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ABOUT THIS DOCUMENT

This Instruction Kit is designed as a step-by-step guide to assist the user in filling up the webform. This document provides references to law(s) governing the webform, guidelines to access the application, instructions to fill the webform at field level and important check points while filling up the webform along with other instructions to fill the webform.

User is advised to refer to the respective instruction kit for filing of webform.

This document is divided into following sections:



Part I – Law(s) governing the webform



Part II – Accessing Form No. DPT-3 application



Part III – Instructions to fill the webform



Part IV – Key points for successful submission

Click on any section link to refer to the particular section.

1 PART I – LAW(S) GOVERNING THE WEBFORM

Pursuant to Rule [16](#) and [16A](#) of the Companies (Acceptance of Deposits) Rules, 2014.

1.1 Purpose of the webform

A company other than a government company is required to file return of deposits in webform DPT-3 in respect of deposits accepted by the company, with the RoC on or before 30th day of June every year, furnishing all information therein as on the 31st day of March of that year duly audited by the auditor of the company. Also, a onetime return of outstanding receipt of money or loan by a company but not considered as deposits, in terms of clause (c) of sub-rule 1 of rule 2 from 1 April, 2014 to 31 March 2019, shall be filed within ninety days from 31 March 2019 along with fee as provided in the Companies (Registration Offices and Fees) Rules, 2014.

1.2 Important Check Points while filling up the webform

- ✓ Please read instructions and guidelines carefully before filling online application forms.
- ✓ Please attach the required mandatory supporting documents in the specified format only.
- ✓ Please ensure that applicant of the webform is registered at MCA portal before filing the webform.
- ✓ Please note that the Company for which the webform is being filed shall be registered with MCA and shall have a valid CIN.
- ✓ Please ensure that the signatories have an approved DIN or valid PAN or valid Membership number.
- ✓ Please ensure that the business user is associated with the company or authorized by the company to e-file on its behalf (applicable to other Business user).
- ✓ Please ensure that the DSC attached in the webform is registered on MCA portal against the DIN/PAN/Membership number as provided in the webform.
- ✓ Please note that the signing authority of the webform shall have valid and non-expired/non-revoked DSC.
- ✓ Please note that the form shall not be signed by a Director/ Manager/ Company Secretary/ CEO/ CFO of the company in respect of whom Form DIR-12/32 is pending for processing.
- ✓ Please ensure that DIN shall not be flagged for disqualification of director.
- ✓ Please note that no other DPT-3 webform should have already been filed by the user for the financial year entered in the field number 8 (a) i.e. “Period for which return is being filed”.
- ✓ Please ensure that the amounts entered in the webform shall match with the amounts provided in the “List of depositors” attachment.
- ✓ 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 webform.
- ✓ Please check for any alerts that are generated using the “Notifications and alerts” function under the ‘My Workspace’ page in the FO user dashboard on the MCA website.

2 PART II – ACCESSING FORM NO. DPT-3 APPLICATION

2.1 Application Process for Form No. DPT-3

2.1.1 Initial Submission

2.1.1.1 Option 1

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials¹

STEP 3: Select “MCA services” and further select “E-Filing”

STEP 4: Select “Company Forms Download”

STEP 5: Navigate to the header “Deposits related filings”

STEP 6: Access “Form No. DPT-3 (Return of deposits)”

STEP 7: Enter Company Information²

STEP 8: Search CIN using the search option (optional)³

STEP 9: Select CIN from the dropdown option (optional)⁴

STEP 10: Fill up the application

STEP 11: Save the webform as a draft (optional)⁵

STEP 12: Submit the webform

STEP 13: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA)

STEP 14: Affix the DSC

STEP 15: Upload the DSC affixed pdf document on MCA portal

STEP 16: Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the webform + 2 days, whichever is earlier, the SRN will be cancelled.)

STEP 17: Acknowledgement email is generated

2.1.1.2 Option 2

STEP 1: Access MCA homepage

STEP 2: Access Form No. DPT-3 through search bar on MCA homepage (website search)⁶

STEP 3: Login to MCA portal with valid credentials

STEP 4: Enter Company Information²

STEP 5: Search CIN using the search option (optional)³

STEP 6: Select CIN from the dropdown option (optional)⁴

STEP 7: Fill up the application

STEP 8: Save the webform as a draft (optional)⁵

¹ In case Option 1 is selected, the user will have an option to either login immediately after accessing the MCA homepage, or login after selecting “Filing of Resolutions and agreements to the Registrar” in case the user is not already logged in.

² In case the user filling the webform is a Company user then, CIN and Company name will be auto-populated based on the user id from which the user logs in.

³ In case the user filling the webform is a Professional user, a search option will be provided on the page allowing the user to search for CIN basis name of Company.

⁴ In case the user filing the webform is any other business user, a dropdown option containing a list of all the CIN's and corresponding Company name for Companies where the user is associated shall be displayed.

⁵ The option to save the webform as a draft shall be enabled once the user enters the “CIN”.

⁶ In case Option 2 is selected, the user will have an option to either login immediately after accessing the MCA homepage or login after performing the website search.

STEP 9: Submit the webform

STEP 10: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA)

STEP 11: Affix the DSC

STEP 12: Upload the DSC affixed pdf document on MCA portal

STEP 13: Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the webform + 2 days, whichever is earlier, the SRN will be cancelled.)

STEP 14: Acknowledgement email is generated

2.1.2 Resubmission

2.1.2.1 Option 1

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials

STEP 3: Access application history through user dashboard

STEP 4: Navigate to the header “Deposits related filings”

STEP 5: Select DPT-3 application with status as ‘Resubmission required’

STEP 5: Fill up the application

STEP 6: Save the webform as a draft (optional)³

STEP 7: Submit the webform

STEP 8: SRN is updated

STEP 9: Affixing of DSC

STEP 10: Upload the DSC affixed pdf document on MCA portal⁷

STEP 11: Resubmission of webform (In case the user does not complete re-submission of the form and upload the DSC affixed pdf document within 24 hours of the SRN update, a SMS and email reminder will be sent to the user daily for 15 days OR till the time this is submitted, whichever is earlier)

STEP 12: Acknowledgement email is generated

2.1.2.2 Option 2

STEP 1: Click on the link provided in the notification email sent (received for resubmission)

STEP 2: Login to MCA portal with valid credentials

STEP 3: Fill up the application

STEP 4: Save the webform as a draft (optional)⁵

STEP 5: Submit the webform

STEP 6: SRN is updated

STEP 7: Affixing of DSC

STEP 8: Upload the DSC affixed pdf document on MCA portal⁷

⁷For the SRN's that are marked 'Resubmission required', the user is required to update the details in the webform and complete submission (including the upload of DSC affixed pdf) within 15 days from the date the BO user has sent the SRN back for resubmission.

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STEP 9: Resubmission of webform (In case the user does not complete re-submission of the form and upload the DSC affixed pdf document within 24 hours of the SRN update, a SMS and email reminder will be sent to the user daily for 15 days OR till the time this is submitted, whichever is earlier)

STEP 10: Acknowledgement email is generated

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill ‘Form No. DPT-3’ at Field Level

Instructions to fill ‘Form No. DPT-3’ are tabulated below at field level. Only important fields that require detailed instructions are explained. Self-explanatory fields are not explained.

Field No.	Field Name	Instructions
1	Corporate Identity Number (CIN)	<ul style="list-style-type: none"> i. In case of company users, CIN of company shall be pre-filled based on the user id. ii. In case of professional users, a search option shall be provided to search the CIN basis the company name. either full name of the company or partial name can be used to search the company. iii. In case of other business users, a dropdown option is provided containing the list of CIN with which the user is associated.
2 (a)	Name of the company	These fields shall be pre-filled based on the CIN entered by the user in field number 1 i.e., “Corporate Identity Number (CIN)” and shall be non-editable.
2 (b)	Registered office address	
2 (c)	email id	
3	Purpose of the Form	<ul style="list-style-type: none"> i. Select the purpose for which the webform is being filed from the radio buttons. ii. Please note that only one option can be selected.
5	Whether the company is a government company	<ul style="list-style-type: none"> i. Select ‘Yes’ or ‘No’ from the radio buttons. ii. In case ‘Yes’ is selected in this field, however the company is not a government company as per MCA records, an informational message shall be displayed. iii. In case ‘No’ is selected in this field, however the company is a government company as per MCA records, an informational message shall be displayed.
7	Whether deposits have been accepted from public?	<ul style="list-style-type: none"> i. This field shall be enabled and mandatory only if either of the options ‘Return of Deposit’ or ‘Return of Deposit and particulars of transactions by a company not considered as deposit’ is selected in field number 3 i.e. “Purpose of the Form”. ii. Select ‘Yes’ or ‘No’ from the radio buttons. iii. ‘Yes’ cannot be selected in this field if the type of company is a private company.
8 (a)	Period for which return is being filed (DD/MM/YYYY)	Please note that date entered in this field cannot be a date other than 31 March.

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Field No.	Field Name	Instructions
8 (b)	Date of issue of advertisement or circular (DD/MM/YYYY)	<ul style="list-style-type: none"> i. This field shall be enabled and mandatory only if either of the options 'Return of Deposit' or 'Return of Deposit and particulars of transactions by a company not considered as deposit' is selected in field number 3 i.e. "Purpose of the Form". ii. This field shall be mandatory in case date entered in field number 8 (a) i.e. "Period for which return is being filed (DD/MM/YYYY)" is on or after 1 April 2014. iii. This field shall be optional in case of Private Company. iv. Please ensure that the date entered in this field shall be less than or equal to the system date. v. Please ensure that the date entered in this field shall be greater than incorporation date of company. vi. Please ensure that the date entered in this field shall be equal to or greater than the date mentioned in GNL-1 application for which SRN is provided in field number 17 i.e. "SRN of GNL form in which DPT-1 is filed".
8 (c)	Date of expiry of validity of advertisement or circular (DD/MM/YYYY)	<ul style="list-style-type: none"> i. This field shall be displayed and mandatory only if either 'Resolution(s)' or 'Postal ballot resolution (s) under Section 110 (a)' is selected in field number 3 i.e. "Registration of" and date is entered in field number 8 (b) i.e. "Date of issue of advertisement or circular (DD/MM/YYYY)". ii. Please ensure that the date entered in this field shall be equal to or greater than the date entered in field number 8 (b) i.e. "Date of issue of advertisement or circular". iii. This field shall be optional in case of Private Company.
10 (a)	Total number of deposit holders as on 1st April	<ul style="list-style-type: none"> i. This field shall be enabled and mandatory only if either of the options 'Return of Deposit' or 'Return of Deposit and particulars of transactions by a company not considered as deposit' is selected in field number 3 i.e. "Purpose of the Form". ii. Please ensure that the number entered in this field shall be greater than or equal to zero.
10 (b)	Total number of deposit holders at the end of financial year	<ul style="list-style-type: none"> i. This field shall be enabled and mandatory only if either of the options 'Return of Deposit' or 'Return of Deposit and particulars of transactions by a company not considered as deposit' is selected in field number 3 i.e. "Purpose of the Form". ii. Please ensure that the number entered in this field shall be greater than or equal to zero.
12 (a)	Amount of deposits that have matured but not claimed	<ul style="list-style-type: none"> i. This field shall be enabled and mandatory only if either of the options 'Return of Deposit' or 'Return of Deposit and particulars of transactions by a company not considered as

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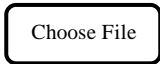


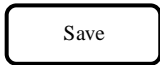

Field No.	Field Name	Instructions
		<ul style="list-style-type: none"> deposit' is selected in field number 3 i.e. "Purpose of the Form". ii. Number entered in this field shall be greater than or equal to zero. iii. Amount entered in this field shall be less than or equal to the amount entered in field number 11 (e) i.e. "Balance of deposits outstanding at the end of the year".
12 (b)	Amount of deposits that have matured and claimed but not paid	<ul style="list-style-type: none"> i. This field shall be enabled and mandatory only if either of the options 'Return of Deposit' or 'Return of Deposit and particulars of transactions by a company not considered as deposit' is selected in field number 3 i.e. "Purpose of the Form". ii. Please note that the number entered in this field shall be greater than or equal to zero. iii. Amount entered in this field shall be less than or equal to the amount entered in field number 11 (e) i.e. "Balance of deposits outstanding at the end of the year".
13 (a)	Amount of deposits maturing on or before 31st March next year	<ul style="list-style-type: none"> i. These fields shall be enabled and mandatory only if either of the options 'Return of Deposit' or 'Return of Deposit and particulars of transactions by a company not considered as deposit' is selected in field number 3 i.e. "Purpose of the Form".
13 (a)	and following next year	<ul style="list-style-type: none"> ii. Please ensure that the Number entered in these fields shall be greater than or equal to zero. iii. Amount entered in these fields shall be less than or equal to the amount entered in field number 11 (e) i.e. "Balance of deposits outstanding at the end of the year".
14	SRN of CHG-1/CHG-9 filed for creation of charge	<ul style="list-style-type: none"> i. This field shall be enabled and mandatory only if either of the options 'Return of Deposit' or 'Return of Deposit and particulars of transactions by a company not considered as deposit' is selected in field number 3 i.e. "Purpose of the Form" and amount entered in field number 11 (c) (i) i.e. "Secured deposits" is greater than zero. ii. Please ensure that SRN entered in this field shall be a valid SRN of CHG-1/CHG-9 webform and shall be associated with the CIN.
16 (c)	Date of obtaining credit rating	<ul style="list-style-type: none"> i. This field shall be enabled and mandatory only if either of the options 'Return of Deposit' or 'Return of Deposit and particulars of transactions by a company not considered as deposit' is selected in field number 3 i.e. "Purpose of the Form" and 'Yes' is selected in field number 7 i.e. "Whether deposits have been accepted from public?". ii. Please note that date entered in this field shall not be greater than the system date.

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Field No.	Field Name	Instructions
		iii. Please note that date entered in this field shall not be older than 12 months from the date of filing of this webform.
	Attachments	All the attachments shall be either in pdf or.jpg format. The size of each individual attachment can be up to 2MB.
(a)	Copy of trust deed	This attachment shall be mandatory to attach in case either of the options 'Return of Deposit' or 'Return of Deposit and particulars of transactions by a company not considered as deposit' is selected in field number 3 i.e. 'Purpose of the Form' and if SRN of CHG-1/CHG-9 is provided in field number 14 i.e. "SRN of CHG-1/CHG-9 filed for creation of charge".
(b)	List of depositors (excel format)	This attachment shall be mandatory to attach in case either of the options 'Return of Deposit' or 'Return of Deposit and particulars of transactions by a company not considered as deposit' is selected in field number 3 i.e. "Purpose of the Form" and if a value greater than zero is provided in field number 11 (e) i.e. i.e. "Balance of deposits".
(c)	Optional attachment(s) - if any	i. This field can be used to provide any other information. ii. Please note that the user has an option to upload up to five optional attachments.
	Declaration	
	Declaration by Statutory Auditor	i. Statutory auditor is required to file declaration regarding 'Particular of deposits' and 'Particulars of liquid assets' ii. 'Chartered Accountant' shall be automatically pre-filled in 'Designation' iii. Please note that only Membership number shall be allowed to enter in this field.
	I am authorised by the Board of Directors of the Company vide resolution number.....	Enter the serial number of the resolution, authorising the authorised signatory to sign and submit the application.
	dated to sign this form ... all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed.	i. Please ensure that the date entered in this field shall be less than or equal to the system date. ii. Please ensure that the date entered in this field shall be greater than or equal to the date of incorporation of the company
	To be digitally signed by Designation	Select the relevant option from the dropdown list – Director/ Manager/ Company Secretary/ CEO/CFO.
	Director identification number of the director; or DIN or PAN of the manager or CEO or CFO; or Membership number of the Company secretary	i. In case the person digitally signing the webform is a Director - Enter the approved DIN. ii. In case the person digitally signing the webform is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter approved DIN or valid income-tax PAN.

Field No.	Field Name	Instructions
		iii. In case the person digitally signing the webform is Company Secretary – Enter membership number (in case of other than Section 8 company) and enter either membership number/ PAN (in case of Section 8 company).

3.2 Other instructions to fill 'Form No. DPT-3'

Buttons	Particulars
	<ul style="list-style-type: none"> i. Click the “Choose File” button to browse and select a document that is required to be attached as a supporting to ‘Form No. DPT-3’. ii. This is an optional field. iii. All the attachments should be uploaded in <i>pdf or .jpg format</i>. The total size of the document being submitted can be up to 10 MB. iv. The user has an option to attach multiple files as attachments within the webform.
	<p>The user has an option to remove files from the attachment section using the “Remove” option provided against each attachment.</p>
	<p>The user has an option to download the attached file(s) using the “Download” option provided against each attachment.</p>
	<ul style="list-style-type: none"> i. Click on Save button for saving the application in a draft form at any given point in time prior to submitting the webform. ii. The ‘Save’ option will be enabled only after entering the ‘CIN’. iii. This is an optional field. iv. On saving the webform, all the information filled in the webform will be saved and can be edited/updated till the time webform is submitted. v. The previously saved drafts can also be accessed (at a later point in time) using the application history functionality.
	<ul style="list-style-type: none"> i. This is a mandatory field. ii. When the user clicks on the submit button the details filled in the webform are auto saved and the system verifies the webform. In case errors are detected the user will be taken back to webform and all the relevant error messages shall be displayed. iii. In case at the submission of webform no errors are detected by the system the submission will be successful.

4 PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION

4.1 Fee rules

S#	Purpose of webform	Normal Fee	Additional (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit (days) for filing
1	Onetime Return for disclosure of details of outstanding money or loan received by a company but not considered as deposits in terms of rule 2(1)(c) of the Companies (Acceptance of Deposits) Rules, 2014	The Companies (Registration offices and Fees) Rules, 2014 (Refer Table 1 below)	Refer Table 2	Within 90 days from 31st March 2019	N/A
2	Return of deposits' or 'Particulars of transactions by a company not considered as deposit as per rule 2 (I) (c) of the Companies (Acceptance of Deposit) Rules, 2014' Or 'Return of Deposit and Particulars of transactions by a company not considered as deposit'	(Registration offices and Fees) Rules, 2014 (Refer Table 1 below)	Refer Table 2	30th June of every year	N/A

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

4.1.1 Companies (Registration offices and Fees) Rules, 2014

Table 1

Normal filing fee

In case of company having share capital

S#	Nominal Share Capital (INR)	Fee applicable (INR)
1	Less than 1,00,000	200
2	1,00,000 to 4,99,999	300
3	5,00,000 to 24,99,999	400
4	25,00,000 to 99,99,999	500
5	1,00,00,000 or more	600

In case of company not having share capital

Normal Fee applicable (INR)

200

Table 2

Additional Fees in case of delay in filing of webforms

S#	Period of delay	Additional fee applicable (INR)
1	Up to 30 days	2 times of normal filing fees
2	More than 30 days and up to 60 days	4 times of normal filing fees
3	More than 60 days and up to 90 days	6 times of normal filing fees
4	More than 90 days and up to 180 days	10 times of normal filing fees
5	More than 180 days	12 times of normal filing fees

