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## About this Document

The Instruction Kit has been prepared to help you file eForm with ease. This document provides references to laws governing the eForms, instructions to fill the eForm at field level, and common instructions to fill all the 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 the 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 – Laws Governing the eForm

### Section and Rule Numbers

eForm SH-7 is required to be filed pursuant to Section 64 (1) of the Companies Act, 2013 and rule 15 of Companies (Share Capital & Debentures) Rules, 2014 which are reproduced for your reference:

#### **Section 64(1):**

(1) Where—

- (a) A company alters its share capital in any manner specified in sub-section (1) of section 61;
- (b) An order made by the Government under sub-section (4) read with sub-section (6) of section 62 has the effect of increasing authorized capital of a company; or
- (c) A company redeems any redeemable preference shares, the company shall file a notice in the prescribed form with the Registrar within a period of thirty days of such alteration or increase or redemption, as the case may be, along with an altered memorandum.

#### **Rule 15:**

For the purposes of sub-section (1) of section 64, where a company alters its share capital in any manner specified in sub-section (1) of section 61, or an order is passed by the Government increasing the authorized capital of the company in pursuance of sub-section (4) read with sub-section (6) of section 62 or a company redeems any redeemable preference shares, the notice of such alteration, increase or redemption shall be filed by the company with the Registrar in **Form No. SH-7** along with the fee.

**Instruction Kit for eForm SH-7**  
(Notice to Registrar of any alteration of share capital)

**Purpose of the eForm**

Whenever a company alters its share capital/ number of members independently or increases the share capital by conversion of debentures/loans due to order of Central Government, then a return shall be filed with the registrar within 30 days of such alteration or increase. The return shall also be filed where the company redeems any redeemable preference shares.

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

Form 5 as per Companies Act, 1956.

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

**Specific Instructions to fill the eForm SH-7 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
<ul style="list-style-type: none"> <li>Stamp duty on eForm SH-7 can be paid electronically through the MCA portal.</li> <li>Payment of stamp duty electronically through MCA portal is mandatory in respect of the states which have authorized the Central Government to collect stamp duty on their behalf. Now eStamp duty payment is to be done online through MCA portal for all the states.</li> <li>Refund of stamp duty, if any, will be processed by the respective state/ union territory government in accordance with the rules and procedures as per the state/ union territory Stamp Act.</li> <li>If it is required to file eForm MGT-14 in relation to the resolution passed for change in capital structure and ensure that filing of eForm MGT-14 precedes filing of this eForm.</li> </ul>			
1	(a)	Corporate identity number (CIN) of the company	Enter a valid ‘Corporate identity number’ (CIN). Click <b>Pre-fill</b> to automatically populate 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.
3		Purpose of the form	Select the purpose of the eForm.  Companies not limited by shares can change the status to company limited by shares by selecting the option for increase in share capital. Company not limited by shares cannot select the option for consolidation or division etc. Companies limited by shares cannot select the option for increase in number of members.
<b>For ‘Increase in share capital independently by company’</b>			

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S. No/ Section Name		Field Name	Instructions
4		In accordance with section 61(1) ..... of related Form MGT-14.	Select the type of resolution and enter date of meeting in which the concerned resolution has been passed. Enter service request number (SRN) of eForm MGT-14, if any filed with RoC for the registration of the above resolution.
	(a)	The authorized share capital of the company has been increased from Existing..... Revised..... Difference.....	System will automatically display the existing authorized capital of the company.  Enter the revised authorized capital (after increase) of the company and amount of difference in authorized capital (addition).
6		The additional capital.....are as follows	Enter the details for the break-up of the additional authorized capital for Equity shares and Preference shares and the conditions in respect of their issue.
<b>For 'Increase in number of members'</b> (this option is applicable only for companies not limited by shares)			
4		In accordance with section 61(1) .....of related Form MGT-14.	Select the type of resolution and enter date of meeting in which the concerned resolution has been passed. Enter SRN of eForm MGT-14, if any filed with RoC for the registration of the above resolution.
	(b)	The number of members in the company has been increased.....	System will automatically display the existing number of members of the company.  Enter the revised number of members (total maximum number of members after increase) of the company and difference in number of members (addition).  Enter the maximum number of members excluding past and present employee(s). This should not be greater than 200 in case of private company and OPC is cannot file this eForm for increase in number of members.
<b>For 'Increase in share capital with Central Government order'</b>			
5	(a) &  (b)	In accordance with.....  A copy of .....	Enter details in respect of the increase in authorized share capital. System will automatically display the existing authorized capital of the company. Enter the revised authorized capital (after increase) of the company and amount of difference in authorized capital (addition).  Enter the date of the order of receiving the order by the company.
6		The additional capital.....are as follows	Enter the details for the break-up of the additional authorized capital for Equity shares and Preference shares and the conditions in respect of their issue.
<b>For 'Consolidation or division etc.'</b>			

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S. No/ Section Name	Field Name	Instructions
7	Notice is hereby given .....	Enter the date on which the shares were consolidated or divided etc. Specify details for the applicable option by selecting the check box in (a) to (f).
<b>For 'Redemption of redeemable preference shares'</b>		
8	In accordance with section 55.....	Enter the description of preference shares to be redeemed, date of issue of series of shares, date on which preference shares were fully paid up and its due date of redemption and other details with respect to redemption of preference shares.
This is required to be filled by the user in all the purposes other than increase in number of members.		
9	(a) to (d) Revised capital structure after taking into consideration the changes vide points 4, 5, 6, 7, and 8 above	<p>Enter details for the authorized, issued, subscribed and paid up share capital break up after taking into consideration the changes as entered in the eForm.</p> <p>Enter the number of shares, total amount of shares and nominal amount per share for each type of share. At least one type of share capital (Equity/ Preference) should be greater than zero. The authorized capital and paid up capital entered in the eForm shall update the authorized capital and the paid up capital, respectively of the company in master data.</p> <p>In case company has shares of multiple nominal amounts per share, then enter multiple nominal values per share separated by comma in the field <b>Nominal amount per share</b>.</p> <p>For example, if the details of share capital are as follows: 1,00,000 equity shares of Rs. 10 each 1,00,000 equity shares of Rs. 5 each 10,000 7% Preference shares of Rs. 50 each 5,000 8% Preference shares of Rs. 100 each</p> <p>The respective fields are to be entered in the following manner: Authorized capital of the company (in Rs.)- 25,00,000/- Break up of Authorized capital: Number of equity shares- 2,00,000 Total amount of equity shares (in Rs.)- 15,00,000/- Nominal amount per equity share- Rs. 10, Rs. 5 Number of preference shares- 15,000 Total amount of preference shares (in Rs.)- 10,00,000/- Nominal amount per preference share- Rs. 50, Rs.100</p>
10	Whether articles of association.....	Select whether articles of association have been altered. In case articles have been altered then it shall be mandatory to attach copy of altered articles of association.

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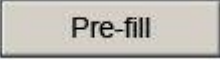



S. No/ Section Name		Field Name	Instructions
11	(a) & (b)(i)	Particulars of payment of stamp duty	<p>Click the <b>Pre-fill</b> button.</p> <p>System shall automatically display the amount of stamp duty to be paid on eForm SH-7 based on the state wise stamp rules. The detailed State wise stamp rules are given below in <a href="#">Annexure B</a>. The state wise stamp rules are also available on the MCA website.</p> <p>Select whether stamp duty is to be paid electronically through MCA portal.</p> <p>‘Yes’ shall be selected for the states and union territories where stamp duty is mandatory to be paid electronically through MCA portal and in case amount of stamp duty to be paid electronically is greater than zero.</p> <p>‘No’ shall be selected only for the states and union territories for which stamp duty cannot be paid electronically.</p> <p>‘Not applicable’ shall be selected only for the states and union territories where stamp duty is mandatory to be paid electronically through MCA portal and in case amount of stamp duty to be paid electronically is Zero.</p> <p>In case ‘No is selected, enter the details of stamp duty paid under the relevant Stamp Act on eForm SH-7. Enter the total amount of stamp duty paid. In case where payment of stamp duty is not applicable, zero may be entered. However for the state of Delhi, even if ‘No’ has been selected, details of stamp duty already paid shall not be applicable.</p> <p>Select the mode of payment of stamp duty and enter the name of vendor, serial number of stamps, registration number of vendor, date and place of purchase of stamps.</p> <p>Name of vendor shall be mandatory to enter in case amount of stamp duty is greater than or equal to Rs. 50/-. 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.</p> <p>Place of purchase of stamp and registration number of vendor shall be mandatory to enter in case mode of payment of stamp duty is ‘Manual’.</p>
12		In case maximum stamp duty.....	In case maximum stamp duty payable has already been paid, enter following details in respect of already paid stamp duty- SRN or receipt number, eForm number, date of filing, amount of stamp duty paid.

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S. No/ Section Name	Field Name	Instructions
<b>To be digitally signed by</b>	Declaration and Designation	<ul style="list-style-type: none"> <li>• Select one of the option from the drop-down list – Director/ Manager/ Company Secretary/ CEO/ CFO.</li> <li>• Values selected should be same in declaration and designation of the person signing the eForm.</li> </ul>
	DSC	<ul style="list-style-type: none"> <li>• Ensure the eForm is digitally signed by the same person whose designation is reflected in the declaration section of the eForm and is authorized by board resolution to sign the eForm.</li> </ul>
	Director identification number of the director; or 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 approved DIN</li> <li>• 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</li> <li>• In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.</li> </ul> <p><b>Note:</b> DIN/ PAN/ Membership number of the person signing the eForm should also be associated with CIN under the selected designation.</p>
<b>Attachments</b>	<ol style="list-style-type: none"> <li>1. Certified true copy of the resolution for alteration of capital is mandatory in case of increase in share capital independently by company.</li> <li>2. Copy of order of central government is mandatory in case of increase in share capital with central Government order.</li> <li>3. Copy of the order of the tribunal is mandatory in case of increase in share capital with Central Government.</li> <li>4. Certified true copy of board resolution authorizing redemption of redeemable preference shares is displayed and mandatory in case of redemption of redeemable preference shares.</li> <li>5. Altered memorandum of association is mandatory in case of increase in share capital independently or by order of Central Government or increase in number of members.</li> <li>6. Altered articles of association is mandatory in case the same are altered.</li> <li>7. Working for calculations of ratios (in case of conversions) is mandatory in case of increase in share capital with central government order.</li> </ol> <p>Any other information can be provided as an optional attachment(s).</p>	


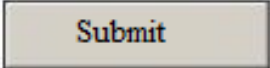
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Common Instructions to fill the eForm

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. In case you wish to attach any other document, please click the optional attach 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>



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Buttons	Particulars
Pre scrutiny 	<ol style="list-style-type: none"> <li>After checking the eForm, click the <b>Prescrutiny</b> button. System performs some checks and displays errors, if any.</li> <li>Correct the errors.</li> <li>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>
Submit 	This button is disabled at present.

### 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	
				Event Date	Time limit(days) for filing
1.	Increase in share capital independently by company.	<a href="#">The Companies (Fee for filings with Registrar of Companies) Rules, 2014- Annexure A</a>		Date of meeting entered in field 4	30 days
2	Increase in number of members.			Date of meeting entered in field 4	30 days
3	Increase in share capital with Central Government order.			Date of receipt of order entered in field 5.b	30 days
4	Consolidation or division etc.			Effective date entered in field 7	30 days
5	Redemption of redeemable preference shares.			Actual date of redemption entered in field 8.e	30 days

#### [Stamp Duty Rules- Annexure B](#)

#### Processing Type

The eForm will be processed by the office of Registrar of Companies.

## Instruction Kit for eForm SH-7 (Notice to Registrar of any alteration of share capital)

### SRN Generation

On successful submission of the eForm SH-7, SRN will be generated and shown to the user which will be used for future correspondence with MCA. SRN for payment of stamp duty shall also be generated if the user opts to pay the stamp duty electronically through MCA21 system in the eForm.

### Challan Generation

On successful submission of the eForm SH-7, 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 with related documents, if any is sent to the user in the form of an email to the email id of the company.

Annexure A

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

Fee applicable in case purpose of form is:

1. 'Increase in Authorized Capital Independently'
2. 'Increase in Authorized Capital due to Central Government Order'

**MOA Registration Fees**

Nominal Share capital	Other than OPCs and Small Companies		OPC and *Small Companies	
	Fixed	For every 10, 000 or part thereof	Fixed	For every 10, 000 or part thereof
Up to 1, 00, 000	5,000	NA	2,000	N/A
More than 1,00,000 up to 5,00,000	5,000 +	400	2,000	N/A
More than 5,00,000 up to 10,00,000	21,000 +	300	2,000	N/A
More than 10,00,000 up to 50,00,000	36,000 +	300	2,000 +	200
More than 50,00,000 up to 1,00,00,000	1,56,000 +	100	N/A	N/A
More than 1,00,00,000	2,06,000 +	75	N/A	N/A

**Notes:**

- At the time of increasing the authorized capital, if fee payable on increased authorized capital is exceeding Rupees two crore and fifty lakhs then the fee applicable shall be limited to two crore and fifty lakhs.
- For increasing the authorized share capital, the difference between fee applicable on the increased share capital and fee applicable on existing authorized capital, **at the rates prevailing on the date of filing the notice**, shall be payable. For this purpose, the rates will be same as specified above.

E.g. In case the authorized capital is increased by public company from Rupees 10,00,000 to Rupees 60,00,000, the fee payable will be calculated as:

Fees payable on Rupees 60,00,000 i.e. Rupees 166,000  
(as per the rates prevailing on the date of filing)

**Less:** Fees payable on Rupees 10,00,000 i.e. 36,000  
(as per the rates prevailing on the date of filing)

**Fee payable will be Rupees 1, 30,000.**

**However in case of 'OPC' or 'Small Company' increasing the paid up capital beyond Rupees fifty lakhs, the fee payable shall be equal to the difference of fee applicable on increased authorized capital as per normal company rates and fee applicable on existing authorized capital as per fee rate applicable to OPC or Small Company.**

E.g. In case the authorized capital is increased by OPC company from Rupees 10,00,000 to Rupees 60,00,000, the fee payable will be calculated as:

Fees payable on Rupees 60,00,000 i.e. Rupees 1,66,000  
(as per normal company rates prevailing on the date of filing)

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**Less:** Fees payable on Rupees 10, 00,000 i.e. 2,000  
(as per OPC/Small Company rates prevailing on the date of filing)  
**Fee payable will be Rupees 1, 64,000.**

**Additional fee rules**

Delay up to 6 months	2.5 % for the period of delay
Delay beyond 6 months	3% for the delay beyond 6 months

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[Annexure B](#)

**State wise Stamp Duty**



stamp duty  
rules.xlsx

**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. Any discrepancy found in this regard may be brought to the notice of office of respective Registrar or MCA immediately.

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