



**Instruction Kit for eForm ADT-1**  
(Information to the Registrar by company for appointment of auditor)

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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

### Rule Number(s)

eForm ADT-1 is required to be filed pursuant to Section 139 and 140 of the Companies Act, 2013 and pursuant to rule 4(2) of the Companies (Audit and Auditors) Rules, 2014.

### Section 139:

(1) Subject to the provisions of this Chapter, every company shall, at the first annual general meeting, appoint an individual or a firm as an auditor who shall hold office from the conclusion of that meeting till the conclusion of its sixth annual general meeting and thereafter till the conclusion of every sixth meeting and the manner and procedure of selection of auditors by the members of the company at such meeting shall be such as may be prescribed:

Provided that the company shall place the matter relating to such appointment for ratification by members at every annual general meeting: Provided further that before such appointment is made, the written consent of the auditor to such appointment, and a certificate from him or it that the appointment, if made, shall be in accordance with the conditions as may be prescribed, shall be obtained from the auditor:

Provided also that the certificate shall also indicate whether the auditor satisfies the criteria provided in section 141:

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Provided also that the company shall inform the auditor concerned of his or its appointment, and also file a notice of such appointment with the Registrar within fifteen days of the meeting in which the auditor is appointed.

Explanation.—for the purposes of this Chapter, “appointment” includes reappointment.

### **Rule 4(2):**

4. Conditions for appointment and notice to Registrar. —

(1) The auditor appointed under rule 3 shall submit a certificate that –

- (a) the individual or the firm, as the case may be, is eligible for appointment and is not disqualified for appointment under the Act, the Chartered Accountants Act, 1949 and the rules or regulations made thereunder;
- (b) the proposed appointment is as per the term provided under the Act;
- (c) the proposed appointment is within the limits laid down by or under the authority of the Act;
- (d) the list of proceedings against the auditor or audit firm or any partner of the audit firm pending with respect to professional matters of conduct, as disclosed in the certificate, is true and correct.

(2) The notice to Registrar about appointment of auditor under fourth proviso to sub-section (1) of section 139 shall be in Form ADT-1.

### **Purpose of the eForm**

On appointment/ reappointment of an auditor at the annual general meeting, the company shall file a notice of such appointment / reappointment with the Registrar within fifteen days of the meeting in which the auditor is appointed/reappointed.

### **EForm Number as per Companies Act, 1956**

eForm 23B of the Companies Act, 1956

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

### **Specific Instructions to fill the eForm ADT-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.

S. No/ Section Name		Field Name	Instructions
1	a	Corporate Identification Number (CIN) of the company	<p>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.(<a href="http://www.mca.gov.in">www.mca.gov.in</a> )</p> <p>Also the Company should be in Active status. Please check the status in Master data of the company available at MCA site.</p>
1		Pre-fill button	<p>Click the <b>Pre-fill</b> button. On clicking the button, system shall automatically display the name, registered office address and email id.</p> <p>In case there is any change in the email ID, you can enter the new valid email ID.</p>
3	a	Whether company is falling under any class of companies as per section 139(2)	Provide whether company is falling under any class of companies as per section 139(2)
	b	Nature of appointment	<p>Select the relevant nature of appointment from the below mentioned options:</p> <ul style="list-style-type: none"> <li>• First auditor by Board of directors/members/C&amp;AG</li> <li>• Appointment/Re-appointment in AGM</li> <li>• Auditor appointed in case of casual vacancy</li> <li>• Auditor appointed in case of non-re-appointment/ removal of the previous auditor</li> <li>• Auditor appointed by the Tribunal</li> <li>• Others</li> </ul>
4		Whether joint auditors have been appointed	Provide Whether joint auditors have been appointed. If 'Yes' is selected then provide the value for Number of auditor(s) appointed shall be greater than 1.
I	a	Category of Auditor	Provide the Category of Auditor as "Individual" or "Auditor's Firm"

S. No/ Section Name		Field Name	Instructions
	b	Income Tax permanent account number of auditor or auditor's firm	Provide the Income Tax PAN number for the auditor or auditor's firm.
	c	Name of the auditor or auditor's firm	Provide the name of the auditor or auditor's firm
	d	Membership Number of auditor or auditor's firm's registration number	Provide the Membership Number of auditor or auditor's firm's registration number
	e	Address of the Auditor or auditor's firm	Provide the Address of the Auditor or auditor's firm
	f	Period of account for which appointed	Please mention the "From" and "To" date for the period for which auditor is appointed.
	g	Number of financial year(s) to which appointment relates	Please provide the Number of financial year(s) to which appointment relates.
	h	Whether the appointment of auditor is within the limits of twenty companies as specified in sub section 3(g) of section 141	Please provide Whether the appointment of auditor is within the limits of twenty companies.
	i	Specify the tenure of previous appointment(s) of the auditor or auditor's firm or its member in the same company in which audit was conducted or is functioning (excluding previous years having break of five or more years as specified in Rule 6)	Please provide the tenure of previous appointment(s) of the auditor or auditor's firm or its member in the same company in which audit was conducted or is functioning in number of financial year(s). Please provide details as Person appointed as auditor, financial start date and financial end date of his tenure.
5	a	Whether auditor(s) has been appointed in the annual general meeting (AGM)	Please mention Whether auditor(s) has been appointed in the annual general meeting (AGM)

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S. No/ Section Name		Field Name	Instructions
	b	If yes, date of AGM	Please mention the date of AGM.
6		Date of appointment	Please mention the Date of appointment of auditor
7	a	Whether auditor is appointed due to casual vacancy in the office of auditor	Please mention Whether auditor is appointed due to casual vacancy in the office of auditor
	b	Specify the SRN of relevant form	Please mention the 'Approved' SRN of form ADT-1/ 23B/ GNL-2 (as the case may be) associated with the CIN in case "Yes" is selected in field 7 (a)
	c	Person vacated the office	Please mention the Person vacated the office is Individual or Auditor's firm.
	d	Mention the membership number of auditor or Registration number of auditor's firm who has vacated the office	Please mention the membership number of auditor or Registration number of auditor's firm who has vacated the office
	e	Mention the date of such vacancy	Please mention the date when the office was vacated
	f	Reasons of the casual vacancy	Please mention the Reasons of the casual vacancy.
<b>To be digitally signed by</b>		Declaration	Enter the resolution 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, Manager, CEO, CFO or Company Secretary. The person should have registered his DSC with MCA by using the following link






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S. No/ Section Name	Field Name	Instructions
		<p>(<a href="http://www.mca.gov.in">www.mca.gov.in</a>). If not already register, then please register before signing this form. Disqualified director should not be able to sign the form.</p>
	DIN or Income-tax PAN or Membership number	<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 Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter valid income-tax PAN or approved DIN.</li> <li>• In case of other than Section 8 company and the person digitally signing the eForm is Company Secretary - Enter valid membership number.</li> <li>• In case of Section 8 company and the person digitally signing the eForm is Company Secretary - Enter valid membership number or Income-Tax PAN.</li> </ul>
<b>Attachments</b>	<p>The following attachments are mandatory:</p> <ul style="list-style-type: none"> <li>• Copy of written consent given by auditor;</li> <li>• Copy of resolution passed by the board/company in case Nature of appointment is other than ‘Auditor appointed by the Tribunal’ or ‘Others’;</li> <li>• Copy of the order of the Tribunal in case Nature of appointment is ‘Auditor appointed by the Tribunal’</li> </ul> <p>Following attachments are optional:</p> <ul style="list-style-type: none"> <li>• Copy of the intimation sent by company;</li> <li>• Copy of the letter of appointment from C&amp;AG</li> <li>• Optional attachments, if any.</li> </ul>	


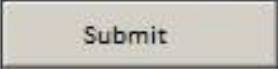
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Buttons	Particulars
Pre-Fill 	<p>The <b>Pre-fill</b> button can appear more than once in an eForm. The button appears next to a field that can be automatically filled using the MCA database.</p> <p>Click this button to populate the field.</p> <p><b>Note:</b> You are required to be connected to the Internet to use the Prefill 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>
 Remove Attachment	<p>You can view the attachments added to the eForm in the <b>List of attachment</b> field.</p> <p>To remove any attachment from the eForm, select the attachment in the <b>List of attachment</b> field and click the <b>Remove attachment</b> button.</p>
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	<p>The Modify button is enabled, after you have checked the eForm using the <b>Check Form</b> button.</p> <p>To make changes to the filled and checked form:</p>



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Buttons	Particulars
	<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. Please attach signatures before clicking on Prescrutiny.</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	
				Event Date	Time limit(days) for filing
1.	Information to the Registrar by company for Appointment of auditor	<a href="#">The Companies (Registration offices and fees) Rules, 2014 (Annexure A)</a>	<a href="#">The Companies (Registration offices and fees) Rules, 2014 (Annexure A)</a>	Date of appointment	15 days from the date of Appointment in case of other than IFSC company / 30 days from the date of appointment in case of IFSC company

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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 (STP).

**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 offices and Fees) Rules, 2014**

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

<b>Nominal Share Capital</b>	<b>Fee applicable</b>
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

<b>Fee applicable</b>
Rupees 200 per document

**Additional fee rules**

<b>Period of delays</b>	<b>All forms</b>
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

In case of an IFSC company, the additional fee shall be applicable only after the expiry of 30 days from the date of appointment

However, in case of form filing after 30days, the logic for delay days' calculation for computing the additional fee shall remain same as in case of other than IFSC company i.e. due date shall be considered as (Event Date + 14) even for an IFSC company.

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