

## Instruction Kit for eForm PAS-3 (Return of Allotment)

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## Instruction Kit for eForm PAS-3 (Return of Allotment)

### 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](#)

[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 PAS-3 is required to be filed pursuant to Section 39(4) and 42(9) of the Companies Act, 2013 and rule 12 and 14 Companies (Prospectus and Allotment of Securities) Rules, 2014 which are reproduced for your reference.

#### **Section 39(4):**

Whenever a company having a share capital makes any allotment of securities, it shall file with the Registrar a return of allotment in such manner as may be prescribed.

#### **Section 42(9):**

Whenever a company makes any allotment of securities under this section, it shall file with the Registrar a return of allotment in such manner as may be prescribed, including the complete list

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of all security-holders, with their full names, addresses, number of securities allotted and such other relevant information as may be prescribed.

**Rule 12:**

- (1) Whenever a company having a share capital makes any allotment of its securities, the company shall, within thirty days thereafter, file with the Registrar a return of allotment in Form PAS-3, along with the fee as specified in the Companies (Registration Offices and Fees) Rules, 2014.
- (2) There shall be attached to the Form PAS-3 a list of allottees stating their names, address, occupation, if any, and number of securities allotted to each of the allottees and the list shall be certified by the signatory of the Form PAS-3 as being complete and correct as per the records of the company.
- (3) In the case of securities (not being bonus shares) allotted as fully or partly paid up for consideration other than cash, there shall be attached to the Form PAS-3 a copy of the contract, duly stamped, pursuant to which the securities have been allotted together with any contract of sale if relating to a property or an asset, or a contract for services or other consideration.
- (4) Where a contract referred to in sub-rule (3) is not reduced to writing, the company shall furnish along with the Form PAS-3 complete particulars of the contract stamped with the same stamp duty as would have been payable if the contract had been reduced to writing and those particulars shall be deemed to be an instrument within the meaning of the Indian Stamp Act, 1899 (2 of 1899), and the Registrar may, as a condition of filing the particulars, require that the stamp duty payable thereon be adjudicated under section 31 of the Indian Stamp Act, 1899.
- (5) A report of a registered valuer in respect of valuation of the consideration shall also be attached along with the contract as mentioned in sub-rule (3) and sub-rule (4).
- (6) In the case of issue of bonus shares, a copy of the resolution passed in the general meeting authorizing the issue of such shares shall be attached to the Form PAS-3.
- (7) In case the shares have been issued in pursuance of clause (c) of sub-section (1) of section 62 by a company other than a listed company whose equity shares or convertible preference shares are listed on any recognised stock exchange, there shall be attached to Form PAS-3, the valuation report of the registered valuer.

Explanation. - Pending notification of sub-section (1) of section 247 of the Act and finalization of qualifications and experience of valuers, valuation of stocks, shares, debentures, securities etc. shall be conducted by an independent merchant banker who is registered with the Securities and Exchange Board of India or an independent chartered accountant in practice having a minimum experience of ten years.

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**Rule 14:**

(1)(a) For the purposes of sub-section (1) of section 42, a company may make an offer or invitation to subscribe to securities through issue of a private placement offer letter in Form PAS-4. (b) A private placement offer letter shall be accompanied by an application form serially numbered and addressed specifically to the person to whom the offer is made and shall be sent to him, either in writing or in electronic mode, within thirty days of recording the names of such persons in accordance with sub-section (7) of section 42:

Provided that no person other than the person so addressed in the application form shall be allowed to apply through such application form and any application not conforming to this condition shall be treated as invalid.

(2) A company shall not make a private placement of its securities unless -

(a) the proposed offer of securities or invitation to subscribe securities has been previously approved by the shareholders of the company, by a Special Resolution, for each of the Offers or Invitations:

Provided that in the explanatory statement annexed to the notice for the general meeting the basis or justification for the price (including premium, if any) at which the offer or invitation is being made shall be disclosed:

Provided further that in case of offer or invitation for non-convertible debentures, it shall be sufficient if the company passes a previous special resolution only once in a year for all the offers or invitation for such debentures during the year.

(b) such offer or invitation shall be made to not more than two hundred persons in the aggregate in a financial year:

Provided that any offer or invitation made to qualified institutional buyers, or to employees of the company under a scheme of employees stock option as per provisions of clause (b) of subsection

(1) of section 62 shall not be considered while calculating the limit of two hundred persons;

Explanation. – For the purposes of this sub-rule, it is hereby clarified that -

(i) the restrictions under sub-clause (b) would be reckoned individually for each kind of security that is equity share, preference share or debenture;

(ii) the requirement of provisions of sub-section (3) of section 42 shall apply in respect of offer or invitation of each kind of security and no offer or invitation of another kind of security shall be made unless allotments with respect to offer or invitation made earlier in respect of any other kind of security is completed;

(c) the value of such offer or invitation per person shall be with an investment size of not less than twenty thousand rupees of face value of the securities;

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(d) the payment to be made for subscription to securities shall be made from the bank account of the person subscribing to such securities and the company shall keep the record of the Bank account from where such payments for subscriptions have been received:

Provided that monies payable on subscription to securities to be held by joint holders shall be paid from the bank account of the person whose name appears first in the application.

(3) The company shall maintain a complete record of private placement offers in Form PAS5: Provided that a copy of such record along with the private placement offer letter in Form PAS4 shall be filed with the Registrar with fee as provided in Companies (Registration Offices and Fees) Rules, 2014 and where the company is listed, with the Securities and Exchange Board within a period of thirty days of circulation of the private placement offer letter.

Explanation. - For the purpose of this rule, it is hereby clarified that the date of private placement offer letter shall be deemed to be the date of circulation of private placement offer letter.

(4) A return of allotment of securities under section 42 shall be filed with the Registrar within thirty days of allotment in Form PAS-3 and with the fee as provided in the Companies (Registration

Offices and Fees) Rules, 2014 along with a complete list of all security holders containing-

(i) the full name, address, Permanent Account Number and E-mail ID of such security holder; (ii) the class of security held;

(iii) the date of allotment of security;

(iv) the number of securities held, nominal value and amount paid on such securities; and particulars of consideration received if the securities were issued for consideration other than cash.

(5) The provisions of clauses (b) and (c) of sub-rule (2) shall not be applicable to -

(a) non-banking financial companies which are registered with the Reserve Bank of India under Reserve Bank of India Act, 1934; and

(b) housing finance companies which are registered with the National Housing Bank under National Housing Bank Act, 1987, if they are complying with regulations made by Reserve Bank of India or National Housing Bank in respect of offer or invitation to be issued on private placement basis:

Provided that such companies shall comply with sub-clauses (b) and (c) of sub-rule (2) in case the Reserve Bank of India or the National Housing Bank have not specified similar regulations.

**eForm Number as per Companies Act, 1956**

Form 2 as per Companies Act, 1956.

## Instruction Kit for eForm PAS-3 (Return of Allotment)

### Part II – Instructions to fill the eForm

#### Specific Instructions to fill the eForm PAS-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.

**Note:**

- You can file this form with different event dates (date of allotment) if these dates are within 30 days of the filing date. If any of the date(s) are beyond 30 days, then separate form is to be filed for every such event date. For example:  
"Shares are allotted on 1st April; and then shares are allotted again on 5th April and on 15th April. In such case details of all the three allotments can be filed through the same form only if the form is filed on or before 1st May, as all the events would fall within 30 days. However, if the company files the eForm on 10th May, then separate forms would need to be filed for each of these allotments."
- If it is required to file eForm MGT-14 in relation to the resolution passed for issue of shares; ensure that filing of eForm MGT-14 precedes filing of this eForm.

S. No/ Section Name		Field Name	Instructions
1	a	Corporate identity number (CIN) of company	Enter the Corporate identity number (CIN) of company.  You may find CIN by entering existing registration number or name of the company in the 'Find CIN' service under the menu MCA services on the MCA website.
1	a	Pre-fill button	Click the <b>Pre-fill</b> button. On clicking the button, system shall automatically display the name, registered office address and email id of the company. In case there is any change in the email ID, you can enter the new valid email ID.

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S. No/ Section Name	Field Name	Instructions
3	Securities allotted payable in cash	<p>Enter the details of securities allotted in cash.</p> <p>Enter the total number of allotments for which this eForm needs to be filed. Based on the number entered here, number of blocks shall be displayed for entering the details. Details of maximum five such allotments can be filed through this eForm. If the total number of allotments is more than five, then file another eForm PAS-3 for remaining such allotments.</p> <p>More than one option can be selected from equity with differential rights, equity without differential rights, debentures or preference shares in case more than one kind of security is allotted, otherwise select whichever is applicable.</p>

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S. No/ Section Name	Field Name	Instructions
4	Securities allotted for consideration otherwise than in cash.....	<p>Enter the details of securities allotted for consideration otherwise than in cash.</p> <p>Enter the total number of allotments for which this eForm needs to be filed. Based on the number entered here, number of blocks shall be displayed for entering the details. Details of maximum three such allotments can be filed through this eForm. If the total number of allotments is more than three, then file another eForm PAS-3 for remaining such allotments.</p> <p>More than one option can be selected from equity with differential rights, equity without differential rights, debentures or preference shares in case more than one kind of security is allotted, otherwise select whichever is applicable.</p> <p>Select whether an agreement or contract is executed in writing for allotting shares for consideration otherwise than in cash. In case any agreement or contract is not executed, then it is mandatory to attach stamped particulars of contract about the shares issued for consideration other than cash if such contract is not reduced to writing.</p>
5	(a) to (f)	Bonus shares issued
		In case bonus shares are issued, enter the necessary details concerning such issue.
6		In respect of private placement
		<p>Select the category to whom allotment is made in respect of private placement and it mandatory to select all checkboxes of (b) for declaration in case of private placement of offer is made by the company other than IFSC and Nidhi company. For IFSC companies, declaration number 4, 6 and 7 shall not be mandatory. For Nidhi company, declaration number 1 and 7 shall not be mandatory.</p>



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S. No/ Section Name	Field Name	Instructions
7	(a) to (d)	<p>Capital structure of the company after taking into consideration</p> <p>Enter details for the authorized, issued, subscribed and paid up share capital break up after taking into consideration the allotments made.</p> <p>Enter the number of shares, total amount of shares and nominal amount per share for each type of share.</p> <p>In case the company having share capital, at least one type of share capital (Equity/ Preference) should be greater than zero. In case, the company is not having share capital, then the authorized share capital shall be zero.</p> <p>The paid up capital entered in the eform shall update the paid up capital of the company in master data. In case company has shares of multiple nominal amounts per share, then enter multiple nominal values per share separated by comma in the field</p> <p><b>Nominal amount per share.</b> For example, if the details of share capital are as follows: 1,00,000 equity shares of Rs. 10 each 1,00,000 equity shares of Rs. 5 each 10,000 7% Preference shares of Rs. 50 each 5,000 8% Preference shares of Rs. 100 each</p> <p>The respective fields are to be entered in the following manner: Authorised capital of the company (in Rs.)- 25,00,000/- Break up of Authorised capital: Number of equity shares- 2,00,000 Total amount of equity shares (in Rs.)- 15,00,000/- Nominal amount per equity share- Rs. 10, Rs. 5 Number of preference shares- 15,000</p>
		<p>Total amount of preference shares (in Rs.)- 10,00,000/- Nominal amount per preference share- Rs. 50, Rs.100</p>

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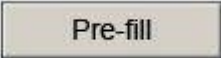


S. No/ Section Name	Field Name	Instructions
8	Debt Structure of the company after taking into .....	Enter the details of securities of the company after taking into consideration the allotment.
9	Whether complete list of allottees has been enclosed as an attachment	<p>Select whether complete list of allottees has been enclosed as an attachment. In case the complete list is not attached, provide the details thereof in excel sheet. Please note the following:</p> <ol style="list-style-type: none"> <li>1. The format of the excel sheet is available in Annexure-B.</li> <li>2. After the eform is uploaded, the excel file needs to be uploaded using a new MCA service - <b>Upload Details of Security Holders/Debenture Holders/Depositors</b> available at <a href="http://www.mca.gov.in">www.mca.gov.in</a>.</li> <li>3. DONOT submit the details in CD at concerned RoC office.</li> <li>4. In case, the <b>NO</b> option is selected, then the eform will not be approved until the details are uploaded in the MCA21 portal.</li> </ol>
<b>To be digitally signed by</b>	Declaration	Enter the serial number and date of board resolution authorizing the buy-back of securities.
	DSC	Enter the designation of the person under which capacity he is signing the eForm from the dropdown values.
	DIN or Income-tax PAN or Membership number	<p>Ensure the eForm is digitally signed by the Director, Manager, CEO, CFO or Company Secretary of the company.</p> <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 Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter valid income-tax PAN/approved DIN.</li> </ul>

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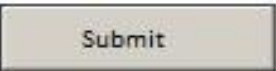
S. No/ Section Name	Field Name	Instructions
		In case the person digitally signing the eForm is Company Secretary - Enter valid membership number in case of other than Section 8 company. In case of Section 8 company, either membership number/ PAN shall be entered.
	Certificate practicing professional	The eForm should be mandatorily certified by a chartered accountant (in wholetime practice) or cost accountant (in whole-time practice) or company secretary (in whole-time practice) by digitally signing the eForm.
<b>Attachments</b>	<ul style="list-style-type: none"> <li>List of allottees, separate list for each allotment is mandatory as per <a href="#">Annexure B</a> if 'Yes' is selected in field "Whether complete list of allottees has been enclosed as an attachment".</li> <li>Copy of Board or Shareholders' resolution approving allotment of shares is mandatory in all cases</li> <li>Valuation Report from the registered valuer is mandatory in case obtained from valuer.</li> <li>Copy of Contract/Complete particulars of contract duly stamped is mandatory to attach in case securities are issued other than cash</li> <li>Copy of the special resolution authorizing the issue of bonus shares is mandatory in case of bonus issue.</li> <li>Complete record of private placement offers and acceptances in Form PAS5 is mandatory in case of private placement and check box 7 is selected in field no. 6(b)</li> <li>Any other information can be provided as an optional attachment(s).</li> </ul>	

## Instruction Kit for eForm PAS-3 (Return of Allotment)

### 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 Prefill 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>
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>

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<p>Check Form</p> 	<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>
<p>Modify</p> 	<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>
Buttons	Particulars
<p>Pre scrutiny</p> 	<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. Please attach signatures before clicking on Prescrutiny.</p>
<p>Submit</p> 	<p>This button is disabled at present.</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	
				Event Date	Time limit(days) for filing
1.	Return of allotment	<a href="#">As per 'The Companies (Fee for filings with ROC) Rules, 2014' Annexure A</a>	<a href="#">As per 'The Companies (Fee for filings with ROC) Rules, 2014' Annexure A</a>	Date of allotment	30 days from the date of allotment

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 auto approved (STP)

#### SRN Generation

On successful submission of the eForm PAS-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 PAS-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 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.

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**Annexure A**

**The Companies (Fee for filings with Registrar of Companies) Rules, 2014**

**In case of Nidhi Company:**

Fee applicable
Rupees 1 for every 100 rupees or parts thereof on the 'Total nominal value of securities issued' [Refer Note 1 below]. However, the calculated filing fee shall be limited to the maximum of fee payable by any normal company having share capital.

**In case of company having share capital (not falling under Nidhi company exemption)**

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 does not have share capital**

Fee applicable
Rupees 200

**Additional fees shall be applicable as below**

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

Note 1: 'Total nominal value of securities issued' shall be the sum of values entered in below mentioned fields:

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Field No.	Field description	Remarks
3 [Cash allotments]	Total nominal amount (in Rs.)	Add values of 'Total nominal amount' mentioned against columns 1. Preference shares, 2. Equity shares without Differential rights, 3. Equity Shares with differential rights , 4. Debentures. In case, field no. 3 has multiple allotment blocks then take sum of 'Total nominal amount (in Rs.)' mentioned in all columns of all the allotment blocks.
4 [Non Cash allotment]	Total nominal amount (in Rs.)	Add values of 'Total nominal amount' mentioned against columns 1. Preference shares, 2. Equity shares without Differential rights, 3. Equity Shares with differential rights, 4. Debentures. In case, field no. 3 has multiple allotment blocks then take sum of 'Total nominal amount (in Rs.)' mentioned in all columns of all the allotment blocks
5 [Bonus share]	'Number of bonus shares' multiplied by 'Nominal amount per share (in Rs.)'	-

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**Annexure B**

**Format of the list of allottees**

**Table A**

Name of the 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, voting rights etc.	

**Table B (List of allottees, applicable in case of allotment of securities payable in cash)**

S. No.	Name & occupation of Allottee	Address of Allottee	Nationality of the Allottee	Number of shares allotted	Total amount paid (including premium) (in Rs.)	Total amount to be paid on calls (including premium) outstanding (in Rs.)
1	2	3	4	5	6	7
Total						

**Table C (List of allottees, applicable in case of allotment of securities for consideration otherwise than in cash)**

S. No.	Name & occupation of Allottee	Address of Allottee	Nationality of the Allottee	Number of securities allotted	Whether securities allotted as fully or partly paid up	If partly paid up amount outstanding (in Rs.)

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1	2	3	4	5	6	7
Total						

Table D (List of allottees, applicable in case of allotment of bonus shares)

S.No	Name & occupation of Allottee	Address of Allottee	Nationality of the Allottee	Number of shares allotted
1	2	3	4	5
Total				

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