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## Instruction Kit for eForm SH-11 (Return in respect of buy-back of Securities)

### About this Document

The Instruction Kit has been prepared to help you file eForm with ease. This document provides references to laws governing the eForms, instructions to fill the eForm at field level, and common instructions to fill all the 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 the 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 – Laws Governing the eForm

#### Section and Rule Numbers

eForm SH-11 is required to be filed pursuant to Section **68(10)** of the Companies Act 2013 and pursuant to rule **17(13)** of the Companies (Share Capital and Debentures) Rules, 2014 which are reproduced for your reference:

#### **Section 68 (10):**

A company shall, after the completion of the buy-back under this section, file with the Registrar and the Securities and Exchange Board a return containing such particulars relating to the buy-back within thirty days of such completion, as may be prescribed.

Provided that no return shall be filed with the Securities and Exchange Board by a company whose shares are not listed on any recognized stock exchange.

#### **Rule 17 (13):**

For the purposes of sub-section (10) of section 68, the company, after the completion of the buy-back under these rules, shall file with the Registrar, and in case of a listed company with the Registrar and the Securities and Exchange Board, a return in the eForm SH-11 along with the fee.

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**Purpose of the eForm**

A company has to file return of buy back in eForm SH-11 to the Registrar within thirty days of completion of buy back containing the particulars of the buyback of shares and other securities.

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

Form 4C as per the Companies Act, 1956.

**Part II – Instructions to fill the eForm**

**Specific Instructions to fill the eForm SH-11 at Field Level**

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

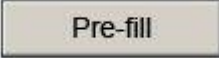
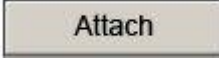

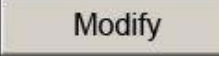
S. No/ Section Name		Field Name	Instructions
1	(a)	Corporate identity number (CIN) of the company	<p>Enter a valid ‘Corporate identity number’ (CIN).</p> <p>Click the <b>Pre-fill</b> button. On clicking the button, system will automatically display the name, registered office address and email ID of the company.</p> <p>In case there is any change in the email ID, enter the new valid email ID.</p>
4		Particulars with respect to listing	Enter the details with respect to name of stock exchange, date of listing and name of merchant banker appointed if the company is listed one.
5		Name of the merchant appointed by company	Enter the name of the Merchant Banker, if appointed.
6		Details of paid-up capital as on _____ (DD/MM/YYYY) .....Total	Enter the details of paid up capital of the company and same cannot be less than five lakhs in case of public company and one lakh in case of private company or OPC.
8	(a) & (b)	Details of board and special resolution	Enter the date of board resolution approving or authorizing the buy back of shares or other securities. In case the buy back has been authorized by the members of the company, then enter the date of the special resolution of members authorizing buy back of shares or securities.

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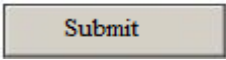
S. No/ Section Name		Field Name	Instructions
10	(a)	Date up to which buy back of securities to be completed	Enter the date of completion of buy back of securities and ensure that the buy back should be completed within twelve months from the date of special resolution, if any or board resolution as the case may be.
11	(a) & (b)	Particulars of last buy-back	Applicable only in case the company has made any buy back of securities earlier also and ensure that date of last buy back cannot be less than twelve months from the date of special resolution or board resolution of current buy back as the case may be.
18	(a) & (b)	Particulars of SRN	Enter service request number (SRN) of eForm MGT-14 relating to buy-back of securities.  Enter approved SRN of eForm SH-9 in respect of filing of declaration of solvency.
<b>To be digitally signed by</b>		Designation	Select one of the option from the drop-down list –Director / Manager / Company Secretary / CEO / CFO of the company.
		DSC	Ensure the eForm is digitally signed by the person is duly authorized by board of directors to sign the form.
		DIN of the director; or PAN or DIN of the manager or CEO or CFO; or membership number of the Company Secretary	<ul style="list-style-type: none"> <li>• In case the person digitally signing the eForm is a Director - Enter approved DIN.</li> <li>• In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter approved DIN or valid income-tax PAN.</li> <li>• In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.</li> </ul>
<b>Attachments</b>		<p>The following attachments are mandatory:</p> <ol style="list-style-type: none"> <li>1) Description of shares or other specified securities bought back</li> <li>2) Particulars relating to holders of securities before buy-back</li> <li>3) Certified true copy of special resolution passed at the general meeting is mandatory in case date is entered in field 8(b)</li> <li>4) Certified true copy of board resolution authorizing buy back</li> <li>5) Balance Sheet of the company</li> <li>6) Compliance certificate for the buy-back rules as per the sub-rule (14)</li> </ol> <p>Any other information can be provided as an optional attachment(s).</p>	

Instruction Kit for eForm SH-11  
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Common Instructions to fill the eForm

Buttons	Particulars
<p>Pre-Fill</p> 	<p>The <b>Pre-fill</b> button can appear more than once in an eForm. The button appears next to a field that can be automatically filled using the MCA database.</p> <p>Click this button to populate the field.</p> <p><b>Note:</b> You are required to be connected to the Internet to use the Pre-fill functionality.</p>
<p>Attach</p> 	<p>Click this document to browse and select a document that needs to be attached to the eForm. All the attachments should be scanned in pdf format. You have to click the attach button corresponding to the document you are making an attachment. In case you wish to attach any other document, please click the optional attach button.</p>
<p>Check Form</p> 	<ol style="list-style-type: none"> <li>1. Click the <b>Check Form</b> button after, filling the eForm. System performs form level validation like checking if all mandatory fields are filled. System displays the errors and provides you an opportunity to correct errors.</li> <li>2. Correct the highlighted errors.</li> <li>3. Click the <b>Check Form</b> button again and. system will perform form level validation once again. On successful validations, a message is displayed “Form level pre scrutiny is successful”.</li> </ol> <p><b>Note:</b> The Check Form functionality does not require Internet connectivity.</p>
<p>Modify</p> 	<p>The Modify button is enabled, after you have checked the eForm using the <b>Check Form</b> button.</p> <p>To make changes to the filled and checked form:</p> <ol style="list-style-type: none"> <li>1. Click the <b>Modify</b> button.</li> <li>2. Make the changes to the filled eForm.</li> <li>3. Click the <b>Check Form</b> button to check the eForm again.</li> </ol>

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

### Part III - Important Points for Successful Submission

#### Fee Rules

S. No	Purpose of the form	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional Fees		Remarks
				Event Date	Time limit(days) for filing	
1	Return in respect of buy-back of securities	<a href="#">The Companies (Fee for filings with Registrar of Companies) Rules, 2014 – Annexure A</a>		Date of completion of buy back entered in field 10.b	30 days	

#### Processing Type

The eForm will be processed by the office of Registrar of Companies.

#### SRN Generation

On successful submission of the eForm SH-11, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

#### Challan Generation

On successful submission of the eForm SH-11, Challan will be generated depicting the details of the fees paid by the user to the Ministry. It is the acknowledgement to the user that the eForm has been filed.

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**Email**

When an eForm is completely processed by the authority concerned, an acknowledgement of the same, if any is sent to the user in the form of an email to the email id of the company.

Annexure A

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

**In case of company having share capital**

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

**In case company not having share capital**

Fee applicable
Rupees 200 per document

**Additional fee rules**

Period of delays	All forms
Up to 30 days	2 times of normal fees
More than 30 days and up to 60 days	4 times of normal fees
More than 60 days and up to 90 days	6 times of normal fees
More than 90 days and up to 180 days	10 times of normal fees
More than 180 days	12 times of normal fees

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