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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

eForm DPT-4 is required to be filed pursuant to section 74 (1) of the Companies Act, 2013 and rule 20 of the Companies (Acceptance of Deposits) Rules, 2014 which are reproduced for your reference.

Section 74(1):

Where in respect of any deposit accepted by a company before the commencement of this Act, the amount of such deposit or part thereof or any interest due thereon remains unpaid on such commencement or becomes due at any time thereafter, the company shall—

- (a) file, within a period of three months from such commencement or from the date on which such payments, are due, with the Registrar a statement of all the deposits accepted by the company and sums remaining unpaid on such amount with the interest payable thereon along with the arrangements made for such repayment, notwithstanding anything contained in any other law for the time being in force or under the terms and conditions subject to which the deposit was accepted or any scheme framed under any law; and
- (b) repay within one year from such commencement or from the date on which such payments are due, whichever is earlier.

Rule 20: Statement regarding deposits existing as on the date of commencement of the Act.

For the purposes of clause (a) of sub-section (1) of section 74, the statement shall be in Form DPT-4.

Instruction Kit for eForm DPT-4
(Statement regarding deposits existing on the commencement of the Act)

Purpose of the eForm

In respect of any deposit accepted by a company before the commencement of the Companies Act, 2013, the amount of such deposit or any interest thereon if remains unpaid as on the date of commencement this Act then such company shall file a statement of such details in Form DPT-4 within three months.

eForm Number as per Companies Act, 1956

This eForm has been introduced in the Companies Act 2013.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm DPT-4 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 note the following:

1. After the eform is uploaded, you need to upload the details of depositors in an excel sheet.
2. The format of the excel sheet can be downloaded along with the eform.
3. After the eform is uploaded, the excel file needs to be uploaded using a new MCA service - **Upload Details of Security Holders/Debenture Holders/Depositors** available at www.mca.gov.in.
4. DONOT submit the details in CD at concerned RoC office.
5. The eform will not be approved until the details are uploaded in the MCA21 portal.

S. No/ Section Name		Field Name	Instructions
1	a	Corporate Identity Number (CIN)	Enter the Valid CIN of the company. You may find CIN by entering existing registration number or name of the company on the MCA website.(www.mca.gov.in) Also the Company should be in Active status. Please check the status in Master data of the company available at MCA site.
1		Pre-fill button	Click the Pre-fill button. On clicking the button, system shall automatically display the name, registered office address, email id. In case there is any change in the email ID, you can enter the new valid email ID.
3		Whether the company is	Provide the type of Company if the Company is a Public or Private company.
4		Whether the company is a government company	Provide whether the company is a government company or not.

Instruction Kit for eForm DPT-4

(Statement regarding deposits existing on the commencement of the Act)






S. No/ Section Name	Field Name	Instructions
5	Total deposits outstanding as on the commencement of this Act	Provide the amount and total number of depositors. Amount Shall be equal to the sum of amounts entered in field 6.
6	Details of total deposits mentioned at 5 above under following heads	Provide the details of total deposits under fields Deposits due but not paid, Interest due thereon but not paid, Deposits due but not claimed, Interest due thereon but not claimed, Deposits not yet due for repayment
7	Deposits due for repayment in next three months	Enter the deposits due for repayment in next three months
8	Arrangements made for repayment of deposits due for repayment	Enter the arrangements made for repayment of deposits due for repayment and shall be mandatory if date entered above.
Attachments		<ul style="list-style-type: none"> • Auditor's certificate • Any other optional attachment(s), if any
To be digitally by 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, CEO, CFO 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. Disqualified director should not be able to sign the form.

Instruction Kit for eForm DPT-4

(Statement regarding deposits existing on the commencement of the Act)


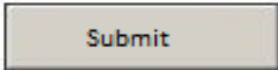
S. No/ Section Name	Field Name	Instructions
To be digitally by signed by	DIN or Income-tax PAN or Membership number	<ul style="list-style-type: none">• In case the person digitally signing the eForm is a Director or Managing Director - Enter the approved DIN.• In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter valid income-tax PAN or DIN. <p>In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.</p>

Common Instructions to fill eForm

Buttons	Particulars
<p>Pre-Fill</p> 	<p>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.</p> <p>Click this button to populate the field.</p> <p>Note: You are required to be connected to the Internet to use the Pre-fill functionality.</p>
<p>Attach</p> 	<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>
<p>Remove Attachment</p> 	<p>You can view the attachments added to the eForm in the List of attachment field.</p> <p>To remove any attachment from the eForm, select the attachment in the List of attachment field and click the Remove attachment button.</p>
<p>Check Form</p> 	<ol style="list-style-type: none"> 1. 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. 2. Correct the highlighted errors. 3. 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”. <p>Note: The Check Form functionality does not require Internet connectivity.</p>
<p>Modify</p> 	<p>The Modify button is enabled, after you have checked the eForm using the Check Form button.</p> <p>To make changes to the filled and checked form:</p> <ol style="list-style-type: none"> 1. Click the Modify button. 2. Make the changes to the filled eForm. 3. Click the Check Form button to check the eForm again.

Instruction Kit for eForm DPT-4

(Statement regarding deposits existing on the commencement of the Act)

Buttons	Particulars
<p>Pre scrutiny</p> 	<ol style="list-style-type: none"> 1. After checking the eForm, click the Prescrutiny button. System performs some checks and displays errors, if any. 2. Correct the errors. 3. Click the Prescrutiny button again. If there are no errors, a message is displayed “No errors found.” <p>The Prescrutiny functionality requires Internet Connectivity. Please attach signatures before clicking on Prescrutiny.</p>
<p>Submit</p> 	<p>This button is disabled at present.</p>

Instruction Kit for eForm DPT-4
(Statement regarding deposits existing on the commencement of the Act)

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
1.	Statement regarding deposits existing on the commencement of the Act	The Companies (Registration offices and Fees) Rules, Annexure A 2014-Annexure A	The Companies (Registration offices and Fees) Rules, 2014-Annexure A	1st April, 2014	3 months	Due date extended by 2 months via circular number 27/2014.

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 by the office of Registrar of Companies (Non STP). On processing of the eForm the details will be saved with MCA.

Email

When an eForm is registered by the authority concerned, an acknowledgement of the same is sent to the user in the form of an email at the end of the day to the email id of the company.

Annexure A

The Companies (Registration of offices and Fees) Rules, 2014

1. Fee for filing e-Forms or documents in case of company have share capital

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

2. Fee for filing e-Forms or documents in case of company not have share capital

Fee applicable
Rupees 200 per document

Additional fee rules

Period of delays	All forms
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

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