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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:

[Part I – Law 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 and Rule Number(s)

eForm INC-7 is required to be filed pursuant to Section 7 (1) of the Companies Act, 2013 and pursuant to Rule 10, 12, 14 and 15 of Companies (Incorporation) Rules, 2014 which are reproduced for your reference:

Section 7(1):

There shall be filed with the Registrar within whose jurisdiction the registered office of a company is proposed to be situated, the following documents and information for registration, namely:—

- (a) The memorandum and articles of the company duly signed by all the subscribers to the memorandum in such manner as may be prescribed;
- (b) a declaration in the prescribed form by an advocate, a chartered accountant, cost accountant or company secretary in practice, who is engaged in the formation of the company, and by a person named in the articles as a director, manager or secretary of the company, that all the requirements of this Act and the rules made thereunder in respect of registration and matters precedent or incidental thereto have been complied with;
- (c) an affidavit from each of the subscribers to the memorandum and from persons named as the first directors, if any, in the articles that he is not convicted of any offence in connection with the promotion, formation or management of any company, or that he has not been found guilty of any

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fraud or misfeasance or of any breach of duty to any company under this Act or any previous company law during the preceding five years and that all the documents filed with the Registrar for registration of the company contain information that is correct and complete and true to the best of his knowledge and belief;

(d) The address for correspondence till its registered office is established;

(e) the particulars of name, including surname or family name, residential address, nationality and such other particulars of every subscriber to the memorandum along with proof of identity, as may be prescribed, and in the case of a subscriber being a body corporate, such particulars as may be prescribed;

(f) The particulars of the persons mentioned in the articles as the first directors of the company, their names, including surnames or family names, the Director Identification Number, residential address, nationality and such other particulars including proof of identity as may be prescribed; and

(g) The particulars of the interests of the persons mentioned in the articles as the first directors of the company in other firms or bodies corporate along with their consent to act as directors of the company in such form and manner as may be prescribed.

(2) The Registrar on the basis of documents and information filed under sub-section (1) shall register all the documents and information referred to in that subsection in the register and issue a certificate of incorporation in the prescribed form to the effect that the proposed company is incorporated under this Act.

(3) On and from the date mentioned in the certificate of incorporation issued under subsection(2), the Registrar shall allot to the company a corporate identity number, which shall be a distinct identity for the company and which shall also be included in the certificate.

Rule 10, 12, 15 & 16:

10. For the purposes of sub-section (5) of section 5, where the articles contain the provisions for entrenchment, the company shall give notice to the Registrar of such provisions in **Form INC-7 or Form No. INC-32(SPICE)** as the case may be along with the fee as provided in **Companies (Registration of offices and fees) Rules, 2014** at the time of incorporation of the company or in case of existing companies, the same shall be filed in **Form MGT-14** within 30 days from the date of entrenchment of the articles, as the case may be along with the fee as provided in **Companies (Registration of offices and fees) Rules, 2014**.

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12. For the purposes of sub-section (1) of section 7, an application shall be filed, with the Registrar within whose jurisdiction the registered office of the company is proposed to be situated, in **Form INC-7 for Part I Company and Companies to be incorporated with more than seven subscribers and Form INC-32(SPICE)** as may be applicable along with the fee as provided in **Companies (Registration of offices and fees) Rules, 2014** for registration of a company:

14. For the purposes of clause (b) of sub-section (1) of section 7, the declaration by an advocate, a Chartered Accountant, Cost accountant or Company Secretary in practice shall be in **Form INC-8**.

15. For the purposes of clause (c) of sub-section (1) of section 7, the affidavit shall be submitted by each of the subscribers to the memorandum and each of the first directors named in the articles in **Form INC-9**.

Purpose of the eForm

eForm INC-7 deals with incorporation of a Part-I Company and Company with more than seven subscribers. This eForm is accompanied by supporting documents such as details of Directors/subscribers, the Memorandum of Association (MoA) and Articles of Association (AoA) and evidence of payment of stamp duty. Once the eForm is processed and found complete, a company is registered and CIN is allocated.

eForm Number as per Companies Act, 1956

Form 1 of the Companies Act, 1956.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm INC-7 at Field Level

Note:

1. Instructions are not provided for the fields which are self-explanatory.
2. If the space within any of the fields is not sufficient to provide all the information, then additional details can be provided as an optional attachment to the eForm.
3. In case the name had been approved online by the system automatically, filing of Incorporation documents in respect of such name shall not be allowed as per below timelines:
 - If the name is approved on or before 11.00 AM of any working day then the corresponding Incorporation eForms (like eForm INC-7, eForm DIR-12, eForm INC-22, INC-12, eForm URC-1) cannot be filed before 7.00 PM of the same working day.

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- If the name is approved after 11.00 AM of any working day or at any time on holiday/ non-working day then the corresponding Incorporation eForms cannot be filed before 7.00 PM of the next working day.

During verification, if the RoC user finds that the approved name ought not to have been allotted, the same shall be liable to be withdrawn by giving an opportunity of being heard to the applicant.

4. In other cases wherein name is not approved automatically by the system, the form is dealt by the Registrar of Companies office.

Please note the following:

- User is required to file eForm INC-7 for incorporation of Part-I Company and Company with more than seven subscribers within sixty days from the date of application of reservation of name in eForm INC-1.
- It is suggested that eForm DIR-12 and eForm INC-22 should be filed together at the time of filing of eForm INC-7 when address for correspondence is the address of registered office of the company.

In case the address for correspondence is not the address of the registered office of the Company, user is required to file INC-22 within 30 days of its incorporation.

- Stamp duty on eForm INC-7, Memorandum of Association (MoA) and Articles of Association (AoA) can be paid electronically through the MCA portal and in such case submission of physical copies of the uploaded eForm INC-7, MoA and AoA to the office of RoC is not required.
- Payment of stamp duty electronically through MCA portal is mandatory in respect of the States which have authorized the Central Government to collect stamp duty on their behalf.
Now e-Stamp duty payment is to be done online through MCA portal for all the states.
- Refund of stamp duty, if any, will be processed by the respective state or union territory government in accordance with the rules and procedures as per the state or union territory stamp Act.
- User is required to scan the photograph of every subscriber with MOA and AOA.

S. No/ Section Name	Field Name	Instructions
1	Service Request Number (SRN) of Form INC-1	Enter the approved SRN of eForm INC-1 filed for reservation of name. Please note that in case of application for section 8 company, a license should have been issued against the name of the company.

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S. No/ Section Name		Field Name	Instructions
			<p>For incorporation of a company licensed under Section 8 of the Companies Act, 2013 obtain a license from the Registrar of Companies by filing application in eForm INC-12.</p> <p>The license number received from ROC will be displayed based on the above mentioned SRN of eForm INC-1.</p>
		Prefill Button	<p>Click the Pre-fill button. On clicking the button, system shall automatically display name, type, class, category and subcategory of the company, license under section 8, name of the state and office of Registrar of Companies in which the company is to be registered on the basis of details filed in eForm INC-1.</p>
3	(c) & (d)	Particulars of address of registered office of the company	<p>The company can have its registered office from the date of incorporation or on and from the 15th day of its incorporation.</p> <p>Till the same is established and intimated to the RoC, company can have its correspondence address capable of receiving and acknowledging all communications and notices as may be addressed to it.</p> <p>User is required to file eForm INC-22 in case address of correspondence is same as address of registered office of the company.</p> <p>If not, enter the details in 3(d) for address for correspondence till the registered office is established.</p> <p>Enter the valid email id of the company. Ensure that this email ID is valid as intimation regarding processing of the eForms, important communication from RoC office shall also be communicated electronically at the email ID being mentioned here.</p>
4	I (a)	Authorized capital of the company (in Rs.)	<p>Enter the details of authorized and subscribed share capital break up in case of a company having share capital.</p> <p>Minimum authorized share capital required for a private company having share capital is Rs.2/- and in case of a public company having share capital is Rs. 7/-.</p> <p>The subscriber to the Memorandum shall ensure that the payment for the total amount of shares subscribed by him is made to the company upon incorporation.</p>

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S. No/ Section Name	Field Name	Instructions
4		<p>Enter the number of shares, total amount of shares and nominal amount per share for each type of share. At least one type of share capital (Equity/ Preference) should be greater than zero.</p> <p>In case company has shares of multiple nominal amounts per share, then enter multiple nominal values per share separated by comma in the field Nominal amount per share.</p> <p>For example, if the details of authorized share capital are as follows: 1,00,000 equity shares of Rs. 10 each 1,00,000 equity shares of Rs. 5 each 10,000 7% Preference shares of Rs. 50 each 5,000 8% Preference shares of Rs. 100 each The respective fields are to be entered in the following manner: Authorized capital of the company (in Rs.)- 25,00,000/- Break up of Authorized capital:</p> <p>Number of equity shares- 2,00,000 Total amount of equity shares (in Rs.)- 15,00,000/- Nominal amount per equity share- Rs. 10, Rs. 5</p> <p>Number of preference shares- 15,000 Total amount of preference shares (in Rs.)- 10,00,000/- Nominal amount per preference share- Rs. 50, Rs.100</p>
	I (b)	<p>Subscribed capital of the company (in Rs.)</p> <p>Enter the amount of subscribed capital.</p> <p>In case the Company is a private company, the amount of subscribed capital should be greater than or equal to Rs 2. In case the Company is a public company the value should be greater than or equal to Rs 7 The subscribed capital of the company has to be less than or equal to authorized capital of the company.</p>
	II (a)& (b)	<p>Maximum number of members excluding proposed employees</p> <p>Enter the details of number of members in case of a company not having share capital. Enter the maximum number of members and maximum number of members excluding proposed employee(s). Maximum number of members excluding proposed</p>

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S. No/ Section Name	Field Name	Instructions
		employee(s) should not be greater than 200 in case of a private company.
5	Main division of industrial activity of the company	Enter a valid main division code provided in categories and divisions (codes) in Annexure B based on the main objects of the company. The main division should be selected based on relevant sub-class and description applicable to the company given in NIC-2004. The details of main division, sub-class and description of National Industrial Classification-2004 are also available on the MCA website.
7	Enter the number of promoters (first subscribers to the Memorandum of Association (MOA))	Enter the number of promoters (proposed first subscribers to Memorandum of association (MoA)). Minimum 7 in case of Part-I Company or greater than 7 in case of Section8, Producer or New Company(Others). Based on the number entered here, blocks for entering the details of promoters shall be displayed. Details of maximum seven promoter(s) can be filed through this eForm. If the total number is more than seven, then details of remaining person(s) can be provided through attachment 'Annexure containing details of subscribers'. Please ensure that the details of promoters entered are same as the details of promoters entered in corresponding eForm INC-1. In case details of any one or more of the promoters as entered in eForm INC-1 is not entered in this form, then it shall be mandatory to provide 'No objection certificate' from such promoter(s) as an attachment.
7	Director Identification number (DIN) or Income-tax permanent account number (Income-tax PAN) or passport number or corporate identity number (CIN) or foreign company	Select the category of the promoter. In case the promoter is an individual, enter either DIN or Income-tax PAN or passport number. In case DIN is entered it should be an approved DIN. In case of Passport number, prefix the number with zero(s) (0) to make it a 12 digit number. Example: 0000E1234567. In case promoter is a company or a foreign company under section.379, enter the corporate identity number (CIN) or foreign company registration number (FCRN) respectively. Status of CIN and FCRN should be Active.

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S. No/ Section Name	Field Name	Instructions
	registration number (FCRN) or any other registration number.	<p>In case promoter is a company incorporated outside India or body corporate or others, enter the registration number of the promoter.</p> <p>On clicking the Pre-Fill button, system will automatically display the name, father's name, and nationality, date of birth, gender, educational qualifications and address of the promoter in case of DIN.</p> <p>System shall display name and address in case of CIN or FCRN. For all other cases name and address of the promoter is required to be entered. System shall verify the name of the promoter based on PAN entered.</p> <p>Enter surname or family name in the field Family Name.</p> <p>Enter other relevant particulars of the promoter.</p> <p>Enter all other relevant particulars of the promoter including duration of stay at present address. If duration of stay is less than a year at present address, enter the details of previous residence of the promoter.</p> <p>In case of a company having share capital, enter the number and amount of shares subscribed by each promoter.</p> <p>It is mandatory to fill details of authorized person if promoter is other than individual. Enter the particulars of authorized person on behalf of such promoter.</p>
8	Number of Articles to which provisions of entrenchment shall be applicable	<p>Where the Articles of Association of the company contains provisions of entrenchment to the effect that specified provisions may be altered only upon the satisfaction of conditions or procedures as that are more restrictive than those applicable in case of a special resolution are complied with.</p> <p>Enter the details of such entrenched articles. Enter the number of articles to which provisions of entrenchment shall be applicable.</p>
9	(a) & (b) (i) Particulars of payment of stamp duty	<p>Click the "Pre-fill" button</p> <p>System shall automatically display the state or union territory for which stamp duty is to be paid and also amount of stamp duty to be paid on Form INC-7, MoA and AoA</p>

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S. No/ Section Name	Field Name	Instructions
		<p>based on the state wise stamp rules. The detailed State wise stamp rules are given below in Annexure D. The state wise stamp rules are also available on MCA website.</p> <p>Select whether stamp duty is to be paid electronically through MCA portal. Please note that stamp duty is mandatory to be paid electronically through MCA portal for certain states or union territories.</p> <p>‘Yes’ shall be selected for the states and union territories where stamp duty is mandatory to be paid electronically through MCA portal and where amount of stamp duty to be paid electronically is greater than zero.</p> <p>‘No’ shall be selected only for the states and union territories for which stamp duty cannot be paid electronically.</p> <p>‘Not applicable’ shall be selected only for the states and union territories where stamp duty is mandatory to be paid electronically through MCA portal and where amount of stamp duty to be paid electronically is Zero.</p> <p>In such cases, amount of stamp duty (as per the state wise stamp rules) in respect of all the documents (i.e. eForm INC-7 and MoA and AoA) should be NIL.</p>
(b) (ii)	Provide details of stamp duty already paid	<p>In case ‘No is selected, enter the details of stamp duty paid under the relevant Stamp Act on Form INC-7, MoA, AoA and other documents namely Power of Attorney etc.</p> <p>Enter the total amount of stamp duty paid for respective document(s). In case where payment of stamp duty is not applicable, zero may be entered.</p> <p>Select the mode of payment of stamp duty; and enter the name of vendor, serial number of stamps, and registration number of vendor, date and place of purchase of stamps.</p> <p>Name of vendor shall be mandatory to enter in case amount of stamp duty is greater than or equal to Rs. 50/-. Registration number of vendor shall be mandatory to enter in case amount of stamp duty is greater than or equal to Rs. 50/- and mode of payment is Manual.</p>

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S. No/ Section Name	Field Name	Instructions
		Place of purchase of stamp and registration number of vendor shall be mandatory to enter in case mode of payment of stamp duty is 'Manual'.
Declaration		<p>Select one of the option from the values –Director / Manager / Company Secretary for giving declaration.</p> <p>Also Select one of the practicing professionals (Chartered Accountant/ Company Secretary/ Cost Accountant/ Advocate) who is engaged in formation of the company and enter full name of such person.</p> <p>Enter valid membership number and certificate of practice number of the practicing professionals. It is optional for advocate to enter certificate of practice number.</p>
To be digitally signed by	Designation	Select one of the option from the drop-down values – Director / Manager / Company Secretary.
	DSC	Ensure the eForm is digitally signed by the same person whose designation is reflected above.
	Director identification number of the director; or DIN or PAN of the manager or CEO or CFO; or Membership number of the Company Secretary	<ul style="list-style-type: none"> • 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- Enter approved DIN or valid income-tax PAN. • In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.
Attachments	<ul style="list-style-type: none"> • It is mandatory to attach Memorandum of Association, Articles of Association, declaration in form INC-8, affidavit from the subscriber to the memorandum in Form No. INC-9, proof of residential address which should not be older than two months, and proof of identity • The declaration in form INC-8 and affidavit in Form No. INC-9 should be taken on the non-judicial stamp paper of the value as applicable to the respective State where the registered office of the Company is situated and duly notarized. 	

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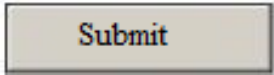
S. No/ Section Name	Field Name	Instructions
		<ul style="list-style-type: none"> It is optional to attach Specimen Signature in Form INC-10. It is mandatory to attach entrenched Articles of association if any of the articles are entrenched. Copy of the license issued by the appropriate authority. Copy of in principle approval granted by the Reserve Bank of India or any concerned authority in case proposed company shall be conducting NBFI activities NOC in case there is change in the promoters (first subscribers to Memorandum of Association) Proof of nationality in case the subscriber is a foreign national PAN card (in case of Indian national) Copy of certificate of incorporation of the foreign body corporate and proof of registered office address Certified true copy of board resolution/consent by all the partners authorizing to subscribe to MOA <p>Any other information can be provided as an optional attachment(s).</p>

Common Instructions to fill eForm

Buttons	Particulars
Pre-Fill 	<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>
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>

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Buttons	Particulars
Check Form 	<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>
Modify 	<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.
Pre scrutiny 	<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.</p>
Submit 	<p>This button is disabled at present.</p>

Part III - Important Points for Successful Submission

Linked Filing

Form Number	Form Name	Conditions (If Any)
eForm INC-22, eForm DIR-12	eForm INC-22-	User is required to file eForm INC-22 and eForm DIR-12 along with this eForm in case

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Form Number	Form Name	Conditions (If Any)
	Application form for record situation or change of situation of Registered Office of the Company eForm DIR-12- Particulars of appointment of directors and the key managerial personnel and the changes among them	address for correspondence is the address of registered office of the company and type of company is other than Part I company.
eForm DIR-12	eForm DIR-12- Particulars of appointment of directors and the key managerial personnel and the changes among them	User is required to file eForm DIR-12 along with this eForm in case address for correspondence is not the address of the registered office of the company and type of company is other than Part I company.
eForm INC-22, eFormDIR-12, eForm URC-1	eForm URC-1- Application by a company for registration under section 366 eForm INC-22- Application form for Record Situation or Change of situation of Registered Office of the Company eForm DIR-12- Particulars of appointment of directors and the key managerial personnel and the changes among them	User is required to file eForm INC-22, eForm DIR-12 and eForm URC-1 along with this eForm in case address for correspondence is the address of registered office of the company and type of company is Part I company.
eForm DIR-12, eForm URC-1	eForm DIR-12- Particulars of appointment of directors and the key managerial personnel and the changes among them eForm URC-1- Application by a company for registration under section 366	User is required to file eForm DIR-12 and eForm URC-1 along with this eForm in case address for correspondence is not the address of the registered office of the company and type of company is Part I company.

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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.	Incorporation of Company	The Companies (Registration of offices and Fees) Rules, 2014 Annexure C	#N/A	#N/A	60 days from date of application of Form INC-1	In case 60 days expired from the date of application of Form INC-1, this form cannot be filed

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

[Stamp Duty Rules- Annexure D](#)

Processing Type

The eForm will be processed in the office of Registrar of Companies.

SRN Generation

On successful submission of the eForm INC-7 and Form DIR-12, if any, SRN will be generated and shown to the user which will be used for future correspondence with MCA. SRN for payment of stamp duty shall also be generated if the user opts to pay the stamp duty electronically through MCA21 system in the eForm.

Challan Generation

On successful submission of the eForm INC-7 and Form DIR-12, if any, 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 completely processed and registered by the authority concerned, an acknowledgement of registration of eForm along with related documents, if any is sent to the user in the form of an email to the email id of the company.

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Certificate

A Certificate of incorporation is generated and sent to the user as an attachment to the email and the company is registered and CIN is allotted.

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Annexure B

List of main divisions of industrial activities

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)

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Categories	Divisions (Codes)
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)
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

1. Memorandum of Association (MOA) filing fee (in case of company having share capital)

Nominal Share capital	Other than OPCs and Small Companies		*Small Companies	
	Fixed	For every 10, 000 or part thereof	Fixed	For every 10, 000 or part thereof
Up to 1, 00, 000	5,000	NA	2000	N/A
More than 1,00,000 up to 5,00,000	5,000 +	400	2000	N/A
More than 5,00,000 up to 10,00,000	21,000 +	300	2000	N/A
More than 10,00,000 up to 50,00,000	36,000 +	300	2000+	200
More than 50,00,000 up to 1,00,00,000	1,56,000 +	100		
More than 1,00,00,000	2,06,000 +	75		

If fee payable on authorized capital is exceeding Rupees two crore and fifty lakhs then the fee applicable shall be limited to two crore and fifty lakhs only.

Memorandum of Association (MOA) filing fee (in case of company not having share capital)

Number of members	Fee applicable
Up to 20 members	2,000
More than 20 but up to 200 members	5,000
More than 200 members (If number of members not stated as unlimited in AOA)	5,000 + Rupees 10 for every member, after the first 200

The maximum fee payable to the Registrar for registration of a new company not having share capital is fixed at rupees 10,000.

2. Fee for filing Articles of association (in case of company having share capital)

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

Instruction Kit for eForm INC-7

Application for Incorporation of Company(Part-I Company and Company with more than seven subscribers)

25,00,000 to 99,99,999	Rupees 500
1,00,00,000 or more	Rupees 600

Fee for filing Articles of association (in case of company not having share capital)

Fee applicable
Rupees 200 per document

3. Fee for filing form INC-7 (in case of company having share capital)

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

Fee for filing Form INC-7 (in case of company not having share capital)

Fee applicable
Rupees 200 per document

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Annexure D

State wise Stamp Duty



stamp duty
rules.xlsx

Disclaimer

All initiatives have been taken to make the database in respect of stamp duty as authentic as possible. However, users are requested to refer the relevant Stamp Act/ Rules of the concerned State/ Union Territory Government for the authentic version. Along with the above, Ministry of Corporate Affairs or its service provider shall not be responsible for any loss to any person caused by any shortcoming, discrepancy or inaccuracy in the information regarding such database. Any discrepancy found in this regard may be brought to the notice of office of respective Registrar or MCA immediately.

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