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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 the Form No. FC-4 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.*

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

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Pursuant to Section [384\(2\)](#) of the Companies Act, 2013 read with Rule [7](#) of the Companies (Registration of Foreign Companies) Rules, 2014

### 1.1 Purpose of the webform

Every foreign company shall prepare and file annual return of the company within sixty days from the close of financial year and notify the same to RoC along with the prescribed fees as they stood at the close of the financial year.

### 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 Foreign Company Registration Number (FCRN).*
- ✓ *Please ensure that the business user is associated with the company or authorised by the company to e-file on its behalf (applicable to other business user).*
- ✓ *Please ensure that the person signing the webform has a valid and non-expired/ non-revoked DSC.*
- ✓ *Please ensure that the signatories have an approved DIN or valid PAN or valid Membership number.*
- ✓ *Please ensure that DSC of the authorised signatories should have been registered on MCA portal against the DIN/ PAN/ Membership number mentioned in the webform.*
- ✓ *Please ensure that DIN/PAN/Membership number entered in the signatory field shall be associated with the FCRN under the selected designation.*
- ✓ *Please ensure that the membership number and/or certificate of practice number of the professional certifying the webform is a valid membership/certificate of practice number as existing in the database for that particular category of the professional and further they should not also be debarred. This shall not to be applicable in case of advocates.*
- ✓ *Please ensure that the DIN shall not be flagged for disqualification of director.*
- ✓ *Please note that in case of resubmission, original application of the FC-4 (along with the linked forms, if applicable) shall be available in the application history of the user and T+15 days (where T is the date of marking the application as 'Resubmission Required') should not have elapsed.*
- ✓ *Please ensure that the Income Tax PAN entered by the user is a valid PAN that belongs to the user.*
- ✓ *Please ensure that no other form FC-4 is pending for payment or approval against the FCRN.*
- ✓ *Please ensure that the Foreign company has filed last year annual return and annual accounts (except for those companies which got incorporated in the current year).*
- ✓ *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 THE FORM NO. FC-4 APPLICATION

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### 2.1 Application Process for Form No. FC-4

#### 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 “Filing by Foreign companies”

**STEP 6:** Access “Annual Return of a Foreign Company (FC-4)”

**STEP 6:** Enter Company Information<sup>2</sup>

**STEP 7:** Search FCRN using the search option (optional)<sup>3</sup>

**STEP 8:** Select FCRN from the dropdown option (optional)<sup>4</sup>

**STEP 9:** Fill up the application

**STEP 10:** Save the webform as a draft (optional)<sup>5</sup>

**STEP 11:** Submit the webform

**STEP 12:** SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA.)

**STEP 13:** Affix the DSC

**STEP 14:** Upload the DSC affixed pdf document on MCA portal

**STEP 15:** 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 form + 2 days, whichever is earlier, the SRN will be cancelled.)

**STEP 16:** Acknowledgement is generated

##### 2.1.1.2 Option 2

**STEP 1:** Access MCA homepage

**STEP 2:** Access FC-2 through search bar on MCA homepage (website search)<sup>6</sup>

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

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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 “Annual Return of a Foreign Company” in case the user is not already logged in.

<sup>2</sup>In case the user filling the webform is a Company user then, FCRN 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 FCRN 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 FCRN'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 FCRN.

<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.

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

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

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

**STEP 7:** Fill up the application

**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 form + 2 days, whichever is earlier, the SRN will be cancelled.)

**STEP 14:** Acknowledgement is generated

## 2.1.2 Resubmission

### 2.1.2.1 Option 1

**STEP 1:** Access MCA homepage

**STEP 2:** Login to MCA portal with valid credentials

**STEP 3:** Access application history through user dashboard

**STEP 4:** Select FC-2 application with status as 'Resubmission required'

**STEP 5:** Fill up the application

**STEP 6:** Save the webform as a draft (optional)<sup>5</sup>

**STEP 7:** Submit the webform

**STEP 8:** SRN is updated

**STEP 9:** Affixing of DSC

**STEP 10:** Upload the DSC affixed pdf document on MCA portal<sup>7</sup>

**STEP 11:** Resubmission of webform (In case the user does not complete re-submission of the form and upload the DSC affixed pdf document within 24 hours of the SRN update, a SMS and email reminder will be sent to the user daily for 15 days OR till the time this is submitted, whichever is earlier)

**STEP 12:** Acknowledgement is generated

<sup>7</sup> For the SRN's that are marked 'Resubmission required', the user is required to update the details in the web-form and complete submission (including the upload of DSC affixed pdf) within 15 days from the date the BO user has sent the SRN back for resubmission.

**2.1.2.2 Option 2**

**STEP 1:** Click on the link provided in the notification email sent (received for resubmission)

**STEP 2:** Login to MCA portal with valid credentials

**STEP 3:** Fill up the application

**STEP 4:** Save the webform as a draft (optional)<sup>5</sup>

**STEP 5:** Submit the webform

**STEP 6:** SRN is updated

**STEP 7:** Affixing of DSC

**STEP 8:** Upload the DSC affixed pdf document on MCA portal<sup>7</sup>

**STEP 9:** Resubmission of webform (In case the user does not complete re-submission of the form and upload the DSC affixed pdf document within 24 hours of the SRN update, a SMS and email reminder will be sent to the user daily for 15 days OR till the time this is submitted, whichever is earlier)

**STEP 10:** Acknowledgement is generated

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

#### 3.1 Specific Instructions to fill the Form No. FC-4 at Field Level

*Instructions to fill 'FC-4' 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 (a)	Foreign Company Registration Number (FCRN)	<ul style="list-style-type: none"> <li>i. In case of company users, FCRN 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 FCRN 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 FCRN with which the user is associated.</li> </ul>
(b)	Name of the Company	These fields shall be <b>prefilled</b> based on the FCRN entered in field number 1 (a) i.e. "Foreign Company Registration Number (FCRN)" and shall be non-editable.
(c)	Address of registered office of the company	
4	<b>Principal business activities of the company (Numbers)</b>	
	Turnover as % to total sales / turnover of the company	Value entered in this field shall not exceed 100.
5	<b>Details of associated and related entities</b>	
	Whether the company is	<ul style="list-style-type: none"> <li>i. Select the relevant option from the dropdown list.</li> <li>ii. In case 'LLPIN' or 'Other Registration Number' is entered in field "CIN/FCRN/LLPIN/Other Registration Number" then 'Firm in India in which such foreign company or its holding or subsidiary company is a partner' will get pre-filled.</li> </ul>
6	<b>Summary of share capital, debentures and other securities</b>	
6 (a)(ii)	(number of shares).....(in INR) divided into	<ul style="list-style-type: none"> <li>i. Value entered in this field shall be zero if number of shares entered in field number 6 (a)(i) is zero.</li> <li>ii. Value entered in this field shall be greater than zero in case number of shares entered in field number 6 (a)(i) is greater than zero.</li> <li>iii. In case the value entered is greater than zero, a table shall be enabled below this field and subsequent rows of the table shall be enabled if value is entered in previous row.</li> </ul>





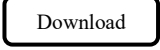

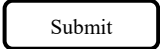
Field No.	Field Name	Instructions
	Class of shares	<ul style="list-style-type: none"> <li>i. First row shall be mandatory if number of shares entered is greater than zero. If any value is entered in any of the columns then other columns of that row shall become mandatory for the user.</li> <li>ii. Enter the relevant class.</li> </ul>
	Number of shares	<ul style="list-style-type: none"> <li>i. First row shall be mandatory if number of shares entered is greater than zero. If any value is entered in any of the columns then other columns of that row shall become mandatory for the user.</li> </ul>
	Nominal value (in Rs.)	<ul style="list-style-type: none"> <li>ii. Value entered in this field shall be greater than zero.</li> <li>iii. The total of 'Number of shares' entered in all the rows should be equal to number of shares entered in field number 6(a)(i).</li> <li>iv. The total of 'Nominal value (in Rs.)' entered in all the rows should be equal to value entered in field number 6 (a)(ii).</li> </ul>
<b>8</b>	<b>Subscribed share capital</b>	
	Number of shares	<ul style="list-style-type: none"> <li>i. This field shall be mandatory in case value is prefilled in field "Class of shares" of the same row.</li> <li>ii. Value cannot be entered in remaining rows in case value in field "Class of shares" is not prefilled.</li> <li>iii. Value entered in this field shall be less than or equal to the number of shares entered in field "Number of shares" under field number 6 i.e. "Summary of share capital, debentures and other securities".</li> </ul>
<b>9</b>	<b>Number of shares each class issued subject to payment wholly in cash</b>	
	Number of shares	<ul style="list-style-type: none"> <li>i. This field shall be mandatory in case value is prefilled in field "Class of shares" of the same row.</li> <li>ii. Value cannot be entered in remaining rows in case value in field "Class of shares" is not prefilled.</li> <li>iii. Value entered in this field shall be less than or equal to the number of shares entered in subfield "Number of shares" of field number 8 i.e. "Subscribed share capital".</li> </ul>
<b>10</b>	<b>Number of shares each class issued as fully paid-up for a consideration other than cash</b>	
	Number of shares	<ul style="list-style-type: none"> <li>i. This field shall be mandatory in case value is prefilled in field "Class of shares" of the same row.</li> <li>ii. Value cannot be entered in remaining rows in case value in field "Class of shares" is not prefilled.</li> <li>iii. Value entered in this field shall be less than or equal to the</li> </ul>

Field No.	Field Name	Instructions
		number of shares entered in subfield “Number of shares” of field number 8 i.e. “Subscribed share capital”.
11	<b>Number of shares of each class issued as partly paid-up for a consideration other than cash and extent to which each such share is so paid up</b>	
	Number of shares	This field shall be pre-filled and in case it is not pre-filled then the values cannot be entered in the remaining rows.
	Paid-up value per share	This field shall be mandatory in case value pre-filled in above field i.e. “Number of shares” is greater than zero.
12	<b>Number of shares (if any) of each class issued as discount</b>	
	Number of shares	Value entered in this field shall be less than or equal to the number of shares entered in subfield “Number of shares” of field number 8 i.e. “Subscribed share capital”.
14	<b>Called up share capital</b>	
	Number of shares	<ul style="list-style-type: none"> <li>i. This field shall be mandatory in case value is pre-filled in field “Class of shares” of the same row.</li> <li>ii. Value cannot be entered in remaining rows in case value in field “Class of shares” is not pre-filled.</li> <li>iii. Value entered in this field shall be less than or equal to the number of shares entered in subfield “Number of shares” of field number 8 i.e. “Subscribed share capital”.</li> </ul>
	Called up value per share	<ul style="list-style-type: none"> <li>i. This field shall be mandatory in case value is pre-filled in field “Class of shares” of the same row.</li> <li>ii. Value cannot be entered in remaining rows in case value in field “Class of shares” is not pre-filled.</li> </ul>
16 (a)	Total amount (if any) agreed to be considered as paid on number of shares of each class issued as fully paid-up for a consideration other than cash (in INR) on	Enter the requisite amount.
	Number of shares	<ul style="list-style-type: none"> <li>i. This field shall be mandatory in case value entered in field number 16 (a) i.e. “Total amount (if any) agreed to be considered as paid on number of shares of each class issued as fully paid-up for a consideration other than cash (in INR) on” is greater than zero.</li> <li>ii. Value entered in at least one of the 'Number of shares'</li> </ul>

Field No.	Field Name	Instructions
		<p>columns of shall be greater than zero.</p> <p>iii. Value entered in this field shall be equal to or less than the value entered in sub-field “Number of shares” in field number 10 i.e. “Number of shares each class issued as fully paid-up for a consideration other than cash.”</p>
17 (a)	Total amount (if any) agreed to be considered as paid on number of shares of each class issued as partly paid-up for a consideration other than cash (in INR) on	Enter the requisite amount.
	Number of shares	<p>i. This field shall be mandatory in case value entered in field number 17 (a) i.e. “Total amount (if any) agreed to be considered as paid on number of shares of each class issued as partly paid-up for a consideration other than cash (in INR) on” is greater than zero.</p> <p>ii. Value entered in at least one of the 'Number of shares' columns of shall be greater than zero.</p> <p>iii. Value entered in this field shall be equal to or less than the value entered in sub-field “Number of shares” in field number 11 i.e. “Number of shares of each class issued as partly paid-up for a consideration other than cash and extent to which each such share is so paid up”</p>
20	<b>Total number of shares of each class forfeited</b>	
20 (a)	Number of shares	<p>i. This field shall be mandatory in case value is prefilled in field “Class of shares” of the same row.</p> <p>ii. Value entered in this field shall be less than or equal to the number of shares entered in subfield “Number of shares” of field number 8 i.e. “Subscribed share capital”.</p>
23 (a)	Total amount of debentures and other securities outstanding (in INR)	<p>i. In case value is entered in this field then value in all the sub-fields shall be mandatorily entered.</p> <p>ii. Value entered in this field shall be equal to the sum of value entered in field number 23 (b)(iii) i.e. “Total amount of debentures (in INR)” and values calculated in all the columns of 'Total amount' of the field 23 (c) i.e. “Amount of other securities.”</p>
	<b>Attachments</b>	All the attachment shall be either in pdf or.jpg format. The size of each individual attachment can be up to 2MB.
(a)	Details of Promoters, Directors and Key managerial personnel and changes therein since close of previous financial year	These attachments are mandatory.

Field No.	Field Name	Instructions
(b)	Details of directors and key managerial personnel and their remuneration	
(c)	Details of the meeting of the members or class thereof, board and its various committees along with attendance details	
(d)	Particulars of members and debenture holders along with changes therein since the close of previous financial year	
(e)	Details of Penalties / punishment/ Compounding of offences, if any	
(f)	Optional attachments if any	<p>This attachment is optional.</p> <ul style="list-style-type: none"> <li>i. This field can be used to provide any other information.</li> <li>ii. Please note that the user has an option to upload up to five optional attachments.</li> </ul>
	<b>Declaration</b>	
	To be digitally signed by	
	Authorised representative of Foreign Company	<ul style="list-style-type: none"> <li>i. The webform shall be digitally signed by the authorized representative of the foreign company.</li> <li>ii. Enter the Income Tax PAN of the authorized representative signing the webform.</li> </ul>
	Income Tax PAN of the authorised representative	

### 3.2 Other instructions to fill Form No. FC-4

Buttons	Particulars
	<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. FC-4.</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 form.</li> </ul>
	<p>The user has an option to remove files from the attachment section using the “Remove” option provided against each attachment.</p>
	<p>The user has an option to download the attached file(s) using the “Download” option provided against each attachment.</p>
	<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>FCRN</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>
	<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

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

Fee Calculation Logic:

S#	Purpose of webform	Normal Fee	Additional (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit (days) for filing
1	Annual return of a foreign company	INR 6,000	Companies (Registration offices and Fees) Rules, 2014 Refer Table 1 below	Date of balance sheet entered in field 3 (a)	60 days

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

Table 1

*Additional Fees in case of delay in filing of webform*

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

### 4.2 Processing Type

Form No. FC-4 shall be processed in Non-STP mode.

### 4.3 Useful Links

1. Link to access Form No. FC-4 : <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>