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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 406 of the Companies Act, 2013 & Rule 5 of Nidhi Rules, 2014

Every Nidhi shall within ninety days from the close of the first financial year after its incorporation and where applicable, the second financial year, file a return of statutory compliances in Form **NDH-1**.

Section 406:

- (1) In this section, "Nidhi" or "Mutual Benefit Society" means a company which the Central Government may, by notification in the Official Gazette, declare to be a Nidhi or Mutual Benefit Society, as the case may be.
- (2) The Central Government may, by notification in the Official Gazette, direct that any of the provisions of this Act specified in the notification—
 - (a) shall not apply to any Nidhi or Mutual Benefit Society; or
 - (b) shall apply to any Nidhi or Mutual Benefit Society with such exceptions, modifications and adaptations as may be specified in the notification.
- (3) A copy of every notification proposed to be issued under sub-section (2), shall be laid in draft before each House of Parliament, while it is in session, for a total period of thirty days, and if, both Houses agree in disapproving the issue of notification or both Houses agree in making any modification in the notification, the notification shall not be issued or, as the case may be, shall be issued only in such modified form as may be agreed upon by both the Houses
- (4) In reckoning any such period of thirty days as is referred to in sub-section (3), no account shall be taken of any period during which the House referred to in sub-section (3) is prorogued or adjourned for more than four consecutive days
- (5) The copies of every notification issued under this section shall, as soon as may be after it has been issued, be laid before each House of Parliament.]

Rule 5: Requirements for minimum number of members, net owned fund etc. –

- (1) Every Nidhi shall, within a period of one year from the date of its incorporation, ensure
- (a) not less than two hundred members;
 - (b) Net Owned Funds of ten lakh rupees or more;
 - (c) unencumbered term deposits of not less than ten per cent of the outstanding deposits as specified in rule 14; and
 - (d) ratio of Net Owned Funds to deposits of not more than 1:20.
- (2) Within ninety days from the close of the first financial year after its incorporation and where applicable, the second financial year, Nidhi shall file a return of statutory compliances in Form NDH-1 along with such fee as provided in Companies (Registration Offices and Fees) Rules, 2014 with the Registrar duly certified by a company secretary in practice or a chartered accountant in practice or a cost accountant in practice.
- (3) If a Nidhi is not complying with clauses (a) or (d) of sub-rule (1) above, it shall within thirty days from the close of the first financial year, apply to the Regional Director in Form NDH-2 along with fee specified in Companies (Registration Offices and Fees) Rules, 2014 for extension of time and the Regional Director may consider the application and pass orders within thirty days of receipt of the application.

Provided that the Regional Director may extend the period upto one year from the date of receipt of application.

Explanation - For the purpose of this rule “Regional Director” means the person appointed by the Central Government in the Ministry of Corporate Affairs as a Regional Director.

- (4) If the failure to comply with sub-rule (1) of this rule extends beyond the second financial year, Nidhi shall not accept any further deposits from the commencement of the second financial year till it complies with the provisions contained in sub-rule (1) and gets itself declared under sub-section (1) of section 406, besides being liable for penal consequences as provided in the Act.

Purpose of the eForm

Every Nidhi shall within ninety days from the close of the first financial year after its incorporation and where applicable, the second financial year, file a return of statutory compliances in Form NDH-1.

eForm Number as per Companies Act, 1956

NA

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm NDH-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.

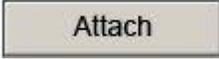
S.NO / Section Name		Field Name	Instructions
1		CIN	Enter the Valid CIN of the public company. You may find CIN by entering existing registration number or name of the company on the MCA website.(www.mca.gov.in) Also the Company should be in Active status. Please check the status in Master data of the company available at MCA website (www.mca.gov.in).
2			Click the Pre-fill button. On clicking the button, system shall automatically display the name, registered office address of the company, e-mail Id and phone number of the company. Email id and phone no shall be editable and updated in DB.
3	a	Number of subscribers to the Memorandum	Enter the number of subscriber to the memorandum
	b	Number of members admitted since date of incorporation up to the end of the first financial year or second financial year, where applicable, as per rule 5(1)	Enter the number of members admitted since date of incorporation up to the end of the first financial year
3	c	Number of persons who have ceased to be members up to the end of the first financial year or second financial year, where	Enter the number of persons who have ceased to be members up to the end of the first financial year

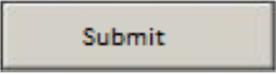
S.NO / Section Name		Field Name	Instructions
		applicable, as per rule 5(1)	
3	d	Number of members as at the end of the first financial year or second financial year, where applicable, as per rule 5(1)	<p>This number is auto calculated as following:</p> <p>Number of members as at the end of the first financial year = (Number of subscribers to the Memorandum + Number of members admitted since date of incorporation up to the end of the first financial year) - Number of persons who have ceased to be members up to the end of the first financial year</p>
4		Whether the number of members as at the end of the first financial year or second financial year, where applicable, as per rule 5(1) is 200 or more	<p>Select the Yes option if the number of members as at the end of the first financial year is 200 or more.</p> <p>If number of members as at the end of the first financial year is less than 200, then select whether application for extension of time has been made to Regional Director.</p> <p>If application for extension of time has been made to Regional Director, then enter the SRN of the application. This SRN should be an approved SRN of NDH-2 or GNL-2 filed under 'Others' option and associated with the company.</p>
5	(i)	Paid up equity share capital	Enter the details of liabilities.
	(ii)	Free reserves	The value of Net Owned Funds will be auto calculated as following:
	(iii)	Less: Accumulated Losses	<p>Net owned fund = (Paid up equity share capital + Free reserves) – (Accumulated losses - Other intangible assets)</p>
		Other intangible assets	
		Net Owned Funds	

S.NO / Section Name		Field Name	Instructions
6 (a)	(i)	Unencumbered Term Deposits Deposit(s) in scheduled commercial Banks (in Rs)	Enter the value for unencumbered term deposits (As per Rule 14 of Nidhi Rules, 2014) The value of total unencumbered term deposits will be auto calculated as following: Total unencumbered term deposits = Deposit(s) in scheduled commercial Banks (in Rs) + Deposits in Post Office(in Rs)
6	(ii)	Deposits in Post Office(in Rs)	
6		Total unencumbered term deposits	
6	(b)	Deposits outstanding at the close of business on the last working day of the second preceding month	Enter the value of deposits outstanding at the close of business on the last working day of the second preceding month
6	(c)	Percentage of (a)/(b)	The value of Percentage of (a)/(b) will be auto calculated as following: % = Total unencumbered term deposits/ Deposits outstanding at the close of business on the last working day of the second preceding month The value shall be calculated only if value in 6(b) is greater than zero.
7		Ratio of Net Owned Funds to Deposits	The value of Ratio of Net Owned Funds to Deposits will be auto calculated as following: Ratio = Net owned funds: Total unencumbered term deposits
		Whether the ratio of Net Owned Funds to deposits as at the end of the first financial year or second financial year,	Select either Yes or No. If yes is selected, then select “whether application for extension of time has been made to Regional Director”. And if Yes is selected in “whether application for extension of time has been made to Regional Director”, then mention the SRN of application. This SRN should be an approved SRN of NDH-2 or

S.NO / Section Name	Field Name	Instructions
	where applicable, as per rule 5(1) is more than 1:20	GNL-2 filed under ‘Others’ option and associated with the company.
To be digitally signed by Declaration		Enter the serial number and date of board resolution authorizing the signatory to sign and submit the eForm.
DSC		<p>Ensure the eForm is digitally signed by the Director, Manager, Company Secretary, CFO and CEO.</p> <p>The person should have registered his DSC with MCA by using the following link (www.mca.gov.in). If not already register, then please register before signing this form. Disqualified director will not be able to sign the form.</p>
DIN or Income-tax PAN or Membership number		<ul style="list-style-type: none"> • In case the person digitally signing the eForm is a Director - Enter the approved DIN. • In case the person digitally signing the eForm is Manager/ CEO/ CFO - Enter valid income-tax PAN. • In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.
Certificate by practicing professional		This eform needs to be verified by a practicing professional. Enter the details of the practicing professional and attach the digital signature.
Attachments		<p>Mandatory Attachments:</p> <ul style="list-style-type: none"> • List of all members with PAN and complete residential address • Amount of deposit accepted from each member <p>Below attachments shall be mandatory in case value greater than zero is entered in field 6(a)</p> <ul style="list-style-type: none"> • Break-up of deposits in Sr. No. 6(a)(i) with bank name, branch and account number • Break-up of deposits in Sr. No. 6(a)(ii) with name and location of P.O branch

Common Instructions to fill eForm

Buttons	Particulars
<p>Pre-Fill</p> 	<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>
<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.

Buttons	Particulars
Pre scrutiny 	<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. Please attach signatures before clicking on Prescrutiny.</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
				Event Date	Time limit (days) for filing	
1.	Return of statutory compliances	The Companies (Registration of offices and Fees) Rules, 2014 Annexure A		90 days from the end date of financial year	90 days	

Processing Type

The eForm will be auto-approved in STP mode. On processing of the eForm the details will be saved with MCA.

SRN Generation

On successful submission of the eForm NDH-1, 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 NDH-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.



Instruction Kit for eForm NDH-1
(Return of statutory compliances)

Email

When an eForm is registered by the authority concerned, an acknowledgement of the same is sent to the user in the form of an email at the end of the day to the email id of the company.

Annexure A

The Companies (Registration offices and Fees) Rules, 2014

Filing fee in case of company having share capital

Nominal Share Capital	Fee applicable
Less than 1,00,000	Rupees 200 per document
1,00,000 to 4,99,999	Rupees 300 per document
5,00,000 to 24,99,999	Rupees 400 per document
25,00,000 to 99,99,999	Rupees 500 per document
1,00,00,000 or more	Rupees 600 per document

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	12 times of normal fees

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