

Form 5

INSTRUCTIONS FOR FILLING OF EFORM - 5

(Notice of consolidation, division, etc. or increase in share capital or increase in number of members)

S. No.	Detailed Instructions
	<p>Note:</p> <ul style="list-style-type: none"> Instructions are not provided for the fields which are self explanatory If the space within any of the fields is not sufficient to provide all the information, then additional details can be provided as an optional attachment to the eForm.
	<p>Please note the following:</p> <ul style="list-style-type: none"> Stamp duty on eForm 5 can be paid electronically through the MCA portal and in such case submission of physical copy of the uploaded eForm 5 to the office of RoC is not required. Payment of stamp duty electronically through MCA portal is mandatory in respect of the States which have authorized the Central Government to collect stamp duty on their behalf. In respect of the States from whom the authorization is yet to be received, the company will continue to pay stamp duty outside the MCA portal. List of states/ union territories for which stamp duty cannot be paid electronically is available below in Annexure B. Refer notification G.S.R 642(E) and S.O 2276(E) dated 7th September , 2009 and S.O. 3314(E) dated 31st December, 2009 available on the MCA portal under the head 'Notifications' of main head 'Acts, Bills & Rules' In case stamp duty is not paid electronically through MCA portal, it is required to deliver simultaneously the original stamped physical copy of the uploaded eForm 5 along with a copy of challan/ receipt in the concerned office of ROC failing which such eForm shall be put into "Waiting for user clarification" in term of Regulation 17 of the Companies Regulations, 1956 Refund of stamp duty, if any, will be processed by the respective state/ union territory government in accordance with the rules and procedures as per the state/ union territory Stamp Act
	If it is required to file eForm 23 in relation to the resolution passed for change in capital structure; ensure that filing of eForm 23 precedes filing of this eForm
	Refer the relevant provisions of the Companies Act, 1956 and rules made there under with respect to the matter dealt in this eForm
	Please note that filing of this form shall not be allowed in case there is any other eForm 5 pending for payment of fee or any other eForm 5 is under processing in respect of the company.
1	<p>Enter the Corporate Identity Number (CIN) of the company</p> <ul style="list-style-type: none"> You may find CIN by entering existing registration number or name of the company in the 'Find CIN/GLN' service at the MCA21 portal
2	<p>Click the "Pre-fill" button.</p> <p>System will automatically display the name, registered office address and the email ID of the company. In case there is any change in the email ID, enter the new valid email ID.</p>
3	<p>Select the purpose of the form.</p> <p>Note: Companies not limited by shares can change the status to company limited by shares by selecting the option for increase in share capital. Company not limited by shares cannot select the option for consolidation or division etc.</p> <p>Companies limited by shares cannot select the option for increase in number of members.</p>

S. No.	Detailed Instructions	
For <u>'Increase in share capital independently by company'</u>		
4		Select the type of resolution and enter date of meeting in which the concerned resolution has been passed. Enter service request number (SRN) of eForm 23, if any filed with RoC for the registration of the above resolution.
	(a)	System will automatically display the existing authorised capital of the company. Enter the revised authorised capital (after increase) of the company and amount of difference in authorised capital (addition).
6, 7		Enter the details for the break-up of the additional authorised capital for Equity shares and Preference shares and the conditions in respect of their issue.
For <u>'Increase in number of members'</u> (this option is applicable only for companies not limited by shares)		
4		Select the type of resolution and enter date of meeting in which the concerned resolution has been passed. Enter SRN of eForm 23, if any filed with RoC for the registration of the above resolution.
	(b)	System will automatically display the existing number of members of the company Enter the revised number of members (total maximum number of members after increase) of the company and difference in number of members (addition). Enter the maximum number of members excluding past and present employee(s). This should not be greater than 50 in case of private company.
For <u>'Increase in share capital with Central Government order'</u>		
5	(a), (b)	Enter details in respect of the increase in authorised share capital. System will automatically display the existing authorised capital of the company. Enter the revised authorised capital (after increase) of the company and amount of difference in authorised capital (addition).
	6, 7	Enter the details for the break-up of the additional authorised capital for Equity shares and Preference shares and the conditions in respect of their issue.
For <u>'Consolidation or division etc.'</u>		
8	(a) to (g)	Enter the date on which the shares were consolidated or divided etc. Specify details for the applicable option by selecting the check box in (a) to (g).
9	(a) to (d)	Enter details for the authorised, issued, subscribed and paid up share capital break up after taking into consideration the changes as entered in the eForm. Enter the number of shares, total amount of shares and nominal amount per share for each type of share. At least one type of share capital (Equity/ Preference) should be greater than zero. The authorised capital and paid up capital entered in the form shall update the authorised capital and the paid up capital, respectively 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 Nominal amount per share . 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 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

S. No.		Detailed Instructions
		<p>Total amount of equity shares (in Rs.)- 15,00,000/- Nominal amount per equity share- Rs. 10, Rs. 5</p> <p>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>
10		Select whether articles of association have been altered. In case articles have been altered then it shall be mandatory to attach copy of altered articles of association.
11	(b) (i)	<p>Click the "Pre-fill" button.</p> <p>System shall automatically display the amount of stamp duty to be paid on Form 5 based on the state wise stamp rules. The detailed State wise stamp rules are given below in Annexure A. The state wise stamp rules are also available under 'information' link on MCA21 portal.</p> <p>Select whether stamp duty is to be paid electronically through MCA portal. Please note that stamp duty is mandatory to be paid electronically through MCA portal for certain states or union territories only. List of states/ union territories for which stamp duty cannot be paid electronically is available below in Annexure B.</p> <p>'Yes' shall be selected for the states and union territories where stamp duty is mandatory to be paid electronically through MCA portal and in case amount of stamp duty to be paid electronically is greater than zero.</p> <p>'No' shall be selected only for the states and union territories for which stamp duty cannot be paid electronically. In such cases, the existing process of submission of original stamped physical copy of the uploaded eForm 5 to the office of RoC shall continue.</p> <p>'Not applicable' shall be selected only for the states and union territories where stamp duty is mandatory to be paid electronically through MCA portal and in case amount of stamp duty to be paid electronically is Zero.</p> <p>Note: The Hon'ble High Court of Delhi at New Delhi has held in the matter of S E Investments Limited Vs Union of India and Others [W.P. (c) 2393/2010 and CM Appl.4794/2011] that there is no provision in the Delhi Stamp Act for payment of stamp duty on "increased authorised capital" . Payment of stamp duty for increase of authorised capital being paid with filing of eForm No.5 with respect to State of National Capital Territory of Delhi is made optional.</p>
11	(b) (ii)	<p>In case 'No' is selected, enter the details of stamp duty paid under the relevant Stamp Act on Form 5. Enter the total amount of stamp duty paid. In case where payment of stamp duty is not applicable, zero may be entered. However for the state of Delhi, even if 'No' has been selected, details of stamp duty already paid shall not be applicable.</p> <p>Select the mode of payment of stamp duty; and enter the name of vendor, serial number of stamps, registration number of vendor, date and place of purchase of stamps.</p> <p>Name of vendor shall be mandatory to enter in case amount of stamp duty is greater than or equal to Rs. 50/-. Registration number of vendor shall be mandatory to enter in case amount of stamp duty is greater than or equal to Rs. 50/- and mode of payment is Manual.</p> <p>Place of purchase of stamp and registration number of vendor shall be mandatory to enter in case mode of payment of stamp duty is 'Manual'</p>
12		In case maximum stamp duty payable has already been paid, enter following details in respect of already paid stamp duty- SRN or receipt number, form number, date of filing, amount of stamp duty paid.
Attachments		<ul style="list-style-type: none"> Altered memorandum of association Altered articles of association Proof of receipt of Central Government order- for increase in authorised share capital

S. No.	Detailed Instructions
	<ul style="list-style-type: none"> Any other information can be provided as an optional attachment.
Verification	Enter the serial number and date of board resolution authorising the signatory to sign and submit the eForm.
Digital Signature	The eForm should be digitally signed by managing director or director or manager or secretary of the company authorised by the board of directors.
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>
Certification	<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- Stamp duty rules for Form 5

Name of state/ union territory	Amount in Rupees	Remarks
Delhi (companies having share capital other than section 25)	Stamp duty shall be: 0.15% of amount of increased authorised capital subject to maximum of Rs. 25 Lakhs of stamp duty Less 0.15% of amount of existing authorised capital subject to maximum of Rs. 25 Lakhs of stamp duty	Note: The Hon'ble High Court of Delhi at New Delhi has held in the matter of S E Investments Limited Vs Union of India and Others [W.P. (c) 2393/2010 and CM Appl.4794/2011] that there is no provision in the Delhi Stamp Act for payment of stamp duty on "increased authorised capital". Payment of stamp duty for increase of authorised capital being paid with filing of eForm No.5 with respect to State of National Capital Territory of Delhi is made optional.
Delhi (companies not having share capital other than section 25)	NIL	
Delhi (Section 25 companies)	NIL	
Haryana (companies having share capital other than section 25)	NIL	
Haryana (companies not having share capital other than section 25)	NIL	
Haryana (Section 25 companies)	NIL	
Maharashtra (companies having share capital other than section 25)	Stamp duty shall be Rs. 1000 on every Rs.5 Lakhs of amount of increase in authorised capital or part thereof subject to a maximum of 50 Lakhs of stamp duty. However, in the case of increase of Authorised Capital beyond Rs. 2,50,00,00,000/- , No Stamp duty shall be payable.	For eg- For Form 5, If auth. Capital is increased from Rs. 240 crores to Rs. 300 crores then stamp duty payable shall be calculated on Rs. 10 crores (i.e. Rs. 250 crores- Rs. 240 crores) and not on Rs. 60 crores (i.e. Rs. 300 crores- Rs.240 crores) as no stamp duty is payable beyond authorised capital of Rs. 250 crores.
Maharashtra (companies not having share capital other than section 25)	NIL	
Maharashtra (Section 25 companies)	NIL	
Orissa (companies having share capital other than section 25)	NIL	These rules shall also apply to companies not having share capital other than section 25 and Section 25 companies.
Andhra Pradesh (companies having share capital other than section 25)	0.15% of amount of increase in authorised capital subject to a minimum of Rs. 1000/- and maximum of Rs. 5 Lakhs.	These rules shall also apply to section 25 companies having share capital. Stamp rule for Form 5 implies that the maximum limit of Rs. 5 Lakhs shall be calculated every time there is any increase in share capital, even if the company has already paid Rs. 5 Lakhs of stamp duty.
Andhra Pradesh (companies not having share capital other than section 25)	1000	These rules shall also apply to section 25 companies not having share capital

Name of state/ union territory	Amount in Rupees	Remarks
Bihar (companies having share capital other than section 25)	Stamp duty shall be higher of (i) or (ii), (i) Rs. 1000/- (ii) 0.15% of amount of increased authorised capital subject to maximum of Rs. 5 Lakhs of stamp duty Less 0.15% of amount of existing authorised capital subject to maximum of Rs. 5 Lakhs of stamp duty (iii) However, If 0.15% of amount of existing authorised capital is Rs. 5 Lakhs or more then no stamp duty shall be payable.	
Bihar (companies not having share capital other than section 25)	NIL	
Bihar (Section 25 companies)	NIL	
Jharkhand (companies having share capital other than section 25)	NIL	These rules shall also apply to companies not having share capital other than section 25.
Jharkhand (Section 25 companies)	NIL	
Jammu and Kashmir (companies having share capital other than section 25)	NIL	
Jammu and Kashmir (companies not having share capital other than section 25)	NIL	
Jammu and Kashmir (Section 25 companies)	NIL	
Tamil Nadu (companies having share capital other than section 25)	NIL	These rules shall also apply to companies not having share capital other than section 25.
Tamilnadu (Section 25 companies)	NIL	
Puducherry (companies having share capital other than section 25)	NIL	These rules shall also apply to companies not having share capital other than section 25.
Puducherry (Section 25 companies)	NIL	
Assam (companies having share capital other than section 25)	NIL	These rules shall also apply to section 25 companies and companies not having share capital other than section 25
Meghalaya (companies having share capital other than section 25)	NIL	These rules shall also apply to section 25 companies and companies not having share capital other than section 25
Manipur (companies having share capital other than section 25)	NIL	These rules shall also apply to section 25 companies and companies not having share capital other than section 25
Nagaland (companies having share capital other than section 25)	NIL	These rules shall also apply to section 25 companies and companies not having share capital other than section 25
Tripura (companies having share capital other than section 25)	NIL	These rules shall also apply to section 25 companies and companies not having

Name of state/ union territory	Amount in Rupees	Remarks
		share capital other than section 25
Arunachal Pradesh (companies having share capital other than section 25)	NIL	These rules shall also apply to section 25 companies and companies not having share capital other than section 25
Mizoram (companies having share capital other than section 25)	NIL	These rules shall also apply to section 25 companies and companies not having share capital other than section 25
Kerala (companies having share capital other than section 25)	NIL	These rules shall also apply to section 25 companies and companies not having share capital other than section 25
Lakshadweep (companies having share capital other than section 25)	NIL	These rules shall also apply to section 25 companies and companies not having share capital other than section 25
Madhya Pradesh (companies having share capital other than section 25)	Stamp duty shall be higher of (i) or (ii), (i) Rs. 1000/- (ii) 0.15% of amount of increased authorised capital subject to maximum of Rs. 5 lakhs of stamp duty Less 0.15% of amount of existing authorised capital subject to maximum of Rs. 5 lakhs of stamp duty (iii) However, If 0.15% of amount of existing authorised capital is Rs. 5 lakhs or more then no stamp duty shall be payable	
Madhya Pradesh (companies not having share capital other than section 25)	NIL	
Madhya Pradesh (Section 25 companies)	NIL	
Chhattisgarh (companies having share capital other than section 25)	Stamp duty shall be higher of (i) or (ii), (i) Rs. 1000/- (ii) 0.15% of amount of increased authorised capital subject to maximum of Rs. 5 lakhs of stamp duty Less 0.15% of amount of existing authorised capital subject to maximum of Rs. 5 lakhs of stamp duty (iii) However, If 0.15% of amount of existing authorised capital is Rs. 5 lakhs or more then no stamp duty shall be payable	
Chhattisgarh (companies not having share capital other than section 25)	NIL	
Chhattisgarh (Section 25 companies)	NIL	
Rajasthan (companies having share capital other than section 25)	0.5% of amount of increase in authorised capital subject to	These rules shall also apply to Section 25 companies having share capital

Name of state/ union territory	Amount in Rupees	Remarks
	maximum stamp duty of Rs. 25 lakhs	Stamp rule for Form 5 implies that the maximum limit of Rs. 25 Lakhs shall be calculated every time there is any increase in share capital, even if the company has already paid Rs. 25 Lakhs of stamp duty.
Rajasthan (companies not having share capital other than section 25)	NIL	These rules shall also apply to Section 25 companies not having share capital
Punjab (companies having share capital other than section 25)	NIL	
Punjab (companies not having share capital other than section 25)	NIL	
Punjab (Section 25 companies)	NIL	
Himachal Pradesh (companies having share capital other than section 25)	NIL	
Himachal Pradesh (companies not having share capital other than section 25)	NIL	
Himachal Pradesh (Section 25 companies)	NIL	
Chandigarh (companies having share capital other than section 25)	NIL	
Chandigarh (companies not having share capital other than section 25)	NIL	
Chandigarh (Section 25 companies)	NIL	
Uttar Pradesh (companies having share capital other than section 25)	NIL	These rules shall also apply to companies not having share capital (other than section 25) and to Section 25 companies having share capital
Uttar Pradesh (Section 25 companies)	NIL	These rules shall be applicable only to section 25 companies not having share capital.
Uttarakhand (companies having share capital other than section 25)	NIL	These rules shall also apply to companies not having share capital (other than section 25) and to Section 25 companies having share capital
Uttarakhand (Section 25 companies)	Nil	These rules shall be applicable only to section 25 companies not having share capital.
West Bengal (companies having share capital other than section 25)	NIL	These rules shall also apply to companies not having share capital other than section 25
West Bengal (Section 25 companies)	NIL	
Karnataka (companies having share capital other than section 25)	500 on every Rs.10 Lakhs of amount of increase in authorised capital or part thereof, subject to a minimum of 500.	
Karnataka (companies not having share capital other than section 25)	NIL	
Karnataka (Section 25 companies)	NIL	

Name of state/ union territory	Amount in Rupees	Remarks
Gujarat (companies having share capital other than section 25)	Stamp duty shall be- 0.5% of amount of increased authorised capital subject to maximum of Rs. 5 Lakhs of stamp duty Less 0.5% of amount of existing authorised capital subject to maximum of Rs. 5 Lakhs of stamp duty	
Gujarat (companies not having share capital other than section 25)	NIL	
Gujarat (section 25 companies)	NIL	
Dadra and Nagar Haveli (companies having share capital other than section 25)	NIL	These rules shall also apply to companies not having share capital other than section 25.
Dadra and Nagar Haveli (section 25 companies)	NIL	
Goa (companies having share capital other than section 25)	Rs. 1000/- for every Rs. 5 Lakhs of amount of increase in authorised capital or part thereof	
Goa (companies not having share capital other than section 25)	NIL	
Goa (section 25 companies)	NIL	
Daman and Diu (companies having share capital other than section 25)	Rs. 1000/- for every Rs. 5 Lakhs of amount of increase in authorised capital or part thereof	
Daman and Diu (companies not having share capital other than section 25)	NIL	
Daman and Diu (section 25 companies)	NIL	
Andaman and Nicobar (companies having share capital other than section 25)	NIL	
Andaman and Nicobar (companies not having share capital other than section 25)	NIL	
Andaman and Nicobar (section 25 companies)	NIL	

Disclaimer

All initiatives have been taken to make the database in respect of stamp duty as authentic as possible. However, users are requested to refer the relevant Stamp Act/ Rules of the concerned State/ Union Territory Government for the authentic version. Along with the above, Ministry of Corporate Affairs or its service provider shall not be responsible for any loss to any person caused by any shortcoming, discrepancy or inaccuracy in the information regarding such database. Any discrepancy found in this regard may be brought to the notice of office of respective Registrar or MCA immediately.

Annexure B-

List of States/ Union Territories for which eStamp duty payment is mandatory to be paid electronically through MCA portal

- Mandatory w.e.f. 1st April, 2010
 1. Andaman & Nicobar Islands
 2. Andhra Pradesh
 3. Arunachal Pradesh
 4. Assam
 5. Bihar
 6. Chhattisgarh
 7. Delhi *
 8. Gujarat
 9. Haryana
 10. Jharkhand
 11. Karnataka
 12. Kerala
 13. Lakshadweep
 14. Madhya Pradesh
 15. Maharashtra
 16. Manipur
 17. Meghalaya
 18. Orissa
 19. Punjab
 20. Rajasthan
 21. Tamil Nadu
 22. Uttar Pradesh
 23. Uttarakhand
 24. West Bengal

* Note: The Hon'ble High Court of Delhi at New Delhi has held in the matter of S E Investments Limited Vs Union of India and Others [W.P. (c) 2393/2010 and CM Appl.4794/2011] that there is no provision in the Delhi Stamp Act for payment of stamp duty on "increased authorised capital". Payment of stamp duty for increase of authorised capital being paid with filing of eForm No.5 with respect to State of National Capital Territory of Delhi is made optional.


- Mandatory w.e.f. 13th June, 2010
 25. Mizoram
- Mandatory w.e.f. 11th July, 2010
 26. Chandigarh
 27. Puducherry
 28. Tripura
- Mandatory w.e.f. 8th August, 2010
 29. Himachal Pradesh
- Mandatory w.e.f. 1st May, 2011
 30. Jammu and Kashmir
- Mandatory w.e.f. 24th July, 2011

31. Dadra and Nagar Haveli
32. Daman and Diu
33. Goa
34. Nagaland

State where provisions of Companies Act, 1956 are not extended

1. Sikkim

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 form 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 form. If the user makes any change in the form 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 form. 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 </p>
Submit	<p>After pre scrutiny is done the user is required to submit the form. This requires being connected to the MCA21 site for uploading the form.</p> <p>In case of online filing the user can submit the form by pressing the "Submit" button</p> <p>Once the form is submitted the fee is displayed to the user. In case stamp duty is also being paid electronically through the MCA portal, the amount of stamp duty payable shall also be displayed. 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 and upon payment of the same, option for payment of stamp duty shall be provided.</p> <p>On challan payment option, a challan is generated displaying the amount of filing fee to be paid. In case stamp duty is also being paid electronically through the MCA portal, separate challan for payment of stamp duty shall also be generated. The user is required to take the print out of three</p>

Buttons	Particulars
	<p>copies of both challans 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> <p>Kindly make payment for filing fee and stamp duty fee (if applicable) simultaneously failing which the eForm shall not be processed.</p>

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