



Instruction Kit for eForm INC-24
(Application for approval of Central Government for change of name)

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About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents 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](#)



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[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)

This form is required to be filed pursuant to Section 13 (2) of the Companies Act, 2013 and rule 29(2) of the Companies (Incorporation) Rules, 2014 which are reproduced for your reference:

Section 13:

- (1) Save as provided in section 61, a company may, by a special resolution and after complying with the procedure specified in this section, alter the provisions of its memorandum.
- (2) Any change in the name of a company shall be subject to the provisions of subsections (2) and (3) of section 4 and shall not have effect except with the approval of the Central Government in writing:
Provided that no such approval shall be necessary where the only change in the name of the company is the deletion therefrom, or addition thereto, of the word “Private”, consequent on the conversion of any one class of companies to another class in accordance with the provisions of this Act.
- (3) When any change in the name of a company is made under sub-section (2), the Registrar shall enter the new name in the register of companies in place of the old name and issue

fresh certificate of incorporation with the new name and the change in the name shall be complete and effective only on the issue of such a certificate.
- (6) Save as provided in section 64, a company shall, in relation to any alteration of its memorandum, file with the Registrar—
 - (a) the special resolution passed by the company under sub-section (1);
 - (b) the approval of the Central Government under sub-section (2), if the alteration involves any change in the name of the company.

Rule 29:

- (1) Change of name shall not be allowed to a company which has defaulted in filing its Annual Returns or Financial Statements or any document due for filing with the Registrar or which has defaulted in repayment of matured deposits or debentures or interest on deposits or debentures.



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- (2) For the purposes of sub-section (3) of section 13, an application shall be filed in **Form INC24** along with the fee for change in the name of the company and a new certificate of incorporation in **Form INC-25** shall be issued to the company consequent upon change of name.

Purpose of the eForm

An existing company seeking for change of name shall apply to Central Government (RoC) by filing an application in eForm INC-24. For changing the name, company is required to have a name reserved through **RUN** service and shall have passed the special resolution.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm INC-24 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)	Corporate Identity Number (CIN) of the company	<ul style="list-style-type: none">• Enter a valid CIN.• On clicking the Pre-Fill button, system will automatically display the name, address of the registered office and email ID of the company.• In case there is any change in the email ID, enter the new valid email ID of the company.



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S. No/ Section Name	Field Name	Instructions
3	(a) & (b) Service Request Number (SRN) of RUN	<ul style="list-style-type: none">• Enter an approved SRN of RUN which is associated with CIN.• User needs to file this eForm within 60 days from the date of approval of SRN of RUN. On clicking the Pre-Fill button, system will automatically display the proposed name of the company.
4	Reason(s) for change of name	Enter the reason(s) due to which the company wishes to apply for the change of name of the company.
5	(a) SRN of form MGT-14	Enter the SRN of eForm MGT-14 or old form 23 filed for registration of special resolution passed for change of name.
6	Name of the company at the time of incorporation (to be displayed in the certificate)	In case of companies incorporated in MCA21 system, system will automatically display the name of the company at the time of incorporation. In all other cases, this will have to be entered. Ensure that the name entered is correct as the same shall be displayed in the certificate to be issued by the RoC office.
7	(a) Details of number of members and number of shares held by them	<ul style="list-style-type: none">• Enter the details of the number of members and the number of shares held by them.• In case of companies not having share capital, zero may be entered as number of shares held.• Ensure that number of members voted against the resolution for change of name should not be more than one third of the total number of members present at the meeting.
To be digitally signed by	Designation	Select one of the option from the drop-down list –Director / Manager / Company Secretary / CEO / CFO.
	DSC	To be digitally signed by the person whose designation selected above.



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S. No/ Section Name	Field Name	Instructions
	DIN or Income-tax PAN or passport number of the applicant or Director Identification Number of the director; DIN or PAN of the manager or CEO or CFO; or Membership number of the Company Secretary	<p><input type="checkbox"/> In case the person digitally signing the eForm is a Director - Enter the approved DIN.</p> <p>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.</p> <p>In case the person digitally signing the eForm is Company Secretary - Enter valid membership number for other than Section 8 company. In case of section 8 company and if designation selected as 'company secretary' – Enter Membership number or PAN.</p>
Attachment(s)	<ul style="list-style-type: none"> • Certified true copy of minutes of the general meeting of the members where the special resolution was passed for change of name of the company is required to be attached. • Copy of any approval order obtained from the concerned authorities (such as RBI, IRDA, SEBI etc.) or the concerned department. <p>Any other information can be provided as an optional attachment(s).</p>	

Common Instructions to fill the eForm

Buttons	Particulars
Pre-Fill 	<p>The Pre-fill 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>Note: 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 List of attachment field.</p> <p>To remove any attachment from the eForm, select the attachment in the List of attachment field and click the Remove attachment button.</p>
<p>Check Form</p> 	<ol style="list-style-type: none"> 1. Click the Check Form 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. 2. Correct the highlighted errors. 3. Click the Check Form button again and. system will perform form level validation once again. On successful validations, a message is displayed “Form level pre scrutiny is successful”. <p>Note: 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 Check Form button.</p> <p>To make changes to the filled and checked form:</p> <ol style="list-style-type: none"> 1. Click the Modify button. 2. Make the changes to the filled eForm. 3. Click the Check Form button to check the eForm again.
<p>Pre scrutiny</p> 	<ol style="list-style-type: none"> 1. After checking the eForm, click the Prescrutiny button. System performs some checks and displays errors, if any. 2. Correct the errors. 3. Click the Prescrutiny button again. If there are no errors, a message is displayed “No errors found.” <p>The Prescrutiny functionality requires Internet Connectivity.</p>



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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.	Approval of Central Government for change of name	The Companies (Fee for Applications) Rules, 2014	#N/A	#N/A	#N/A	

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 INC-24, SRN will be generated and shown to you which will be used for future correspondence with MCA.



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Challan Generation

On successful submission of the eForm INC-24, 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, if any is sent to the user in the form of an email to the email id of the company.

Approval/ Rejection Letter

A system generated fresh certificate of incorporation consequent upon change of name is issued by Registrar in case of approval. A rejection letter is issued mentioning the reasons on the basis of which the eForm has been rejected. The certificate/ letter is sent as an attachment to the email, after approval/ rejection is granted.

Certificate

Fresh Certificate of incorporation pursuant to change of name is generated and sent to the user as an attachment to the email.

Rejection Codes

When an eForm is processed by the authority concerned, it may be rejected on the following grounds:

Rejection Code	Description
1	Defaulted in filing its annual returns or Financial statements or any document due for filing with Registrar.
2	Defaulted in repayment of matured deposits or debentures or interest on deposits or debentures.
3	Elaborate/justify the reasons for change of name of the company.
4	Proposed name has expired.
5	Furnish certified true copy of special resolution approving change of name of the company along with notice and explanatory statement.



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Rejection Code	Description
6	Furnish the complete list of members/shareholders of the company along with number of shares held by respective member/shareholder.
7	Attach the MOA/AOA in legible form.
8	Furnish certified true copy of Board resolution authorizing for such application.
9	Furnish signed copy of minutes of general meeting authorizing such alteration giving details of members with number of votes who casted vote in favour or against the resolution.
10	Furnish certified altered MOA/AOA.
11	Furnish approval from regulatory authority/department if any.
12	File the present activities of the company.
13	Modify the main objects.
14	Annexure/attachment should be signed.
15	Furnish copy of certificate of changed objects issued with altered MOA/AOA.
16	To clarify main objects in detail.
17	Furnish certificate from Auditors that the company has derived substantial portion of its income from new objects inserted.
18	If objects are indicated in the names, the same should correspond to the main objects, as main objects differ, the name is rejected.
19	Turnover of the company from the new activities if change of name is due to change in main activity of the company.
Others	In this case the description is entered by the Back Office User.



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Annexure A

Fees applicable:

	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
(iii)	By a company having a valid license issued under section 8 of the Act (Section 8 Company)	2,000	N/A

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