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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 – Laws Governing the eForm

#### Section and Rule Numbers

eForm INC-12 is required to be filed pursuant to section 8(5) of the Companies Act, 2013 and rule 20 of Companies(Incorporation) Rules, 2014 ([Refer Annexure A](#))

The sections are reproduced for your reference:

#### **Section 8 (5):**

Where it is proved to the satisfaction of the Central Government that a limited company registered under this Act or under any previous company law has been formed with any of the objects specified in clause (a) of sub-section (1) and with the restrictions and prohibitions as mentioned respectively in clauses (b) and (c) of that sub-section, it may, by license, allow the company to be registered under this section subject to such conditions as the Central Government deems fit and to change its name by omitting the word “Limited”, or as the case may be, the words “Private Limited” from its name and thereupon the Registrar shall, on application, in the prescribed form, register such company under this section and all the provisions of this section shall apply to that company.

(Application for Grant of License to an existing company under Section 8)

**Purpose of the eForm**

The application can be filed by an Existing Company for the purpose of converting into non-profit company. Consequent upon approval, a license under section 8 will be issued by the Registrar.

**eForm Number as per Companies Act, 1956**

Form 24A as per the Companies Act, 1956

**Part II – Instructions to fill the eForm**

**Specific Instructions to fill the eForm INC-12 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
<p><b>Note:</b> An existing company is required to publish a notice in a newspaper within a week from the date of submission of its application. The notice published will have to be in the vernacular newspaper and in principal language of the district in which the registered office of the company is situated. The user also needs to publish this notice in an English newspaper circulating in the concerned district. The said notices shall be published on websites as may be notified by the Central Government.</p> <p>The Registrar after considering the objections if any within 30 days from the date of publication may decide for granting of license to such company.</p>		
1	(a) Corporate identity number (CIN)	Enter valid CIN of the company.  The existing company applying for license under section 8 should not be an OPC and existing section 8 company.
2	(a) to (c) Details of the company	Click the <b>Pre-fill</b> button to automatically populate the name, registered office address and email ID of the company.
3	(a) to (d) Company is, Category, Sub category, Whether the company is having share capital	Click the <b>Pre-fill</b> button to automatically populate the given fields.
4	I Authorized capital of the company (In case the company have share capital)	Enter the details of proposed authorized share capital break up in case of a company having share capital is prefiled in field 3(d).

(Application for Grant of License to an existing company under Section 8)

S. No/ Section Name		Field Name	Instructions
	II	Maximum number of members	Enter the details of proposed maximum number of members in case of a company not having share capital is prefiled in field 3(d). Proposed maximum number of members in case the company is a private company, should be more than or equal to 2 but equal to or less than 200. In case the company is a public company, then the value in this field should be more than or equal to 7.
		Maximum number of members excluding present and past employees (In case the company doesn't have share capital)	Enter the details of proposed maximum number of members excluding proposed employees in case of a company not having share capital.  In case the company is a private company, the value should be more than or equal to 2 but equal to or less than 200. In case the company is a public company, then the value in this field should be more than or equal to 7.  It shall be less than or equal to number entered above in field (4 II) Proposed maximum number of members.
5	(a)	Main division of industrial activity of the company  Description of the main division	Main division of industrial activity and description of the main division is automatically <b>pre filled</b> based on CIN entered above.
	(b) & (c)	Brief description of the work, if any already done or proposed to be done in pursuance of section 8  Grounds on which application is made	Enter the details of the work already carried out or to be carried out in pursuance of charitable objects of section 8 and also explain the grounds on the basis of which application is made.
6		Enter the number of directors	In case of a private company, the number of directors should be atleast 2 and 3 in case of a public company. If the number is more than 2 or 3, then a separate list is required to be attached.
	I & II	Designation	Select the designation of the director from the drop down list.
		Director Identification Number (DIN)	Enter an approved DIN for the Director.

## Instruction Kit for eForm INC-12

(Application for Grant of License to an existing company under Section 8)

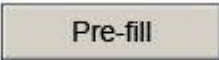
S. No/ Section Name		Field Name	Instructions
		Name of the Person	The name of the director is automatically populated by clicking the <b>Pre-fill</b> button based on DIN.
		Name of the company or institution whose nominee the appointee will be (Only in case of Nominee Director)	If the proposed designation is selected as a nominee director, then provide the name of the company or institution whose nominee the appointee is.
7		Enter the number of key managerial personnel	The maximum number of managerial personnel that can be entered is 4 and if the required number is more than that, please attach a separate list for the same.
	I & II	Proposed Designation	Select the proposed designation for the managerial personnel from the drop down list.
		Director Identification Number (DIN) or Income tax permanent account number (PAN)	Enter an approved DIN or a valid income tax PAN. DIN/PAN entered should be associated with CIN against the selected designation.
		Name of the Person	This field is automatically populated by clicking the <b>Pre-fill</b> button if an approved DIN is provided. If PAN is provided, needs to enter the name.
		Membership Number (In case of Company Secretary)	If the proposed designation is selected as company secretary then provide the valid membership number.
8	(a) to (b)	Details of entrenchment of articles	Details of the articles entrenched, if any should be provided here.
<b>Declaration</b>			Enter the person's full name giving declaration.  Enter the serial number and date of board resolution authorizing the signatory to sign, give declaration and submit the eForm.
<b>To be digitally signed by</b>	DSC		Ensure that the eForm is digitally signed by the same person whose name is reflected in the declaration and is authorized by board of directors to sign the eForm.
	Designation		Select Designation as Director or Manager or Company Secretary or CEO or CFO.





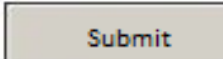
### Instruction Kit for eForm INC-12

(Application for Grant of License to an existing company under Section 8)

S. No/ Section Name	Field Name	Instructions
	Director identification number of the director; or Membership number of the company secretary; or PAN or DIN of the manager or CEO or CFO	<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 a Company Secretary - Enter valid membership number.</li> <li>• In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO), Chief Financial Officer (CFO).</li> </ul>
<b>Attachments</b>	<p>It is mandatory to attach following in all cases:</p> <ul style="list-style-type: none"> <li>• Memorandum of Association as per form no. INC-13</li> <li>• Articles of Association</li> <li>• Declaration as per Form No. INC-14</li> <li>• Declaration as per Form No. INC-15</li> <li>• Estimated income and expenditure for next three years</li> <li>• Certified true copy of resolution passed in general meeting and board meeting</li> <li>• Last one / two year's financial statement(s), board's report(s) and Audit report(s)</li> <li>• Assets and liabilities statements with their values as per applicable rule</li> </ul> <p>Approval/ concurrence/ NOC of the concerned authority..... is mandatory to be attached in case the company is regulated by such authority.</p> <p>Entrenched articles of association is mandatory to be attached in case articles are entrenched.</p> <p>List of Directors is to be attached in case the number of directors are greater than the minimum number of directors based on the type of company.</p> <p>List of key managerial personnel need to be attached in case the number of key managerial personnel is greater than 4.</p> <p>Any other information can be provided as an optional attachment.</p>	

#### Common Instructions to fill the 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>

Buttons	Particulars
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.
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 	The Modify button is enabled, after you have checked the eForm using the <b>Check Form</b> button.  To make changes to the filled and checked form: <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>
Pre scrutiny 	<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.</p>
Submit 	This button is disabled at present.

### 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

## Instruction Kit for eForm INC-12

(Application for Grant of License to an existing company under Section 8)

				Event Date	Time limit(days) for filing
1.	Grant of license under section 8	<a href="#">The Companies (Fee for Applications) Rules, 2014-Annexure C</a>		N/A	

### Processing Type

The form will be processed by the office of Registrar of Companies.

### SRN Generation

On successful submission of the eForm INC-12, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

### Challan Generation

On successful submission of the eForm INC-12, Challan will be generated depicting the details of the fees paid by the user to the Ministry. It is the acknowledgement to the user that the eForm has been filed.

### Email

When an eForm is approved/ rejected by the authority concerned, an acknowledgement of approval/ rejection with related documents, if any is sent to the user in the form of an email to the email id of the company.

### Certificate

A Certificate of **License under section 8(5) of the Companies Act, 2013** in case of existing company is generated and sent to the user as an attachment to the email id of the company.

### Rejection Code

When an eForm is processed by the authority concerned, it may be rejected on the following grounds:

Rejection Code	Description
1	Objects mentioned are not as per the requirement of the Act for issue of license
2	Brief out clearly the description of work already done in pursuance of section 8
3	Specify clearly the grounds on which the application is made
4	Amend the MoA and AoA as per the requirement of section 8



### Instruction Kit for eForm INC-12

(Application for Grant of License to an existing company under Section 8)

Rejection Code	Description
5	MoA and AoA are not attached/scanned in legible form
6	Furnish declaration on non-judicial stamp paper
7	Furnish declaration by the persons making the application in the form INC-14/ by an Advocate, a Chartered Accountant, Cost Accountant or Company Secretary in practice in Form INC-15
8	Provide valid SRN of Form MGT-14 wherein special resolution approving registration under section 8 is filed
9	Furnish certified true copy of special resolution/board resolution approving registration of the company under section 8
10	Furnish last two year's one/two year's financial statement(s), board's report(s) and Audit report(s)
11	Furnish future annual income and expenditure of the company for next three years, specifying the sources of the income and the objects of the expenditure
12	Furnish copy of notice published in the newspaper
13	Publication of notice in newspaper is not within a week from the date of application
14	Notice is not published on the websites notified by CG
15	Publication is not in two languages i.e. one in English and in vernacular language of the district in which the office is / to be situated
16	Furnish estimated income and expenditure details
17	Furnish approval/concurrence/NOC of the concerned authority/sectoral regulator, department or Ministry of the Central or State Government(s)
18	Furnish Assets and liabilities statements with their values as per applicable rule.
19	Furnish proof that notice published has been sent to RoC
20	Furnish amended copy of moa/aoa after inserting the conditions directed
21	Clarify the objections raised by authority/regulatory body/department/Ministry of Central or State Government
22	The company had applied its profits or income by way of dividend to its members
23	Furnish certified copy of minutes of Board/General meeting
24	Memorandum/Articles does not contain a prohibition of distribution of profits among its members

(Application for Grant of License to an existing company under Section 8)

Rejection Code	Description
25	In this case the description is entered by Back Office User.

## Annexure A

### Section 8 (5):

Where it is proved to the satisfaction of the Central Government that a limited company registered under this Act or under any previous company law has been formed with any of the objects specified in clause (a) of sub-section (1) and with the restrictions and prohibitions as mentioned respectively in clauses (b) and (c) of that sub-section, it may, by license, allow the company to be registered under this section subject to such conditions as the Central Government deems fit and to change its name by omitting the word “Limited”, or as the case may be, the words “Private Limited” from its name and thereupon the Registrar shall, on application, in the prescribed form, register such company under this section and all the provisions of this section shall apply to that company.

### Rule 20- License for existing companies:

(1) A limited company registered under this Act or under any previous company law, with any of the objects specified in clause (a) of sub-section (1) of section 8 and the restrictions and prohibitions as mentioned respectively in clause (b) and (c) of that sub-section, and which is desirous of being registered under section 8, without the addition to its name of the word “Limited” or as the case may be, the words “Private Limited”, shall make an application in **Form No.INC.12** along with the fee as provided in the **Companies (Registration offices and fees) Rules, 2014** to the Registrar for a licence under sub-section (5) of section 8.

(2) The application under **sub-rule (1)**, shall be accompanied by the following documents, namely:-

(a) the memorandum and articles of association of the company;

(b) the declaration as given in **Form No.INC.14** by an Advocate, a Chartered accountant, Cost Accountant or Company Secretary in Practice, that the memorandum and articles of association have been drawn up in conformity with the provisions of section 8 and rules made thereunder and that all the requirements of the Act and the rules made thereunder relating to registration of the company under section 8 and matters incidental or supplemental thereto have been complied with;

(c) For each of the two financial years immediately preceding the date of the application, or when the company has functioned only for one financial year, for such year (i) the

## Instruction Kit for eForm INC-12

(Application for Grant of License to an existing company under Section 8)  
financial statements, (ii) the Board's reports, and (iii) the audit reports, relating to existing companies

(d) a statement showing in detail the assets (with the values thereof), and the liabilities of the company, as on the date of the application or within thirty days preceding that date;

(e) an estimate of the future annual income and expenditure of the company for next three years, specifying the sources of the income and the objects of the expenditure;

(f) the certified copy of the resolutions passed in general/ board meetings approving registration of the company under section 8; and

(g) a declaration by each of the persons making the application in **Form No.INC.15**.

(2) The company shall, within a week from the date of making the application to the Registrar, publish a notice at his own expense, and a copy of the notice, as published, shall be sent forthwith to the Registrar and the said notice shall be in **Form No. INC.26** and shall be published-

(a) at least once in a vernacular newspaper in the principal vernacular language of the district in which the registered office of the proposed company is to be situated or is situated, and circulating in that district, and at least once in English language in an English newspaper circulating in that district; and

(b) on the websites as may be notified by the Central Government.

(4) The Registrar may require the applicant to furnish the approval or concurrence of any appropriate authority, regulatory body, department or Ministry of the Central Government or the State Government(s).

(5) The Registrar shall, after considering the objections, if any, received by it within thirty days from the date of publication of notice, and after consulting any authority, regulatory body, Department or Ministry of the Central Government or the State Government(s), as it may, in its discretion, decide whether the license should or should not be granted.

(6) The licence shall be in **Form No.INC.16**. or **Form No.INC.17**, as the case may be, and the Registrar shall have power to include in the licence such other conditions as may be deemed necessary by him.

(7) The Registrar may direct the company to insert in its memorandum, or in its articles, or partly in one and partly in the other, such conditions of the license as may be specified by the Registrar in this behalf.

### Annexure B

List of main divisions of industrial activities

(Application for Grant of License to an existing company under Section 8)

Categories	Divisions (Codes)
Agriculture and Allied Activities	Agriculture, Hunting and related Service activities (01); Forestry, logging and related Service activities(02); Fishing, Operation of fish hatcheries and fish farms; Service activities incidental to fishing (05)
Mining & Quarrying	Mining of coal and lignite, extraction of peat (10); Extraction of crude petroleum and natural gas, service activities incidental to oil and gas extraction excluding surveying (11); Mining of uranium and thorium ores (12); Mining of metal ores (13); Other Mining and Quarrying (14)
Manufacturing (Food stuffs)	Manufacture of food products and beverages (15); Manufacture of tobacco products (16)
Manufacturing (Textiles)	Manufacture of textiles (17); Manufacture of wearing apparel, dressing and dyeing of fur (18)
Manufacturing (Leather & products thereof)	Tanning and dressing of leather, manufacture of luggage handbags, saddlery & harness and footwear (19)
Manufacturing (Wood Products)	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plating materials (20)
Manufacturing (Paper & Paper products; Publishing, printing and reproduction of recorded media)	Manufacture of paper and paper products (21); Publishing, printing and reproduction of recorded media (22)
Manufacturing (Metals & Chemicals, and products thereof)	Manufacture of coke, refined petroleum products and nuclear fuel (23); Manufacture of chemicals and chemical products (24); Manufacture of rubber and plastic products (25); Manufacture of other non-metallic mineral products (26) ; Manufacture of basic metals (27); Manufacture of fabricated metal products, except machinery and equipments (28)
Manufacturing (Machinery & Equipments)	Manufacture of machinery and equipment n.e.c (29); Manufacture of office, accounting and computing machinery (30); Manufacture of electrical machinery and apparatus n.e.c (31); Manufacture of radio, television and communication equipment and apparatus (32); Manufacture of medical, precision and optical instruments, watches and clocks (33); Manufacture of motor vehicles, trailers and semi-trailers (34); Manufacture of other transport equipment (35)
Manufacturing (Others)	Manufacture of furniture; manufacturing n.e.c (36); Recycling (37)
Electricity, Gas & Water companies	Electricity, gas, steam and hot water supply (40); Collection, purification and distribution of water (41)

Categories	Divisions (Codes)
Construction	Construction (45)
Trading	Sale, maintenance and repair of motor vehicles and motor cycles; retail sale of automotive fuel (50); Wholesale trade and commission trade, except of motor vehicles and motorcycles (51); Retail trade, except of motor vehicles and motorcycles, repair of personal and household goods (52); Hotels and Restaurants (55)
Transport, storage and Communications	Land transport; transport via pipelines (60); Water Transport (61); Air Transport(62); Supporting and auxiliary transport activities, activities of travel agencies (63); Post and telecommunications (64)
Finance	Financial intermediation, except insurance and pension funding (65); Activities auxiliary to financial intermediation (67)
Insurance	Insurance and pension funding, except compulsory social security (66)
Real Estate and Renting	Real estate activities (70); Renting of machinery and equipment without operator and of personal and household goods (71)
Business Services	Computer and related activities (72); Other Business Activities (74)

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[Annexure C](#)

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

Rupees 2,000/-

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