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## Instruction Kit for eForm MSC-3 (Return of dormant companies)

### 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-3 is required to be filed pursuant to Section 455 (5) of The Companies Act 2013, and Rule 7 of Companies Rules, 2014 which are reproduced for your reference.

#### **Section 455 (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.

#### **Rule 7:**

A dormant company shall file a declaration “Return of Dormant Company” annually inter-alia indicating financial position duly audited by a chartered accountant in practice in Form No. MSC-3 along with such annual fee as provided in the Companies (Registration Offices and Fees) Rules, 2014 within thirty days from the end of each financial year.

Provided that the company shall continue to file the return or returns (s) of allotment and change in directors in the manner and within the time specified in the Act, whenever the company allots any security to any person or there is any change in the directors of the company.

## Instruction Kit for eForm MSC-3 (Return of dormant companies)

### Purpose of the eForm

A dormant company shall file a return annually in eForm No. MSC-3 along with the annual fee within thirty days from the end of each financial year.

### eForm Number as per Companies Act, 1956

eForm MSC-3 has been introduced as per Companies Act, 2013.

## Part II – Instructions to fill the eForm

### Specific Instructions to fill the eForm MSC-3 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)	CIN	Enter CIN of the company having dormant status. <b>Note:</b> You can search for CIN of a company by entering existing registration number or name of the company in the ‘Find CIN’ service link available under the menu MCA services on the MCA website.
2 to 3		Pre-fill button	Click the <b>Pre-fill</b> button. On clicking the button system will automatically display the name, registered office address, email id and date of issue of certificate of dormant company.
4		Brief particulars of the principal business activities of the company	Mention the principal business activities of the company.
6		Number of directors	Enter the number of directors on the board of the company and same shall be minimum one in case of OPC, two in case of private company and three in case of public company.
7		Particulars of the Board meeting(s) held	Enter the number of board meetings held during the year and fields shall be regenerated accordingly. Enter the date on which the meeting was held, total number of directors as on the date of meeting and the number of directors present to attend the meeting.

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S. No/ Section Name		Field Name	Instructions
8		Change in the management of the company	Enter the number of changes in the management and accordingly the fields will be regenerated accordingly. Enter date of change, names of key persons in the new management and the reasons of change.
9		Statement of transactions other than significant accounting transactions; if any	Enter details for transactions like payments for maintenance of its office and records, payments made to fulfill the requirements of the Act and payment of fees to ROC.
10		Particulars of allotment of shares, if any	Enter the details with respect to allotment of shares or securities if any done by the company like date of allotment of shares, purpose of allotment, number of shares allotted, face value per share and paid up value of such shares and the consideration received in cash or other than cash.
11		Particulars of the annual fee (Amount in Rupees) (Enter the amount to be paid along with this form)	Enter the details of the annual fee to be paid along with this eForm. This fee is to be paid to retain the status of dormant.
12		Whether any significant transaction..... ...	Select whether any significant transaction is carried out during the year or not. If any transaction is carried out by the dormant company, then specify the details of such transaction.
<b>To be digitally signed by</b>		Declaration	Enter the serial number and date of board resolution where such person is authorized to sign, give declaration and submit this eForm.
		DSC	Ensure the eForm is digitally signed by the Director / Manager / Company Secretary / CEO / CFO of the dormant company.

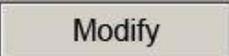
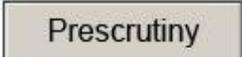
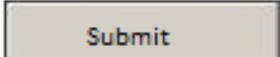
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S. No/ Section Name	Field Name	Instructions
	DIN of the director; or DIN or PAN of the manager or CEO or CFO; or Membership number of the secretary	<ul style="list-style-type: none"> <li>• In case the person digitally signing the eForm is a Director - Enter the approved DIN</li> <li>• In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.</li> <li>• DIN/PAN may be specified in case the eForm is signed by the manager or Chief Executive Officer (CEO) or Chief Financial Officer (CFO).</li> </ul>
<b>Attachments</b>	<ul style="list-style-type: none"> <li>• Certified true copy of Board resolution showing authorization given for filing this declaration. (Mandatory)</li> <li>• Duly audited statement of financial position by a chartered accountant in practice. (Mandatory)</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>
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>

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Buttons	Particulars
Remove Attachment 	<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>
Check Form 	<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>
Modify 	<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>
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 	<p>This button is disabled at present.</p>

## 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 of dormant companies	<a href="#">The Companies (Registration Offices and Fees) Rules, 2014</a>		Financial year end date	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 processed by the office of Registrar of Companies (Non STP mode).

### SRN Generation

On successful submission of the eForm MSC-3, 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 MSC-3, 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.

### Annexure A

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

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**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

**In case of company not having 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 and up to 270 days	12 times of normal fees

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