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## Instruction Kit for eForm GNL-1 (Form for filing an application with Registrar of Companies)

### **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 GNL-1 is required to be filed pursuant to rule 12(2) of the Companies (Registration offices and Fees) Rules, 2014

#### **Purpose of the eForm**

User can file application seeking approval from Registrar of Companies by filing application in eForm GNL-1 for different purposes under Companies Act, 2013.

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

Form 61 as per Companies Act, 1956.

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

#### **Specific Instructions to fill the eForm GNL-1 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.

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S. No/ Section Name	Field Name	Instructions
<p>Note: If it is required to file eForm MGT-14 in relation to the resolution passed for filing this application; ensure that filing of eForm MGT-14 precedes filing of this eForm.</p>		
1		<p>Category of applicant</p> <p>Select the category of the applicant out of company, foreign company and others.</p> <p>Category as 'Foreign company' can be selected only in case purpose of the application is 'Compounding of offences' or 'Others'.</p> <p>Category as 'Others' can be selected only for 'Compounding of offences' or for withdrawal of approved application for name availability.</p>
3	(a)	<p>Corporate identity number (CIN) or foreign company registration number (FCRN) of the company or Form INC-1 reference number (Service request number (SRN) of Form INC-1)</p> <p>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 by entering existing registration number or name of the company in the 'Find CIN' service under the menu MCA services on the MCA website. Enter the approved SRN of eForm INC-1 filed for reservation of name in case category of applicant is 'Others'.</p>
4	(a) to (c)	<p>Pre-fill Button</p> <p>Click the <b>Pre-fill</b> button. On clicking the button, system shall automatically display the name and registered office address of the company (in case of an Indian company) or name and address of principal place of business in India(in case of a foreign company) and email ID of the company.</p> <p>In case of SRN of INC-1, approved name of the company shall be displayed.</p>
5	(a) to (h)	<p>Details of applicant (in case category is others)</p> <p>In case category of the applicant is 'Others', enter the name, address and e-mail ID of applicant.</p>
6		<p>Application filed for</p> <p>Select the purpose of the application. In case category of applicant is Foreign company' or 'Others', only 'Compounding of offences' or 'Others' can be selected.</p>
7		<p>If others, then specify</p> <p>A dormant company desirous to regularize its filing can apply for normalizing by selecting the option for 'Normalizing a dormant company'. After approval of the application, the company shall be provided 21 days</p>

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S. No/ Section Name	Field Name	Instructions
		<p>to file all the annual return and balance sheets for the required financial years.</p> <p>In case all the required filings are done within 21 days, then the status of the company shall be changed to 'Active'. However, in case, all the required filings are not done within 21 days, status of the company shall be changed back to 'Dormant'.</p> <p><b><i>This eForm for normalizing a company should be filed by only those dormant companies which are desirous of getting back to Active status by filing the due annual returns and balance sheets.</i></b></p>
8	Details of application	Enter the details of application. In case of application for compounding of offences, also mention the facts of the case mentioning nature of offence and period of default.
9	(b) & (c) In case of application for compounding of offences, provide the following details	<p>This is applicable for compounding of offences.</p> <p>The application can be filed for Company, Director or Manager/Secretary or Others. Enter number of person(s) and their details excluding Company. Details of only 8 persons can be entered in the eForm. If number of persons is greater than 8, then additional details can be provided in optional attachment.</p> <p>Select the category. In case the category is Director, enter an approved DIN. In case category is Manager/Secretary, enter Income-tax PAN.</p> <p>In case category is Others, enter either income-tax PAN or passport number. In case of passport number, prefix the number with zero(s) (0) to make it a 12 digit number. Example: 0000E1234567.</p>
	(f) Section for which the application is being filed	Enter the details of section violated. Also provide details of the section under which default is punishable along with the details of applicable penalty.
	(g) Brief particulars as to how the default has been made good	Enter the details as to how the default has been made good indicating the date on which the default has been made good, wherever applicable.
10	In case of application is made for extension ..... in respect of which the application is being filed	In case of application is made for extension of AGM or Annual Accounts, mention financial year end date in respect of which the application is being filed. Ensure that you enter the correct date as the extension by the concerned office shall be based on this date.

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S. No/ Section Name	Field Name	Instructions
12	Particulars of payment of stamp duty	<p>Enter total number of stamp duty payment(s) for which details are to be entered and for details of stamp duty to be paid refer <a href="#">Annexure B</a>. Based on the number entered here, number of blocks shall be displayed for entering the details. Details of maximum eight stamp duty payments can be entered in the eForm.</p> <p>Enter the details of stamp duty paid under the relevant Stamp Act. This shall be mandatory in case of ‘Compounding of offences’. Select the state or union territory in respect of which stamp duty is paid. In case category of applicant is ‘Company’, State(s) selected shall be same as state in which registered office of the company is situated.</p> <p>Enter the total amount of stamps or stamp paper. In case where payment of stamp duty is not applicable, zero may be entered. Enter the particulars of instrument(s) on which stamp duty is paid.</p> <p>Select the mode of payment of stamp duty; and enter the name of vendor, serial number of stamps, and registration number of vendor, date and place of purchase of stamps. Name of vendor shall be mandatory to enter in case amount of stamp duty is greater than or equal to Rs.50/.</p> <p>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. Place of purchase of stamps or stamp paper shall be mandatory to enter in case mode of payment of stamp duty is ‘Manual’.</p>
<b>To be digitally signed by</b>	Verification	<p>In case of Indian Company, select the first check box and enter the serial number and date of board resolution authorizing the signatory to sign and submit the application. In case of foreign company, select the second check box.</p>
	DSC	<p>In case category of applicant is Company, the eForm should be digitally signed by director or manager or secretary or CEO or CFO of the Indian company duly authorized by the board of directors. OR</p>

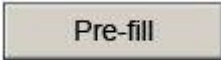


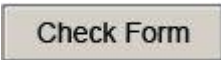
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S. No/ Section Name	Field Name	Instructions
		<p>In case category of applicant is Foreign Company, the eForm should be digitally signed by the authorized representative.</p> <p>OR</p> <p>In case category of applicant is Others, if the application is filed for compounding of offence by an individual who does not have a digital signature, the eForm can be digitally signed by a chartered accountant or cost accountant or company secretary (in whole-time practice) authorized by the board of directors.</p>
	DIN or Income-tax PAN or Membership number	<ul style="list-style-type: none"> <li>• In case the person digitally signing the eForm is a Director - Enter the approved DIN.</li> <li>• In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO), Authorized representative or others - Enter valid income-tax PAN.</li> <li>• In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.</li> <li>• In case of form being certified by practicing professional, Enter valid membership number.</li> </ul>
<b>Attachments</b>		<ul style="list-style-type: none"> <li>• Board resolution passed for the purpose of making an application</li> <li>• Scheme of arrangement, amalgamation if application is filed for amalgamation</li> <li>• Detailed application is required to be attached in all the cases of filing</li> <li>• Copy of notice received from RoC or any other competent authority</li> <li>• Any other information can be provided as an optional attachment</li> </ul> <p><b>In case of compounding of offence, the detailed application should contain the following details:</b></p> <ul style="list-style-type: none"> <li>• Detailed application</li> <li>• General profile and history of the company containing details such as name, date of incorporation, main objects of the company</li> <li>• Facts of the case mentioning nature of offence and period of default</li> <li>• Whether the offence is made good, if yes then how and when (i.e. the date where applicable)</li> <li>• Prayer to compounding authority for compounding of offence</li> </ul>



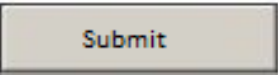
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S. No/ Section Name	Field Name	Instructions
		<p><b>In case of extension of annual general meeting, the detailed application should contain the following details:</b></p> <ul style="list-style-type: none"> <li>• Reasons of extension</li> <li>• Period for which extension is required (Note: It should not exceed three months)</li> </ul> <p><b>In case of extension of financial year, the detailed application should contain the following details:</b></p> <ul style="list-style-type: none"> <li>• Reasons for extension of financial year</li> <li>• Period for which extension is required (Note: It should not exceed three months)</li> </ul> <p>Any other information can be provided as an optional attachment(s).</p>

**Common Instructions to fill eForm**

Buttons	Particulars
Pre-Fill 	<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>
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 <b>List of attachment</b> field.</p> <p>To remove any attachment from the eForm, select the attachment in the <b>List of attachment</b> field and click the <b>Remove attachment</b> button.</p>
Check Form 	<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> </ol>

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Buttons	Particulars
	<p>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”.</p> <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>
<p>Pre scrutiny</p> 	<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>
<p>Submit</p> 	<p>This button is disabled at present.</p>



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### Part III - Important Points for Successful Submission

#### Fee Rules

S. No.	Purpose	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit(days) for filing
1.	Form for filing an application to Registrar of Companies	<a href="#">Annexure A</a>	#N/A	#N/A	#N/A

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 by the office of Registrar of Companies (Non STP).

#### SRN Generation

On successful submission of the eForm GNL-1, 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 GNL-1, 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.

#### Email

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

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**Annexure A**

No fee applicable for two purposes- “*Amalgamation- others*” and “*Declaring a defunct company*”

Fee applicable for following purposes-

**1. Amalgamation- Govt. Company, Normalizing a dormant company or others**

	Application made	Other than OPC & Small company	OPC & Small company
(i)	By a company having an authorized share capital of: a) Up to Rupees 25,00,000 b) Above Rupees 25,00,000 but up to Rupees 50,00,000 c) Above Rupees 50,00,000 but up to Rupees 5,00,00,000 d) Above Rupees 5,00,00,000 but up to Rupees 10 crore or more e) Above Rupees 10 crore	2,000 5,000  10,000 15,000 20,000	1,000 2,500  N/A N/A N/A
(ii)	By a company limited by guarantee but not having a share capital	2,000	N/A
(iii)	By a company having a valid license issued under section 8 of the Act (Section 8 Company)	2,000	N/A

**2. Compounding of offences, extending the period of annual accounts, extension of period of AGM**

**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 of Company not having share capital**

Fee applicable
Rupees 200 per document

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**Annexure B**

**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 on the website of MCA. Any discrepancy found on this website may be brought to the notice of MCA.

**For the states/ union territories for which stamp duty rules are not provided below, please refer the relevant Stamp Act for the stamp duty rules.**

<b>State</b>	<b>Stamp duty applicable in case of application for 'Compounding of offences'</b>
Andhra Pradesh	Rs 20/- for affidavit in support of petition/application (Multiples of 10 due to multiple affirmations)
Kerala	Rs.25/- for affidavit
Lakshadweep	Rs.25/- for affidavit
Karnataka	Nil
Puducherry	Nil
Delhi	Rs.10/- For Affidavit for each applicant and Court fee of Rs.5/- on each application
Haryana	Nil
Uttar Pradesh	Nil
Uttarakhand	Court fee stamp of Rs.2/- on application Affidavit by each applicant on stamp paper of Rs.20/- in support of application
Rajasthan	Affidavit - Rs.10/- Non Judicial stamp Petition- Rs. 4/- Court fee stamp
Punjab	Rs.15/- for affidavit
Himachal Pradesh	Rs.3/- for affidavit
Chandigarh	Rs.3/- for affidavit
Maharashtra	Rs 100/- for affidavit Rs.200/- for indemnity bond
Orissa	Rs 10/- for affidavit verifying application
Goa	Rs.20/- for POA
Daman and Diu	Rs.20/- for POA
Assam	Nil
Meghalaya	Nil
Manipur	Nil
Nagaland	Nil

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<b>State</b>	<b>Stamp duty applicable in case of application for 'Compounding of offences'</b>
Tripura	Nil
Arunachal Pradesh	Nil
Mizoram	Nil
Gujarat	Rs.20/- for affidavit
Dadra and Nagar Haveli	Rs.1/- for affidavit
Madhya Pradesh	Affidavit- Rs.10/- by each applicant
Chattisgarh	Affidavit- Rs.10/- by each applicant

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