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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

Every company other than certain exempted class of companies, which has number of layers of subsidiaries in excess of the layers specified in the Companies Act 2013 shall file a return in Form CRL-1 with the Registrar within a period of 150 days from the date of publication of these rules in the Official Gazette.

Section 2(87)

"Subsidiary Company" or "Subsidiary", in relation to any other company (that is to say the holding company), means a company in which the holding company -

1. Controls the composition of the Board of Directors; or
2. Exercises or controls more than one-half of the total share capital either at its own or together with one or more of its subsidiary companies:

Provided that such class or classes of holding companies as may be prescribed shall not have layers of subsidiaries beyond such numbers as may be prescribed.

Explanation - For the purposes of this clause,

1. A company shall be deemed to be a subsidiary company of the holding company even if the control referred to in sub-clause (i) or sub-clause (ii) is of another subsidiary company of the holding company;
2. The composition of a company's Board of Directors shall be deemed to be controlled by another company if that other company by exercise of some power exercisable by it at its discretion can appoint or remove all or a majority of the directors;
3. The expression "company" includes anybody corporate;
4. "Layer" in relation to a holding company means its subsidiary or subsidiaries;

Rule 4

1. On and from the date of commencement of these rules, no company, other than a company belonging to a class specified in sub-rule (2), shall have more than two layers of subsidiaries:
    a. Provided that the provision of this sub-rule shall not affect a company from acquiring a company incorporated outside India with subsidiaries beyond two layers as per law of such country:
    b. Provided further that for computing the number of layers under this rule, one layer which consists of one or more wholly owned subsidiary or subsidiaries shall not be taken into account.
2. The provision of this rule shall not apply to following classes of companies, namely: -
    a. A banking company as defined in clause (c) of section 5 of Banking Regulation Act,1949 (10 of 1949);
    b. A non-banking financial company as defined in clause(f) of Section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934) which is registered with the Reserve Bank of India and considered as systematically important non-banking financial company by the Reserve Bank of India;
    c. An insurance company being a company which carries on the business insurance in accordance with the provision of the Insurance Act, 1938 (4 of 1938) and Insurance Development Authority Act, 1999 (41 of 1999);
    d. A Government company referred to in clause (45) of section 2 of the Act.
3. The provisions of this rule shall not be in derogation of the proviso to sub-section (1) of section 186 of the Act.
4. Every company, other than a company referred to in sub-rule (2), existing on or before the commencement of these rules, which has number of layers of subsidiaries in excess of the layers specified in sub-rule (1)
    a. shall file, with the registrar a return in Form CRL-1 disclosing the details specified therein, within a period of one hundred and fifty days from the date of publication of these rules in the Official Gazette;
    b. shall not, after the date of commencement of these rules, have any additional layer of subsidiaries over and above the layers existing on such date; and
    c. shall not, in case one or more layers are reduced by its subsequent to the commencement of these rules, have the number of layers beyond the number of layers it has after such reduction or maximum layers allowed in sub rule (1), whichever is more.
5. If any company contravenes any provision of these rules the company and every officer of company who is in default shall be punishable with fine which may extend to ten thousand rupees and where any contravention is a continuing one, with a further fine which may extend to one thousand rupees for every day after the first during which such contravention continues.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm CRL-1 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.
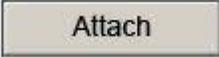
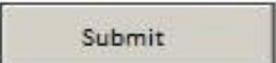| **Please use Internet Explorer version 9 or above and Adobe Reader 11 for filing this form.**			
S. No.		**Field Name**	**Instructions**
1	a	Corporate Identity Number (CIN)	• Enter the Valid CIN of the company. • Click the Pre-fill button. Upon clicking the button, system shall automatically display the name, registered office address and email id of the company.
	b	Global location number (GLN) of company	This field is disabled for the time being.
2	a	Name of the company	System shall automatically display the name based on the CIN.
	b	Address of registered office of the company	System shall automatically display the registered office address and email id of the company.
	c	e-mail id of the company	System shall automatically display email id of the company. In case there is any change in the email ID, you can enter the new valid email ID.
3		Number of layers of subsidiaries as on the date of commencement of these rules	Enter the number of layers of subsidiaries as on the date of commencement of these rules. The field value is restricted to 99.
4	a	Number of subsidiaries in each layer	• Blocks for layers shall be generated and displayed based on the number of layers entered in field 3.
	b	Layer1…LayerN	• Enter the number of subsidiaries in each layer. • The value entered should be greater than zero.
	c	Total	System shall auto-calculate Sum of all no. of subsidiaries entered in the layers in field 4 (a).

Attachments		Optional Attachments.
To be Digitally Signed By	Declaration	• Enter the serial number and date of board resolution authorizing the signatory to sign and submit the eForm.
	DSC	• Ensure the eForm is digitally signed by the Director, Managing Director, Manager or Company Secretary. The person should have registered his DSC with MCA by using the following link (www.mca.gov.in). • If not already register, then please register before signing this form. • Note - Disqualified director should not be able to sign the form.
	Designation	• Select one of the option from the drop-down values - Director / Manager / Company Secretary / CEO / CFO who is digitally signing the eForm.
	Director identification number of the director; or DIN or PAN of the manager/CEO/CFO; or Membership number of the Company Secretary	• In case the person digitally signing the eForm is a Director - Enter the approved DIN. • 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. • In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.

Common Instructions to fill the eForm

Buttons	Particulars
Pre-Fill Pre-fill	• The Pre-fill 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. • Click this button to populate the field. • Note: You are required to be connected to the Internet to use the Prefill functionality.
Attach Attach	• 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.
Remove Attachment Remove attachment	• You can view the attachments added to the eForm in the List of attachment field. • To remove any attachment from the eForm, select the attachment in the List of attachment field and click the Remove attachment button.
Check Form Check Form	• Click the Check Form 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. • Correct the highlighted errors. • Click the Check Form button again and. system will perform form level validation once again. On successful validations, a message is displayed "Form level pre scrutiny is successful". • Note: The Check Form functionality does not require Internet connectivity.

Modify
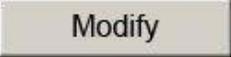 	
Modify
	• The Modify button is enabled, after you have checked the eForm using the Check Form button.
	• To make changes to the filled and checked form:
	    o Click the Modify button.
	    o Make the changes to the filled eForm.
	    o Click the Check Form button to check the eForm again.

Pre scrutiny **Prescrutiny**	• After checking the eForm, click the Prescrutiny button. o System performs some checks and displays errors, if any. o Correct the errors. o Click the Prescrutiny button again. If there are no errors, a message is displayed "No errors found." o The Prescrutiny functionality requires Internet Connectivity. Please attach signatures before clicking on Prescrutiny.
Submit **Submit**	• This button is disabled at present.

Part III – Important Points for Successful Submission

Fee Rules

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

Sl. No.	Purpose of the form	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional Fees	
				Event Date	**Time limit (days) for filing**
1.	Information to the Registrar by company regarding the number of layers of subsidiaries	The Companies (Registration offices and Fees) Rules, 2014	The Companies (Registration offices and Fees) Rules, 2014	Date of publication in Official Gazette	180 days from the date of publication in the Official Gazette

Processing Type

The form will be processed in auto approval mode.

Upload detail of Subsidiaries

- After uploaded the form CRL-1 and SRN is generated, it is required to upload the details of the subsidiary companies within 15days from the payment date otherwise SRN shall marked as NTBR .
  Login to MCA portal with the same credentials as was used to upload the CRL-1 form and then click the link under MCA Services > Upload Subsidiary Details to upload the details of subsidiaries.
- Once the provided details are validated, the system is allowed to download the excel sheet. After validating the detail, click the 'Generate Excel' button to generate the excel file and fill in all the relevant information as per the instructions. The excel file shall be generated based on the information filed by the user in the CRL-1 form.
- Fills the subsidiary data in excel as per the instructions and uploads the excel sheet by clicking the 'Upload Excel' button.
- On click of 'Submit' button, system shall check whether the CIN/FCRN/LLPIN entered is 'valid' and is 'Active' in status. In case the CIN/FCRN/LLPIN is not Valid or 'Active', an error message shall be displayed as 'CIN/FCRN/LLPIN is not valid/Active. Please enter the correct details'.
- The system shall also perform the validation for the number of layers and the number of subsidiaries in a particular layer. System will notified for the error records in the excel sheet with appropriate color code.
- In case the CIN/FCRN/LLPIN is 'valid' and 'Active' in status, the corresponding names should be pre-filled.
- No system checks shall be performed where 'Other registration number' is selected as the type of registration. Enter the name of subsidiary/holding in such case.
- Once all the details are submitted and there is no error w.r.t type of registration as 'CIN/FCRN/LLPIN', the data is saved in the database.

Annexure A

The Companies (Registration offices and Fees) Rules, 2014

In case of company having share capital the fees will be

Nominal Share Capital	Fee applicable
Less than 1,00,000	Rupees 200
1,00,000 to 4,99,999	Rupees 300
5,00,000 to 24,99,999	Rupees 400
25,00,000 to 99,99,999	Rupees 500
1,00,00,000 or more	Rupees 600

In case company not having share capital

Fee applicable
Rupees 200 per document

Additional Fees

Period of delays	Fee applicable
Up to 15 days	1 time of normal fees
More than 15 days and up to 30 days	2 times of normal fees
More than 30 days and up to 60 days	4 times of normal fees
More than 60 days and up to 90 days	6 times of normal fees
More than 90 days and up to 180 days	10 times of normal fees
More than 180 days	12 times of normal fees