

Instruction Kit for eForm SPICe (INC-32)
(Simplified Proforma for Incorporating Company electronically)

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Instruction Kit for eForm SPICe (INC-32) (Simplified Proforma for Incorporating Company electronically)

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

{ In pursuance of sections 4, 7, 12, 152 and 153 of the Companies Act, 2013 read with rules made thereunder }

Purpose of the eForm

EForm SPICe (INC-32) deals with the single application for reservation of name, incorporation of a new company and/or application for allotment of DIN and/or application for PAN and TAN and/or issuance of Section 8 License Certificate. This eForm is accompanied by supporting documents including details of Directors & subscribers, MoA and AoA etc. Once the eForm is processed and found complete, company would be registered and CIN would be allocated. License Certificate shall also be issued in case of incorporation of a Section 8 company. Also DINs gets issued to the proposed Directors who do not have a valid DIN. Maximum three Directors are allowed for using this integrated form for filing application of allotment of DIN while incorporating a company. Also PAN and TAN would get issued to the Company.

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Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm SPICe (INC-32) 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
	Whether name is already approved by Registrar of Companies	In case company name is already approved via RUN service, select option 'Yes' and mention the approved SRN.
	Entity Type	Shall be pre-filled based on the SRN of RUN entered above.
1	a to e	(In case SRN of RUN is entered) Shall be pre-filled / entered/ restricted based on the table given in Annexure D .
1	a	State the type of company (In case SRN of RUN is not entered) Select the type of proposed company under drop-down provided. Values are: Section 8 Company, Producer Company, New company (others), Part 1 Section 8 Company, Part 1 LLP to Company, Part 1 Firm to Company, Part 1 Others Type as producer company should be selected only in case company complies with the provisions of Part IXA of the Companies Act, 1956.
	LLPIN	Shall be pre-filled based on the SRN of RUN entered above or else shall be entered in case type of company is entered as Part 1 LLP to Company. It should be an active LLPIN.
1	b	State the class of company (In case SRN of RUN is not entered) Select the class of proposed company from values given as Public, Private or One Person Company In case of producer company selected, class can be selected as 'private' only. In case of OPC, company type should only be 'New company (others)'.
1	c	State the category of company Select the category of proposed company from the drop-down values provided like Company limited by shares, Company limited by guarantee or Unlimited company.

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S. No/ Section Name		Field Name	Instructions
		(In case SRN of RUN is not entered)	In case of Producer company or One person company, only limited by shares can be selected.
1	d	State the sub-category of company (In case SRN of RUN is not entered)	Select the Sub-category applicable to the proposed company from the drop-down values given like Union government company, State government company, Non-government company, Subsidiary of company incorporated outside India, Guarantee and association company. Guarantee and association company can be selected in case of company is limited by guarantee. In case of One Person Company, only Non- Government Company can be selected.
1	e	Whether proposed company is an IFSC company	Select whether proposed company is an IFSC company. ‘Yes’ can be selected only if company is limited by shares.
1	f	Company is: Having share capital or Not	Select whether company is having share capital or not.
2	a	Main division of industrial activity of the company	Enter the main division code for the industrial activity of the proposed company. Refer Annexure A for the list of main divisions of industrial activities. Shall be entered as either 65 or 66 or 67 in case ‘Yes’ is selected in field 1(e).
2	b	Whether Articles of Association is entrenched	Select whether the article(s) is/are entrenched compared to the standard template of Articles of Association notified under schedule I to the Companies Act, 2013 and also specify their number along with details of entrenchment. Make sure the article number matches with form SPICe AOA (INC-34) or attached Articles of Association.
3	(i)	Capital structure of the company	In case of a company having share capital, enter the details of authorized and subscribed share capital break up. Minimum authorized and subscribed share capital required for an OPC is Rupee one or a private company having share capital is Rupees two and in case of a public company Rupees seven.

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		<p>Also enter the number of shares, total amount of shares and nominal amount per share for each kind of shares. At least one kind of share capital (Equity/ Preference) should be greater than zero in number of shares as well as amount of shares.</p> <p>In case company has shares of multiple nominal amounts per share, then enter multiple nominal values per share separated by comma in the field Nominal amount per share. For example, if the details of authorized 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: Authorized capital of the company (in Rs.)- 25,00,000/- Break up of Authorized 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 Total amount of preference shares (in Rs.)- 10,00,000/- Nominal amount per preference share- Rs. 50, Rs.100</p>
3	(ii) Details of number of members	<p>Enter the details of number of members in case of a company is not having share capital.</p> <p>Maximum number of members excluding proposed employee(s) should not be greater than 200 in case of a private company.</p> <p>Number of members excluding proposed employee(s) should be greater than or equal to two in case of Private company and seven in case of public company.</p>
4	(a) Correspondence / registered address	<p>Enter the correspondence address of the proposed company.</p> <p>The company can establish its place of registered office on or from the fifteenth day of its incorporation. In case company establishes its registered office after incorporation, the correspondence address shall be the mailing address for company for receiving and acknowledging all communications and notices</p>

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S. No/ Section Name	Field Name	Instructions
		<p>as may be addressed to it, till the time company establishes its registered office.</p> <p>Make sure that correspondence address is of same state where company is willing to have its registered office.</p> <p>Enter the valid email id of the company. Ensure that this email ID is valid as intimation regarding processing of the eForms, important communication from RoC office shall also be communicated electronically at the email ID being mentioned here.</p>
4	(b) Whether the address for correspondence is the address of registered office of the company	<p>Select Yes if the address for correspondence is the address of registered office of the company and attach the proof of office address and copy of utility bill that is not older than two months.</p> <p>Select No if the address for correspondence is not the address of registered office of the company. In this case, the company shall establish its registered office within fifteen days of the approval of this application for Incorporation and shall also intimate such address of registered office within thirty days of the Incorporation via e-form INC-22.</p>
4	(c) Name of the office of the Registrar of Companies in which the proposed company is to be registered	<p>Select the RoC name displayed based on the state selected in correspondence details.</p> <p>Users are advised to select the correct name of office of the Registrar of Companies (ROC) in case more than one ROC is mapped to the state selected. Once application is filed, the same would not allowed to be changed until company is incorporated.</p> <p>In case of 'Part I LLP to Company', state entered should be same as the state in which the registered office of LLP is situated.</p>
5	(a) Particulars of the proposed/approved name	<p>Enter the particulars of the proposed name. In case of name already approved via run, the same gets pre-filled based on the SRN entered.</p> <p>The illustrative list of names based on the type of company is as follows: In case of an one person company – ABC (OPC) Private Limited</p>

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		<p>In case of a private limited company (other than producer company) – ABC Private Limited In case of a private limited company (Producer company) – ABC Producer Company Limited In case of a public limited company – ABC Limited In case of an Unlimited liability private company – ABC Private Unlimited In case of an Unlimited liability public company – ABC Unlimited</p> <p>Do not enter abbreviation like “PVT”, “PVT.”, (P), “LTD” and “LTD”.</p> <p>State the significance of the key or coined word used in the proposed name. It should mention why such word cannot be done without in the name.</p> <p>If the proposed name is or has used any word in any vernacular language e.g.: Hindi, Marathi, Tamil etc., then please mention the language.</p>
5	b (i)	<p>Whether the proposed name including the phrase ‘Electoral trust’</p> <p>Option Yes can be selected only if company has been issued a license under section 8.</p>
5	b (ii)	<p>Whether the proposed name(s) contain such word or expression for which the previous approval of Central Government is required</p> <p>Select whether the approval of Central Government is required for the reservation of name proposed.</p> <p>If yes, attach the necessary approval under attachment.</p>
5	b (iii)	<p>Whether approval from any sectoral regulator is required</p> <p>Select whether the approval is needed from any sectoral regulator.</p> <p>In case necessary approval is already taken then select the applicable declaration under declaration section of this application form.</p>

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5	b (iv)	<p>Whether the name is similar to</p> <ul style="list-style-type: none"> Existing Indian Company Foreign body corporate <p>In case the proposed name is similar to any existing company, enter the CIN of such existing company and the name of the company will be displayed. If CIN is not known, then enter the name of such company.</p> <p>In case the proposed name is similar to any foreign holding company, enter the name of the foreign holding company.</p> <p>In case the name is similar to any existing company or to the foreign holding company, then, a certified true copy of No objection certificate by way of board resolution (in case of Indian company) or resolution (in case of foreign company) needs to be attached.</p>
5	c (i)	<p>Whether the proposed name is based on a registered trademark or is subject matter of an application pending for registration under the Trade Marks Act</p> <p>Enter whether the proposed name is in resemblance with any class of Trade Mark Rules, 2002.</p> <p>If the proposed name is based on a registered trademark or is subject matter of an application pending for registration under the Trade Marks Act, then approval shall be attached of such owner of the registered trademark or the applicant of such trade mark for which application for registration is pending.</p>
5	c (ii)	<p>Specify the class(s) of trademark</p> <p>In case proposed name is based on a registered trademark or is subject matter of an application pending for registration under the Trade Marks Act, enter the class(s) of trademark.</p> <p>Enter the class(s) of Trade Mark with proper space and separated by comma, to which the proposed name has resemblance.</p>
5	c (iii)	<p>Furnish the particulars of application and the approval of the applicant or owner of the trade mark</p> <p>In case proposed name is based on a registered trademark or is subject matter of an application pending for registration under the Trade Marks Act, enter your comments indicating approval of the owner of the trademark or the applicant of such application for registration of Trademark.</p>
6	a	<p>Number of first subscriber(s) to MOA and directors of the company</p> <p>Enter the number of first subscribers to Memorandum of association (MoA)) and directors of the company. Based on the number entered in the table, blocks for entering the details of subscribers and directors shall be displayed.</p>

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S. No/ Section Name		Field Name	Instructions
			<p>Each category of subscribers (except non-individual subscribers) and directors is divided into two types, one is having DIN and another one is not having DIN.</p> <p>Total number of first subscribers (non-individual plus individual) should be:</p> <ul style="list-style-type: none"> • Equal to or greater than two in case of proposed private company or Seven in case of public company or One in case of OPC, and • Equal to or less than two hundred in case of private company, and • Equal to the 'Number of members excluding proposed employee(s)' as entered in field 3(ii)(d) in case company is not having share capital. <p>Total number of first subscribers are restricted to seven considering possibility of affixing maximum DSCs in form SPICe MOA (INC-33) and form SPICe AOA (INC-34).</p>
6	a	Number of non-individual first subscriber(s)	In second row of the table given, enter the number of Non-Individual subscribers in the company and accordingly the blocks would be generated in field 6 (b) 'Particulars of non-individual first subscriber(s) not having DIN'.
6	a	Number of individual first subscriber(s) cum director(s)	<p>In third row of the table, enter the number of only those subscribers who are proposed to also be the director in the company. Based on the number entered, blocks under field 6 (d) 'Particulars of individual first subscriber(s) cum directors - having DIN & not having DIN, shall be generated accordingly.</p> <p>Based on the difference of total number of subscribers (entered in row one) and the number of non-individual subscribers (entered in row two) plus number of subscriber cum directors (entered in row three), the blocks under field 6 (c) 'Particulars of individual first subscriber(s) (other than subscriber cum director) having DIN & not having DIN' shall be generated.</p>

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S. No/ Section Name		Field Name	Instructions
6	a	Total number of directors (director(s) who is/are not subscriber(s) plus subscriber(s) cum director(s) as mentioned in above Row no. 3)	<p>In the fourth row of the table given, enter the total number of proposed director(s) in the company. This number should include number of those subscribers who are also proposed to be directors in the company.</p> <p>Users are advised to fill the correct details based on the number entered under 'Not having DIN' column. The application for allotment of DIN would also be processed and upon approval, DIN would be issued to those directors whose names have been mentioned as not having DIN. Wrong information may result into duplicity of issued DINs which is subject to punishment under section 159 read with section 155 of the Companies Act, 2013.</p> <p>Total number of directors (including both 'having' and 'not having' DIN) cannot be more than 20 in number.</p> <p>Total number of directors (including both 'having' and 'not having' DIN) should be minimum 1 in case of OPC, 2 in case of private company (other than producer company) or 3 in case of public company or 5 in case of a producer private company.</p> <p><u>Not having DIN</u> Directors not having DIN cannot be more than 3 in number.</p> <p>Based on the difference of total number of directors (entered in this fourth row) and the number of individual first subscriber(s) cum director(s) (entered in third row), the blocks under field 6 (e) 'Particulars of directors (other than first subscribers) having DIN & not having DIN' shall be generated.</p>

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S. No/ Section Name		Field Name	Instructions
6	b	Particulars of non-individual first subscriber(s)	<p>Enter the particulars of non-individual first subscriber(s) to MoA.</p> <ol style="list-style-type: none"> 1. Select the Category of the non-individual first subscriber(s), from the available drop-down values –Company/ Foreign company/ Company incorporated outside India/ Body Corporate/ Others 2. Enter the Corporate identity number (CIN) or foreign company registration number (FCRN) or any other registration number of the non-individual first subscriber. 3. Click the Pre-Fill button if CIN/ FCRN entered, the details of the non-individual first subscriber will be displayed. Else details would require to be entered manually. 4. Enter the details of the person authorized for acting on behalf of the non-individual first subscriber. 5. Enter the Income tax PAN of the authorized person of the non-individual first subscriber and click the Verify Details button. Based on the Income tax PAN, the details of the authorized person's name, father's name and DOB shall be verified with the PAN records. In case the details do not match, error message shall be displayed. 6. Enter the number and amount of shares subscribed by the first subscriber, in case of a company having share capital.
6	c	Particulars of individual first subscriber(s) (other than subscriber cum director) Not Having DIN	<p>Enter the particulars of individual first subscriber(s) (other than subscriber cum director) Not Having DIN.</p> <ol style="list-style-type: none"> 1. Enter the personal details, occupational details and educational qualifications. 2. Select a personal identification document available with the director – PAN or Passport Number. In case director is an Indian national, select PAN option. 3. If PAN is entered, click the Verify Details button. The details entered will be verified from the PAN records. In case the details do not match, error message is displayed. Correct the details. 4. Enter the Designation from the available drop-down values – Director/ Managing director/ Whole time director/ Nominee director. 5. Enter the Category from the available drop-down values – Promoter/ Professional/ Independent/ Nominee <p style="text-align: center;">Note:</p>

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S. No/ Section Name	Field Name	Instructions
		<ol style="list-style-type: none"> a. You cannot select the Independent category if the Director is a Managing director, nominee director, whole time director. b. You can select the Nominee category if director is a Nominee director. c. In case of Nominee director enter the name of the company or institution whose nominee the appointee is. <ol style="list-style-type: none"> 6. Enter the email id of the proposed director. Make sure that the email ID is correct. 7. Enter the address details of the proposed director 8. Select the type of proof of identity from the available drop-down values – Voters Identity Card/ Passport/ Driving License. 9. Select the type of Residential Proof from the available drop-down values – Bank / Electricity Bill/ Telephone bill/ Mobile bill.. 10. Attach copy of proof of identity and proof of address under attachments section. 11. Enter the number and amount of shares subscribed by the first subscriber.
6	d	<p>Particulars of individual first subscriber(s) cum directors Having DIN</p> <p>Enter the particulars of individual first subscriber(s) cum directors who have DIN</p> <ol style="list-style-type: none"> 1. Enter DIN and click the Pre-Fill button. The details of the director, such as director's name, gender, date of birth and nationality will be filled by default based on the information available in the MCA records. 2. Enter the Designation from the available drop-down values – Director/ Managing director/ Whole time director/ Nominee director 3. Enter the Category from the available drop-down values – Promoter/ Professional/ Independent/ Nominee <p>Note:</p> <ul style="list-style-type: none"> • You cannot select the Independent category if the Director is a Managing director, nominee director, whole time director. • You can select the Nominee category if director is a Nominee director.

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S. No/ Section Name	Field Name	Instructions
		<ul style="list-style-type: none"> In case of Nominee director enter the name of the company or institution whose nominee the appointee is <ol style="list-style-type: none"> Enter the email id of the proposed director. Make sure that the email ID is correct. Enter the number and amount of shares subscribed by the first subscriber. Enter the number of entities in which subscriber has interest. Enter the Designation of the subscriber in the entity and his/her percentage of shareholdings and amount. If these entities have CIN/FCRN/LLPIN, you need not mention the entity details and enter zero in field 'Number of entities in which director has interest'. <p>For the proposed directors having DIN, KYC norms would not be applicable and no other proof of identity or residential proof shall be required.</p>
6	d	<p>Particulars of individual first subscriber(s) cum directors Not Having DIN</p> <p>Enter the particulars of individual first subscriber(s) cum directors Not Having DIN. The DIN will be issued based on the details entered here of the director.</p> <ol style="list-style-type: none"> Enter the personal , occupational details and educational qualifications. Select a personal identification document available with the director – PAN or Passport Number. In case director is an Indian national, select PAN option. If PAN is entered, click the Verify Details button. The details will be verified from the PAN records. In case the details do not match, error message is displayed. Correct the details. Enter the Designation from the available drop-down values – Director/ Managing director/ Whole time director/ Nominee director Enter the Category from the available drop-down values – Promoter/ Professional/ Independent/ Nominee <p>Note:</p> <ol style="list-style-type: none"> You cannot select the Independent category if the Director is a Managing director, nominee director, whole time director. You can select the Nominee category if director is a Nominee director.

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S. No/ Section Name		Field Name	Instructions
			<p>6. In case of Nominee director, enter the name of the company or institution whose nominee the appointee is.</p> <p>7. Enter the email id of the proposed director. Make sure that the email ID entered is correct.</p> <p>8. Enter the address details of the proposed director</p> <p>9. Select the type of the Proof of identity from the available drop-down values – Voters Identity Card/ Passport/ Driving License.</p> <p>10. Select the type of Residential Proof from the available drop-down values – Bank / Electricity Bill/ Telephone bill/ Mobile bill.</p> <p>11. Attach copy of proof of identity and proof of address under attachments section.</p> <p>12. Enter the number and amount of shares subscribed by the first subscriber.</p> <p>13. Enter the number of other entities in which director have interest. Also, enter the name, address of such entity along with designation of the director in the entity and his/her percentage of shareholdings and amount.</p>
6	d	Particulars of individual first subscriber(s) (other than subscriber cum director) Having DIN	<p>Enter the particulars of individual first subscriber(s) (other than subscriber cum director) Having DIN.</p> <p>1. Enter DIN and click the Pre-Fill button. The details of the director, such as director name, gender, date of birth and nationality will be filled by default based on the information available in the MCA records.</p> <p>2. Enter the number and amount of shares subscribed by the first subscriber.</p> <p>For the subscribers having DIN, KYC norms would not be applicable and no other proof of identity or residential proof shall be required.</p>
6		Particulars of directors (other than first subscribers) Having DIN	<p>Enter the particulars of directors (other than first subscribers) who have DIN. The blocks to enter the details of directors appear based on the number of directors filled in previous field.</p> <p>1. Enter DIN and click the Pre-Fill button. The details of the director, such as director name, gender, date of birth and nationality will be filled by default based on the information available in the MCA records.</p>

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S. No/ Section Name		Field Name	Instructions
			<ol style="list-style-type: none"> 2. Enter the Designation from the available drop-down values – Director/ Managing director/ Whole time director/ Nominee director. 3. Enter the Category from the available drop-down values – Promoter/ Professional/ Independent/ Nominee. <p>Note:</p> <ol style="list-style-type: none"> 4. You cannot select the Independent category if the Director is a Managing director, nominee director or whole time director. 5. You can select the Nominee category if director is a Nominee director. 6. In case of Nominee director enter the name of the company or institution whose nominee the appointee is. 7. Enter the email id of the proposed director. Make sure that the email ID is correct. 8. Enter the number of the entities in which director has interest. Enter the Designation of the director in the entity and his/her percentage of shareholdings and amount. If these entities have CIN/FCRN/LLPIN, you need not mention the entity details and enter zero in field ‘Number of entities in which director has interest’. 9. For the proposed directors having DIN, KYC norms would not be applicable and no other proof of identity or residential proof shall be required.
6	e	Particulars of directors (other than first subscribers) Not Having DIN	<p>Enter the particulars of directors (other than first subscribers) Not Having DIN. The DIN will be issued based on the details entered here for the director.</p> <ol style="list-style-type: none"> 1. Enter the personal details, occupational details and educational qualifications. 2. Select a personal identification document available with the director – PAN or Passport Number. In case director is an Indian national, select PAN option. 3. If PAN is entered, click the Verify Details button. Details of the director will be verified from the PAN records. In case the details do not match, error message is displayed. Correct the details. 4. Enter the Designation from the available drop-down values – Director/ Managing director/ Whole time director/ Nominee director

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S. No/ Section Name		Field Name	Instructions
			<p>5. Enter the Category from the available drop-down values – Promoter/ Professional/ Independent/ Nominee</p> <p>Note:</p> <ol style="list-style-type: none"> You cannot select the Independent category if the Director is a Managing director, nominee director, whole time director. You can select the Nominee category if director is a Nominee director. In case of Nominee director enter the name of the company or institution whose nominee the appointee is. <p>6. Enter the email id of the proposed director. Make sure that the email ID is correct.</p> <p>7. Enter the address details of the proposed director.</p> <p>8. Select the type of the Proof of identity from the available drop-down values – Voters Identity Card/ Passport/ Driving License</p> <p>9. Select the type of Residential Proof from the available drop-down values – Bank / Electricity Bill/ Telephone bill/ Mobile bill.</p> <p>10. Attach copy of proof of identity and proof of address under attachments section.</p> <p>11. Enter the number of other entities in which director have interest. Also, enter the name, address of such entity along with designation of the director in the entity and his/her percentage of shareholdings and amount.</p>
7	(a)	Nomination	<p>Enter the name of subscriber and nominee in case company is One person company. Proposed nominee should not be a nominee in any other One person company.</p> <p>The name of the proposed company will be displayed by default as filled in this form.</p>

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S. No/ Section Name	Field Name	Instructions
7	(b) Particulars of the Nominee	<p>Enter the personal details of the nominee.</p> <ol style="list-style-type: none"> 1. Enter the DIN if nominee is having a valid DIN and click the Pre-Fill button. Respectively the details will get auto-filled. 2. In case nominee don't hold a valid DIN, complete particulars would manually be entered. 3. In case DIN not entered, enter the Income-Tax PAN of the nominee director and click the Verify Details button. The details will be verified from the PAN records. In case the details do not match, error message is displayed. Correct the details. Also enter the occupational details, educational qualifications and address details of the nominee director. 4. Select the type proof of identity from the available drop-down values – Voters Identity Card/ Passport/ Driving License. 5. Select the type of Residential Proof from the available drop-down values – Bank / Electricity Bill/ Telephone bill/ Mobile bill. 6. Attach copy of proof of identity and proof of address under attachments section.
8	(a) Particulars of payment of stamp duty State or Union territory in respect of which stamp duty is paid or to be paid	<p>The State or Union territory will be pre-filled based on the address of the proposed company.</p>
8	(b) Whether stamp duty is to be paid electronically through MCA21 system	<p>Select whether you will be paying the stamp duty electronically through MCA21 system or not.</p> <p>You can select 'No' only if the applicable payment of stamp duty through MCA21 system is not mandatory for the state or union territory selected.</p> <p>You can select 'Not applicable' only if the amount of stamp duty (as per the state wise stamp rules) in respect of all the documents (i.e. Integrated Form, MoA and AoA) is NIL.</p>

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S. No/ Section Name		Field Name	Instructions																
8	(b) (i)	Details of stamp duty to be paid	If you selected to pay stamp duty through MCA21 system or if Stamp duty is not applicable, the details of stamp duty to be paid would get auto-filled based on the state wise stamp rules separately for the e-Form, MoA and AoA.																
8	(b) (ii)	Provide details of stamp duty already paid	If you have already paid the stamp duty, enter the details of stamp duty paid. This is enabled in case stamp duty is not to be paid electronically through MCA21 system.																
9		Additional Information for applying Permanent Account Number (PAN) and Tax Deduction Account Number (TAN)	Details should be entered to apply for PAN and TAN. Please refer below mentioned link for the list of Area Code, AO Type, Range Code & AO No https://www.tin-nsdl.com/services/pan/pan-aocode.html https://www.tin-nsdl.com/services/tan/tan-ao-code.html																
		Information Specific to PAN																	
		Information Specific to TAN																	
9		Source of Income	If you want to apply for PAN or TAN via e-biz service through this eform, select the source of income of the proposed company. Select from drop-down																
9		Business/ Profession Code	<p>If the source of income of the proposed company is Income from business/profession, enter the Business/ Profession Code.</p> <p>Please refer the table given below to select business/profession code:</p> <table><tr><th>Code</th><th>Business/ Profession</th><th>Code</th><th>Business/ Profession</th></tr><tr><td>1</td><td>Medical Profession and Business</td><td>11</td><td>Films, TV and such other entertainment</td></tr><tr><td>2</td><td>Engineering</td><td>12</td><td>Information Technology</td></tr><tr><td>3</td><td>Architecture</td><td>13</td><td>Builders and Developers</td></tr></table>	Code	Business/ Profession	Code	Business/ Profession	1	Medical Profession and Business	11	Films, TV and such other entertainment	2	Engineering	12	Information Technology	3	Architecture	13	Builders and Developers
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S. No/ Section Name	Field Name	Instructions																												
		<table border="1"> <tr> <td>4</td> <td>Chartered Accountant/Accountancy</td> <td>14</td> <td>Members of Stock Exchange, Share Brokers and Sub-Brokers</td> </tr> <tr> <td>5</td> <td>Interior Decoration</td> <td>15</td> <td>Performing Arts and Yatra</td> </tr> <tr> <td>6</td> <td>Technical Consultancy</td> <td>16</td> <td>Operation of Ships, Hovercraft, Aircrafts or Helicopters</td> </tr> <tr> <td>7</td> <td>Company Secretary</td> <td>17</td> <td>Plying Taxis, Lorries, Trucks, Buses or other Commercial Vehicles</td> </tr> <tr> <td>8</td> <td>Legal Practitioner and Solicitors</td> <td>18</td> <td>Ownership of Horses or Jockeys</td> </tr> <tr> <td>9</td> <td>Government Contractors</td> <td>19</td> <td>Cinema Halls and Other Theatres</td> </tr> <tr> <td>10</td> <td>Insurance Agency</td> <td>20</td> <td>Others</td> </tr> </table>	4	Chartered Accountant/Accountancy	14	Members of Stock Exchange, Share Brokers and Sub-Brokers	5	Interior Decoration	15	Performing Arts and Yatra	6	Technical Consultancy	16	Operation of Ships, Hovercraft, Aircrafts or Helicopters	7	Company Secretary	17	Plying Taxis, Lorries, Trucks, Buses or other Commercial Vehicles	8	Legal Practitioner and Solicitors	18	Ownership of Horses or Jockeys	9	Government Contractors	19	Cinema Halls and Other Theatres	10	Insurance Agency	20	Others
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9	Government Contractors	19	Cinema Halls and Other Theatres																											
10	Insurance Agency	20	Others																											
10	Additional Information for Employer registration under Employee State Insurance Corporation (ESIC)	<p>In case you want to apply for employer registration via e-biz service, enter the details for Employer registration.</p> <ol style="list-style-type: none"> 1. Select the type of unit. Select one from the available options – factory or Establishment. 2. Select the exact nature of work or business to be carried out by the proposed company. Select one of the option from the drop-down values – Food Beverages and Tobacco/ Textiles/ Leather and Rubber/ Chemical And Chemical Products/ Non Metallic Minerals; Metallic Minerals/ Engineering; Transport/ Paper And Printing/ Miscellaneous Commercial Establishments/ Hotels and Restaurant/ Cinemas And Theatres/ Educational Institutions/ Hospitals, Nursing Homes etc. 3. Select the sub category of work to be carried out by the proposed company. Select one of the option from the drop-down values. 																												
Attachments		<ol style="list-style-type: none"> 1. Memorandum of Association – Mandatory only in the following cases: <ul style="list-style-type: none"> - Section 8 company selected in field 1 (a) or - all or any of the non-individual first subscribers as entered in filed 6(b) are based outside India or - Part I company selected in field 1 (a) or 																												

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S. No/ Section Name	Field Name	Instructions
Attachments		<p>- Number of subscribers entered in the field 6(a) 'Total number of first subscribers (non-individual + individual)' are more than seven Refer Annexure C for more details.</p> <p>2. Articles of Association – Mandatory only in the following cases:</p> <ul style="list-style-type: none"> - Section 8 company selected in field 1 (a) or - all or any of the non-individual first subscribers as entered in field 6(b) are based outside India or - Part I company selected in field 1 (a) or - Number of subscribers entered in the field 6(a) 'Total number of first subscribers (non-individual + individual)' are more than seven Refer Annexure C for more details. <p>3. Declaration by first subscriber(s) and director(s) – Mandatory in all cases Note: Affidavit is not required to be attached by first subscriber(s) and director(s).</p> <p>If the address for correspondence is the address of registered office of the company, then following attachments are mandatory:</p> <ul style="list-style-type: none"> 4. Proof of office address 5. Copies of utility bills that are not older than two months. <p>If proposed name require approval of Central government then attach the following:</p> <ul style="list-style-type: none"> 6. Copy of approval in case the proposed name contains any word(s) or expression(s) which requires approval from central government <p>If the proposed name is based on a registered trademark or is subject matter of an application pending for registration under the Trade Marks Act, then it is mandatory to attach:</p> <ul style="list-style-type: none"> 7. Approval of the owner of the trademark or the applicant of such trademark for registration of Trademark

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S. No/ Section Name	Field Name	Instructions
Attachments		<p>If proposed name requires approval from any sectoral regulator, then it is mandatory to attach (if already received):</p> <p>8. In principle approval from the concerned regulator</p> <p>If any subscriber to the proposed company is Foreign company and/or company incorporated outside India, then it is mandatory to attach:</p> <p>9. Copy of certificate of incorporation of the foreign body corporate and resolution passed</p> <p>Note: It is optional to attach Copy of certificate of incorporation in case the subscriber to the proposed company is Body Corporate.</p> <p>If any subscriber to the proposed company is a Company itself, then it is mandatory to attach:</p> <p>10. Resolution passed by promoter company</p> <p>In case the name is similar to any existing company, then it is mandatory to attach:</p> <p>11. A certified true copy of No objection certificate by way of board resolution / resolution</p> <p>In case any of the director has any interest in the proposed company, then it is mandatory to attach:</p> <p>12. Interest of first director(s) in other entities</p> <p>In case of an OPC, it is mandatory to attach:</p> <p>13. Consent of nominee</p> <p>:</p> <p>14. Proof of identity and residential address of the subscribers</p> <p>If any of the director (including subscriber cum director) does not have DIN, then it is mandatory to attach:</p> <p>15. Proof of identity and residential address of the nominee</p>

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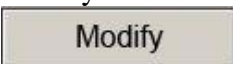
S. No/ Section Name	Field Name	Instructions
		<p>If any one of the subscriber does not have a DIN, it is mandatory to attach</p> <p>16 to 18. Proof of identity and residential address of such director</p> <p>19. Resolution of unregistered companies in case of Chapter XXI (Part I) companies</p> <p>20. Declaration in Form No. INC-14 in case of Section 8 company</p> <p>21. Declaration in Form No. INC-15 in case of Section 8 company</p> <p>Any other information can be provided as an optional attachment. A separate declaration in format of INC-8 is not required to be attached.</p> <p>It is recommended to name the attachments with proper name. For e.g. If PAN is attached as proof of identity then recommended name of the attachment is “PAN – Proof of Identity”. This should be followed while attaching any attachment.</p>
Declaration		<ul style="list-style-type: none"> • In the Declaration section, enter the applicant name and professional details. • Select a professional (Chartered Accountant/ Company Secretary/ Cost Accountant/ Advocate) from the list of drop down values who has been engaged for giving declaration under section 7(1) (b) and such declaration is attached. • Enter valid membership number and certificate number of the practicing professional.

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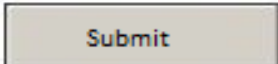
S. No/ Section Name	Field Name	Instructions
To be digitally signed by	DSC	<p>Ensure that the eForm is digitally signed by the Proposed Director.</p> <p>Please note that even if none of the proposed directors have a valid DIN, then also the form can be digitally signed by the proposed Director after associating his / her DSC on the MCA21 system.</p> <p>The person should have registered his/her DSC with MCA by using the following link (www.mca.gov.in). If not already register, then please register before signing this 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: <ul style="list-style-type: none"> - If any of the proposed directors has a valid DIN – It is then mandatory to enter the approved DIN. - If none of the proposed directors have a DIN – Enter the Income Tax PAN associated with the DSC of any of the proposed directors while associating DSC on MCA21 system. • In case the person digitally signing the eForm as a Director is a practicing CA/CS/CWA - Enter valid membership number while associating DSC. A Professional who is signing SPICe as a Director, cannot again Sign the same form as a Professional. • In case the person digitally signing the eForm is an Advocate- Enter valid PAN while associating DSC on MCA 21 system.

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Common Instructions to fill 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>
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 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>
Check Form 	<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>
Modify 	<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.

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Buttons	Particulars
Pre scrutiny 	<ol style="list-style-type: none"> 1. After checking the eForm, click the Pre-scrutiny button. System performs some checks and displays errors, if any. 2. Correct the errors. 3. Click the Pre-scrutiny button again. If there are no errors, a message is displayed “No errors found.” <p>The Pre-scrutiny functionality requires Internet Connectivity. Please attach signatures before clicking on Pre-scrutiny.</p>
Submit 	This button is disabled at present.

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Part III - Important Points for Successful Submission

Fee Rules

S. No.	Purpose of the form	Fee applicable
1.	Form SPICe (INC-32)	The Companies (Registration offices and Fees) Rules, 2014 -Annexure B

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 in **Non-STP** mode.

Email

When the eForm is processed and DIN is generated, an acknowledgement email of DIN generation is sent to the director. Further, on approval of SPICe forms, the Certificate of Incorporation (CoI) is issued with PAN and TAN as allotted by the Income Tax Department. An electronic mail with Certificate of Incorporation (CoI) as an attachment along with PAN and TAN is also sent to the user. Stakeholders may note that Finance Act, 2018 amended section 139A of the Income-tax Act, 1961 and removed the requirement of issuing PAN in the form of a laminated card. Hence, it is clarified that PAN and TAN mentioned in the COI issued by MCA shall also be treated as sufficient proof of PAN and TAN for the said company assesses.

In case of Section 8 company or Part I Section 8 company, license under section 8 shall also be generated upon approval and sent to the Stakeholder along with the Certificate of Incorporation (CoI).

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Annexure A

List of main divisions of industrial activities

Categories	Divisions (Codes)
Agriculture and Allied Activities	Agriculture, Hunting and related Service activities (01); Forestry, logging and related Service activities(02); Fishing, Operation of fish hatcheries and fish farms; Service activities incidental to fishing (05)
Mining & Quarrying	Mining of coal and lignite, extraction of peat (10); Extraction of crude petroleum and natural gas, service activities incidental to oil and gas extraction excluding surveying (11); Mining of uranium and thorium ores (12); Mining of metal ores (13); Other Mining and Quarrying (14)
Manufacturing (Food stuffs)	Manufacture of food products and beverages (15); Manufacture of tobacco products (16)
Manufacturing (Textiles)	Manufacture of textiles (17); Manufacture of wearing apparel, dressing and dyeing of fur (18)
Manufacturing (Leather & products thereof)	Tanning and dressing of leather, manufacture of luggage handbags, saddlery & harness and footwear (19)
Manufacturing (Wood Products)	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plating materials (20)
Manufacturing (Paper & Paper products; Publishing, printing and reproduction of recorded media)	Manufacture of paper and paper products (21); Publishing, printing and reproduction of recorded media (22)
Manufacturing (Metals & Chemicals, and products thereof)	Manufacture of coke, refined petroleum products and nuclear fuel (23); Manufacture of chemicals and chemical products (24); Manufacture of rubber and plastic products (25); Manufacture of other non-metallic mineral products (26) ; Manufacture of basic metals (27); Manufacture of fabricated metal products, except machinery and equipments (28)

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Categories	Divisions (Codes)
Manufacturing (Machinery & Equipments)	Manufacture of machinery and equipment n.e.c (29); Manufacture of office, accounting and computing machinery (30); Manufacture of electrical machinery and apparatus n.e.c (31); Manufacture of radio, television and communication equipment and apparatus (32); Manufacture of medical, precision and optical instruments, watches and clocks (33); Manufacture of motor vehicles, trailers and semi-trailers (34); Manufacture of other transport equipment (35)
Manufacturing (Others)	Manufacture of furniture; manufacturing n.e.c (36); Recycling (37)
Electricity, Gas & Water companies	Electricity, gas, steam and hot water supply (40); Collection, purification and distribution of water (41)
Construction	Construction (45)
Trading	Sale, maintenance and repair of motor vehicles and motor cycles; retail sale of automotive fuel (50); Wholesale trade and commission trade, except of motor vehicles and motorcycles (51); Retail trade, except of motor vehicles and motorcycles, repair of personal and household goods (52); Hotels and Restaurants (55)
Transport, storage and Communications	Land transport; transport via pipelines (60); Water Transport (61); Air Transport(62); Supporting and auxiliary transport activities, activities of travel agencies (63); Post and telecommunications (64)
Finance	Financial intermediation, except insurance and pension funding (65); Activities auxiliary to financial intermediation (67)
Insurance	Insurance and pension funding, except compulsory social security (66)
Real Estate and Renting	Real estate activities (70); Renting of machinery and equipment without operator and of personal and household goods (71)
Business Services	Computer and related activities (72); Other Business Activities (74)
Community, personal & Social Services	Research and Development (73); Public Administration and Defence, compulsory social security (75); Education (80); Health and Social Work (85);

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Categories	Divisions (Codes)
	Sewage and refuse disposal, sanitation and similar activities (90); Activities of membership organizations n.e.c. (91); Recreational, cultural and sporting activities (92); Other Service activities (93); Activities of private households as employers of domestic staff (95); Undifferentiated goods-producing activities of private households for own use (96); Undifferentiated service-producing activities of private households for own use (97); Extra territorial organizations and bodies (99)

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Annexure B

Fee liable to be paid along with the SPICe form may be classified as follows:

S. No.	Description
1.	Filing fee for SPICe form
2.	Registration fee for MoA
3.	Registration fee for AoA
4.	Filing fee for URC-1 (if applicable)
5.	Stamp duty as applicable for SPICe/ MoA/ AoA

1. Fee for Integrated Incorporation Form

(a) In case of company having share capital

Nominal Share Capital	Fee applicable
Up to 15,00,000	N/A
More than 15,00,000	Rupees 500

(b) In case of company not having share capital

Number of members	Fee applicable
Up to 20 members	N/A
More than 20 members	Rupees 500

2. Registration fee for Memorandum of Association (MOA)

(a) In case of company having share capital

Nominal Share capital	Other than OPCs and Small Companies		OPC and *Small Companies	
	Fixed	For every 10, 000 or part thereof	Fixed	For every 10, 000 or part thereof
Up to 1, 00, 000	N/A	N/A	N/A	N/A
More than 1,00,000 up to 5,00,000	N/A	N/A	N/A	N/A
More than 5,00,000 up to 10,00,000	N/A	N/A	N/A	N/A
More than 10,00,000 up to 15,00,000	N/A	N/A	N/A	N/A

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More than 15,00,000 up to 50,00,000	51,000 +	300	12,000 +	200
More than 50,00,000 up to 1,00,00,000	1,56,000 +	100	1,56,000 +	100
More than 1,00,00,000	2,06,000 +	75	2,06,000 +	75

*If fee payable on the authorized capital is exceeding Rupees two crore and fifty lakhs then the fee applicable shall be limited to **two crore and fifty lakhs only**.*

(b) In case of company not having share capital

Number of members	Fee applicable
Up to 20 members	N/A
More than 20 but up to 200 members	5,000
More than 200 members (If number of members not stated as unlimited in AOA)	5,000 + Rupees 10 for every member, after the first 200

The maximum fee payable to the Registrar for registration of a new company not having share capital is fixed at rupees 10,000.

3. Registration fee for Articles of Association (AOA)

(a) In case of company having share capital

Nominal Share Capital	Fee applicable
Less than 1,00,000	N/A
1,00,000 to 4,99,999	N/A
5,00,000 to 10,00,000	N/A
10,00,001 to 24,99,999	Rupees 400
25,00,000 to 99,99,999	Rupees 500
1,00,00,000 or more	Rupees 600

(b) In case of company not having share capital

Number of members	Fee applicable
Up to 20 members	N/A
More than 20 members	Rupees 200 per document

4. Filing fee for URC-1 (if applicable)

Shall be charged as per the form fee prescribed for URC-1.

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5. Stamp duty as applicable for SPICe/ MoA/ AoA

State wise stamp duty shall be charged as per the Stamp Duty Act.

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Annexure C

The table below clarifies the specific scenarios in which the pdf attachments or electronic versions of MoA/AoA can be used with SPICe (INC-32):

S. No.	Applicant	Forms Filing
1	Non-Individual first subscriber based outside India	SPICe (INC-32) with apostillised MOA and AOA as attachments
2	Non-Individual first subscriber based in India	SPICe (INC-32) with linked filing of eMOA (INC-33) and eAOA (INC-34)
3	Indian National being Subscriber other than director	SPICe (INC-32) with linked filing of eMOA (INC-33) and eAOA (INC-34)
4	Indian National being Subscriber-cum-Director	SPICe (INC-32) with linked filing of eMOA (INC-33) and eAOA (INC-34)
5	Foreign National being Subscriber other than director having valid DIN	SPICe (INC-32) with linked filing of eMOA (INC-33) and eAOA (INC-34) along with Valid Business Visa to be submitted. In case Business Visa is not available, apostillised MOA and AOA shall be attached and in such cases, eMOA (INC33) and eAOA (INC-34) are NOT acceptable.
6	Foreign National being Subscriber-cum-Director having valid DIN	SPICe (INC-32) with linked filing of eMOA (INC-33) and eAOA (INC-34) along with valid Business Visa to be submitted. In case Business Visa is not available, apostillised MOA and AOA shall be attached and in such cases, eMOA (INC33) and eAOA (INC-34) are NOT acceptable.
7	Foreign National being Subscriber-cum-Director not having valid DIN	SPICe (INC-32) with apostillised MOA and apostillised AOA as attachments.

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Annexure D

In case SRN of RUN is entered in the form, the fields 1(a) to (e) shall be pre-filled/ enabled as follows:

S. No.	Entity Type	Type	Class	Category	Sub-Category
1	Producer Company	Shall be pre-filled as 'Producer Company'	Shall be pre-filled as 'Private'	Shall be pre-filled as 'Company limited by shares'	May select any sub-category other than 'Guarantee and Association company'.
2	Unlimited Company	Shall be pre-filled as 'New Company (Others)'	May select either 'Private' or 'Public'	Shall be pre-filled as 'Unlimited company'	May select any sub-category other than 'Guarantee and Association company'.
3	Private (OPC)	Shall be pre-filled as 'New Company (Others)'	Shall be pre-filled as 'Private (OPC)'	Shall be pre-filled as 'Company limited by shares'	Shall be pre-filled as 'Non-Govt. Company'

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4	IFSC Company	Shall be pre-filled as 'New Company (Others)'	May select either 'Private' or 'Public'	Shall be pre-filled as 'Company limited by shares'	May select any sub-category other than 'Guarantee and Association company'.
5	Section 8 company	Shall be Pre-filled as 'Section 8 company'	May select either 'Private' or 'Public'	May select either 'Company limited by shares' or 'Company limited by guarantee'	May select any sub-category. However, Guarantee and association company option can be selected only if 'Company limited by guarantee' selected in field 1(c).

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6	Nidhi Company	Shall be pre-filled as 'New Company (Others)'	Shall be pre-filled as 'Public'	May select either 'Company limited by shares' or 'Company limited by guarantee'	May select any sub-category. However, Guarantee and association company option can be selected only if 'Company limited by guarantee' selected in field 1(c).
7	New Company (Others)	Shall be pre-filled as 'New Company (Others)'	May select either 'Private' or 'Public'	May select either 'Company limited by shares' or 'Company limited by guarantee'	May select any sub-category. However, if the name ends with 'Limited' and class is selected as 'Private' and Category selected as 'Limited by shares/ guarantee', either 'union government company' or 'state government company' should be selected.

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8	Part I Section 8 Company	Shall be pre-filled as 'Part I Section 8 Company'	May select either 'Private' or 'Public'	Shall be pre-filled as 'Company limited by guarantee'	May select 'Guarantee and Association company', 'Union Government company' or 'State Government company'
9	Part I LLP to Company	Shall be pre-filled as 'Part I LLP to Company'	May select either 'Private' or 'Public'	Shall be pre-filled as 'Company limited by Shares'	May select any sub-category except 'Guarantee and Association company'.
10	Part I Firm to Company	Shall be pre-filled as 'Part I Firm to Company'	May select either 'Private' or 'Public'	May Select either of 'Company limited by shares', Company limited by guarantee' or 'Unlimited'	May select any sub-category. However, if the name ends with 'Limited' and class is selected as 'Private' and Category selected as 'Limited by shares/ guarantee', either 'union government company' or 'state government company' should be selected.