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Instruction Kit for INC-6
(One Person Company- Application for Conversion)

About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents 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 INC-6 is required to be filed pursuant to **Section 18** of Companies Act, 2013 and Rule 7(4) of the Companies (Incorporation) Rules, 2014 which are reproduced for your reference:

Section 18:

- (1) A company of any class registered under this Act may convert itself as a company of other class under this Act by alteration of memorandum and articles of the company in accordance with the provisions of this Chapter.
- (2) Where the conversion is required to be done under this section, the Registrar shall on an application made by the company, after satisfying himself that the provisions of this Chapter applicable for registration of companies have been complied with, close the former registration of the company and after registering the documents referred to in sub-section (1), issue a certificate of incorporation in the same manner as its first registration.
- (3) The registration of a company under this section shall not affect any debts, liabilities, obligations or contracts incurred or entered into, by or on behalf of the company before conversion and such debts, liabilities, obligations and contracts may be enforced in the manner as if such registration had not been done.

Rule 7:

- (1) A private company other than a company registered under section 8 of the Act having paid up share capital of rupees 50 lakhs or less or average annual turnover during the relevant period as

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defined in explanation to rule 8(4) is rupees 2 crore or less may convert itself into OPC by passing a special resolution in the general meeting.

(2) Before passing such resolution, company shall obtain No objection in writing from members and creditors.

(3) Company shall file copy of the special resolution with the Registrar of Companies within thirty days from the date of passing such resolution in **Form No. MGT-14**.

(4) Company shall file an application in **Form No. INC-6** for its conversion into OPC along with fees as provided in **Companies (Registration offices and fees) Rules, 2014**, by attaching the following documents:-

- (i) Directors of the company shall give a declaration by way of affidavit duly sworn in conforming that all members and creditors of the company have given their consent for conversion, the paid up capital company is rupees 50 lakhs or less or turnover is less than rupees 2 crores as the case may be,
- (ii) List of members and list of creditors,
- (iii) Latest Audited Balance Sheet on the Profit and Loss Account and
- (iv) Copy of No Objection letter of secured creditors.

Purpose of the eForm

This eForm is required to be filed in case of conversion of OPC into private or public or conversion of private into OPC. In case paid up share capital of an One Person Company exceeds fifty lakh rupees or its average annual turnover during the relevant period exceeds two crore rupees, it shall make an application in Form INC-6 within 6 months from the effective date on which the above threshold limit was exceeded.

However if any One Person Company wants to convert itself into private/public company then also it can voluntarily apply through Form INC-6 after two years of its incorporation. A private company can also make an application for conversion into One Person Company by filing Form INC-6.

eForm Number as per Companies Act, 1956

This eForm has been introduced in Companies Act, 2013.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm INC-6 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. **Please ensure eForm MGT-14 (in case of conversion of OPC) and eform INC-5 (in case of mandatory conversion of OPC) must have been filed and approved before filing this eForm.**

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S. No/ Section Name		Field Name	Instructions
1		Application for	<p>In case of Conversion of OPC into private company or Conversion of OPC into public company, user is required to fill Part A and B of the eForm.</p> <p>In case of Conversion of Private company into OPC option, user will be required to fill Part B and C of the eForm.</p>
2	(a)	Corporate identity Number (CIN) of the company	<ul style="list-style-type: none"> • Enter a valid CIN of the company. • Enter the CIN of OPC in case of conversion of OPC into private company conversion of OPC into public company. • Enter the CIN of the existing private company in case of conversion of private company into OPC.
		Pre-fill button	<p>Click the Pre-fill button. On clicking the button, system will automatically display the name, registered office address, email ID, date of incorporation of the company, category, sub- category of the company and whether the company has share capital or not.</p> <p>Name of the company at the time of incorporation is prefilled in case the company is incorporated through MCA portal and in any other the same needs to be entered by the user.</p> <p>In case there is any change in the email ID, you can enter the new valid email ID.</p>
Part A			
Serial No 5(b) & (c), 6 and 7 is required to be filled by the user in case conversion of OPC is mandatory by the provisions of the Companies Act, 2013			
6	(a)	Date of exceeding the threshold limit	Ensure that the date you enter in this form is same as the date on which the paid up share capital or average annual turnover of the

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S. No/ Section Name		Field Name	Instructions
			company, as the case may be has exceeded the threshold limit.
	(b)	Amount so exceeded the threshold limit	Enter the amount (paid up capital or average annual turnover) by which the OPC has exceeded the threshold limit User is required to make sure that the date and amount entered should be same as mentioned in eForm INC-5.
	(c)	Specify the relevant period (in case turnover selected)	Enter the relevant period in short description of immediately preceding three consecutive financial years when the average annual turnover of the OPC has exceeded the threshold limit of two crore rupees. For example 01/04/2014 to 31/03/2017 may be entered as a format of relevant period.
Part B			
9	a, b & c	Particulars of special resolution	Enter the details of special resolution authorizing conversion of company. User should ensure eForm MGT-14 must have been filed before filing of this form and enter the details of SRN of the same.
10	I a & b	Authorized capital and paid up capital of the company	Enter the authorized and paid up capital of the company. Ensure the authorized capital and paid up capital mentioned is: <ul style="list-style-type: none"> • Minimum 1 lakh in case of conversion of OPC into private company or conversion of Private company into OPC • Minimum 5 lakh in case of conversion of OPC into public company.
	II a,b,c, d	Maximum number of members	Enter the maximum number of members of the company. Ensure maximum number of members are: <ul style="list-style-type: none"> • Minimum 2 and maximum 200 in case of conversion of OPC into private company

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S. No/ Section Name	Field Name	Instructions
		<ul style="list-style-type: none"> • 7 in case of conversion of conversion of OPC into public company • 1 in case of conversion of Private company into OPC
Part C- This part is required to be filled in case of conversion of private company into OPC		
11	Director Identification number (DIN),	Enter an approved DIN, if any of the sole member of the OPC subsequent upon conversion
	Pre-fill	<p>Click the Pre-fill button. On clicking the button, system will automatically display the details of the director like first, middle and surname, father's name, gender, date of birth, educational qualifications, permanent residence address and email id based on DIN.</p> <p>Enter the details in case PAN is entered and name including first, middle and surname details shall be verified by the system.</p> <p>Ensure that member should be an Indian citizen and resident in India and moreover Indian address should be entered in particulars of permanent address. It is mandatory to enter the details of previous residence address in case duration of stay of member is less than a year at present address. User is also required to make sure that member should not be a member of more than one OPC.</p>
Nomination	I	The name of the member is auto filled based on above particulars.
	The member of	Enter the proposed name of the company subsequent upon conversion (after deletion of the word 'Private' and addition of the word OPC).
	do hereby nominate	Enter the full name of the Nominee
	Particulars of Nominee	Enter the particulars of the nominee to the sole member of OPC subsequent upon conversion.

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S. No/ Section Name	Field Name	Instructions
		<p>User should ensure that nominee should be an Indian citizen and resident in India and should not be nominee to more than one OPC.</p> <p>All the particulars of nominee validations are same as of sole member.</p>
To be digitally signed by	Designation	Select one of the option from the drop-down list – Director / Manager / Company Secretary / CEO / CFO.
	DSC	<ul style="list-style-type: none"> Ensure the eForm is digitally signed by the same person whose designation is reflected in declaration and is authorized by board resolution to sign the form.
	Director identification number of the director; or DIN or PAN of the manager/CEO/CFO; 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, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter approved DIN or valid income-tax PAN In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.
	Member	<p>This field is valid in case of conversion of OPC either into a private company or a public company.</p> <p>Enter an approved DIN of the director or a valid Income tax PAN of the member.</p>
Attachments	<p>It is mandatory to attach following with this eForm in all the three purposes</p> <ul style="list-style-type: none"> Altered Memorandum of association Altered Articles of association Copy of the duly audited and certified latest financial statement. Copy of board resolution authorizing giving of notice <p>It is mandatory to attach a certificate from Chartered Accountant if the conversion is, because of exceeding average annual turnover</p>	


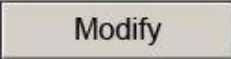

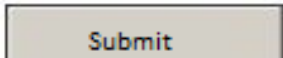
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S. No/ Section Name	Field Name	Instructions
		<p>In case of conversion of private company into OPC, following attachments are mandatory:</p> <ul style="list-style-type: none"> • Affidavit • Certified true copy of minutes, list of creditors and list of members. • Copy of NOC of every creditors. • Consent of the nominee in Form No. INC-3 along with all enclosures • Copy of PAN card of the nominee and member. • Proof of identity of the nominee and member. • Residential proof of the nominee and member. <p>Any other information can be provided as an optional attachment(s).</p>

Common Instructions to fill eForm

Buttons	Particulars
<p>Pre-Fill</p> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;">Pre-fill</div>	<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> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;">Attach</div>	<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> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;">Remove attachment</div>	<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>

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Buttons	Particulars
<p>Check Form</p> 	<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>
<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 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		Remarks
				Event Date	Time limit(days) for filing	
1.	Mandatory Conversion	The Companies (Fee for filings with RoC) Rules, 2014		Date of exceeding the threshold limit	6 months	In case “Yes” selected in field (5).
2.	Voluntarily Conversion			Date of passing special resolution.	30 days	In all other cases except for above.

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 (RoC).

SRN Generation

On successful submission of the eForm INC-6, 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 INC-6, 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 approved/rejected by the authority concerned, an acknowledgement of approval/rejection with related documents, is sent to the user in the form of an email at the end of the day to the email id of the company.

Certificate

Fresh certificate of incorporation consequent on conversion is generated and sent to the user as an attachment to the email.

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

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Country Name	Country Code	Country Name	Country Code
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
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

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Country Name	Country Code	Country Name	Country Code
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
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, REPUBLIC OF UNITED	TZ



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Country Name	Country Code	Country Name	Country Code
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
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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Annexure B

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

Fee (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

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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