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ABOUT THIS DOCUMENT

This Instruction Kit is designed as a step by step guide to assist the user in filling up the webform. This document provides references to law(s) governing the webform, guidelines to access the application, instructions to fill the webform at field level and important check points while filling up the webform along with other instructions to fill the webform.

User is advised to refer to the respective instruction kit for filing of web form.

This document is divided into following sections:



Part I – Law(s) governing the webform



Part II– Accessing the Form No. PAS-3 application



Part III – Instructions to fill the webform



Part IV – Key points for successful submission

Click on any section link to refer to the particular section.

1 PART I – LAW(S) GOVERNING THE WEBFORM

Pursuant to Section [39\(4\)](#) & [42\(9\)](#) of the Companies Act, 2013 read with Rule [12](#) & [14](#) of the Companies (Prospectus and Allotment of Securities) Rules, 2014

1.1 Purpose of the webform

This webform aims to simplify the process of filing the Return of allotment application by company to Registrar of Companies (RoC) post allotment of shares or securities.

1.2 Important Check Points while filling up the webform

- ✓ Please read instructions and guidelines carefully before filling online application forms.
- ✓ Please attach the required mandatory supporting documents in the specified format only.
- ✓ Please ensure that applicant of the webform is registered at MCA portal before filing the webform.
- ✓ Please note that the Company for which the webform is being filed shall be registered with MCA and shall have a valid CIN.
- ✓ Please ensure that the business user is associated with the company or authorized by the company to e-file on its behalf (applicable to other business user).
- ✓ Please note that the signing authority of the webform shall have valid and non-expired/non-revoked DSC and an approved DIN or valid PAN/Membership Number, as applicable.
- ✓ Please ensure that DSC of the authorized signatories should have been registered on MCA portal against the DIN/ PAN/ Membership number mentioned in the webform.
- ✓ Please ensure that the membership number and/or certificate of practice number of the professional certifying the webform is a valid membership/certificate of practice number as existing in the database for that particular category of the professional and further they should not also be debarred. This shall not be applicable for advocates.
- ✓ Please ensure that DIN is not flagged for disqualification of director.
- ✓ Please ensure that the Income Tax PAN entered in the webform is a valid PAN.
- ✓ Please note that in case of resubmission, original application of the PAS-3 (along with the linked forms, if applicable) shall be available in the application history of the user and T+15 days (where T is the date of marking the application as 'Resubmission Required') should not have elapsed.
- ✓ Please note that the company should not be flagged for filing INC-22A[ACTIVE].
- ✓ Please note that in case of Nidhi company, Form No. NDH-4 shall be approved. In case NDH-4 is not approved and the due date as computed below has already passed, PAS-3 shall not be allowed to be filed.

Due date to be computed as follows:

- a. Incorporation date is on or before 24th April 2014 i.e. as per Companies Act, 1956: 14th May 2020.

Instruction Kit for Form No. PAS-3
(Intimation of allotment of securities)

- b. Incorporation date is on or after 24th April 2014 but before 15th August 2019: One year from the date of incorporation or 14th May 2020 whichever is later.*
- c. Incorporation date is on or after 15th August 2019: One year from the date of incorporation.*

2 PART II – ACCESSING THE FORM NO. PAS-3 APPLICATION

2.1 Application Process for Form No. PAS-3

2.1.1 Initial Submission

2.1.1.1 Option 1

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials¹

STEP 3: Select “MCA services” and further select “E-Filing”

STEP 4: Select “Company Forms Download”

STEP 5: Navigate to the header “Intimation regarding allotment of securities”

STEP 6: Access “Intimation of allotment of securities (PAS-3)”

STEP 6: Enter Company Information²

STEP 7: Search CIN using the search option (optional)³

STEP 8: Select CIN from the dropdown option (optional)⁴

STEP 9: Fill up the application

STEP 10: Save the webform as a draft (optional)⁵

STEP 11: Submit the webform

STEP 12: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA.)

STEP 13: Affix the DSC

STEP 14: Upload the DSC affixed pdf document on MCA portal

STEP 15: Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the webform + 2 days, whichever is earlier, the SRN will be cancelled.)

STEP 16: Acknowledgement is generated

2.1.1.2 Option 2

STEP 1: Access MCA homepage

STEP 2: Access PAS-3 through search bar on MCA homepage (website search)⁶

STEP 3: Login to MCA portal with valid credentials

¹In case Option 1 is selected, the user will have an option to either login immediately after accessing the MCA homepage, or login after selecting “Notice of situation or change of situation of registered office” in case the user is not already logged in.

²In case the user filling the webform is a Company user then, CIN and Company name will be auto-populated based on the user id from which the user logs in.

³In case the user filling the webform is a Professional user, a search option will be provided on the page allowing the user to search for CIN basis name of Company.

⁴In case the user filling the webform is any other business user, a dropdown option containing a list of all the CIN’s and corresponding Company name for Companies where the user is associated shall be displayed.

⁵The option to save the webform as a draft shall be enabled once the user enters the CIN.

⁶In case Option 2 is selected, the user will have an option to either login immediately after accessing the MCA homepage or login after performing the website search.

STEP 4: Enter Company Information²

STEP 5: Search CIN using the search option (optional)³

STEP 6: Select CIN from the dropdown option (optional)⁴

STEP 7: Fill up the application

STEP 8: Save the webform as a draft (optional)⁵

STEP 9: Submit the webform

STEP 10: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA.)

STEP 11: Affix the DSC

STEP 12: Upload the DSC affixed pdf document on MCA portal

STEP 13: Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the webform + 2 days, whichever is earlier, the SRN will be cancelled.)

STEP 14: Acknowledgement is generated

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill the Form No. PAS-3 at Field Level

Instructions to fill Form No. PAS-3 are tabulated below at field level. Only important fields that require detailed instructions are explained. Self-explanatory fields are not explained.

Field No.	Field Name	Instructions
1 (a)	Corporate Identity Number (CIN)	<ul style="list-style-type: none"> i. In case of company users, CIN of company shall be pre-filled based on the user id. ii. In case of professional users, a search option shall be provided to search the CIN basis the company name. either full name of the company or partial name can be used to search the company. iii. In case of other business users, a dropdown option is provided containing the list of CIN with which the user is associated.
1 (b)	Name of the Company	These fields shall be pre-filled based on CIN entered in field number 1 (a) i.e. "Corporate Identity Number (CIN)". <u>Email ID will be masked and only first and last two characters will be shown</u>
1 (c)	Address of the Registered Office of the company	
1 (d)	Email ID of the company	
6	Date of allotment (DD/MM/YYYY)	<ul style="list-style-type: none"> i. Enter the date of allotment of securities. ii. Please ensure that date of allotment entered in this field shall be within 30 days of the filing date except if 'Private Placement' is selected in field number 4 (a) i.e. "If Equity : Type of allotment". iii. Please ensure that date of allotment entered in this field shall be within 15 days of the filing date in case 'Private Placement' is selected in field number 4 (a) i.e. "If Equity : Type of allotment". iv. Date entered in this field shall be equal to or less than system date.
7 (b)	SRN of MGT-14	<ul style="list-style-type: none"> i. Please enter a valid SRN associated with the CIN. ii. Please ensure that the 'Purpose of passing the resolution' selected in MGT 14 whose SRN is provided in this field shall be "Allotment of securities". iii. Please note that this field will be mandatory if 30 days have passed from date of passing SR as provided in field number 7 (a) i.e. "Date of passing Shareholder's Resolution (DD/MM/YYYY)". iv. Please note that this field shall be mandatory if 'Bonus issue' is selected in field number 4 (a) i.e. "If Equity: Type of allotment".
9	Particulars of Securities allotted for cash	

Field No.	Field Name	Instructions
9 (a)	Class of securities	Select class of securities from the dropdown list.
	Nominal amount (in INR) Premium amount (in INR) Discount amount (in INR)	The amount entered in these fields shall be greater than zero.
	Amount due and payable on application per security (in INR) - Nominal value - Premium value - Discount value	i. The amount entered shall be greater than zero. ii. Nominal value entered in this field shall be less than or equal to amount entered in field 'Nominal amount (in INR)' less amount entered in field 'Discount amount (in INR)'.
	Amount due and payable on allotment per security, if any (in INR) - Nominal value - Premium value - Discount value	i. Nominal value entered in this field shall be less than or equal to amount entered in field 'Nominal amount (in INR)' less amount entered in field 'Amount due and payable on application per security (in INR)- Nominal amount' divided by value entered in field number 9 (c) i.e. "Number of securities allotted". ii. Premium value entered in this field shall be less than or equal to amount entered in field 'Nominal amount (in INR)' less amount entered in field 'Amount due and payable on application per security (in INR)- Premium amount' divided by value entered in field number 9 (c) i.e. "Number of securities allotted". iii. Discount value entered in this field shall be less than or equal to amount entered in field 'Nominal amount (in INR)' less amount entered in field 'Amount due and payable on application per security (in INR)- Discount amount' divided by value entered in field number 9 (c) i.e. "Number of securities allotted".
10	Particulars of securities allotted for consideration other than cash	
10 (f)	Amount to be treated as paid up on each security (in INR)	The amount entered in this field shall be greater than zero and shall be less than or equal to amount entered in field number 10 (g) i.e. "Nominal amount per security (in INR)".
13	Whether valuation report of the Registered Valuer has been obtained for valuation of assets issued in lieu of shares allotted for consideration other than cash	i. Select the relevant radio button. ii. Sub-fields of this field shall be enabled if user selects 'Yes' in this field.
	Key information on valuation report	Enter details of the valuation report.
13 (f)	Membership number of the valuer	Enter membership number in case the valuer is member of professional body i. e. ICAI, ICSI or ICWAI.
13 (g)	Permanent Account Number (PAN)	Enter Permanent Account Number (PAN) in case the valuer is not a member of professional body i. e. ICAI, ICSI or ICWAI.
13 (i)	UDIN of valuation report issued by ICAI	Enter UDIN of valuation report in case it has been issued by ICAI.
14	Particulars of private placement	

Field No.	Field Name	Instructions																																								
14 (a)	Category to whom allotment is made	Select the category to whom allotment is made in respect of private placement. Please note that one or all the checkboxes can be selected.																																								
20	Capital structure of the company after taking into consideration the above allotment(s) of shares:																																									
	Number of equity shares	i. These fields shall be pre-filled in case of authorized share capital.																																								
	Number of preference shares	ii. Number entered shall be greater than zero. iii. Issued capital: Number entered shall be less than or equal to authorized capital. iv. Subscribed capital: Number entered shall be less than or equal to issued capital. v. Paid up capital: Number entered shall be less than or equal to subscribed capital.																																								
	Debt Structure of the company after taking into consideration the above allotment(s) of debentures/ other security:																																									
	Total number of securities	These fields shall be blocked for 'Secured loans' i.e. in case of 'secured loans' the user will not be able to enter anything in these fields																																								
	Nominal Value per unit of security																																									
	Attachments	All the attachment shall be either in pdf /excel or.jpg format.																																								
(a)	List of allottees	<p>i. This field shall be enabled and mandatory in case type of company is private company as per CIN entered in field number 1 (a) i.e. "Corporate Identity Number (CIN)".</p> <p>ii. The size of <u>each</u> attachment can be upto 120 MB.</p> <p>iii. Click "Add another attachment" action button to add multiple documents in case of "List of allottees".</p> <p>iv. User can upload zip file also and the size of attachment can go upto 20 MB</p> <p>v. The list of allottees will not be shown in generated PDF</p> <p>vi. Details for providing list of allottees to be provided in excel as per below format-</p> <p>List of Allottees</p> <p><i>Table A - Details of shares or securities allotted</i></p> <table border="1"> <thead> <tr> <th>Data Field</th> <th>Name of Company</th> <th>Date of allotment</th> <th>Type of securities allotted</th> <th>Nominal amount per security (in Rs.)</th> <th>Premium/ (Discount) amount per security (in Rs.)</th> <th>Total number of allottees</th> <th>Brief particulars in respect of terms and condition, vesting rights etc.</th> </tr> </thead> </table> <p><i>Table B (List of allottees, applicable in case of allotment of securities payable in cash/consideration other than cash)</i></p> <table border="1"> <thead> <tr> <th>Data Field</th> <th>Type of shareholder/ security holder</th> <th>Name of shareholder/ security holder</th> <th>Father's Name</th> <th>Occupational Nature of business activity</th> <th>Nationality/ Country of Incorporation</th> <th>Income tax PAN (i) Passport (ii) PAN (iii) Other registration</th> <th>Address</th> <th>Mobile Number</th> <th>Email ID</th> <th>Allotment made in consideration other than cash</th> <th>State of allotment</th> <th>Class of security</th> <th>Number of shares/ securities</th> <th>Value per security</th> <th>Dividend per security</th> <th>Total amount paid in cash/ other than cash</th> <th>Total amount paid in cash/ other than cash</th> </tr> </thead> </table> <p><i>Table C (List of allottees, applicable in case of allotment of bonus shares)</i></p> <table border="1"> <thead> <tr> <th>Data Field</th> <th>Type of shareholder/ security holder</th> <th>Name of shareholder/ security holder</th> <th>Father's Name</th> <th>Occupational Nature of business activity</th> <th>Nationality/ Country of Incorporation</th> <th>Income tax PAN (i) Passport (ii) PAN (iii) Other registration</th> <th>Address</th> <th>Mobile Number</th> <th>Email ID</th> <th>Date of allotment of security</th> <th>Class of security</th> <th>Number of securities allotted</th> <th>Nominal value per security</th> </tr> </thead> </table>	Data Field	Name of Company	Date of allotment	Type of securities allotted	Nominal amount per security (in Rs.)	Premium/ (Discount) amount per security (in Rs.)	Total number of allottees	Brief particulars in respect of terms and condition, vesting rights etc.	Data Field	Type of shareholder/ security holder	Name of shareholder/ security holder	Father's Name	Occupational Nature of business activity	Nationality/ Country of Incorporation	Income tax PAN (i) Passport (ii) PAN (iii) Other registration	Address	Mobile Number	Email ID	Allotment made in consideration other than cash	State of allotment	Class of security	Number of shares/ securities	Value per security	Dividend per security	Total amount paid in cash/ other than cash	Total amount paid in cash/ other than cash	Data Field	Type of shareholder/ security holder	Name of shareholder/ security holder	Father's Name	Occupational Nature of business activity	Nationality/ Country of Incorporation	Income tax PAN (i) Passport (ii) PAN (iii) Other registration	Address	Mobile Number	Email ID	Date of allotment of security	Class of security	Number of securities allotted	Nominal value per security
Data Field	Name of Company	Date of allotment	Type of securities allotted	Nominal amount per security (in Rs.)	Premium/ (Discount) amount per security (in Rs.)	Total number of allottees	Brief particulars in respect of terms and condition, vesting rights etc.																																			
Data Field	Type of shareholder/ security holder	Name of shareholder/ security holder	Father's Name	Occupational Nature of business activity	Nationality/ Country of Incorporation	Income tax PAN (i) Passport (ii) PAN (iii) Other registration	Address	Mobile Number	Email ID	Allotment made in consideration other than cash	State of allotment	Class of security	Number of shares/ securities	Value per security	Dividend per security	Total amount paid in cash/ other than cash	Total amount paid in cash/ other than cash																									
Data Field	Type of shareholder/ security holder	Name of shareholder/ security holder	Father's Name	Occupational Nature of business activity	Nationality/ Country of Incorporation	Income tax PAN (i) Passport (ii) PAN (iii) Other registration	Address	Mobile Number	Email ID	Date of allotment of security	Class of security	Number of securities allotted	Nominal value per security																													
(b)	Optional attachment(s) - if any	<p>i. This field can be used to provide any other information.</p> <p>ii. Please note that the user has an option to upload up to five optional attachments.</p> <p>iii. The size of attachment can be upto 2 MB.</p>																																								

Declaration

To be digitally signed by:
Designation

Director identification number of the director; or DIN or PAN of the manager or CEO or CFO; or Membership number of the Company Secretary

- i. Declaration for private placement shall be enabled and mandatory if 'private placement' is selected in field number 4 (a) i.e. "If Equity: Type of allotment" or field number 4 (c) i.e. "If Preference: Type of allotment" or field number 4 (e) i.e. "If Debentures: Type of allotment".
 - ii. Please note that it will be mandatory to select at least 1 or more checkboxes.
- i. Select the relevant option from the dropdown list - Director/ Managing director/ Manager/ Company Secretary/ CEO/ CFO
- i. In case the person digitally signing the webform is a Director - Enter the approved DIN.
 - ii. In case the person digitally signing the webform is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter approved DIN or valid income-tax PAN.
 - iii. In case the person digitally signing the webform is Company Secretary – Enter membership number in all case other than Section 8 company. In case of Section 8 company, enter

Field No.	Field Name	Instructions
		PAN/Membership number.
	Certificate by Practicing Professional	
	To be digitally signed by	i. This certificate is optional in case the company for which webform is being filed in an OPC or small company.
	Whether associate or fellow	ii. The webform shall be certified by a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) or company secretary (in whole-time practice) by digitally signing the webform.
	Membership Number	iii. Select the relevant category of the professional and whether he/ she is an associate or fellow.
	Certificate of practice number	iii. In case the practicing professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice), enter the membership number.
		iv. In case the practicing professional is a company secretary (in whole-time practice), enter the certificate of practice number. Please ensure that the membership/ certificate of practice number of the professional corresponds to the 'Associate' or 'Fellow' member category selected in the webform.

3.2 Other instructions to fill Form No. PAS-3

Buttons	Particulars
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin-bottom: 10px;">Choose File</div>	<ul style="list-style-type: none"> i. Click the “Choose File” button to browse and select a document that is required to be attached.as a supporting to Form No. PAS-3. ii. This is an optional field. iii. All the attachments should be uploaded in <i>pdf/ excel or .jpg format</i>. iv. The user has an option to attach multiple files as attachments within the webform.
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin-bottom: 10px;">Remove</div>	<p>The user has an option to remove files from the attachment section using the “Remove” option provided against each attachment.</p>
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin-bottom: 10px;">Download</div>	<p>The user has an option to download the attached file(s) using the “Download” option provided against each attachment.</p>
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin-bottom: 10px;">Save</div>	<ul style="list-style-type: none"> i. Click on Save button for saving the application in a draft form at any given point in time prior to submitting the webform. ii. The ‘Save’ option will be enabled only after entering the <i>CIN</i>. iii. This is an optional field. iv. On saving the webform, all the information filled in the webform will be saved and can be edited/updated till the time webform is submitted. v. The previously saved drafts can also be accessed (at a later point in time) using the application history functionality.
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin-bottom: 10px;">Submit</div>	<ul style="list-style-type: none"> i. This is a mandatory field. ii. When the user clicks on the submit button the details filled in the webform are auto saved and the system verifies the webform. Incase errors are detected the user will be taken back to webform and all the relevant error messages shall be displayed. iii. In case at the submission of webform no errors are detected by the system the submission will be successful.

4 PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION

4.1 Fee rules

Fee Calculation Logic

S#	Purpose of webform	Normal Fee	Additional (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit (days) for filing
1	Filing of return of allotment with the Registrar post allotment of shares or securities (except for private placement)	The Companies (Registration offices and Fees) Rules, 2014 (Refer Table 1 below)	Refer Table 2 below	Date of Allotment (earliest)	Within 30 days of such allotment
2	Filing of return of allotment with the Registrar post allotment of shares or securities in case of private placement	The Companies (Registration offices and Fees) Rules, 2014 (Refer Table 1 below)	Refer Table 2 below	Date of Allotment (earliest)	Within 15 days of such allotment

Fee payable is subject to changes in pursuance of the Act, or any rule or regulation made, or notification issued thereunder.

4.1.1 Companies (Registration offices and Fees) Rules, 2014

Table 1

In case of Nidhi Company if below scenario applies

S#	Fee applicable (INR)
1	(INR) 1 for every (INR) 100 or parts thereof on the 'Total nominal value of securities issued' However, the calculated filing fee shall be limited to the maximum of fee payable by any normal company having share capital.

Fees to be charged in case company is having share capital (Not falling under Nidhi Company exemption)

S#	Nominal Share Capital (INR)	Fee applicable (INR)
1	Less than 1,00,000	200
2	1,00,000 to 4,99,999	300
3	5,00,000 to 24,99,999	400

S#	Nominal Share Capital (INR)	Fee applicable (INR)
4	25,00,000 to 99,99,999	500
5	1,00,00,000 or more	600

Fixed fee of Rupees (INR) 200 per document to be charged in case company is not having share capital.

Table 2

Additional Fees in case of delay in filing of form

S#	Period of delay	Additional fee applicable (INR)
1	Up to 30 days	2 times of normal fees
2	More than 30 days and up to 60 days	4 times of normal fees
3	More than 60 days and up to 90 days	6 times of normal fees
4	More than 90 days and up to 180 days	10 times of normal fees
5	More than 180 days	12 times of normal fees

4.2 Processing Type

Form No. PAS-3 shall be processed in STP mode and shall be taken on record through electronic mode without any further processing. Ensure that all particulars in the webform are correct. There is no provision for resubmission of this webform.

4.3 Useful Links

1. Link to access Form No. PAS-3 : <https://www.mca.gov.in/MinistryV2/companyformsdownload.html>
2. FAQs related to e-filing: <https://www.mca.gov.in/MinistryV2/efiling.html>
3. Payment and Fee related Services: <https://www.mca.gov.in/MinistryV2/paymentservices.html>