

(Application for registration of creation or modification of charge for debentures or rectification of particulars filed in respect of creation or modification of charge for debentures)

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About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This document provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm.

This document is divided into following sections:

[Part I – Laws Governing the eForm](#)

[Part II – Instructions to fill the eForm](#)

[Part III – Important Points for Successful Submission](#)

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Section and Rule Number(s)

eForm CHG-9 is required to be filed pursuant to Sections 71(3), 77, 78 & 79 and Section 384 of the Companies Act, 2013 and Rule 3 of Companies (Registration of Charges) Rules, 2014 which are reproduced for your reference:

Section 71(3):

(3) Secured debentures may be issued by a company subject to such terms and conditions as may be prescribed.

Section 77:

(1) It shall be the duty of every company creating a charge within or outside India, on its property or assets or any of its undertakings, whether tangible or otherwise, and situated in or outside India, to register the particulars of the charge signed by the company and the charge-holder together with the instruments, if any, creating such charge in such form, on payment of such fees and in such manner as may be prescribed, with the Registrar within thirty days of its creation: Provided that the Registrar may, on an application by the company, allow such registration to be made within a period of three hundred days of such creation on payment of such additional fees as may be prescribed: Provided further that if registration is not made within a period of three hundred days

(Application for registration of creation or modification of charge for debentures or rectification of particulars filed in respect of creation or modification of charge for debentures) of such creation, the company shall seek extension of time in accordance with section 87: Provided also that any subsequent registration of a charge shall not prejudice any right acquired in respect of any property before the charge is actually registered.

(2) Where a charge is registered with the Registrar under sub-section (1), he shall issue a certificate of registration of such charge in such form and in such manner as may be prescribed to the company and, as the case may be, to the person in whose favor the charge is created.

(3) Notwithstanding anything contained in any other law for the time being in force, no charge created by a company shall be taken into account by the liquidator or any other creditor unless it is duly registered under sub section (1) and a certificate of registration of such charge is given by the Registrar under sub-section (2).

(4) Nothing in sub-section (3) shall prejudice any contract or obligation for the repayment of the money secured by a charge.

Section 78:

Where a company fails to register the charge within the period specified in section 77, without prejudice to its liability in respect of any offence under this Chapter, the person in whose favor the charge is created may apply to the Registrar for registration of the charge along with the instrument created for the charge, within such time and in such form and manner as may be prescribed and the Registrar may, on such application, within a period of fourteen days after giving notice to the company, unless the company itself registers the charge or shows sufficient cause why such charge should not be registered, allow such registration on payment of such fees, as may be prescribed: Provided that where registration is effected on application of the person in whose favor the charge is created, that person shall be entitled to recover from the company the amount of any fees or additional fees paid by him to the Registrar for the purpose of registration of charge.

Section 79:

The provisions of section 77 relating to registration of charges shall, so far as may be, apply to:

- (a) a company acquiring any property subject to a charge within the meaning of that section; or
- (b) any modification in the terms or conditions or the extent or operation of any charge registered under that section.

Section 384:

- (1) The provisions of section 71 shall apply mutatis mutandis to a foreign company.

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- (2) The provisions of section 92 shall, subject to such exceptions, modifications and adaptations as may be made therein by rules made under this Act, apply to a foreign company as they apply to a company incorporated in India.
- (3) The provisions of section 128 shall apply to a foreign company to the extent of requiring it to keep at its principal place of business in India, the books of account referred to in that section, with respect to monies received and spent, sales and purchases made, and assets and liabilities, in the course of or in relation to its business in India.
- (4) The provisions of Chapter VI shall apply mutatis mutandis to charges on properties which are created or acquired by any foreign company.
- (5) The provisions of Chapter XIV shall apply mutatis mutandis to the Indian business of a foreign company as they apply to a company incorporated in India.

Rule 3:

For registration of charge as provided in sub-section (1) of section 77, section 78 and section 79, the particulars of the charge together with a copy of the instrument, if any, creating or modifying the charge in Form No.CHG-1 (for other than Debentures) or Form No.CHG-9 (for debentures including rectification), as the case may be, duly signed by the company and the charge holder and filed with the Registrar within a period of thirty days of the date of creation or modification of charge along with the fee.

- (2) If the particulars of a charge are not filed within the aforesaid period, but filed within a period of three hundred days of the date of such creation or modification, the additional fee shall be levied.
- (3) If the company fails to register the particulars of the charge with the Registrar within the period of thirty days of its creation or modification, the particulars of the charge together with a copy of the instrument, if any, creating or modifying such charge may be filed by the charge-holder, in Form No.CHG-1 or Form No.CHG-9, as the case may be, duly signed along with fee.
- (4) A copy of every instrument evidencing any creation or modification of charge and required to be filed with the Registrar in pursuance of section 77, 78 or 79 shall be verified as follows-
- (a) where the instrument or deed relates solely to the property situated outside India, the copy shall be verified by a certificate issued either under the seal of the company, or under the hand of any director or company secretary of the company or an authorised officer of the charge holder or under the hand of some person other than the company who is interested in the mortgage or charge;
- (b) where the instrument or deed relates, whether wholly or partly, to the property situated in India, the copy shall be verified by a certificate issued under the hand of any director or company secretary of the company or an authorised officer of the charge holder.

Instruction Kit for eForm CHG-9

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Purpose of the eForm

All the companies are required to file particulars for registration of charges created or modified for the purpose of securing debentures or rectification of particulars filed in respect of creation or modification of charge on debentures within specified period to concerned Registrar of Companies. Every charge that is created or modified by the company is required to be filed in eForm CHG-9 to concerned RoC in case of Indian Company and RoC, Delhi in case of a foreign company. EForm CHG-9 can also be filed by the company or any person interested in charge for rectifying any omission or misstatement done in any previous filing.

eForm Number as per Companies Act, 1956

Form 10 as per Companies Act, 1956.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm CHG-9 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
		<p>In case eForm is filed by the company within 300 days from the date of charge creation or modification(i.e. where condonation of delay is not required):</p> <p>eForm shall be taken on record through electronic mode without any processing at the Registrar of Companies office. Ensure that all particulars in the eForm are correct.</p> <p>All following cases shall be processed by the office of Registrar of Companies.</p> <p>In case eForm is filed by the charge holder beyond 30 and within 300 days from the date of charge creation or modification (i.e. where condonation of delay is not required and the company if having any concerns may contact the Registrar within 14 days. This eForm shall not be registered up to fifteen days from the date of filing):</p> <p>Or</p> <p>In case eForm is filed by the company or the Chargeholder beyond 300 days from the date of charge creation or modification (i.e. where condonation of delay is required), then the application to Central Government for condonation of delay is required to be filed in eForm CHG-8 after filing this eForm and this eForm will be processed by the RoC office after order of Central Government for approval for condonation of delay in eForm INC-28 has been filed.</p>

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S. No/ Section Name	Field Name	Instructions
<p>Or</p> <p>In case eForm is filed by any person for rectification of charges : User is required to take the approval of Central Government in eForm CHG-8 and file the same in eForm INC-28 before filing of this eForm</p>		
1	(a)	Corporate identity number (CIN) or foreign company registration number (FCRN) of the company In case of an Indian company, enter the 'Corporate Identity Number' (CIN). In case of a Foreign company, enter the 'Foreign Company Registration Number' (FCRN). • You may find CIN/ FCRN by entering existing registration number or name of the company in the 'Find CIN' service available under the menu MCA services on the MCA website.
		Prefill Button Click the Pre-fill button. On clicking the button, system shall automatically display the name, registered office address (in case of Indian company) or name and address of principal place of business in India (in case of foreign company) and email ID of the company. In case there is any change in the email ID, enter the new valid email ID.
3	(a)	This form is for registration of Select the purpose of the eForm out of the three options available i.e. creation of charge, modification of charge or rectification of charge
	(b)	Type of debenture Select the type of debenture for which the registration is being filed.
	(c)	SRN of the form for which rectification/ is being filed Enter the SRN of the eForm CHG-9 or old form 10 for which rectification is being filed. Please note that the SRN entered should be of an approved eForm CHG-9/Old Form 10.
	(d)	Charge ID of the charge to be modified or rectified In case the eForm is to be filed for modification or rectification of charge, enter the charge identification number allotted at the time of registration of the charge. Please note that charge ID entered for modification and rectification should be open charge ID and not satisfied.

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S. No/ Section Name	Field Name	Instructions
(e)	SRN of form INC-28	<p>Ensure that user must have filed an application for approval of Central Government for rectification of charges in eForm CHG-8 before filing this eForm.</p> <p>Enter the SRN of eForm INC-28 filed for intimation to Registrar for notice of order of Central Government for such rectification. Please note that the SRN should be an approved one.</p>
(f)	Rectification to be made in regard to	Select one of the options for which rectification is required to be sought.
4	Whether the applicant is	<p>This field is only for the purpose of creation or modification of charges.</p> <p>Select whether the applicant is a company or a charge holder. Charge holder can file this eForm only after 30 days from the date of creation or modification of charges.</p> <p>Condonation of delay is required for further extension of time from the Central Government in case the eForm is being filed beyond 300 days.</p>
5	Number of trustee(s) of Debenture holders or charge holder(s)	<p>Enter the number of trustee of debenture holder(s) or charge holder(s). In case charge is modified in favor of ARC or assignee and enter particulars of ARC or assignee and also attach the debt assignment agreement as an optional attachment.</p> <p>If there are more than one trustee, enter details of one trustee in eForm and provide details of the other(s) as an attachment.</p> <p>Click “Get list of charge holders” button. System will automatically display the list of banks or financial institutions for which DSC role check has been enabled. Select the name of bank or financial institution from the displayed list of banks or FIs.</p> <p>Select ‘Others’ in case name of the charge holder is not available in the displayed list.</p>

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S. No/ Section Name	Field Name	Instructions
		<p>In case ‘others’ is selected:</p> <ul style="list-style-type: none"> • If trustee of debenture holders or charge holder is an Indian company, enter the Corporate Identity Number (CIN) of the company. • Click the “Pre- fill” button”. • System will automatically display the name, registered office address and email ID. • Please enter the complete address in case the displayed address is incomplete. In case the displayed address is not correct or address other than the registered office address of the charge holder is to be entered, then you can edit the address as displayed on pre-fill. • If the trustee(s) of debenture holder or charge holder(s) is other than an Indian company then enter its name, complete address and email ID.
6	Date of creation of Charge	Enter the date on which the charge/instrument was created. This is a mandatory field
9	(a) to (c)	<p>Date and amount of present issue of series (..... amount secured by the charge in words</p> <p>Enter the date of present issue of series and the amount secured by the charge. In case series of debentures is not applicable, enter the date of issue of debentures.</p> <p>In case of modification of charge, enter the total amount secured by the charge after such modification. If there is no modification in the charge amount, then enter the amount secured by the charge prior to such modification.</p> <p>Based on the amount entered, system shall automatically display the amount in words.</p>
10	Date of resolution authorizing the issue of the series	Enter the date of resolution authorizing the issue of the series. In case series of debentures is not applicable, enter the date of resolution authorizing the issue of debentures.
15	(a) & (b)	<p>Description of the instrument modifying the charge</p> <p>Date of instrument identifying the charge</p> <p>In case of modification of charge, describe the instrument modifying the charge and the date of modifying the charge.</p>

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S. No/ Section Name	Field Name	Instructions
16	Particulars of the present modification	In case of modification of charge, enter the particulars of the present modification. Ensure that correct particulars are entered as the same shall be displayed in the certificate of modification of charge.
Declaration	I am authorized by the Board of Directors of the Company vide resolution no.....	<p>This declaration is mandatory in case eForm is filed by the company.</p> <p>Enter the serial number and date of resolution of board of directors of the company authorizing the signatory to sign, give declaration and submit the eForm.</p>
	I further declare that.....	This check box is selected in case there is delay in filing the eForm beyond 30 days and eForm is filed by the company.
To be digitally signed by	Designation	Select Director / Manager / Company Secretary / CEO / CFO (in case of an Indian company) or an authorized representative (in case of foreign company) from the drop drop-down values if the applicant is company.
	DSC	Ensure the eForm is digitally signed by the same person who is giving the declaration and is authorized by board resolution to sign the eForm.
	Director identification number of the director; or DIN or PAN of the manager or CEO or CFO or authorized representative; or Membership number of the Company Secretary	<ul style="list-style-type: none"> • In case the person digitally signing the eForm is a Director - Enter the approved DIN. • In case the person digitally signing the eForm is Manager/CEO/CFO or authorized representative- Enter approved DIN or valid income-tax PAN. • In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.
To be digitally signed by trustee or charge holder or ARC or assignee or	DSC	<ul style="list-style-type: none"> • Ensure the eForm is digitally signed by the charge holder or trustee in case applicant is charge holder or trustee as the case may be. • In case charge is modified in favor of ARC or assignee, then ARC or assignee needs to digitally sign the eForm.

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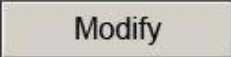

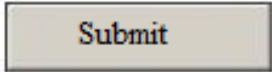
S. No/ Section Name	Field Name	Instructions
any other person		<ul style="list-style-type: none"> In case of rectification of charges, eForm may be digitally signed by any person. <p>Signature field 4 is enabled only in case of rectification of charges signed by any other person.</p>
	PAN	Enter a valid income tax PAN of the trustee of debenture holder, charge holder, ARC or assignee or any other person. It is mandatory to enter designation if eForm is signed by any other person.
Attachments		<ul style="list-style-type: none"> Certified true copy of resolution authorizing the issue of the debenture series is a mandatory in case of creation of charge. Instrument containing details of the charge created or modified is mandatory in all cases. Order of the Central Government is mandatory in case eForm is being filed for rectification of charges. <p>Any other information can be provided as an optional attachment(s).</p>

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>

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

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Part III - Important Points for Successful Submission

Fee Rules

S. No	Purpose of the form	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit(days) for filing
1.	Creation of new charge/ Modification of charge	The Companies (Fee for filing with Registrar of Companies) Rules, 2014-Annexure B	The Companies (Fee for filing with Registrar of Companies) Rules, 2014-Annexure B	Date of Creation/ Modification of Charge.	30 Days
2	Rectification of existing charge	The Companies (Fee for filing with Registrar of Companies) Rules, 2014-Annexure B	#N/A	#N/A	#N/A

Processing Type

The form will be auto approved in case the eForm is filed by the company within 300 days of creation or modification of the charge and processed by the office of Registrar of Companies in all other cases.

SRN Generation

On successful submission of the eForm CHG-9, 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 CHG-9, 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 registered by the authority concerned, an acknowledgement of the same with related documents, if any, is sent to the user in the form of an email to the email id of the company/charge holder/trustee of debenture holder/any other interested person.

Certificate

Certificate of registration of charge and certificate of registration for modification of charge are generated and sent to the user as an attachment to the email.

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Annexure A

List of ISO Country Codes

Country Name	Country Code	Country Name	Country Code
AFGHANISTAN	AF	LIBERIA	LR
ÅLAND ISLANDS	AX	LIBYAN ARAB JAMAHIRIYA	LY
ALBANIA	AL	LIECHTENSTEIN	LI
ALGERIA	DZ	LITHUANIA	LT
AMERICAN SAMOA	AS	LUXEMBOURG	LU
ANDORRA	AD	MACAO	MO
ANGOLA	AO	MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF	MK
ANGUILLA	AI	MADAGASCAR	MG
ANTARCTICA	AQ	MALAWI	MW
ANTIGUA AND BARBUDA	AG	MALAYSIA	MY
ARGENTINA	AR	MALDIVES	MV
ARMENIA	AM	MALI	ML
ARUBA	AW	MALTA	MT
AUSTRALIA	AU	MARSHALL ISLANDS	MH
AUSTRIA	AT	MARTINIQUE	MQ
AZERBAIJAN	AZ	MAURITANIA	MR
BAHAMAS	BS	MAURITIUS	MU
BAHRAIN	BH	MAYOTTE	YT
BANGLADESH	BD	MEXICO	MX
BARBADOS	BB	MICRONESIA, FEDERATED STATES OF	FM
BELARUS	BY	MOLDOVA, REPUBLIC OF	MD
BELGIUM	BE	MONACO	MC
BELIZE	BZ	MONGOLIA	MN
BENIN	BJ	MONTENEGRO	ME
BERMUDA	BM	MONTSERRAT	MS
BHUTAN	BT	MOROCCO	MA
BOLIVIA	BO	MOZAMBIQUE	MZ
BOSNIA AND HERZEGOVINA	BA	MYANMAR	MM
BOTSWANA	BW	NAMIBIA	NA
BOUVET ISLAND	BV	NAURU	NR
BRAZIL	BR	NEPAL	NP
BRITISH INDIAN OCEAN TERRITORY	IO	NETHERLANDS	NL
BRUNEI DARUSSALAM	BN	NETHERLANDS ANTILLES	AN

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Country Name	Country Code	Country Name	Country Code
BULGARIA	BG	NEW CALEDONIA	NC
BURKINA FASO	BF	NEW ZEALAND	NZ
BURUNDI	BI	NICARAGUA	NI
CAMBODIA	KH	NIGER	NE
CAMEROON	CM	NIGERIA	NG
CANADA	CA	NIUE	NU
CAPE VERDE	CV	NORFOLK ISLAND	NF
CAYMAN ISLANDS	KY	NORTHERN MARIANA ISLANDS	MP
CENTRAL AFRICAN REPUBLIC	CF	NORWAY	NO
CHAD	TD	OMAN	OM
CHILE	CL	PAKISTAN	PK
CHINA	CN	PALAU	PW
CHRISTMAS ISLAND	CX	PALESTINIAN TERRITORY, OCCUPIED	PS
COCOS (KEELING) ISLANDS	CC	PANAMA	PA
COLOMBIA	CO	PAPUA NEW GUINEA	PG
COMOROS	KM	PARAGUAY	PY
CONGO	CG	PERU	PE
CONGO, THE DEMOCRATIC REPUBLIC OF THE	CD	PHILIPPINES	PH
COOK ISLANDS	CK	PITCAIRN	PN
COSTA RICA	CR	POLAND	PL
COTE D'IVOIRE	CI	PORTUGAL	PT
CROATIA	HR	PUERTO RICO	PR
CUBA	CU	QATAR	QA
CYPRUS	CY	REUNION	RE
CZECH REPUBLIC	CZ	ROMANIA	RO
DENMARK	DK	RUSSIAN FEDERATION	RU
DJIBOUTI	DJ	RWANDA	RW
DOMINICA	DM	SAINT BARTHELEMY	BL
DOMINICAN REPUBLIC	DO	SAINT HELENA	SH
ECUADOR	EC	SAINT KITTS AND NEVIS	KN
EGYPT	EG	SAINT LUCIA	LC
EL SALVADOR	SV	SAINT MARTIN	MF
EQUATORIAL GUINEA	GQ	SAINT PIERRE AND MIQUELON	PM
ERITREA	ER	SAINT VINCENT AND THE GRENADINES	VC
ESTONIA	EE	SAMOA	WS
ETHIOPIA	ET	SAN MARINO	SM

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Country Name	Country Code	Country Name	Country Code
FALKLAND ISLANDS (MALVINAS)	FK	SAO TOME AND PRINCIPE	ST
FAROE ISLANDS	FO	SAUDI ARABIA	SA
FIJI	FJ	SENEGAL	SN
FINLAND	FI	SERBIA	RS
FRANCE	FR	SEYCHELLES	SC
FRENCH GUIANA	GF	SIERRA LEONE	SL
FRENCH POLYNESIA	PF	SINGAPORE	SG
FRENCH SOUTHERN TERRITORIES	TF	SLOVAKIA	SK
GABON	GA	SLOVENIA	SI
GAMBIA	GM	SOLOMON ISLANDS	SB
GEORGIA	GE	SOMALIA	SO
GERMANY	DE	SOUTH AFRICA	ZA
GHANA	GH	SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS	GS
GIBRALTAR	GI	SPAIN	ES
GREECE	GR	SRI LANKA	LK
GREENLAND	GL	SUDAN	SD
GRENADA	GD	SURINAME	SR
GUADELOUPE	GP	SVALBARD AND JAN MAYEN	SJ
GUAM	GU	SWAZILAND	SZ
GUATEMALA	GT	SWEDEN	SE
GUERNSEY	GG	SWITZERLAND	CH
GUINEA	GN	SYRIAN ARAB REPUBLIC	SY
GUINEA-BISSAU	GW	TAIWAN, PROVINCE OF CHINA	TW
GUYANA	GY	TAJIKISTAN	TJ
HAITI	HT	TANZANIA, UNITED REPUBLIC OF	TZ
HEARD ISLAND AND MCDONALD ISLANDS	HM	THAILAND	TH
HOLY SEE (VATICAN CITY STATE)	VA	TIMOR-LESTE	TL
HONDURAS	HN	TOGO	TG
HONG KONG	HK	TOKELAU	TK
HUNGARY	HU	TONGA	TO
ICELAND	IS	TRINIDAD AND TOBAGO	TT
INDIA	IN	TUNISIA	TN
INDONESIA	ID	TURKEY	TR

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Country Name	Country Code	Country Name	Country Code
IRAN, ISLAMIC REPUBLIC OF	IR	TURKMENISTAN	TM
IRAQ	IQ	TURKS AND CAICOS ISLANDS	TC
IRELAND	IE	TUVALU	TV
ISLE OF MAN	IM	UGANDA	UG
ISRAEL	IL	UKRAINE	UA
ITALY	IT	UNITED ARAB EMIRATES	AE
JAMAICA	JM	UNITED KINGDOM	GB
JAPAN	JP	UNITED STATES	US
JERSEY	JE	UNITED STATES MINOR OUTLYING ISLANDS	UM
JORDAN	JO	URUGUAY	UY
KAZAKHSTAN	KZ	UZBEKISTAN	UZ
KENYA	KE	VANUATU	VU
KIRIBATI	KI	VENEZUELA, BOLIVARIAN REPUBLIC OF	VE
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	KP	VIET NAM	VN
KOREA, REPUBLIC OF	KR	VIRGIN ISLANDS, BRITISH	VG
KUWAIT	KW	VIRGIN ISLANDS, U.S.	VI
KYRGYZSTAN	KG	WALLIS AND FUTUNA	WF
LAO PEOPLE'S DEMOCRATIC REPUBLIC	LA	WESTERN SAHARA	EH
LATVIA	LV	YEMEN	YE
LEBANON	LB	ZAMBIA	ZM
LESOTHO	LS	ZIMBABWE	ZW

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(Application for registration of creation or modification of charge for debentures or rectification of particulars filed in respect of creation or modification of charge for debentures)

Annexure B**In case of Indian 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 of Indian company not having share capital

Rupees 200

In case of foreign company

Rupees 6,000

Additional fees

Period of delays	Fee applicable
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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