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ABOUT THIS DOCUMENT

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 webform INC-24



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

Pursuant to Section **13(2)** of the Companies Act, 2013 read with Rule **29 (2)** and **33A** of the Companies (Incorporation) rules, 2014.

1.1 Purpose of the webform

An existing company seeking for change of name shall apply to Central Government (RoC) by filing an application in webform 'INC-24'. For changing the name, company is required to have a name reserved through RUN service and shall have passed the special resolution.

1.2 Important Check Points while filling up the webform

- ✓ *Please read instructions and guidelines carefully before filling online application form.*
- ✓ *Please attach the required mandatory supporting documents in the specified format only.*
- ✓ *Please ensure that applicant of the webform is registered at the 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 and approved CIN.*
- ✓ *Please ensure that the DSC attached in the webform is registered on MCA portal against the DIN/DPIN/PAN/Membership number as provided in the form.*
- ✓ *Please note that the signing authority of the webform shall have valid and non-expired/non-revoked DSC and an approved DIN/DPIN or a valid PAN/Membership number, as applicable.*
- ✓ *Please ensure that no other 'INC-24' webform is pending for approval against the company for which the webform is being filed.*
- ✓ *Please ensure that a valid and approved SRN of 'RUN' application of the respective company is available with the user while filling up this webform. Further, validity of the name reserved through 'RUN' application should not be expired*
- ✓ *Please ensure that a valid and approved SRN of 'MGT-14' webform of the respective company is available with the user while filling up this webform..*
- ✓ *Please ensure that no other 'INC-24' webform should have been approved or pending for approval against the SRN of 'RUN' application and 'MGT-14' webform provided by the user while filling up this webform.*
- ✓ *Please ensure that flag for non-filing of annual returns and financial statements should not be active against the company for which the webform is being filed.*
- ✓ *Please note that in case of resubmission, application of 'INC-24' 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.*
- ✓ *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 WEBFORM INC-24

2.1 Application process for webform INC-24

2.1.1 Initial Submission

2.1.1.1 Option 1

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials¹

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

STEP 4: Access “Company Forms Download”

STEP 5: Navigate to the header “Change in name related filling”

STEP 6: Access “Reporting of change in name (INC-24)”

STEP 7: Enter CIN information²

STEP 8: Search CIN using the search option (optional)³

STEP 9: Select CIN from the dropdown option (optional)⁴

STEP 10: Fill up the application

STEP 11: Save the webform as a draft (optional)⁵

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 is generated

2.1.1.2 Option 2

STEP 1: Access MCA homepage

STEP 2: Access webform INC-24 through search bar on MCA homepage (website search)⁶

STEP 3: Login to MCA portal with valid credentials

STEP 4: Enter CIN information²

STEP 5: Search CIN using the search option (optional)³

STEP 6: Select CIN from the dropdown option (optional)⁴

STEP 7: Fill up the application

STEP 8: Save the webform as a draft (optional)⁵

¹ 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 “Reporting of change in name (INC-24)” in case the user is not already logged in.

² 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.

³ 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 the CIN basis the name of the company.

⁴ In case the user filing the webform is any other business user, a dropdown option containing a list of all the CIN and corresponding company name for companies where the user is associated shall be displayed.

⁵ The option to save the webform as a draft shall be enabled once the user enters CIN.

⁶ 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 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 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 webform INC-24 application with status as 'Resubmission required'

STEP 5: Fill up the application

STEP 6: Save the webform as a draft (optional)⁵

STEP 7: Submit the webform

STEP 8: SRN is updated

STEP 9: Affix the DSC

STEP 10: Upload the DSC affixed PDF document on MCA portal⁷

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

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)⁵

STEP 5: Submit the webform

STEP 6: SRN is updated

STEP 7: Affix the DSC

STEP 8: Upload the DSC affixed PDF document on MCA portal⁷

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

⁷ For the SRN's that are marked 'Resubmission required', the user is required to update the details in the webform 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.

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

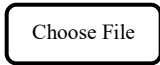
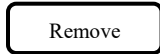
3.1 Specific instructions to fill the webform INC-24 at Field Level


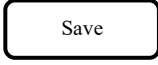
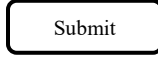
Instructions to fill webform INC-24 are tabulated below at field level. Only important fields that require detailed instructions are explained. Self-explanatory fields are not explained.

Field No.	Field Name	Instructions
1	Corporate Identity Number (CIN)	<ul style="list-style-type: none"> i. In case of company users, CIN of company shall be pre-filled based on the user id. 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. iii. In case of other business users, a dropdown option is provided containing the list of CIN with which the user is associated.
3 (a)	Service Request Number (SRN) of RUN	<ul style="list-style-type: none"> i. Enter a valid and approved SRN of 'RUN' application associated with CIN entered in field number 1 i.e., "Corporate Identity Number (CIN)". ii. Please ensure that no other 'INC-24' webform should have been approved or pending for approval against the SRN of 'RUN' application entered in this field.
4	Reason(s) for change of name	Enter the reason(s) due to which the company wishes to apply for the change of name of the company.
5	SRN of Form MGT-14	Enter a valid and approved SRN of 'MGT-14' webform filed for passing the resolution for which the application is being filed in 'INC-24' webform.
6	Name of the company at the time of incorporation (to be displayed in the certificate)	<ul style="list-style-type: none"> i. In case the company was incorporated through MCA21 system then name of the company at the time of incorporation shall be pre-filled. In all other cases, the user shall enter the details manually. ii. Ensure that the name entered is correct as the same shall be displayed in the certificate to be issued by the RoC office.
	Details of members	
7 (a)	Number of members present at the meeting where the special resolution was passed for change of name and number of shares held by them	<ul style="list-style-type: none"> i. Enter the details of the number of members and the number of shares held by them. ii. In case of companies not having share capital then zero may be entered as number of shares held. iii. Ensure that number of members voted against the resolution for change of name should not be more than one-third of the total number of members present at the meeting.
7 (b)	Number of members who voted in favour of change of name and number of shares held by them	
7 (c)	Number of members who voted against the change of	

Field No.	Field Name	Instructions
	name and number of shares held by them	
7 (d)	Details of members who abstained from voting and number of shares held by them	
	Attachments	All the attachments shall be either in PDF or .jpg format. The size of each individual attachment can be up to 2MB.
	Optional attachment(s) - if any	<ul style="list-style-type: none"> i. This field can be used to provide any other information. ii. Please note that the user has an option to upload up to five optional attachments.
	I have been authorized by the Board of Directors' resolution number dated (DD/MM/YYYY) to sign this form and submit this application.	<ul style="list-style-type: none"> i. Enter the board resolution number and date of the board resolution via which the signatory of this form is authorised. ii. Date entered in this field should be less than or equal to system date and equal to or greater than incorporation date.
	To be digitally signed by	
	Designation	<ul style="list-style-type: none"> i. Select one of the options from the drop-down list – Director / Manager / Company Secretary / CEO / CFO.
	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"> ii. In case the person digitally signing the webform is a Director - Enter the approved DIN. iii. In case the person digitally signing the webform is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) – Enter approved DIN or a valid income tax PAN. iv. In case the person digitally signing the webform is a Company Secretary – Enter a valid membership number. v. Disqualified director shall not be able to sign the form.

3.2 Other instructions to fill webform INC-24

Buttons	Particulars
	<ul style="list-style-type: none"> i. Click the 'Choose File' button to browse and select a document that is required to be attached as a supporting to webform INC-24. ii. All the attachments should be uploaded in PDF or .jpg format. The total size of the document being submitted can be up to 10 MB. iii. The user has an option to attach multiple files as attachments within the webform.
	The user has an option to remove files from the attachment section using the "Remove" option provided against each attachment.

Buttons	Particulars
	<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">i. Click on Save button for saving the application in a draft form at any given point in time prior to submitting the webform.ii. This is an optional field and the “Save” option will be enabled only after entering the <i>CIN</i>.iii. 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.iv. The previously saved drafts can also be accessed (at a later point in time) using the application history functionality.
	<ul style="list-style-type: none">i. This is a mandatory field.ii. When the user clicks on the submit button the details filled in the webform are auto saved and the system verifies all the webform, incase errors are detected the user will be taken back to webform and all the relevant error messages shall be displayed.iii. In case at the submission of webform no errors are detected by the system the submission will be successful.

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	Approval of Central Government for change of name	The Companies (Registration Offices and Fees) Rules, 2014	The Companies (Registration Offices and Fees) Rules, 2014	NA	NA

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

4.1.1 The Companies (Registration Offices and Fees) Rules, 2014

Table 1

S#	Application made	Other than OPC & Small company (INR)	OPC & Small company (INR)
1	By a company having an authorized share capital of:		
	a) Up to INR 25,00,000	INR 2,000	INR 1,000
	b) Greater than INR 25,00,000 but up to INR 50,00,000	INR 5,000	INR 2,500
	c) Greater than INR 50,00,000 but up to INR 5,00,00,000	INR 10,000	INR 10,000
	d) Greater than INR 5,00,00,000 but up to INR 10 crore or more	INR 15,000	INR 15,000
	e) Greater than INR 10 crore	INR 20,000	INR 20,000
2	By a company limited by guarantee but not having a share capital	INR 2,000	NA
3	By a company having a valid license issued under section 8 of the Act (Section 8 Company)	INR 2,000	NA

4.2 Processing Type

Webform INC-24 shall be processed in non-STP mode.

4.3 Useful links

1. Link to access webform INC-24: <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>

4.4 Rejection Codes

In case the webform is processed by the authority concerned then it may be rejected on the following grounds:

Rejection Code	Description
1	Defaulted in filing its annual returns or financial statements or any document due for filing with Registrar
2	Defaulted in repayment of matured deposits or debentures or interest on deposits or debentures
3	Elaborate/justify the reasons for change of name of the company
4	Proposed name has expired
5	Furnish certified true copy of special resolution approving change of name of the company along with notice and explanatory statement
6	Furnish the complete list of members/shareholders of the company along with number of shares held by respective member/shareholder
7	Attach the MOA/AOA in legible form
8	Furnish certified true copy of Board resolution authorizing for such application
9	Furnish signed copy of minutes of general meeting authorizing such alteration giving details of members with number of votes who casted vote in favour or against the resolution
10	Furnish certified altered MOA/AOA
11	Furnish approval from regulatory authority/department if any
12	File the present activities of the company
13	Modify the main objects
14	Annexure/attachment should be signed
15	Furnish copy of certificate of changed objects issued with altered MOA/AOA
16	To clarify main objects in detail
17	Furnish certificate from Auditors that the company has derived substantial portion of its income from new objects inserted
18	If objects are indicated in the names, the same should correspond to the main objects, as main objects differ, the name is rejected
19	Turnover of the company from the new activities if change of name is due to change in main activity of the company
20	Others