

Instruction Kit for Form No. AOC-5  
(Notice of address at which books of account are to be  
maintained)

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## ABOUT THIS DOCUMENT

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This Instruction Kit is designed as a step-by-step guide to assist the user in filling up the webform. This document provides references to law(s) governing the webform, guidelines to access the application, instructions to fill the webform at field level and important check points while filling up the webform along with other instructions to fill the webform.

*User is advised to refer to the respective instruction kit for filing of webform.*

This document is divided into following sections:



**Part I – Law(s) governing the webform**



**Part II – Accessing Form No. AOC-5 application**



**Part III – Instructions to fill the webform**



**Part IV – Key points for successful submission**

*Click on any section link to refer to the particular section.*

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## 1 PART I – LAW(S) GOVERNING THE WEBFORM

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Pursuant to first proviso to sub-section (1) of Section [128](#) of the Companies Act, 2013 read Rule [2A](#) of Companies(Accounts) Rules, 2014.

### 1.1 Purpose of the webform

A company is required to file webform AOC-5 giving details of full address, in case the Board of Directors of the company decides by passing the resolution to keep all or any of the books of account at any other place in India besides the registered office. This webform is required to be filed within seven days of passing the Board Resolution.

### 1.2 Important Check Points while filling up the webform

- ✓ Please read instructions and guidelines carefully before filling online application forms.
- ✓ Please attach the required mandatory supporting documents in the specified format only.
- ✓ Please ensure that applicant of the webform is registered at MCA portal before filing the webform.
- ✓ Please note that the Company for which the webform is being filed shall be registered with MCA and shall have a valid CIN.
- ✓ Please ensure that the signatories have an approved DIN or valid PAN or valid Membership number.
- ✓ Please ensure that DIN of the authorised person signing the webform is not flagged for 'disqualification'.
- ✓ Please ensure that the DSC attached in the webform is registered on MCA portal against the DIN/PAN/Membership number as provided in the webform.
- ✓ Please ensure that the business user is associated with the company or authorized by the company to e-file on its behalf (applicable to other Business user).
- ✓ Please note that the signing authority of the webform shall have valid and non-expired/non-revoked DSC.
- ✓ Please ensure that no inspection/ inquiry/ investigation order is pending against the company.
- ✓ If the space within any of the fields is not sufficient to provide all the information, then additional details can be provided as an optional attachment to the webform.
- ✓ Please check for any alerts that are generated using the "Notifications and alerts" function under the 'My Workspace' page in the FO user dashboard on the MCA website.

## 2 PART II – ACCESSING FORM NO. AOC-5 APPLICATION

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### 2.1 Application Process for Form No. AOC-5

#### 2.1.1 Initial Submission

##### 2.1.1.1 Option 1

**STEP 1:** Access MCA homepage

**STEP 2:** Login to MCA portal with valid credentials<sup>1</sup>

**STEP 3:** Select “MCA services” and further select “E-Filing”

**STEP 4:** Select “Company Forms Download”

**STEP 5:** Navigate to the header “Reporting of address where books and records are kept”

**STEP 6:** Access “Form No. AOC-5 (Notice of address at which books of account are to be maintained)”

**STEP 7:** Enter Company Information<sup>2</sup>

**STEP 8:** Search CIN using the search option (optional)<sup>3</sup>

**STEP 9:** Select CIN from the dropdown option (optional)<sup>4</sup>

**STEP 10:** Fill up the application

**STEP 11:** Save the webform as a draft (optional)<sup>5</sup>

**STEP 12:** Submit the webform

**STEP 13:** SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA)

**STEP 14:** Affix the DSC

**STEP 15:** Upload the DSC affixed pdf document on MCA portal

**STEP 16:** Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the webform + 2 days, whichever is earlier, the SRN will be cancelled.)

**STEP 17:** Acknowledgement email is generated

##### 2.1.1.2 Option 2

**STEP 1:** Access MCA homepage

**STEP 2:** Access Form No. AOC-5 through search bar on MCA homepage (website search)<sup>6</sup>

**STEP 3:** Login to MCA portal with valid credentials

**STEP 4:** Enter Company Information<sup>2</sup>

**STEP 5:** Search CIN using the search option (optional)<sup>3</sup>

**STEP 6:** Select CIN from the dropdown option (optional)<sup>4</sup>

**STEP 7:** Fill up the application

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<sup>1</sup> In case Option 1 is selected, the user will have an option to either login immediately after accessing the MCA homepage, or login after selecting “Notice of address at which books of account are to be maintained” in case the user is not already logged in.

<sup>2</sup> In case the user filling the webform is a Company user then, CIN and Company name will be auto-populated based on the user id from which the user logs in.

<sup>3</sup> In case the user filling the webform is a Professional user, a search option will be provided on the page allowing the user to search for CIN basis name of Company.

<sup>4</sup> In case the user filing the webform is any other business user, a dropdown option containing a list of all the CIN's and corresponding Company name for Companies where the user is associated shall be displayed.

<sup>5</sup> The option to save the webform as a draft shall be enabled once the user enters the “CIN”.

<sup>6</sup> In case Option 2 is selected, the user will have an option to either login immediately after accessing the MCA homepage or login after performing the website search.

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**STEP 8:** Save the webform as a draft (optional)<sup>5</sup>

**STEP 9:** Submit the webform

**STEP 10:** SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA)

**STEP 11:** Affix the DSC

**STEP 12:** Upload the DSC affixed pdf document on MCA portal

**STEP 13:** Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the webform + 2 days, whichever is earlier, the SRN will be cancelled.)

**STEP 14:** Acknowledgement email is generated

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### 3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

#### 3.1 Specific Instructions to fill ‘Form No. AOC-5’ at Field Level

*Instructions to fill ‘Form No. AOC-5’ are tabulated below at field level. Only important fields that require detailed instructions are explained. Self-explanatory fields are not explained.*

Field No.	Field Name	Instructions
1	Corporate Identity Number (CIN)	<ul style="list-style-type: none"> <li>i. In case of company users, CIN of company shall be pre-filled based on the user id.</li> <li>ii. In case of professional users, a search option shall be provided to search the CIN basis the company name. either full name of the company or partial name can be used to search the company.</li> <li>iii. In case of other business users, a dropdown option is provided containing the list of CIN with which the user is associated.</li> </ul>
2 (a)	Name of the company	These fields shall be pre-filled based on the CIN entered by the user in field number 1 i.e., “Corporate identity number (CIN)” and shall be non-editable.
2 (b)	Registered office address	
3	Date of board resolution wherein a decision regarding address at which books of account are to be maintained has been taken	<ul style="list-style-type: none"> <li>i. Enter the date of board resolution wherein a decision regarding address at which books of account are to be maintained has been taken.</li> <li>ii. Please ensure that the date entered should be equal to or less than the system date.</li> <li>iii. Please ensure that the date entered shall be greater than the incorporation date.</li> </ul>
4	Address at which the books of account are to be maintained	<ul style="list-style-type: none"> <li>i. Enter the details of the address at which the books of account are to be maintained.</li> <li>ii. In these fields user cannot enter special characters like ~, ^ and Non-ASCII values.</li> <li>iii. Please note that ‘India’ should be pre-filled automatically as a country.</li> </ul>
5	Details pertaining to police station under whose jurisdiction the place of the address at which the books of account are to be maintained falls	<ul style="list-style-type: none"> <li>i. Enter the details of the police station under whose jurisdiction the place of the address at which the books of account are to be maintained falls.</li> <li>ii. In these fields user cannot enter special characters like ~, ^ and Non-ASCII values.</li> <li>iii. Please note that ‘India’ should be pre-filled automatically as a country.</li> </ul>
	<b>Attachments</b>	All the attachments shall be either in pdf or.jpg format. The size of each individual attachment can be up to 2MB.

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Field No.	Field Name	Instructions
(a)	Proof of address (Conveyance/Lease deed/ Rent Agreement etc. along with the rent receipts) along with standard NOC in case of Leased or rented property	These attachments shall be mandatory.
(b)	Copies of the utility bills (not older than two months)	
(c)	Photograph of registered office showing external building and second will be inside office also showing therein at least one director/ KMP who has affixed his/her digital signature to this form	
(d)	Optional attachment(s), if any.	
	<b>Declaration</b>	
	I am authorised by the Board of Directors of the Company vide resolution no.....	Enter the serial number of the resolution, authorising the authorised signatory to sign and submit the application.
	dated .....to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with.	Date entered in this field shall be equal to or greater than the date of incorporation of company; and Date entered in this field shall be less than or equal to system date.
	To be digitally signed by Designation	Select the relevant option from the dropdown list - Director/ Manager/ Company Secretary / CEO/ CFO
	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>i. In case the person digitally signing the webform is a Director - Enter the approved DIN.</li> <li>ii. In case the person digitally signing the webform is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter approved DIN or valid income-tax PAN.</li> <li>iii. In case the person digitally signing the webform is Company Secretary – Enter membership number (in case of other than Section 8 company) and enter either membership number/ PAN (in case of Section 8 company).</li> </ul>

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**3.2 Other instructions to fill ‘Form No. AOC-5’**

Buttons	Particulars
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin: 0 auto;">Choose File</div>	<ul style="list-style-type: none"> <li>i. Click the “Choose File” button to browse and select a document that is required to be attached.as a supporting to ‘Form No. AOC-5’.</li> <li>ii. This is an optional field.</li> <li>iii. All the attachments should be uploaded in <i>pdf or .jpg format</i>. The total size of the document being submitted can be <b>up to 10 MB</b>.</li> <li>iv. The user has an option to attach multiple files as attachments within the webform.</li> </ul>
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin: 0 auto;">Remove</div>	<p>The user has an option to remove files from the attachment section using the “Remove” option provided against each attachment.</p>
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin: 0 auto;">Download</div>	<p>The user has an option to download the attached file(s) using the “Download” option provided against each attachment.</p>
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin: 0 auto;">Save</div>	<ul style="list-style-type: none"> <li>i. Click on Save button for saving the application in a draft form at any given point in time prior to submitting the webform.</li> <li>ii. The ‘Save’ option will be enabled only after entering the ‘<i>CIN</i>’.</li> <li>iii. This is an optional field.</li> <li>iv. On saving the webform, all the information filled in the webform will be saved and can be edited/updated till the time webform is submitted.</li> <li>v. The previously saved drafts can also be accessed (at a later point in time) using the application history functionality.</li> </ul>
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin: 0 auto;">Submit</div>	<ul style="list-style-type: none"> <li>i. This is a mandatory field.</li> <li>ii. When the user clicks on the submit button the details filled in the webform are auto saved and the system verifies the webform. Incase errors are detected the user will be taken back to webform and all the relevant error messages shall be displayed.</li> <li>iii. In case at the submission of webform no errors are detected by the system the submission will be successful.</li> </ul>



#### 4 PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION

##### 4.1 Fee rules

S#	Purpose of webform	Normal Fee	Additional (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit (days) for filing
1	Notice of address at which books of account are maintained	The Companies (Registration offices and Fees) Rules, 2014 (Refer Table 1 below)	Refer Table 2 below	Date of passing the board resolution	7 days

*Fee payable is subject to changes in pursuance of the Act, or any rule or regulation made, or notification issued thereunder.*

##### 4.1.1 Companies (Registration offices and Fees) Rules, 2014

Table 1

*Normal filing fee*

*In case of company having share capital*

S#	Nominal Share Capital (INR)	Fee applicable (INR)
1	Less than 1,00,000	200
2	1,00,000 to 4,99,999	300
3	5,00,000 to 24,99,999	400
4	25,00,000 to 99,99,999	500
5	1,00,00,000 or more	600

*In case of company not having share capital*

**Normal Fee applicable (INR)**

200

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Table 2  
Additional Fees in case of delay in filing of webforms

S#	Period of delay	Additional fee applicable (INR)
1	Up to 30 days	2 times of normal filing fees
2	More than 30 days and up to 60 days	4 times of normal filing fees
3	More than 60 days and up to 90 days	6 times of normal filing fees
4	More than 90 days and up to 180 days	10 times of normal filing fees
5	More than 180 days	12 times of normal filing fees

#### 4.2 Processing Type

AOC-5 webform shall be processed in STP mode and shall be taken on record through electronic mode without any further processing. Ensure that all particulars in the webform are correct. There is no provision for resubmission of this webform.”

#### 4.3 Useful links

1. Link to access AOC-5: <https://www.mca.gov.in/MinistryV2/companyformsdownload.html>
2. FAQs related to e-filing: <https://www.mca.gov.in/MinistryV2/efiling.html>
3. Payment and Fee related Services: <https://www.mca.gov.in/MinistryV2/paymentservices.html>