

## Table of Contents

<b>About this Document .....</b>	<b>2</b>
<b>Part I – Law(s) Governing the eForm.....</b>	<b>2</b>
Section and Rule Number(s).....	2
Purpose of the eForm .....	9
eForm Number as per Companies Act, 1956.....	9
<b>Part II – Instructions to fill the eForm .....</b>	<b>9</b>
Specific Instructions to fill the eForm INC-24 at Field Level .....	9
Common Instructions to fill the eForm.....	10
<b>Part III - Important Points for Successful Submission .....</b>	<b>12</b>
Fee Rules.....	12
Processing Type .....	12
SRN Generation .....	12
Challan Generation .....	12
Email .....	13
Approval/ Rejection Letter .....	13
Certificate.....	13
Rejection Codes .....	13
Annexure A.....	14

## 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)

This form is required to be filed pursuant to Section 13 (2) of the Companies Act, 2013 and rule 29(2) of the Companies (Incorporation) Rules, 2014 which are reproduced for your reference:

#### **Section 13:**

- (1) Save as provided in section 61, a company may, by a special resolution and after complying with the procedure specified in this section, alter the provisions of its memorandum.
- (2) Any change in the name of a company shall be subject to the provisions of subsections (2) and (3) of section 4 and shall not have effect except with the approval of the Central Government in writing:  
Provided that no such approval shall be necessary where the only change in the name of the company is the deletion therefrom, or addition thereto, of the word “Private”, consequent on the conversion of any one class of companies to another class in accordance with the provisions of this Act.
- (3) When any change in the name of a company is made under sub-section (2), the Registrar shall enter the new name in the register of companies in place of the old name and issue

## Instruction Kit for eForm INC-24

(Application for approval of Central Government for change of name)  
fresh certificate of incorporation with the new name and the change in the name shall be complete and effective only on the issue of such a certificate.

- (6) Save as provided in section 64, a company shall, in relation to any alteration of its memorandum, file with the Registrar—
- (a) the special resolution passed by the company under sub-section (1);
  - (b) the approval of the Central Government under sub-section (2), if the alteration involves any change in the name of the company.

### **Rule 8:**

(1) In determining whether a proposed name is identical with another, the differences on account of the following shall be disregarded-

- (a) words, Private, Pvt, Pvt., (P), Limited, Ltd, Ltd., LLP, Limited Liability Partnership;
- (b) words appearing at the end of the names – company, and company, co., co, corporation, corp, corpn, corp.;
- (c) plural version of any of the words appearing in the name;
- (d) type and case of letters, spacing between letters and punctuation marks;
- (e) joining words together or separating the words does not make a name distinguishable from a name that uses the similar, separated or joined words;
- (f) use of a different tense or number of the same word does not distinguish one name from another;
- (g) using different phonetic spellings or spelling variations will not be considered as distinguishing one name from another. Illustration (For example, P.Q. Industries limited is existing then P and Q Industries or Pee Que Industries or P n Q Industries or P & Q Industries will not be allowed. Similarly if a name contains numeric character like 3, resemblance shall be checked with ‘Three’ also;)
- (h) misspelled words, whether intentionally misspelled or not, do not conflict with the similar, properly spelled words;
- (i) the addition of an internet related designation, such as .com, .net, .edu, .gov, .org, .in does not make a name distinguishable from another, even where (.) is written as ‘dot’;
- (j) the addition of words like New, Modern, Nav, Shri, Sri, Shree, Sree, Om, Jai, Sai, The, etc. does not make a name distinguishable from an existing name. Similarly, if it is different from the name of the existing company only to the extent of adding the name of the place, the same shall not be allowed; Such names may be allowed only if no objection from the existing company by way of Board resolution is submitted;

### Instruction Kit for eForm INC-24

(Application for approval of Central Government for change of name)

- (k) different combination of the same words does not make a name distinguishable from an existing name, e.g., if there is a company in existence by the name of “Builders and Contractors Limited”, the name “Contractors and Builders Limited” will not be allowed unless it is change of name of existing company;
  - (l) if the proposed name is the Hindi or English translation or transliteration of the name of an existing company or limited liability partnership in English or Hindi, as the case may be.
- (2) (a) The name shall be considered undesirable, if-
- (i) it attracts the provisions of section 3 of the Emblems and Names (Prevention and Improper Use) Act, 1950 (12 of 1950);
  - (ii) it includes the name of a registered trade mark or a trade mark which is subject of an application for registration, unless the consent of the owner or applicant for registration, of the trade mark, as the case may be, has been obtained and produced by the promoters;
  - (iii) it includes any word or words which are offensive to any section of the people;
- (b) The name shall also be considered undesirable, if-
- (i) the proposed name is identical with or too nearly resembles the name of a limited liability partnership;
  - (ii) it is not in consonance with the principal objects of the company as set out in the memorandum of association:  
Provided that every name need not be necessarily indicative of the objects of the company, but when there is some indication of objects in the name, then it shall be in conformity with the objects mentioned in the memorandum;
  - (iii) the Company’s main business is financing, leasing, chit fund, investments, securities or combination thereof, such name shall not be allowed unless the name is indicative of such related financial activities, viz., Chit Fund/ Investment/ Loan, etc.;
  - (iv) it resembles closely the popular or abbreviated description of an existing company or limited liability partnership;
  - (v) the proposed name is identical with or too nearly resembles the name of a company or limited liability partnership incorporated outside India and reserved by such company or limited liability partnership with the Registrar:  
**Provided** that if a foreign company is incorporating its subsidiary company in India, then the original name of the holding company as it is may be allowed with the addition of word India or name of

## Instruction Kit for eForm INC-24

(Application for approval of Central Government for change of name)

any Indian state or city, if otherwise available;

- (vi) any part of the proposed name includes the words indicative of a separate type of business constitution or legal person or any connotation thereof e.g. co-operative, sehkari, trust, LLP, partnership, society, proprietor, HUF, firm, Inc., PLC, GmbH, SA, PTE, Sdn, AG etc.;

Explanation: Name including phrase **‘Electoral Trust’** may be allowed for Registration of companies to be formed under section 8 of the Act, in accordance with the Electoral Trusts Scheme 2013 notified by the Central Board of Direct Taxes (CBDT):

Provided that name application is accompanied with an affidavit to the effect that the name to be obtained shall be only for the purpose of registration of companies under Electoral Trust Scheme as notified by the CBDT.

- (vii) the proposed name contains the words ‘British India’;
- (viii) the proposed name implies association or connection with embassy or consulate or a foreign government;
- (ix) the proposed name includes or implies association or connection with or patronage of a national hero or any person held in high esteem or important personages who occupied or are occupying important positions in Government;
- (x) the proposed name is vague or an abbreviated name such as ‘ABC limited’ or ‘23K limited’ or ‘DJMO’ Ltd: abbreviated name based on the name of the promoters will not be allowed. For example:- BMCD Limited representing first alphabet of the name of the promoter like Bharat, Mahesh, Chandan and David.

Provided that existing company may use its abbreviated name as part of the name for formation of a new company as subsidiary or joint venture or associate company but such joint venture or associated company shall not have an abbreviated name only e.g. Delhi Paper Mills Limited can get a joint venture or associated company as DPM Papers Limited and not as DPM Limited

However the companies well known in their respective field by abbreviated names are allowed to change their names to abbreviation of their existing name after following the requirements of the Act;

- (xi) the proposed name is identical to the name of a company dissolved as a result of liquidation proceeding and a period of two years have not elapsed from the date of such dissolution. Further, if the proposed name is identical with the name of a company which is

### Instruction Kit for eForm INC-24

(Application for approval of Central Government for change of name)

struck off in pursuance of action under section 248 of the Act, then the same shall not be allowed before the expiry of twenty years from the publication in the Official Gazette being so struck off;

- (xii) it is identical with or too nearly resembles the name of a limited liability partnership in liquidation or the name of a limited liability partnership which is struck off up to a period of five years;
- (xiii) the proposed name include words such as ‘Insurance’, ‘Bank’, ‘Stock Exchange’, ‘Venture Capital’, ‘Asset Management’, ‘Nidhi’, ‘Mutual fund’ etc., unless a declaration is submitted by the applicant that the requirements mandated by the respective regulator, such as IRDA, RBI, SEBI, MCA etc. have been complied with by the applicant;
- (xiv) the proposed name includes the word “State”, the same shall be allowed only in case the company is a government company.
- (xv) the proposed name is containing only the name of a continent, country, state, city such as Asia limited, Germany Limited, Haryana Limited, Mysore Limited
- (xvi) the name is only a general one, like Cotton Textile Mills Ltd. or Silk Manufacturing Ltd., and not Lakshmi Silk Manufacturing Co. Ltd;
- (xvii) it is intended or likely to produce a misleading impression regarding the scope or scale of its activities which would be beyond the resources at its disposal:
- (xviii) the proposed name includes name of any foreign country or any city in a foreign country, the same shall be allowed if the applicant produces any proof of significance of business relations with such foreign country like MOU with a company of such country:  
Provided further the name combining the name of a foreign country with the use of India like India Japan or Japan India shall be allowed if, there is a government to government participation or patronage. No company shall be incorporated using the name of an enemy country. (Enemy country means so declared by the Central Government from time to time).

(3) If any company has changed its activities which are not reflected in its name, it shall change its name in line with its activities within a period of six months from the change of activities after complying with all the provisions as applicable to change of name.

(4) In case the key word used in the name proposed is the name of a person other than the name(s) of the promoters or their close blood relatives, No objection from such other (s) shall be attached with the application for name. In case the name includes the name of relatives, the proof of relation shall be attached. It shall be mandatory to furnish the

### Instruction Kit for eForm INC-24

(Application for approval of Central Government for change of name)  
significance and proof thereof for use of coined words made out of the name of the promoters or their relatives.

(5) The applicant shall declare in affirmative or negative ( to affirm or deny ) whether they are using or have been using in the last 5 years , the name applied for incorporation of company or LLP in any other business constitution like Sole proprietor or Partnership or any other incorporated or unincorporated entity and if, yes details thereof and NOC from other partners and associates for use of such name by the proposed Company or LLP as the case may be and also a declaration as to whether such other business shall be taken over by the proposed company or LLP or not .

(6) For the purposes of clause (b) of sub-section (3) of section 4, the following words and combinations thereof shall not be used in the name of a company in English or any of the languages depicting the same meaning unless the previous approval of the Central Government has been obtained for the use of any such word or expression:

- (a) Board;
- (b) Commission;
- (c) Authority;
- (d) Undertaking;
- (e) National;
- (f) Union;
- (g) Central;
- (h) Federal;
- (i) Republic;
- (j) President;
- (k) Rashtrapati;
- (l) Small Scale Industries;
- (m) Khadi and Village Industries Corporation;
- (n) Financial, forest, Corporation and the like;
- (o) Municipal;
- (p) Panchayat;
- (q) Development Authority;

## Instruction Kit for eForm INC-24

(Application for approval of Central Government for change of name)

- (r) Prime Minister or Chief Minister;
- (s) Minister;
- (t) Nation;
- (u) Forest corporation;
- (v) Development Scheme;
- (w) Statute or Statutory;
- (x) Court or Judiciary;
- (y) Governor;
- (z) the use of word Scheme with the name of Government (s) , State , India, Bharat or any government authority or in any manner resembling with the schemes launched by Central, state or local Governments and authorities; and
- (za) Bureau

(7) For the Companies under Section 8 of the Act, the name shall include the words foundation, Forum, Association, Federation, Chambers, Confederation, council, Electoral trust and the like etc. Every company incorporated as a “Nidhi” shall have the last word ‘Nidhi Limited’ as part of its name.

(8) The names released on change of name by any company shall remain in data base and shall not be allowed to be taken by any other company including the group company of the company who has changed the name for a period of three years from the date of change subject to specific direction from the competent authority in the course of compromise, arrangement and amalgamation.

### **Rule 29:**

- (1) Change of name shall not be allowed to a company which has defaulted in filing its Annual Returns or Financial Statements or any document due for filing with the Registrar or which has defaulted in repayment of matured deposits or debentures or interest on deposits or debentures.
- (2) For the purposes of sub-section (3) of section 13, an application shall be filed in **Form INC-24** along with the fee for change in the name of the company and a new certificate of incorporation in **Form INC-25** shall be issued to the company consequent upon change of name.



## Instruction Kit for eForm INC-24

(Application for approval of Central Government for change of name)

### Purpose of the eForm

An existing company seeking for change of name shall apply to Central Government (RoC) by filing an application in eForm INC-24. For changing the name, company is required to have a name reserved by filing eForm INC-1 and shall have passed the special resolution.

eForm Number as per Companies Act, 1956

Form 1B as per the Companies Act, 1956.

## Part II – Instructions to fill the eForm

### Specific Instructions to fill the eForm INC-24 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	<ul style="list-style-type: none"> <li>Enter a valid CIN.</li> <li>On clicking the <b>Pre-Fill</b> button, system will automatically display the name, address of the registered office and email ID of the company.</li> <li>In case there is any change in the email ID, enter the new valid email ID of the company.</li> </ul>
3	(a) & (b)	Service Request Number (SRN) of form INC-1	<ul style="list-style-type: none"> <li>Enter an approved SRN of eForm INC-1 or old form 1A which is associated with CIN.</li> <li>User needs to file this eForm within 60 days from the date of applying for reservation of name by way of filing eForm INC-1</li> <li>On clicking the <b>Pre-Fill</b> button, system will automatically display the proposed name of the company.</li> </ul>
4		Reason(s) for change of name	Enter the reason(s) due to which the company wishes to apply for the change of name of the company.
5	(a)	SRN of form MGT-14	Enter the SRN of eForm MGT-14 or old form 23 filed for registration of special resolution passed for change of name.
6		Name of the company at the time of incorporation (to be displayed in the certificate)	In case of companies incorporated in MCA21 system, system will automatically display the name of the company at the time of incorporation. In all other cases, this will have to be entered. Ensure that the name entered is correct as the same shall be displayed in the certificate to be issued by the RoC office.


## Instruction Kit for eForm INC-24

(Application for approval of Central Government for change of name)

S. No/ Section Name	Field Name	Instructions
7	(a)	<p>Details of number of members and number of shares held by them</p> <ul style="list-style-type: none"> <li>• Enter the details of the number of members and the number of shares held by them.</li> <li>• In case of companies not having share capital, zero may be entered as number of shares held.</li> <li>• Ensure that number of members voted against the resolution for change of name should not be more than one third of the total number of members present at the meeting.</li> </ul>
<b>To be digitally signed by</b>	Designation	Select one of the option from the drop-down list –Director / Manager / Company Secretary / CEO / CFO.
	DSC	To be digitally signed by the person whose designation selected above.
	DIN or Income-tax PAN or passport number of the applicant or Director Identification Number of the director; DIN or PAN 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 the approved DIN.</li> </ul> <p style="text-align: center;">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.</p> <p style="text-align: center;">In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.</p>
<b>Attachment(s)</b>	<ul style="list-style-type: none"> <li>• Certified true copy of minutes of the general meeting of the members where the special resolution was passed for change of name of the company is required to be attached.</li> <li>• Copy of any approval order obtained from the concerned authorities (such as RBI, IRDA, SEBI etc.) or the concerned department.</li> <li>• If change of name is due to change in main activity of the company, a certificate from chartered accountant regarding turnover details from new activity should be enclosed</li> </ul> <p>Any other information can be provided as an optional attachment(s).</p>	

[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.</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 <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>
<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>

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>

### 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.	Approval of Central Government for change of name	<a href="#">The Companies (Fee for Applications) Rules, 2014</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.

#### SRN Generation

On successful submission of the eForm INC-24, SRN will be generated and shown to you which will be used for future correspondence with MCA.

#### Challan Generation

On successful submission of the eForm INC-24, 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 approved/ rejected by the authority concerned, an acknowledgement of approval/ rejection with related documents, if any is sent to the user in the form of an email to the email id of the company.

### Approval/ Rejection Letter

A system generated fresh certificate of incorporation consequent upon change of name is issued by Registrar in case of approval. A rejection letter is issued mentioning the reasons on the basis of which the eForm has been rejected. The certificate/ letter is sent as an attachment to the email, after approval/ rejection is granted.

### Certificate

Fresh Certificate of incorporation pursuant to change of name is generated and sent to the user as an attachment to the email.

### Rejection Codes

When an eForm is processed by the authority concerned, it may be rejected on the following grounds:

Rejection Code	Description
1	Defaulted in filing its annual returns or Financial statements or any document due for filing with Registrar.
2	Defaulted in repayment of matured deposits or debentures or interest on deposits or debentures.
3	Elaborate/justify the reasons for change of name of the company.
4	Proposed name has expired.
5	Furnish certified true copy of special resolution approving change of name of the company along with notice and explanatory statement.
6	Furnish the complete list of members/shareholders of the company along with number of shares held by respective member/shareholder.
7	Attach the MOA/AOA in legible form.
8	Furnish certified true copy of Board resolution authorizing for such application.

## Instruction Kit for eForm INC-24

(Application for approval of Central Government for change of name)

Rejection Code	Description
9	Furnish signed copy of minutes of general meeting authorizing such alteration giving details of members with number of votes who casted vote in favour or against the resolution.
10	Furnish certified altered MOA/AOA.
11	Furnish approval from regulatory authority/department if any.
12	File the present activities of the company.
13	Modify the main objects.
14	Annexure/attachment should be signed.
15	Furnish copy of certificate of changed objects issued with altered MOA/AOA.
16	To clarify main objects in detail.
17	Furnish certificate from Auditors that the company has derived substantial portion of its income from new objects inserted.
18	If objects are indicated in the names, the same should correspond to the main objects, as main objects differ, the name is rejected.
19	Turnover of the company from the new activities if change of name is due to change in main activity of the company.
Others	In this case the description is entered by the Back Office User.

### Annexure A

Fees applicable:

	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	2,000 5,000	1,000 2,500
	b) Above Rupees 25,00,000 but up to Rupees 50,00,000	10,000	N/A

## Instruction Kit for eForm INC-24

(Application for approval of Central Government for change of name)

	c) Above Rupees 50,00,000 but up to Rupees 5,00,00,000	15,000	N/A
	d) Above Rupees 5,00,00,000 but up to Rupees 10 crore or more	20,000	N/A
	e) Above Rupees 10 crore		
(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

[Back](#)