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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 MGT-14 is required to be filed pursuant to Section 94(1), 117(1) of the Companies Act, 2013 and Section 192 of the Companies Act, 1956 and rules made thereunder which are reproduced for your reference.

Section 94(1) of the Companies Act, 2013:

Place of keeping and inspection of Registers, Returns, etc.

The registers required to be kept and maintained by a company under section 88 and copies of the annual return filed under section 92 shall be kept at the registered office of the company:

Provided that such registers or copies of return may also be kept at any other place in India in which more than one-tenth of the total number of members entered in the register of members reside, if approved by a special resolution passed at a general meeting of the company and the Registrar has been given a copy of the proposed special resolution in advance:

Provided further that the period for which the registers, returns and records are required to be kept shall be such as may be prescribed.

Section 117 of the Companies Act, 2013:

(1) A copy of every resolution or any agreement, in respect of matters specified in sub-section (3) together with the explanatory statement under section 102, if any, annexed to the notice calling the meeting in which the resolution is proposed, shall be filed with the Registrar within thirty days of the passing or making thereof in such manner and with such fees as may be prescribed within the time specified under section 403: Provided that the copy of every resolution which has the effect of altering the articles and the copy of every agreement referred to in sub-section (3) shall be embodied in or annexed to every copy of the articles issued after passing of the resolution or making of the agreement.

Section 192 of the Companies Act, 1956:

A copy of every resolution (together with a copy of the statement of material facts annexed under section 173 to the notice of the meeting in which such resolution has been passed) or agreement to which this section applies shall, within thirty days after the passing or making thereof, be printed or typewritten and duly certified under the signature of an officer of the company and filed with the Registrar who shall record the same.

Purpose of the eForm

A company or liquidator has to file with the concerned RoC certain resolutions and agreements. These are to be filed after being passed at the meeting of the Board / Shareholders / Creditors of the company. The particulars of such resolutions or / and agreement are to be filed through this eForm.

The provisions of Section 94 and 117 are applicable regarding registration of certain resolutions and agreements with RoC. The eForm has to be filed with RoC within 30 days of passing of the resolution or of the making of the agreement.

eForm Number as per Companies Act, 1956

Form 23 as per Companies Act, 1956.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm MGT-14 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>Note:</p> <ul style="list-style-type: none"> You can file this eForm with different event dates in respect of date of passing of resolution(s), date of passing of postal ballot resolution(s) and date of agreement if these dates are within 30 days of the filing date. If any of the date(s) are beyond 30 days, then separate form is to be filed for every such event date. In case date of passing of resolution or postal ballot resolution or date of agreement made is not within 300 days from the filing date then it shall be mandatory to enter the SRN of Form INC-28/Old Form 21 filed for condonation of delay. In such case, additional fees as applicable shall continue to be calculated. In case date of passing of resolution or postal ballot resolution is not within 30 days from the filing date and the purpose selected in any of the blocks is “Alteration in object clause” then it shall be mandatory to enter the SRN of Form INC-28/old Form 21 filed for condonation of delay | | |
| 1 | Corporate Identity Number (CIN) of the company | Enter the Corporate identity number (CIN) of the 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. |
| | Pre-fill button | Click the Pre-fill button. On clicking the button, system shall automatically display the company 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 and same shall be updated in company’s master data. |
| 3 | Registration of | Select the applicable purpose(s) for which the eForm is being filed. |
| 4 & 5 | Date of dispatch of notice of passing of Date of passing of | Enter the date of dispatch of notice and date of passing of resolution(s). In case of Postal ballot resolution(s) under section 110, enter the date of dispatch of notice and date of passing of postal ballot resolution(s). |

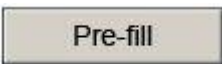


| S. No/ Section Name | | Field Name | Instructions |
|----------------------------------|----------|---|--|
| 6 | | Number of resolution(s) for which the form is being filed | <p>Enter the total number of resolution(s) (including postal ballot resolution(s)) for which the form is being filed. (Based on the number entered here, number of blocks shall be displayed for entering the details).Details of maximum ten resolutions and postal ballot resolutions can be provided through this eForm.</p> <p>If any resolution is linked with any other form such as change of name, conversion etc. company should file separate form MGT-14 of such resolutions.</p> <p>The details of any more resolution can be provided as an optional attachment.</p> <p>Enter the details of the resolution passed. Select the purpose of passing the resolution. Based on the purpose, system shall automatically display the section of the Companies Act, 1956 under which resolution is passed.</p> <p>Ensure that you select the correct purpose as the processing by the RoC office shall be dependent upon the same.</p> <p>In case of listed company, mention whether resolution is passed by postal ballot. Select the authority passing or agreeing to the resolution and the type of resolution.</p> |
| Details of the resolution | | | |
| I | (a) (i) | Section of the Companies Act, 2013 under which passed | Enter the section of the Companies Act, 2013 under which resolution is passed. |
| I | (a) (ii) | Section of the Companies Act, 1956 under which passed | Enter the section of the Companies Act, 1956 under which resolution is passed. |
| 7 | | In case of alteration in object clause, whether there is any change in the industrial activity of the company | In case any of the resolution(s) is passed for alteration in object clause, select whether there is any change in industrial activity of the company. If yes, based on the altered main objects of the company, please enter the main division of industrial activity as per National |




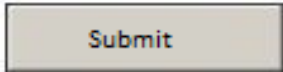
| S. No/ Section Name | Field Name | Instructions |
|------------------------|---------------|---|
| | | <p>Industrial Classification (NIC)-2004 given below in Annexure A.</p> <p>The main division should be selected based on relevant sub-class and description applicable to the company given in NIC-2004.</p> |
| 8 | (a) to (c) | <p>In case of voluntary winding up under section 304, provide the following details</p> <p>In case any of the resolution(s) is passed for voluntary winding up under section 304, enter the details of winding up.</p> <p>Select the mode of winding up. System shall display the date of commencement of winding up as the date of passing of the resolution entered in the form.</p> <p>Enter the number of liquidator(s). Enter the income-tax PAN, name and address of the liquidator(s).</p> <p>Details of maximum two liquidators can be provided through this eForm. The details of any more liquidators can be provided as an optional attachment.</p> <p>Ensure that you enter the correct winding up details, as upon approval of this eForm, the status of the company shall be changed to 'Under Liquidation' and the winding up details shall be updated in the system. Please note that status of the company shall not be changed to 'Under Liquidation' unless all pending eForms in respect of the company are closed in the system.</p> |
| 9 | | <p>Details of agreement</p> <p>Enter the details of the agreement entered into by the company. Details of only one agreement can be provided through this eForm. Please note that for each agreement separate eForm MGT-14 is required to be filed.</p> <p>Select the purpose of entering into the agreement. Based on the purpose, system shall automatically display the section of the Companies Act, 2013 under which agreement is made.</p> |

| S. No/ Section Name | Field Name | Instructions |
|---------------------------|---|--|
| 10 | Service request number (SRN) of Form INC-28 | <p>In case any of the resolution(s) is passed for alteration in object clause, and there is delay in filing of the form, this form cannot be filed unless eForm INC-28 for condonation of the delay has been filed. In such case, enter the service request number (SRN) of eForm INC-28 filed for condonation of delay.</p> <p>Ensure that you enter the correct SRN of eForm INC-28 filed for condonation of delay as this eForm MGT-14 shall not be approved unless the corresponding eForm INC-28 is approved.</p> |
| To be digitally signed by | Declaration | <p>This declaration is required to be given by person other than liquidator. Enter the full name of the person who is authorized by the board of directors to sign and submit the eForm.</p> <p>Enter the serial number and date of board resolution wherein person giving declaration is authorized by the board of directors of the company.</p> |
| | DSC | <p>Ensure the eForm is digitally signed either by the Director/ Manager/Company Secretary/CEO/CFO/ Liquidator and select one of the signatories for the same.</p> <p>In case Liquidator is selected, enter the full name of the liquidator.</p> <p>Liquidator shall be allowed to sign the form only in case the status of the company is 'Under Liquidation' or section under which resolution passed is 271, 304, 314, 319 of the Companies Act, 2013 or 433(a), 484, 494, 512 of the Companies Act, 1956 or in case section under which resolution passed/agreement made is selected as 'Others'.</p> |
| | 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 Financial Officer (CFO) - Enter an approved DIN or valid income-tax PAN. |

| S. No/ Section Name | Field Name | Instructions |
|------------------------|------------|--|
| | | <ul style="list-style-type: none"> In case the person digitally signing the eForm is Company Secretary - Enter valid membership number In case the person digitally signing the eForm is Liquidator – Enter a valid income-tax PAN. |
| Attachments | | <ul style="list-style-type: none"> Certified true copy of resolution(s) along with copy of explanatory statement under section 102 (Mandatory in case resolution or postal ballot is selected at serial no 3). Altered memorandum of association (Mandatory in case any change in MOA). Altered articles of association (Mandatory in case of any change in AOA). Copy of agreement (Mandatory in case agreement is selected at serial no 3). <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. 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 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> |
| Check Form | <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 |

| Buttons | Particulars |
|---|--|
|  | <p>fields are filled. System displays the errors and provides you an opportunity to correct errors.</p> <ol style="list-style-type: none"> 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”. <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"> Click the Modify button. Make the changes to the filled eForm. Click the Check Form button to check the eForm again. |
| <p>Pre scrutiny</p>  | <ol style="list-style-type: none"> After checking the eForm, click the Prescrutiny button. System performs some checks and displays errors, if any. Correct the errors. 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> |

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(day s) for filing | |
| 1. | Filing of Resolutions and agreements | The Companies (Registration offices and fees) Rules, 2014 | The Companies (Registration offices and fees) Rules, 2014 | Date of passing the resolution/post al ballot/ | Within 30 Days | |

| | | | | | | |
|----|---|---|------|----------------------|------|--|
| | to the Registrar | | | making any agreement | | |
| 2. | Filing of proposed resolution u/s 94(1) | The Companies (Registration offices and fees) Rules, 2014 | #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 MGT-14, 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 MGT-14, 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 registered by the authority concerned, an acknowledgement of the same 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

Certificate field should be described Certificate of registration of the Special Resolution confirming Alteration of Object Clause(s) shall be generated in case purpose selected in any of the blocks for details of resolution is 'Alteration in object clause'. New CIN shall be displayed in the certificate of registration of the special resolution confirming alteration of object clause(s) in case industrial activity has been entered in the eForm.

Annexure A

List of main divisions of industrial activities

| Categories | Divisions (Codes) |
|---|---|
| Agriculture and Allied Activities | Agriculture, Hunting and related Service activities (01); Forestry, logging and related Service activities(02); Fishing, Operation of fish hatcheries and fish farms; Service activities incidental to fishing (05) |
| Mining & Quarrying | Mining of coal and lignite, extraction of peat (10); Extraction of crude petroleum and natural gas, service activities incidental to oil and gas extraction excluding surveying (11); Mining of uranium and thorium ores (12); Mining of metal ores (13); Other Mining and Quarrying (14) |
| Manufacturing (Food stuffs) | Manufacture of food products and beverages (15); Manufacture of tobacco products (16) |
| Manufacturing (Textiles) | Manufacture of textiles (17); Manufacture of wearing apparel, dressing and dyeing of fur (18) |
| Manufacturing (Leather & products thereof) | Tanning and dressing of leather, manufacture of luggage handbags, saddlery & harness and footwear (19) |
| Manufacturing (Wood Products) | Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plating materials (20) |
| Manufacturing (Paper & Paper products; Publishing, printing and reproduction of recorded media) | Manufacture of paper and paper products (21); Publishing, printing and reproduction of recorded media (22) |
| Manufacturing (Metals & Chemicals, and products thereof) | Manufacture of coke, refined petroleum products and nuclear fuel (23); Manufacture of chemicals and chemical products (24); Manufacture of rubber and plastic products (25); Manufacture of other non-metallic mineral products (26); Manufacture of basic metals (27); Manufacture of fabricated metal products, except machinery and equipments (28) |
| Manufacturing (Machinery & Equipments) | Manufacture of machinery and equipment n.e.c (29); Manufacture of office, accounting and computing machinery (30); Manufacture of electrical machinery and apparatus n.e.c (31); Manufacture of radio, television and communication equipment and apparatus (32); Manufacture of medical, precision and optical instruments, watches and clocks (33); |

| Categories | Divisions (Codes) |
|---------------------------------------|--|
| | Manufacture of motor vehicles, trailers and semi-trailers (34); Manufacture of other transport equipment (35) |
| Manufacturing (Others) | Manufacture of furniture; manufacturing n.e.c (36); Recycling (37) |
| Electricity, Gas & Water companies | Electricity, gas, steam and hot water supply (40); Collection, purification and distribution of water (41) |
| Construction | Construction (45) |
| Trading | Sale, maintenance and repair of motor vehicles and motor cycles; retail sale of automotive fuel (50); Wholesale trade and commission trade, except of motor vehicles and motorcycles (51); Retail trade, except of motor vehicles and motorcycles, repair of personal and household goods (52); Hotels and Restaurants (55) |
| Transport, storage and Communications | Land transport; transport via pipelines (60); Water Transport (61); Air Transport (62); Supporting and auxiliary transport activities, activities of travel agencies (63); Post and telecommunications (64) |
| Finance | Financial intermediation, except insurance and pension funding (65); Activities auxiliary to financial intermediation (67) |
| Insurance | Insurance and pension funding, except compulsory social security (66) |
| Real Estate and Renting | Real estate activities (70); Renting of machinery and equipment without operator and of personal and household goods (71) |
| Business Services | Computer and related activities (72); Other Business Activities (74) |
| Community, personal & Social Services | Research and Development (73); Public Administration and Defense, compulsory social security (75); |

Instruction Kit for eForm MGT-14

(Filing of Resolutions and agreements to the Registrar under section 117)

| Categories | Divisions (Codes) |
|------------|---|
| | Education (80); Health and Social Work (85); Sewage and refuse disposal, sanitation and similar activities (90); Activities of membership organizations n.e.c. (91); Recreational, cultural and sporting activities (92); Other Service activities (93); Activities of private households as employers of domestic staff (95); Undifferentiated goods-producing activities of private households for own use (96); Undifferentiated service-producing activities of private households for own use (97); Extra territorial organizations and bodies (99) |

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Annexure B**Fee for filing e-Forms in case of company have 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 |

Fee for filing e-Forms in case of company not have share capital

Rupees 200

Additional fee rules

| 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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