

Form 23

INSTRUCTIONS FOR FILLING OF EFORM -23 (Registration of resolution(s) and agreement(s))

S No.	Detailed Instructions	
	Note: Instructions are not provided for the fields which are self explanatory	
	Refer the relevant provisions of the Companies Act, 1956 and rules made there under with respect to the matter dealt in this eForm	
	<p>Please note the following –</p> <p>You can file this form with different event dates in respect of date of passing of resolution(s), date of passing of postal ballot resolution(s) and date of agreement 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.</p>	
1		<p>Enter the 'Corporate Identity Number' (CIN) of the company</p> <ul style="list-style-type: none"> You may find CIN by entering your existing registration number or name of the company in the Find CIN/GLN service at the portal www.mca.gov.in
2	(a) to (c)	<p>Click the 'Pre-fill' button</p> <p>System will automatically display the name, registered office address and email ID of the company. In case there is any change in the email ID, enter the new valid email ID.</p>
3		Select the applicable purpose(s) for which the eForm is being filed.
4, 5		<p>Enter the date of dispatch of notice and date of passing of resolution(s).</p> <p>In case of Postal ballot resolution(s) under section 192A, enter the date of dispatch of notice and date of passing of postal ballot resolution(s).</p>
6	(a) to (f)	<p>Enter the total number of resolution(s) (including postal ballot resolution(s)) for which the form is being filed. (Based on the number entered here, number of blocks shall be displayed for entering the details). Details of maximum ten resolutions and postal ballot resolutions can be provided through this eForm. The details of any more resolution can be provided as an optional attachment.</p> <p>Enter the details of the resolution passed. Select the purpose of passing the resolution. Based on the purpose, system shall automatically display the section of the Companies Act, 1956 under which resolution is passed.</p> <p>Ensure that you select the correct purpose as the processing by the RoC office shall be dependant upon the same.</p> <p>In case of listed company, mention whether resolution is passed by postal ballot.</p> <p>Select the authority passing or agreeing to the resolution and the type of resolution.</p>
7	(a), (b)	<p>In case any of the resolution(s) is passed for alteration in object clause, select whether there is any change in industrial activity of the company.</p> <p>If yes, based on the altered main objects of the company, please enter the main division of industrial activity as per National Industrial Classification (NIC)-2004 given below in Annexure-A. The main division should be selected based on relevant sub-class and description applicable to the company given in NIC-2004.</p> <p>The details of main division, sub-class and description of National Industrial Classification-2004 are also available under 'information' link on home page of the portal www.mca.gov.in</p>
8	(a) to (c)	<p>In case any of the resolution(s) is passed for voluntary winding up under section 484, enter the details of winding up.</p> <p>Select the mode of winding up. System shall display the date of commencement of winding up as the date of passing of the resolution entered in the form.</p> <p>Enter the number of liquidator(s). Enter the income-tax PAN, name and address of the liquidator(s).</p>

S No.	Detailed Instructions	
		<p>Details of maximum two liquidators can be provided through this eForm. The details of any more liquidators can be provided as an optional attachment.</p> <p>Ensure that you enter the correct winding up details, as upon approval of this eForm, the status of the company shall be changed to 'Under Liquidation' and the winding up details shall be updated in the system. Please note that status of the company shall not be changed to 'Under Liquidation' unless all pending eForms in respect of the company are closed in the system.</p>
9		<p>Enter the details of the agreement entered into by the company. Details of only one agreement can be provided through this eForm. Please note that for each agreement separate eForm 23 is required to be filed.</p> <p>Select the purpose of entering into the agreement. Based on the purpose, system shall automatically display the section of the Companies Act, 1956 under which agreement is made.</p>
10	(a)	<p>In case any of the resolution(s) is passed for alteration in object clause, and there is delay in filing of the form, this form can not be filed unless eForm 21 for condonation of the delay has been filed. In such case, enter the service request number (SRN) of eForm 21 filed for condonation of delay. Payment status of SRN of eForm 21 being entered should be PAID.</p> <p>Ensure that you enter the correct SRN of eForm 21 filed for condonation of delay as this eForm 23 shall not be approved unless the corresponding eForm 21 is approved.</p>
10	(b)	<p>In case the resolution(s) is passed for 'Change the place of registered office from one state to another' and there is delay in filing of the form, enter SRN of form 24AAA. Payment status of SRN of eForm 24AAA being entered should be PAID.</p> <p>For cases where petition has been filed to CLB (i.e. petitions filed before delegation of power to Regional Director), since SRN of Form 24AAA will not be available, therefore you may enter 'Z99999999'.</p>
Attachments		<ul style="list-style-type: none"> ▪ Copy(s) of resolution(s) along with copy of explanatory statement under section 173 in case of registration of resolution or postal ballot resolution. ▪ Copy of agreement in case of registration of agreement. ▪ Altered Memorandum of Association of the company, in case of any change in memorandum. ▪ Altered Article of Association of the company in case of any change in Articles. ▪ Any other information can be provided as an optional attachment.
Verification		<p>Enter the serial number and date of board resolution authorising the signatory to sign and submit the eForm.</p>
Digital Signature		<p>The eForm should be digitally signed by managing director or director or manager or secretary of the company duly authorised by the board of directors or by liquidator of the company.</p> <p>Liquidator shall be allowed to sign the eForm only in case the status of the company is 'Under Liquidation' or in case section under which resolution passed is 433(a) or 484 or 494 or 512 or others or in case section under which agreement made is 'Others'</p>
Designation		<p>Select the designation of the person digitally signing the eForm.</p> <p>Enter the DIN in case the person digitally signing the eForm is a director or managing director.</p> <p>Enter income-tax PAN in case the person signing the eForm is a manager.</p> <p>Enter membership number or income-tax PAN in case the person digitally signing the eForm is a secretary.</p> <p>Enter the name and income-tax PAN in case the person digitally signing the eForm is a liquidator.</p>
Certificate		<p>The eForm should be certified by a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) or company secretary (in whole-time practice) by digitally signing the eForm.</p> <p>Select the relevant category of the professional and whether he/ she is an associate or fellow.</p> <p>In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice), enter the membership number. In case the practicing professional is a company secretary (in whole-time practice), enter the certificate of practice number.</p>

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)
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)

Categories	Divisions (Codes)
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); 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)

Common Instruction Kit

Buttons	Particulars
Pre-fill	<p>When the user clicks the Pre-fill button after entering the corporate identity number in eForm (excepting eForm 1A), the name and address is displayed by the system.</p> <p>This button may appear more than once in an eForm, and shall be required to be clicked for displaying the data pertaining to that field.</p> <p>You are required to be connected to the internet for pre-filling.</p>
Attach	<p>You have to click the attach button corresponding to the document you are making an attachment. 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 eForm in the rectangle box provided next to the list of attachment. If the user wants to remove or delete any attachment, select the attachment to be removed and press the “Remove attachment” button.</p>
Check Form	<p>Once the eForm is filled up. The user is required to press the Check Form button. When this button is pressed form level validation is done such as, Whether all the mandatory fields are filled up or not. If an error is displayed after pressing the button the user is required to correct the mistake and again press the “Check Form” button. When all the form level validation is done. A message is displayed that “Form level pre scrutiny is successful”. The Check Form is done without being connected to the internet.</p>
Modify	<p>“Modify” button gets enabled after the check form is done. By pressing this button the user can make the changes in the filled in eForm. If the user makes any change in the eForm again the user is required to press the “Check Form” button.</p>
Pre scrutiny	<p>Once the check form is done the user is required to Pre scrutinize the eForm. This requires being connected to the MCA21 site for uploading the eForm. On pre-scrutiny the system level check is performed and if there are any errors it is displayed to the user and once the error is corrected and again on Pre scrutiny if the message displayed is “No errors found. Click on the button below to “Get Form”. Press the Get Form button and make the required corrections.</p> <p>Note: before pressing Submit button attach the digital signature by clicking on the box appearing on the signature field <input data-bbox="591 1199 683 1234" type="text"/></p>
Submit	<p>After pre scrutiny is done the user is required to submit the eForm. This requires being connected to the MCA21 site for uploading the eForm.</p> <p>Once the form is submitted the fee is displayed to the user. When the user press the “Pay” button the mode of payment option is displayed. For online payment option (Credit Card or Net banking), user shall be redirected to pay the filing fees. On challan payment option, a challan is generated displaying the amount of filing fee to be paid. The user is required to take the print out of three copies of challan and submit the payment at authorized bank branch. The user has to submit three copies at bank and user shall receive one copy with bank acknowledgment for user’s record.</p>

Note: User is advised to refer to eForm specific instruction kit.