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About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents 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:

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Rule Number(s)

eForm NDH-3 is required to be filed pursuant to rule 21 of the Nidhi Rules, 2014 which are reproduced for your reference.

Rule 21:

Every company covered under rule 2 shall file half yearly return with the Registrar in Form NDH-3 along with such fee as provided in Companies (Registration Offices and Fees) Rules, 2014 within thirty days from the conclusion of each half year duly certified by a company secretary in practice or chartered accountant in practice or cost accountant in practice.

Purpose of the eForm:

Every Nidhi company shall file half yearly return with the Registrar in Form NDH-3 within thirty days from the conclusion of each half year.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm NDH-3 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)	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 or principal place of business in India, email id of the company. In case there is any change in the email ID, you can enter the new valid email ID.
3	a	Total Number of branches	Enter the number of total branches(not greater than 10) The number of blocks generated to fill the details is equal to the number entered above. The number of total branches entered shall not be less than the difference of no. of branches opened during the half year and no. of branches closed during the half year in case the difference is positive. The total number of branches cannot be greater than 10. It should be equal to or greater than 0.
	b	Number of branches opened during the half year	Enter the number of branches opened during the half year

S. No/ Section Name		Field Name	Instructions
	c	Number of branches closed during the half year	Enter the number of branches closed during the half year
I	a	Name of the branch	Give short description of the branch
	b	Address Line1	Enter postal address of the branch
	c	City	Enter the city of the branch
	d	District	Choose the particular district of the branch from the drop down.

It should belong to the state being selected in the next field |
	e	State	Choose the particular state of the branch from the drop down.
	f	PIN code	Enter the pin code as per the state mapping
4		Membership	
	i	Total number of members at the beginning of the half-year	Enter the total number of members at the beginning of the half-year
	ii	Number of persons admitted as members during the half year	Enter the number of persons admitted as members during the half year

S. No/ Section Name		Field Name	Instructions
	iii	Number of persons who have ceased to be members during the half year	Enter the number of persons who have ceased to be members during the half year
	iv	Total number of members at the end of the half year	This number will be auto-filled as per below calculations: Total number of members at the end of the half year = number of members at the beginning of the half year + number of persons admitted as members during the half year – number of persons who ceased to be members during the half year This number should be greater than or equal to 5.
5		Deposits	
	a	Balance of deposits at the beginning of the half year	Enter the balance of deposits at the beginning of the half year for all the nature of deposits This amount shall be equal to or greater than zero
	b	Received during the half year	Enter the amount received during the half year for all the nature of deposits This amount shall be equal to or greater than zero
	c	Repaid during the half year	Enter the amount Repaid during the half year for all the nature of deposits This amount shall be equal to or greater than zero
	d	Balance of deposits at the end of the half year	This number will be auto-filled as per below calculations: Balance of deposits at the end of the half year = Balance of deposits at the beginning of the half year + Received during the half year - Repaid during the half year This number shall be equal to or greater than zero.

S. No/ Section Name		Field Name	Instructions
6		Loans	
	A	Balance of Loan at the beginning of the half year	Enter the balance of Loan at the beginning of the half year for all the nature of loans This amount shall be equal to or greater than zero
	B	Disbursed during the half year	Enter the amount disbursed during the half year for all the nature of loans This amount shall be equal to or greater than zero
	C	Realized during the half year	Enter the amount Realized during the half year for all the nature of loans This amount shall be equal to or greater than zero
	D	Balance of Loans at the end of the half year	This number will be auto-filled as per below calculations: Balance of Loans at the end of the half year = Balance of loans at the beginning of the half year + disbursed during the half year - Realized during the half year This amount shall be equal to or greater than zero
7		Details relating to litigation, if any Suit filed accounts	
	A	At the beginning of the half year	Enter the no. of cases and amount for the suit filed accounts at the beginning of the half year This number shall be equal to or greater than zero
	B	Filed during the half year	Enter the no. of cases and amount for the suit filed accounts during the half year This number shall be equal to or greater than zero

S. No/ Section Name		Field Name	Instructions
	C	Disposed of during the half year	Enter the no. of cases and amount for the suit filed accounts disposed of during the half year This number shall be equal to or greater than zero
	D	Outstanding at the end of the half year	This number will be auto-filled as per below calculations: Outstanding at the end of the half year = number of cases and amount for the suit filed accounts at the beginning of the half year + number of cases and amount for the suit filed accounts during the half year – number of cases and amount for the suit filed accounts disposed during the half year This number shall be equal to or greater than zero
8		Financial summary	
	i	Ratio of Net Owned Funds to Deposits	Enter the ratio of the net owned funds to deposits
	ii	Total amount of unencumbered Term Deposits (Rs.)	Enter the total amount of unencumbered Term Deposits in Rs. This value should be greater than or equal to zero
	iii	Number of banks where deposits have been placed	Enter the number of banks where deposits are placed This value should be greater than or equal to zero
		S. No.	Rows will be generated as per the number of banks where the deposits have been made subject to maximum 20. Serial number will be sequentially generated based on the number of rows

S. No/ Section Name		Field Name	Instructions
		Name of the Scheduled Commercial Bank /Post Office	Give short description of the bank
		Address	Give address of bank
		Amount of deposits (in Rs.)	Give the amount of deposits in bank.
	iv	Percentage of unencumbered Term Deposits to the total deposits outstanding	Enter the percentage of unencumbered Term Deposits to the total deposits outstanding
	v	Paid up share capital	Enter the amount of the paid up capital Should be greater than or equal to zero
	vi	Amount of paid up Preference Share capital	
	a	Outstanding at the beginning of the half year	Enter the amount outstanding at the beginning of the half year Should be greater than or equal to zero
	b	Issued during the year	Enter the amount issued during the year Should be greater than or equal to zero
	c	Redeemed during the period	Enter the amount redeemed during the period Should be greater than or equal to zero

S. No/ Section Name		Field Name	Instructions
	d	Outstanding at the end of the half year	This number will be auto-filled based on below calculations: Outstanding at the end of the half year = Outstanding amount at the beginning of the half year + issued during the year- redeemed during the period This value shall be equal to or greater than zero.
9		Half year end date	Enter the half year end date The date should not be less than the date of incorporation of the Nidhi company
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, 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.
		DIN or Income-tax PAN or Membership number	• 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 valid income-tax PAN. • In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.
		Certificate by practicing professional	This eform needs to be verified by a practicing professional. Enter the details of the practicing professional and attach the digital signature.

S. No/ Section Name	Field Name	Instructions
Attachments	• List of all members with PAN and complete residential address • Amount of deposit accepted from each member • Copy of advertisement along with copy of intimation given to Registrar - mandatory in case value greater than zero entered in field 3(iii) • List of all members who joined during the period with PAN and complete residential address - mandatory in case value greater than zero entered in field 4(ii) • List of all members who ceased during the period with PAN and complete residential address - mandatory in case value greater than zero entered in field 4(iii)	

Common Instructions to fill 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 Pre-fill 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	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.

Buttons	Particulars
	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". **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: 1. Click the **Modify** button. 2. Make the changes to the filled eForm. 3. Click the **Check Form** button to check the eForm again.
Pre scrutiny ![Prescrutiny]	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." The **Prescrutiny** functionality requires Internet Connectivity. Please attach signatures before clicking on Prescrutiny.
Submit ![Submit]	This button is disabled at present.
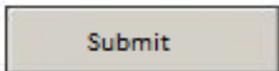
Part III - Important Points for Successful Submission

Fee Rules

S. No.	Purpose	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit(days) for filing
1.	Return of Nidhi Company for the half year ended	The Companies (Registration of offices and Fees) Rules, 2014-Annexure A		Half year end date	30 days from the conclusion of half year

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 auto-approved. On processing of the eform the details will be saved with MCA.

SRN Generation
On successful submission of the eForm NDH-3, 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 NDH-3, 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 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

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

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