



## Instruction Kit for eForm CHG-8

(Application to Central Government for extension of time for filing particulars of registration of satisfaction of charge OR for rectification of omission or misstatement of any particular in respect of creation/modification/satisfaction of charge)

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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 77(1) of the Companies Act 2013

(1) It shall be the duty of every company creating a charge within or outside India, on its property or assets or any of its undertakings, whether tangible or otherwise, and situated in or outside India, to register the particulars of the charge signed by the company and the charge-holder together with the instruments, if any, creating such charge in such form, on payment of such fees and in such manner as may be prescribed, with the Registrar within thirty days of its creation:

Provided that the Registrar may, on an application by the company, allow such registration to be made

(a) in case of charges created before the commencement of the Companies (Amendment) Ordinance, 2019, within a period of three hundred days of such creation; or

(b) in case of charges created on or after the commencement of the Companies (Amendment) Ordinance, 2019, within a period of sixty days of such creation, on payment of such additional fees as may be prescribed:

Provided further that if the registration is not made within the period specified

(a) in clause (a) to the first proviso, the registration of the charge shall be made within six months from the date of commencement of the Companies (Amendment) Ordinance, 2019, on payment of such additional fees as may be prescribed and different fees may be prescribed for different classes of companies;

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(b) in clause (b) to the first proviso, the Registrar may, on an application, allow such registration to be made within a further period of sixty days after payment of such advalorem fees as may be prescribed.

Provided also that any subsequent registration of a charge shall not prejudice any right acquired in respect of any property before the charge is actually registered.

Provided also that this section shall not apply to such charges as may be prescribed in consultation with the Reserve Bank of India.

### **Section 87:**

87. The Central Government on being satisfied that —

(a) the omission to give intimation to the Registrar of the payment or satisfaction of a charge, within the time required under this Chapter; or

(b) the omission or misstatement of any particulars, in any filing previously made to the Registrar with respect to any such charge or modification thereof or with respect to any memorandum of satisfaction or other entry made in pursuance of section 82 or section 83,

was accidental or due to inadvertence or some other sufficient cause or it is not of a nature to prejudice the position of creditors or shareholders of the company, it may, on the application of the company or any person interested and on such terms and conditions as it deems just and expedient, direct that the time for the giving of intimation of payment or satisfaction shall be extended or, as the case may require, that the omission or misstatement shall be rectified.

### **Rule 12 of the Companies (Registration of Charges) Rules, 2014**

12. Rectification in register of charges on account of omission or misstatement of particulars in charge previously recorded and extension of time in filing of satisfaction of charge.-

The Central Government may on an application filed in Form No. CHG-8 in accordance with section 87-

(a) direct rectification of the omission or misstatement of any particulars, in any filing, previously recorded with the Registrar with respect to any charge or modification thereof, or with respect to any memorandum of satisfaction or other entry made in pursuance of section 82 or section 83,

(b) direct extension of time for satisfaction of charge, if such filing is not made within a period of three hundred days from the date of such payment or satisfaction."

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### Purpose of the eForm

Application to Central Government for extension of time for

- Filing particulars of registration of satisfaction of charge
- Rectification of omission or misstatement of any particular in respect of creation/ modification/ satisfaction of charge

eForm Number as per Companies Act, 1956

Form 24AAA

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### Part II – Instructions to fill the eForm

#### Specific Instructions to fill the eForm CHG-8 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
1	a	Corporate Identity Number (CIN) of the company or foreign company registration number of the company	<ul style="list-style-type: none"> <li>• Enter a valid CIN/FCRN.</li> <li>• On clicking the <b>Pre-Fill</b> button, system will automatically display the name, address of the registered office and email ID of the company.</li> </ul> In case there is any change in the email ID, enter the new valid email ID of the company.
3		This form is for condonation of	Select the reason(s) due to which the condonation of charge is to be filed. Based on the option selected, further sub-options will be displayed.
4		The application is made by	Select whether the application for condonation is being applied by company or any other interested person.  <b>Note:</b> Only in case of omission or misstatement, an interested person can file this eform.
5		SRN of relevant form	In case the eform is being filed due to creation or modification of charge, enter the SRN of eform filed - CHG-1/CHG-9.  In case the eform is being filed due to satisfaction of charge, enter the SRN of eform filed - CHG-4.
6		Charge identification number (ID)	If the eform is being filed because of omission or misstatement of the charge, enter the charge ID in the Charge identification number (ID) field.
7	a	Date of creation/modification/satisfaction of charge entered in the relevant form	Enter the date of filing of eform - CHG-1/CHG-9/ CHG-4 as the case may be.

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S. No/ Section Name	Field Name	Instructions
8	Reasons for delay/omission/misstatement in filing	Enter the reasons for delay/omission/misstatement in filing the charge details.
9	Details of omission/misstatement and the relief required	Enter the description of omission/misstatement in filing the charge details and the relief required
<b>Attachments</b>		<p><b>Mandatory Attachments:</b></p> <ol style="list-style-type: none"> <li>1. A documentary evidence of creating/modifying/satisfying the charge.</li> <li>2. The letter of authorisation from the authorised representative of a foreign company - In case of a foreign company</li> <li>3. Copy of resolution of the Board authorising the filing of the application and appointing the authorized representative – In case of Company</li> <li>4. In case of omission or misstatement of a charge:               <ul style="list-style-type: none"> <li>○ An Affidavit stating omission or misstatement of a charge</li> <li>○ Confirmation from the charge holder</li> </ul> </li> </ol> <p><b>Optional Attachment</b></p> <ol style="list-style-type: none"> <li>1. Balance Sheet and Annual Return of financial year in which form was filed for which rectification is applied (if completed)</li> <li>2. Any other optional attachment</li> </ol>
<b>Declaration (if applicant is company)</b>		<p>In case the eform is being filled by the company, enter the name and Designation of the person authorized by board resolution to sign, give declaration and submit this eForm.</p> <p>In case the eform is being filled for delay, a statement w.r.t delay will be displayed.</p>

### Instruction Kit for eForm CHG-8

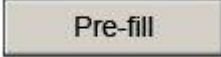
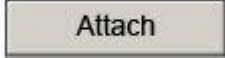



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S. No/ Section Name	Field Name	Instructions
	DIN of the director; or DIN or PAN of the manager or CEO or CFO or authorised representative; or Membership number of the company secretary	<ul style="list-style-type: none"> <li>• In case the person digitally signing the eForm is a Director - Enter the 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> <li>• DIN/PAN/Membership number of the person signing the eForm should also be associated with CIN under the selected designation.</li> </ul>
	DSC	Ensure the eForm is digitally signed by the same person whose name and designation is reflected in the <b>Declaration</b> section.
<b>Declaration</b> (if applicant is any person other than the company)		If the eform is being filed by any other interested person other than company, this <b>Declaration</b> section is displayed
	PAN	<p>The interested person other than company, filing the eform, can be any one of the following:</p> <ul style="list-style-type: none"> <li>• Charge Holder</li> <li>• ARC or assignee</li> <li>• Designation</li> </ul> <p>Enter the PAN number of the relevant signatory.</p>
	DSC	Ensure the eForm is digitally signed by the same person whose PAN details reflected in the <b>Declaration</b> section.
<b>Certificate by practicing professional</b>		<p>In case the eForm is being certified by a practicing professional, select the practicing professional as either chartered accountant or cost accountant or company secretary (in whole time practice) who need to certify the eForm by digitally signing the eForm.</p> <p>Enter valid membership number and certificate of practice number of the practicing professional.</p>

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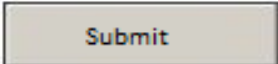
### Common Instructions to fill eForm

Buttons	Particulars
Pre-Fill 	<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>
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.</p> <p>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 <b>List of attachment</b> field.</p> <p>To remove any attachment from the eForm, select the attachment in the <b>List of attachment</b> field and click the <b>Remove attachment</b> button.</p>
Check Form 	<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>
Modify 	<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
<p>Pre scrutiny</p> 	<ol style="list-style-type: none"> <li>1. After checking the eForm, click the <b>Prescrutiny</b> button. System performs some checks and displays errors, if any.</li> <li>2. Correct the errors.</li> <li>3. 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. Please attach signatures before clicking on Prescrutiny.</p>
<p>Submit</p> 	<p>This button is disabled at present.</p>

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### 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(days ) for filing	
1.	Satisfaction of charge	THE COMPANIES (FEE ON APPLICATIONS ) RULES, 2014 Refer <a href="#">Annexure A</a>	#N/A	#N/A	#N/A	-
2	Rectification of omission or misstatement of any particular in respect of creation/ modification/ satisfaction of charge	THE COMPANIES (FEE ON APPLICATIONS ) RULES, 2014 Refer <a href="#">Annexure A</a>	#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 in Non-STP mode in the office of Regional Director

#### Email

The status of request is sent to user via email at the end of the day of processing the same. This is sent on the email id of the company.

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Annexure A

**The Companies (Fee on Applications) Rules, 2014**

Application made		Other than OPC & Small company	OPC & Small company
(i)	By a company having an authorized share capital of: a) Up to Rupees 25,00,000 b) Above Rupees 25,00,000 but up to Rupees 50,00,000 c) Above Rupees 50,00,000 but up to Rupees 5,00,00,000 d) Above Rupees 5,00,00,000 but up to Rupees 10 crore or more e) Above Rupees 10 crore	2,000 5,000 10,000 15,000 20,000	1,000 2,500 N/A N/A N/A
(ii)	By a company limited by guarantee but not having a share capital	2,000	N/A
(iii)	By a company having a valid license issued under section 8 of the Act (Section 8 Company)	2,000	N/A
(iv)	By a foreign company	5,000	N/A

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