"> <li>• Certified true copy of board resolution authorizing making of this application.</li> <li>• Certified true copy of special resolution authorizing for obtaining dormant status</li> <li>• Auditor's certificate</li> <li>• Statement of affairs duly certified by Chartered Accountant or Auditor(s) of the company</li> <li>• Copy of approval or no objection certificate (NOC) from the regulatory authority in case company is regulated by such authority</li> <li>• Latest financial statement and annual return of the company is mandatory to attach in case the same is filed to Registrar</li> <li>• Consent of the lender if any loan is outstanding</li> <li>• Certificate regarding no dispute in the management or ownership;</li> </ul> <p>Any other information can be provided as an optional attachment(s).</p>	

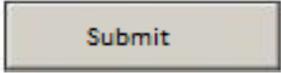
### Common Instructions to fill eForm

Buttons	Particulars
Pre-Fill 	<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>

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 <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>
<p>Modify</p> 	<p>The Modify button is enabled, after you have checked the eForm using the <b>Check Form</b> button.</p> <p>To make changes to the filled and checked form:</p> <ol style="list-style-type: none"> <li>1. Click the <b>Modify</b> button.</li> <li>2. Make the changes to the filled eForm.</li> <li>3. Click the <b>Check Form</b> button to check the eForm again.</li> </ol>

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Buttons	Particulars
Pre scrutiny 	<ol style="list-style-type: none"> <li>1. After checking the eForm, click the <b>Prescrutiny</b> button. System performs some checks and displays errors, if any.</li> <li>2. Correct the errors.</li> <li>3. Click the <b>Prescrutiny</b> button again. If there are no errors, a message is displayed “No errors found.”</li> </ol> <p>The <b>Prescrutiny</b> 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 for Due Date
				Event Date	Time limit(days) for filing	
1.	Application for obtaining the dormant status.	<a href="#">The Companies (Registration Offices and Fees) Rules, 2014</a>	#N/A	Passing of special resolution.	30 days.	

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 MSC-1, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

## Instruction Kit for eForm MSC-1

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### Challan Generation

On successful submission of the eForm MSC-1, 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 approved/rejected by the authority concerned, an acknowledgement of approval/rejection with related documents is sent to the user in the form of an email to the email id of the company.

### Certificate

A system generated Certificate of status of a Dormant Company is issued by Registrar and sent to the user as an attachment to the email, after approval is granted. Once the form is approved the status of the company shall be changed to 'Dormant under section 455' after which company can only file eForm MSC-3 as annual return and eForm MSC-4 for changing the status to 'Active'.

**Instruction Kit for eForm MSC-1**  
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[Annexure A](#)

**The Companies (Registration Offices and Fees) Rules, 2014**

	Application made	Other than OPC & Small company	OPC & Small company
(i)	By a company having an authorized share capital of: a) Up to Rupees 25,00,000 b) Above Rupees 25,00,000 but up to Rupees 50,00,000 c) Above Rupees 50,00,000 but up to Rupees 5,00,00,000 d) Above Rupees 5,00,00,000 but up to Rupees 10 crore or more e) Above Rupees 10 crore	2,000 5,000 10,000 15,000 20,000	1,000 2,500 N/A N/A N/A
(ii)	By a company limited by guarantee but not having a share capital	2,000	N/A

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