

**Annexure**

**Table of Fees**

**(pursuant to rule 12 of the Companies (Registration of Offices and Fees) Rules, 2014)**

**I. Fee for filings etc. under section 403 of the Companies Act, 2013**

Table of fees for the documents required to be submitted, filed, registered or recorded or for any fact or information required or authorized to be registered under the Act, shall be submitted filed, registered or recorded within the time specified in the relevant provision on payment of fee as prescribed hereunder :-

**A. TABLE OF FEES TO BE PAID TO THE REGISTRAR**

<b>(I) In respect of a company having a share capital :</b>	Other than OPCs and Small Companies	*OPC and Small Companies
<b>1. (a)</b> For OPC and small companies whose nominal share capital does not exceeds Rs. 10,00,000.	---	2000
<b>(b)</b> For every Rs. 10,000 of nominal share capital or part of Rs. 10,000 after the first Rs. 10,00,000 and upto Rs. 50,00,000	---	200
<b>(c)</b> For registration of a company whose nominal share capital does not exceeds Rs. 1,00,000.	5000	---

<p><b>2.</b> For registration of a company whose nominal share capital exceeds Rs. 1,00,000, the above fee of Rs. 5,000 with the following additional fees regulated according to the amount of nominal capital :</p>		
<p>(a) for every Rs. 10,000 of nominal share capital or part of Rs. 10,000 after the first Rs. 1,00,000 upto Rs. 5,00,000</p>	400	
<p>(b) for every Rs. 10,000 of nominal share capital or part of Rs 10,000 after the first Rs. 5,00,000 upto Rs. 50,00,000</p>	300	---
<p>(c) for every Rs. 10,000 of nominal share capital or part of Rs. 10,000 after the first Rs. 50,00,000 upto Rs. one crore</p>	100	---
<p>(d) for every Rs. 10,000 of nominal share capital or part of Rs. 10,000 after the first Rs. 1 crore.</p> <p><b>Provided</b> that where the additional fees, regulated according to the amount of the nominal capital of a company, exceeds a sum of rupees two crore and fifty lakh, the total amount of additional fees payable for the registration of such company shall not, in any case, exceed rupees two crore and fifty lakhs.</p> <p><b>3.</b> For filing a notice of any increase in the nominal share capital of a company, the</p>	75	---

<p>difference between the fees payable on the increased share capital on the date of filing the notice for the registration of a company and the fees payable on existing authorized capital, at the rates prevailing on the date of filing the notice.</p> <p><b>4.</b> For registration of any existing company, except such companies as are by this Act exempted from payment of fees in respect of registration under this Act, the same fee is charged for registering a new company.</p> <p><b>5.</b> For submitting, filing, registering or recording any document by this Act required or authorised to be submitted, filed, registered or recorded</p>		
(a) in respect of a company having a nominal share capital of upto 1,00,000.	200	
(b) in respect of a company having a nominal share capital of Rs. 1,00,000 or more but less than Rs.5,00,000.	300	
(c) in respect of a company having a nominal share capital of Rs. 5,00,000 or more but less than Rs.25,00,000	400	
(d) in respect of a company having a nominal share capital of Rs.25,00,000 or more but less than Rs. 1 crore or more.	500	

(e) in respect of a company having a nominal share capital of Rs. 1 crore or more. <b>6.</b> For making a record of or registering any fact by this Act required or authorised to be recorded or registered by the Registrar -	600	
(a) in respect of a company having a nominal share capital of upto 1,00,000.	200	
(b) in respect of a company having a nominal share capital of Rs. 1,00,000 or more but less than Rs.5,00,000.	300	
(c) in respect of a company having a nominal share capital of Rs. 5,00,000 or more but less than Rs.25,00,000	400	
(d) in respect of a company having a nominal share capital of Rs.25,00,000 or more but less than Rs. 1 crore or more.	500	
(e) in respect of a company having a nominal share capital of Rs. 1 crore or more.	600	
<b>(II) In respect of a company not having a share capital :</b>		
<b>7.</b> For registration of a company whose number of members as stated in the articles of association, does not exceed 20	2000	
<b>8.</b> For registration of a company whose number of members as stated in the articles of association, exceeds 20 but does not exceed 200  <b>9.</b> For registration of a company whose number of members as stated in the articles of association, exceeds 200 but is not stated to be unlimited, the above fee of Rs.5,000 with an additional Rs. 10 for every member after first 200.	5000	



<p><b>10.</b> For registration of a company in which the number of members is stated in the articles of association to be unlimited.</p> <p><b>11.</b> For registration of any increase in the number of members made after the registration of the company, the same fees as would have been payable in respect of such increase, if such increase had been stated in the articles of association at the time of registration : <b>Provided</b> that no company shall be liable to pay on the whole a greater fee than Rs. 10,000 in respect of its number of members, taking into account the fee paid on the first registration of the company.</p> <p><b>12.</b> For registration of any existing company except such companies as are by this Act exempted from payment of fees in respect of registration under this Act, the same fee as is charged for registering a new company.</p>	10000	
<p><b>13.</b> For filing or registering any document by this Act required or authorized to be filed or registered with the Registrar.</p>	200	
<p><b>14.</b> For making a record of or registering any fact by this Act required or authorized to be recorded or registered by the Registrar.]</p>	200	

(1) The above table prescribed for small companies (as defined under section 2(85) of the Act) and one person companies defined under Rule related to Chapter II r/w 2(62) of the Act shall be applicable provided the said company shall remain as said class of company for a period not less than one year from its incorporation.

- (2) The above table of fee shall be applicable for any such intimation to be furnished to the Registrar or any other officer or authority under section 159 of the Act, filing of notice of appointment of auditors or Secretarial Auditor or Cost Auditor.
- (3) The above table of fee and calculation of fee as applicable for increase in authorised capital shall be applicable for revised capital in accordance with sub-section (11) of 233 of the Act, (after setting off fee paid by the transferor company on its authorised capital prior to its merger or amalgamation with the transferee company).
- (4) The above table of fee shall be applicable for filing revised financial statement or board report under section 130 and 131 of the Act.

**B. Following table of additional fees shall be applicable for delays in filing of the forms other than for increase in Nominal Share Capital**

<b>Sl no</b>	<b>Period of delays</b>	<b>Forms including charge documents</b>
01	upto 15 days (sections 93,139 and 157)	<b>One time</b>
02	More than 15 days and upto 30 days (Sections 93, 139 and 157) and upto 30 days in remaining forms.	2 times of normal filing fees
03	More than 30 days and upto 60 days	4 times of normal filing fees
04	More than 60 days and upto 90 days	6 times of normal filing fees
05	More than 90 days and upto 180 days	10 times of normal filing fees
06	More than 180 days and upto 270 days	12 times of normal filing fees

Note;- (1)The additional fee shall also applicable to revised financial statement or board's report under sections 130 and 131 of the Act and secretarial audit report filed by the company secretary in practice under section 204 of the Act.

(2) The belated filing of documents/forms (including increasing in nominal capital and delay caused thereon) which were due to be filed whether in Companies Act, 1956 Act or the Companies Act, 2013 Act i.e due for filing prior to notification of these fee rules , the fee applicable at the time of actual filing shall be applicable.

(3) Delay beyond 270 days, the second proviso to sub-section (1) of section 403 of the Act may be referred.

**C. For increase in authorised capital, the additional fees shall be applicable at the following rates:-**

	Delay upto 6 months	Delay beyond 6 months
slab	2.5 % per month on the fees payable under para I.3 or II.12 of Table A above as the case may be.	3% per month on the fees payable under para I.3 or II.12 of Table A above as the case may be.

(1) The above fee table shall also be applicable for delay in filing application with Registrar under sub-section (11) of section 233 of the Act.

**II. FEE ON APPLICATIONS (including Appeal) made to Central Government under sub-section (2) of Section 459 of the Companies Act, 2013.**

<b>1</b>	<b>For Application made</b>	Other than OPCs and Small Companies	OPC and Small Companies
(i)	By a company having an authorized share capital of: a) Upto Rs. 25,00,000 b) More than Rs.25,00,000 and upto Rs.50,00,000 c) More than 50,00,000 and upto Rs. 5,00,00,000 d) More than Rs. 5,00,00,000 and upto Rs. 10 crores e) More than Rs. 10 crores	2,000 5,000 10,000 15,000 20,000	1000 2500 --- --- ---
(ii)	By a company limited by guarantee but not having a share capital	2,000	---

(iii)	By an Association or proposed company for issue of license under section 8 of the Act	2,000	---
(iv)	By a company having a valid license issued under section 8 of the Act	2000	---
(v)	By a foreign company	5,000	---
(vi)	Application for allotment of Director Identification Number (DIN) under section 153 of the Act	500	---

- (1) Every application to the Registrar of Companies filed by any person for reservation of name under sub-section (4) of section 4 of the Companies Act, 2013 shall be accompanied with the fee of Rs. 1,000/-.
- (2) For every application made to Regional Director (including appeal) or Registrar of Companies (except specifically stated elsewhere), Table of fees as above shall be applicable.

Note: The separate fee schedule shall be prescribed under sub-section (2) of section 459 of the Act for applications to be filed before Tribunal.

**III. Annual Fee payable by a dormant company under sub-section (5) of section 455 of the Companies Act, 2013.**

<b>1</b>	<b>For Application made</b>	Other than OPCs and Small Companies	OPC and Small Companies
(i)	By a company having an authorized share capital of: <ul style="list-style-type: none"> <li>a) Upto Rs. 25,00,000</li> <li>b) More than Rs.25,00,000 and upto Rs.50,00,000</li> <li>c) More than 50,00,000 and upto Rs. 5,00,00,000</li> <li>d) More than Rs. 5,00,00,000 and upto Rs. 10 crores</li> <li>e) More than Rs. 10 crores</li> </ul>	2,000 5,000 10,000 15,000 20,000	1000 2500 --- --- ---
(ii)	By a company limited by guarantee but not having a share capital	2,000	---

**IV. Fee for Inspection and providing certified copies of documents kept by the Registrar under section 399 of the Act.**

- (i) Under clause (a) of sub-section (1) of section 399 of the Act – Rs.100/-
- (ii) Under clause (b) of sub-section (1) of section 399 of the Act
  - (a) For copy of Certificate of Incorporation – Rs.100/-
  - (b) For copy or extract of other documents including hard copy of such document on computer readable media – Rs.25 per page.

**V. Fee for registration of documents under section 385 of the Act.**

Rs.6000/- for each document.

**VI. Fees for Removal of Names of Companies from the Registrar of Companies under section 248 (2) of the Act.**

Rs.5000/-

F.No. 01/16/2013 CL-V

(Renuka Kumar)

Joint Secretary to the Govt of India

## INSTRUCTIONS

1.Payment of fees - Except as otherwise provided elsewhere, the table of fees annexed to the Companies (Registration Offices and Fees), Rules 2014, shall be payable in the following head.

- (1) fees payable to the Registrar in pursuance of the Act or any rule or regulation made or notification issued thereunder shall be paid to the Registrar on any authorized bank by the Ministry of Corporate Affairs and acting as the agent of the Reserve Bank of India for credit under the following head, namely : -

Major Head	Alphanumeric code description	Account Code	Serial Code	Source category check digit
1475	Other general Economic service Regulation of joint stock companies	147500105	14750006	113
	(a) Registration fees	14750010599	14750032	114
	(b) Filing fees	14750010598	14750033	117
	(c) inspection and copying fee	14750010597	14750034	112
	(d) other fees	14750010596	14750035	119

(2) Where application is filed through electronic media or through any other computer readable media, the user may choose any one of the following payment options namely, (i) Credit Card; or (ii) Internet Banking; or (iii) Remittance at the Bank Counter or (iv) any other mode as approved by the Central Government. The requisite fee as specified in Companies (Registration Offices and Fees), Rules 2014 shall be payable through any of the accredited branches of the following Banks.

- (a) Punjab National Bank
- (b) State Bank of India
- (c) Indian Bank
- (d) ICICI Bank
- (e) HDFC Bank
- (f) Union Bank of India"

(3) The fees payable to the Registrars may be paid bank drafts payable at drawn on banks, located at the same city or town as the office of the Registrar :

(4) Where a fee payable to the Registrar is paid through bank drafts as, aforesaid it shall not be deemed to have been paid unless and until the relevant drafts are cashed and the amount credited."