

(Particulars of Key managerial personnel(s) or director(s) or charged or specified for the purpose of sub section (60) of section 2)

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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 GNL-3 is required to be filed pursuant to Section 2(60) of the Companies Act, 2013 which are reproduced for your reference.

Section 2 (60):

“officer who is in default”, for the purpose of any provision in this Act which enacts that an officer of the company who is in default shall be liable to any penalty or punishment by way of imprisonment, fine or otherwise, means any of the following officers of a company, namely:—

- (i) whole-time director;
- (ii) key managerial personnel;
- (iii) where there is no key managerial personnel, such director or directors as specified by the Board in this behalf and who has or have given his or their consent in writing to the Board to such specification, or all the directors, if no director is so specified;
- (iv) any person who, under the immediate authority of the Board or any key managerial personnel, is charged with any responsibility including maintenance, filing or distribution of accounts or records, authorizes, actively participates in, knowingly permits, or knowingly fails to take active steps to prevent, any default;
- (v) any person in accordance with whose advice, directions or instructions the Board of Directors of the company is accustomed to act, other than a person who gives advice to the Board in a professional capacity;

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- (vi) every director, in respect of a contravention of any of the provisions of this Act, who is aware of such contravention by virtue of the receipt by him of any proceedings of the Board or participation in such proceedings without objecting to the same, or where such contravention had taken place with his consent or connivance;
- (vii) in respect of the issue or transfer of any shares of a company, the share transfer agents, registrars and merchant bankers to the issue or transfer;

Purpose of the eForm

When a company charges any person with the responsibility of complying with the provisions of the Act, it has to file Form GNL-3, provided the person so charged has given his consent in this behalf to the Board. The consent of the charged person is taken on the same form. The withdrawal of the consent for the charged person is also filed through the same form. The purpose is to identify persons within the company for complying with the provisions of the Companies Act.

eForm Number as per Companies Act, 1956

Form 1AA as per Companies Act, 1956.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm GNL-3 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 company	Enter the Corporate identity number (CIN) of company. 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.
2	(a) to (c) Pre-fill button	Click the Pre-fill button. On clicking the button, system shall automatically display the name, registered office address and email id of the company. In case there is any change in the email ID, you can enter the new valid email ID.

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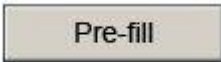



S. No/ Section Name	Field Name	Instructions
3	Number of Key managerial personnel(s) or director(s) charged	Enter the number of Key managerial personnel (s) or director(s) charged for which details are to be provided. Details of maximum three persons can be provided in the eForm. If the total number is more than three, provide the details of the rest as an optional attachment.
4, 5	Particulars of Key managerial personnel(s) or director(s) charged Date of Board Resolution	Enter 'Director Identification Number' (DIN) in case of director and 'Income tax permanent account number' (PAN) in case of manager or secretary or others. Click the " Pre-fill " button. System will automatically display the name, date of birth, nationality, Father's or Husband's name and address of the director in case of DIN. For all other cases, these details are required to be entered. Enter particulars of person(s) charged. Date of consent or revocation given under sub-clause (iii) & (iv) of clause 60 of section 2 shall be mandatory in case designation is selected as 'Others'. Enter the date of board resolution. In case of 'Acceptance', system shall validate that the person charged is associated with the company as on the date of board resolution. This validation shall not be there in case designation of person charged is 'Others' or if the date of board resolution is before 01.07.2007.
To be digitally signed by	Declaration	Enter the serial number and date of board resolution authorizing the signatory to sign and submit the eForm. In case of 'Acceptance', and where designation is 'Others', select the check box.
	DSC	Ensure the eForm is digitally signed by the Key managerial personnel(s) charged and by Director, Manager, CEO, CFO or Company Secretary of the company duly authorized by the board of directors.
	DIN or Income-tax PAN or Membership number	<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, Chief Executive Officer (CEO) or Chief

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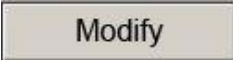

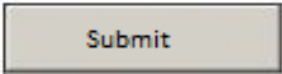
S. No/ Section Name	Field Name	Instructions
		<p>Financial Officer (CFO) - Enter valid income-tax PAN.</p> <ul style="list-style-type: none"> In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.
Attachments		<ul style="list-style-type: none"> Copy of board resolution passed for appointment or revocation is a mandatory attachment. <p>Any other information can be provided as an optional attachment(s).</p>

Common Instructions to fill eForm

Buttons	Particulars
<p>Pre-Fill</p> 	<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>
<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.</p> <p>In case you wish to attach any other document, please click the optional attach button.</p>
<p>Remove Attachment</p> 	<p>You can view the attachments added to the eForm in the List of attachment field.</p> <p>To remove any attachment from the eForm, select the attachment in the List of attachment field and click the Remove attachment button.</p>
<p>Check Form</p> 	<ol style="list-style-type: none"> 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. Correct the highlighted errors. 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".

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Buttons	Particulars
	<p>Note: 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 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.
<p>Pre scrutiny</p> 	<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.” <p>The Prescrutiny functionality requires Internet Connectivity.</p>
<p>Submit</p> 	<p>This button is disabled at present.</p>
<p>Country code</p>	<p>Enter the country code. Refer Annexure B</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.	Particulars of Key managerial personnel(s) or director(s) or charged or specified	Annexure A		Date of board resolution	30 days

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 Non-STP.

SRN Generation

On successful submission of the eForm GNL-3, 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-3, 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 completely 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

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

Additional Fees

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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Annexure B

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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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
FALKLAND ISLANDS (MALVINAS)	FK	SAO TOME AND PRINCIPE	ST

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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
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

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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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