



Instruction Kit for eForm MGT-7  
(Form for Filing Annual Return of the Company)

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Instruction Kit for eForm MGT-7  
(Form for Filing Annual Return of the Company)

## 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

Pursuant to Section 92(1) of the Companies Act, 2013 and rule 11(1) of the Companies (Management and Administration) Rules, 2014. ([Refer Annexure A](#))

### Purpose of the eForm

Every company shall prepare an annual return in the form MGT-7 containing the particulars as they stood on the close of the financial year regarding:

- a) its registered office, principal business activities, particulars of its holding, subsidiary and associate companies;
- b) its shares, debentures and other securities and shareholding pattern;
- c) its indebtedness;
- d) its members and debenture-holders along with changes therein since the close of the previous financial year
- e) its promoters, directors, key managerial personnel along with changes therein since the close of the previous financial year;
- f) meetings of members or a class thereof, Board and its various committees along with attendance details;
- g) remuneration of directors and key managerial personnel;
- h) penalty or punishment imposed on the company, its directors or officers and details of compounding of offences and appeals made against such penalty or punishment;
- i) matters relating to certification of compliances, disclosures as may be prescribed;
- j) Shareholding pattern of the company; and such other matters as required in the form.

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eForm Number as per Companies Act, 1956

Form 20B/Form 21A

## Part II – Instructions to fill the eForm

### Specific Instructions to fill the eForm MGT-7 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.		Field Name	Instructions
I		<b>REGISTRATION AND OTHER DETAILS</b>	
I	(i) to (v)	Corporate Identity Number (CIN) of the company	<ul style="list-style-type: none"> <li>• Enter a valid CIN.</li> <li>• On clicking the Pre-Fill button, system will automatically display the name, address of the registered office, email ID of the company (If available), Telephone number with STD Code (If available), Date of incorporation and other details like Type, Category, Sub-category and Share capital type. Stock exchange(s) details will also be prefilled.</li> <li>• In case there is any change in the email ID and telephone number, enter the new details.</li> <li>• Enter the website of the company</li> <li>• In case any other detail so prefilled is different as on the financial year end date entered then the same can be modified. However changes would be taken up in MCA records based on the relevant eForm filing.</li> </ul>
I	(i)	Permanent Account Number (PAN) of the company	Enter a valid PAN of the company as allotted by the Income Tax Department.

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S.No.		Field Name	Instructions
I	(vi)	Whether shares listed on recognized Stock Exchange(s)	On clicking the <b>Pre-Fill</b> button, system will automatically display the Yes or No option. Option should be selected as applicable to the company on the financial year end date.

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<b>I</b>	(vi)(a)	Details of stock exchanges where shares are listed	<p>In case the shares are listed on recognized Stock Exchange(s), enter the details of the stock exchanges, such as Stock Exchange Name and Code.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 10px;"> <thead> <tr> <th style="width: 15%;">Exchange Code</th> <th style="width: 30%;">Stock Exchange</th> <th style="width: 15%;">Exchange Code</th> <th style="width: 40%;">Stock Exchange</th> </tr> </thead> <tbody> <tr> <td>A 1</td> <td>Bombay</td> <td>B 1</td> <td>OTCEI</td> </tr> <tr> <td>A 2</td> <td>Delhi</td> <td>B 2</td> <td>Nagpur</td> </tr> <tr> <td>A 3</td> <td>Calcutta</td> <td>B 4</td> <td>Coimbatore</td> </tr> <tr> <td>A 8</td> <td>Madras</td> <td>B 8</td> <td>Cochin</td> </tr> <tr> <td>A 16</td> <td>Bangalore</td> <td>B 16</td> <td>MP</td> </tr> <tr> <td>A 32</td> <td>Hyderabad</td> <td>B 32</td> <td>Jaipur</td> </tr> <tr> <td>A 64</td> <td>Ahmedabad</td> <td>B 64</td> <td>Rajkot</td> </tr> <tr> <td>A 128</td> <td>Pune</td> <td>B 128</td> <td>Guwahati</td> </tr> <tr> <td>A 256</td> <td>Kanpur</td> <td>B 256</td> <td>Bhubaneshwar</td> </tr> <tr> <td>A 512</td> <td>Ludhiana</td> <td>B 512</td> <td>Magadh</td> </tr> <tr> <td>A 1024</td> <td>National Stock Exchange</td> <td>B 1024</td> <td>Vadodara</td> </tr> <tr> <td>A 2048</td> <td>Metropolitan Stock Exchange of India</td> <td>B 2048</td> <td>Rajkot</td> </tr> </tbody> </table> <p>If a company is listed in more than one exchange, add the respective codes under the same category to arrive at the total. For example, for a company listed in Bombay, Pune, Nagpur and Cochin, fill the exchange code as: A 129 B 10 (1+128) (2+8)</p> <p>If the shares are listed on recognized stock exchange, it is mandatory to fill details of the stock exchange subject to maximum two.</p>	Exchange Code	Stock Exchange	Exchange Code	Stock Exchange	A 1	Bombay	B 1	OTCEI	A 2	Delhi	B 2	Nagpur	A 3	Calcutta	B 4	Coimbatore	A 8	Madras	B 8	Cochin	A 16	Bangalore	B 16	MP	A 32	Hyderabad	B 32	Jaipur	A 64	Ahmedabad	B 64	Rajkot	A 128	Pune	B 128	Guwahati	A 256	Kanpur	B 256	Bhubaneshwar	A 512	Ludhiana	B 512	Magadh	A 1024	National Stock Exchange	B 1024	Vadodara	A 2048	Metropolitan Stock Exchange of India	B 2048	Rajkot
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S.No.		Field Name	Instructions
I	(vi)(b)	CIN of the Registrar and Transfer Agent	<ul style="list-style-type: none"> <li>• Enter a valid CIN of the Registrar and Transfer Agent</li> <li>• On clicking the <b>Pre-Fill</b> button, system will automatically display the name and address of the Registrar and Transfer Agent</li> <li>• In case CIN is not available and company is having any Registrar and Transfer Agent, then details shall manually be entered. It would be optional to enter CIN of the Registrar and Transfer Agent.</li> </ul>
I	(vii)	Financial year (From date and To date)	<p>Enter the start and end dates of the financial year for which the annual return is being filed. Filing is allowed if financial year end date is after 1<sup>st</sup> April 2014.</p> <p>Make sure that financial year entered is as per the applicable provisions of the Companies Act, 2013 and rules made thereunder.</p>

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I	(viii) to (viii) (f)	Details of AGM	<p>Select whether AGM was held. If yes is selected, enter the details of AGM, such as date of AGM and due date of AGM.</p> <p>If any extension for AGM was granted, enter the SRN of the application form filed for extension, extended due date of AGM after grant of extension and the reasons for such extension.</p> <p>In case One Person Company, fields w.r.to AGM would not be applicable.</p> <p>System validates the date of AGM, due date of AGM and extended due date of AGM (if any) are same as specified in other annual filing e-Form AOC-4 or e-Form AOC-4XBRL if already filed for the entered financial year.</p> <p><b>Let us go through the below examples for better understanding of what is stated above.</b></p> <p><b>Case I: Form MGT-7 already Prescrutinised &amp; Form AOC-4/AOC-4 XBRL being prescrutinised</b> Following dates are entered in the prescrutinised Form MGT-7</p> <ul style="list-style-type: none"> <li>• Financial Year- 31.03.2015</li> <li>• Actual date of AGM- 31.10.2015</li> <li>• Due date of AGM- 30.09.2015</li> </ul> <p>If you prescrutinise Form AOC-4/AOC-4 XBRL with the following dates:</p> <ul style="list-style-type: none"> <li>• Financial Year- 31.03.2015</li> <li>• Actual date of AGM- 30.09.2015</li> <li>• Due date of AGM- 30.09.2015</li> </ul> <p>Please note that actual date of AGM entered in form AOC-4/AOC-4 XBRL (30.09.15) is different from date entered in already prescrutinised form MGT-7 (31.10.2015). Hence if you proceed and prescrutinize Form AOC-4/AOC-4 XBRL, the pre scrutiny of Form MGT-7 will be rejected as it contains different AGM</p>
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S.No.	Field Name	Instructions
		<p>date compared to date entered in the form being prescrutinised.</p> <p>You will have to prescrutinise form MGT-7 again with the correct date (As mentioned in Form AOC-4/AOC-4 XBRL) for the same financial year.</p> <p><b>Case II: Form MGT-7 already uploaded &amp; Form AOC-4/AOC-4 XBRL is being uploaded</b> In case you have already uploaded pre-scrutinized Form MGT-7 with following dates:</p> <ul style="list-style-type: none"> <li>• Financial Year- 31.03.2015</li> <li>• Actual date of AGM- 31.10.2015</li> <li>• Due date of AGM- 30.09.2015</li> </ul> <p>At the time of uploading already pre-scrutinized Form AOC-4/AOC-4 XBRL with following dates:</p> <ul style="list-style-type: none"> <li>• Financial Year- 31.03.2015</li> <li>• Actual date of AGM- 30.09.2015</li> <li>• Due date of AGM- 30.09.2015</li> </ul> <p>System shall prompt you for discrepancy with a message that the AGM Date/Due AGM Date/Extended AGM Date filled in the form is different from that of filled in earlier uploaded annual filing form. Please do a revised filing of the same in order to file this form. Therefore, in this case you have to first do the revised filing of Form MGT-7 with the correct date (As entered in Form AOC-4/AOC-4 XBRL).</p>



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S.No.	Field Name	Instructions
II	<b>PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY</b>	
II	Number of business activities	<p>Enter the number of business activities undertaken by the company.</p> <p>Based on the number of business activities undertaken entered, the table to enter details of the business activities will be populated with maximum ten rows. In case activities are more than ten then complete particulars may be provided under optional attachment.</p>
II	Main Activity group code	<p>Activity codes are based upon NIC-2008 codes. It is advisable to refer the same in case of any concern.</p> <p>Select from available options in the drop-down list. Refer <a href="#">Annexure C</a> given in this document to select the relevant main activity group code.</p> <p>Based on the main activity group code selected, the description of main activity group is displayed.</p>
II	Business Activity Code	<p>Select from available options in the drop-down list. Refer <a href="#">Annexure C</a> given in this document to select the relevant business activity code.</p> <p>Based on the business activity code selected, the description of business activity code is displayed.</p>
II	% of turnover of the company	<p>Enter the % of turnover of the company for each main activity undertaken. Ensure sum of all % entered in this column is at least 50% if activities are not more than ten.</p> <p>In case activities are more than ten then particulars of the activities having highest turnover should be provided first.</p> <p>Make sure that details of the activities contributing 10% or more of the turnover are provided.</p>

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S.No.	Field Name	Instructions
III	<b>PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)</b>	
III	No. of Companies for which information is to be given	<p>Enter the number of holding, subsidiary associate companies and joint ventures. You can enter zero in case company is not having any holding or subsidiary or associate or joint venture.</p> <p>Based on the number entered here, the table to enter the details of the holding, subsidiary, associate companies and joint ventures will be populated subject to maximum of 99. In case details for more companies are to be provided, attach complete particulars under optional attachment.</p> <p>List 'Joint ventures' as per the Companies Act, 2013.</p>
III	CIN /FCRN	<p>Enter the CIN /FCRN of the holding, subsidiary associate companies and joint ventures (if available).</p> <p>On clicking the <b>Pre-Fill ALL</b> button, system will automatically display the name of the holding, subsidiary, associate companies and joint ventures else to be manually entered. Please make sure that such company is already having a valid CIN/FCRN.</p>
III	Holding/ Subsidiary/ Associate / Joint Venture	Enter whether the company is holding, subsidiary associate company or joint venture. Select from available options in the drop-down list.
III	% of shares held	Enter the percentage of shares held for each of the holding, subsidiary, associate company or joint venture.
IV	<b>SHARE CAPITAL, DEBENTURES AND OTHER SECURITIES OF THE COMPANY</b>	

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S.No.		Field Name	Instructions
IV	(i)	SHARE CAPITAL  (a) Equity share capital	Entire block will be applicable and enabled only in case the company is having share capital.  Enter the details of share capital for: <ul style="list-style-type: none"> <li>(a) Equity share capital</li> <li>(b) Preference share capital</li> <li>(c) Unclassified share capital</li> <li>(d) Break-up of paid-up share capital</li> </ul> <b>Note:</b> First Row (Face Value) will always have value one (if applicable).
IV	(i) (a), (i) (b)	Number of classes	Enter the classes of shares. You can enter up to maximum ten classes of each kind of share capital. Based on the number entered here, the tabular format to enter details of respective type of class of shares will be populated.
IV	(i) (a), (i) (b)	Class of shares	In each table, enter details of unique type of same class of shares.
IV	(i) (a), (i) (b)	Total amount of shares (in rupees)	Total authorized and issued capital will be auto-calculated based on the number of shares and nominal value per share entered. Enter the total subscribed and paid-up capital manually.
IV	(i) (d)	Break-up of paid-up share capital:  'Others'	Enter the particulars under 'others' category only if applicable.
IV	(ii)	Details of stock split/consolidation during the year (for each class of shares)	Enter the classes of shares that were split or consolidated. Based on the number entered here but subject to maximum three, the rows in tabular format to enter details of the each such split/consolidation will be populated.
IV	(ii)	Class of shares	Enter the number and face value of shares before and after split or consolidation.

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S.No.		Field Name	Instructions
IV	(iii)	Details of shares/Debentures Transfers since closure date of last financial year (or in the case of the first return at any time since the incorporation of the company)	Select the 'NIL' option only if shares or debentures or stocks were never transferred during the entire financial year.
IV	(iii)	Details being provided in a CD/Digital Media	If there were more than ten transfers of shares, debentures and stocks occurred during the financial year and all relevant particulars are not attachable to the form because of the large volume of such transactions, then select 'Yes' option and Upload details through service 'Upload Details Of Security Holders/Debenture Holders/Depositors' available on MCA portal <a href="http://www.mca.gov.in">www.mca.gov.in</a> against the SRN of this form
IV	(iii)	Separate sheet attached for details of transfers	Select the option for attaching the separate sheet having details of transfers in case comprehensive details are being provided under attachments. Format of details to be attached is same details asked in the e-form. If no selected here, then Upload details through service 'Upload Details Of Security Holders/Debenture Holders/Depositors' available on MCA portal <a href="http://www.mca.gov.in">www.mca.gov.in</a> against the SRN of this form
IV	(iii)	Date of Previous AGM	Enter the date of any previous AGM (if applicable). Date entered should be same as the AGM date mentioned in Annual return filed (if any) for just preceding financial year. This is optional to enter.

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S.No.		Field Name	Instructions
IV	(iii)	Date of Registration of Transfer	<p>Enter the details of transfer of shares/debentures/stocks including transferor and transferee details. Once the details are entered in first table, then the next table will be generated subject to maximum ten. It would be optional to enter details in subsequent generated blocks.</p> <p>In case transferor or transferee is other than 'individual', then enter the complete name in first name field.</p> <p>Ledger folio number would be optional in case of transfer of stocks.</p>
IV	(iv)	Indebtedness including debentures (Outstanding at the end of financial year)	Enter the details of the total debentures, loans and deposits taken by the company which is outstanding as on the financial year end date.
IV	(iv)	Details of debentures	<p>Enter the details of total outstanding debentures at the beginning of the year, increases and decreases during the year and the final number of debentures outstanding at the end of the year.</p> <p>Provide these details for the each type of debentures issued by the company.</p>
IV	(v)	Securities (other than shares and debentures)	Enter the details of securities other than shares and debentures. Based on the number entered here maximum up to twenty rows would be populated in a tabular format for entering the details of the securities.
V		<b>Turnover and net worth of the company (both definitions as defined in the Companies Act, 2013)</b>	
V	(i)	Turnover	Enter the turnover of the company. The turnover can be zero unless specified previously in the field– Principal business activities of the company. [Refer clause (91) of section 2 of the Companies Act, 2013].
V	(ii)	Net worth of the Company	Enter net worth of the company. [Refer clause (57) of section 2 of the Companies Act, 2013].

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S.No.		Field Name	Instructions
VI	(a)	<b>SHARE HOLDING PATTERN – Promoters</b>	Enter details of shares held by promoter shareholders. Enter the details separately for Equity and Preference shareholders. Percentage of shares in each row would be calculated based on the sum of respective type of shares entered in both the tables: Shareholding pattern - Promoters and Shareholding pattern - Public/other than promoters <i>i.e.</i> percentage calculation happens based upon the total number of equity shares or preference shares as applicable.
VI	(a)	Total number of shareholders (promoters)	Enter the total number of promoter shareholders.
VI	(b)	<b>SHARE HOLDING PATTERN – Public/Other than promoters</b>	Enter details of shares held by non-promoter shareholders. Enter the details separately for Equity and Preference shareholders. Percentage of shares in each row would be calculated based on the sum of respective type of shares entered in both the tables: Shareholding pattern - Promoters and Shareholding pattern - Public/other than promoters <i>i.e.</i> percentage calculation happens based upon the total number of equity shares or preference shares as applicable.
VI	(b)	Total number of shareholders (other than promoters)	Enter the total number of public/other than promoter shareholders.
VI	(c)	Details of Foreign institutional investor's (FII's) holding shares of the company	Enter the number of Foreign institutional investors.  Based on the number entered here, the tabular format to enter the details of the Foreign institutional investors are populated.  In the table, enter the particulars of each Foreign institutional investors. Date and country of incorporation are optional to enter.

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S.No.		Field Name	Instructions
VII		NUMBER OF PROMOTERS, MEMBERS, DEBENTURE HOLDERS (Details, Promoters, Members (other than promoters), Debenture holders)	Enter the number of promoters, non-promoter members and debenture holders. Provide the number separately: <ul style="list-style-type: none"> <li>• At the beginning of the year</li> <li>• At the end of the year</li> </ul>
VIII	(A)	Composition of Board of Directors	Enter the details of the board of directors and percentage of shares by them.
VIII	(B) (i)	Details of directors and Key managerial personnel as on the closure of financial year	Details of minimum one director in case of OPC, minimum two in case of private company (other than producer company), minimum three in case of public company (other than producer company) or minimum five in case of producer company must be entered. Details of maximum thirty persons can be provided. For more details, attach the complete particulars under optional attachment. Make sure that the designation and effective date selected are as per filings done by the company with the jurisdictional Registrar of Companies.
VIII	(B) (ii)	Particulars of change in director(s) and Key managerial personnel during the year	Enter the particulars of any appointment or cessation or change in designation of director(s) and Key managerial personnel happened during the financial year. Details of maximum twenty persons can be provided. For more details, attach the complete particulars under optional attachment. Make sure that the designation and effective date selected are as per filings done by the company with the jurisdictional Registrar of Companies.
IX	A	MEMBERS/CLASS /REQUISITIONED/ NCLT/COURT CONVENED MEETINGS	Based on the number entered, details of maximum twelve meetings can be entered. For more details, attach the complete particulars under optional attachment.

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S.No.		Field Name	Instructions
IX	B	BOARD MEETINGS	Enter the number of board meetings held during the financial year. Based on the number entered, details of minimum one and maximum twelve meetings can be entered. For more details, attach the complete particulars under optional attachment.
IX	C	COMMITTEE MEETINGS	Enter the number of committee meetings held during the financial year. Based on the number entered, details of maximum ten meetings can be entered. For more details, attach the complete particulars under optional attachment.
IX	D	ATTENDANCE OF DIRECTORS	Enter the particulars based on the details of directors auto filled in regenerated rows. This is applicable as per details entered in field 'Number of directors at the end of the year' (Executive and Non-Executive).
X		REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL	Select NIL option in case no remuneration has been given during the entire financial year. Refer clause (78) of the section 2 of the Companies Act, 2013 for the purpose of remuneration.
XIII		Whether complete list of shareholders, debenture holders has been enclosed as an attachment	In case of attachment size for list of shareholders and debenture holders is high, then select the option No and submit the complete particulars to jurisdictional Registrar of Companies in CD/Digital media.  In case company is not having share capital then select Yes option but no need to attach the list.
XIV		COMPLIANCE OF SUB-SECTION (2) OF SECTION 92, IN CASE OF LISTED COMPANIES	Enter the name, certificate of practice number and associate/fellowship details of the company secretary in whole time practice certifying the annual return.

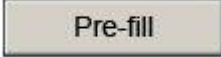
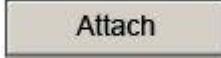





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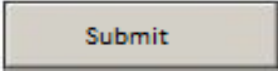
S.No.	Field Name	Instructions
	<b>Attachments</b>	<ul style="list-style-type: none"> <li>• List of shareholders, debenture holders shall be mandatory in case of company having share capital and it has selected 'Yes' in field XIII 'Whether complete list of shareholders, debenture holders has been enclosed as an attachment'</li> <li>• Approval letter for extension of AGM; Shall be enabled and mandatory in case 'Yes' selected in field I.(viii)(c)</li> <li>• Copy of MGT-8; shall be enabled and mandatory in case anything entered in field XIV.</li> <li>• Optional Attachment(s), if any shall be mandatory in case 'Yes' selected in field 4(iii) 'Separate sheet attached for details of transfers'.</li> </ul>
	<b>Declaration</b>	Enter the Board resolution number and date of board resolution authorizing Filing Annual Return
<b>To be digitally signed by</b>	Director and/or Company Secretary or Company Secretary in practice	Refer the provisions of section 92 of the Companies Act, 2013 for signing this e-form.
	<b>Designation</b>	<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 Company Secretary - Enter the Membership Number.</li> <li>• In case the person digitally signing the eForm is Company Secretary in practice- Enter the Membership Number and Certificate of practice number.</li> </ul>

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Common Instructions to fill eForm

Buttons	Particulars
<p>Pre-Fill</p> 	<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>
<p>Attach</p> 	<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>
<p>Remove Attachment</p> 	<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>
<p>Check Form</p> 	<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>
<p>Modify</p> 	<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> <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>

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Buttons	Particulars
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> <p>Please attach signatures before clicking on Prescrutiny.</p>
Submit 	This button is disabled at present.

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### 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		Remarks
				Event Date	Time limit (days) for filing	
1.	In case of company other than OPC	<a href="#">The Companies (Registration offices and Fees) Rules, 2014-Annexure B</a>		AGM date or Calculated due date of AGM whichever is earlier	60 days	
2.	In case of One person company	<a href="#">The Companies (Registration offices and Fees) Rules, 2014-Annexure B</a>		Financial year end date plus 6 months	60 days	

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.

#### Email

The status of request is sent to user via email at the end of the day of processing the same. This is sent on the email id of the company.

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**Annexure A**

**Section 92(1):** Every company shall prepare a return (hereinafter referred to as the annual return) in the prescribed form containing the particulars as they stood on the close of the financial year regarding—

- (a) its registered office, principal business activities, particulars of its holding, subsidiary and associate companies;
- (b) its shares, debentures and other securities and shareholding pattern;
- (c) its indebtedness;
- (d) its members and debenture-holders along with changes therein since the close of the previous financial year;
- (e) its promoters, directors, key managerial personnel along with changes therein since the close of the previous financial year;
- (f) meetings of members or a class thereof, Board and its various committees along with attendance details;
- (g) remuneration of directors and key managerial personnel;
- (h) penalty or punishment imposed on the company, its directors or officers and details of compounding of offences and appeals made against such penalty or punishment; (i) matters relating to certification of compliances, disclosures as may be prescribed;
- (j) details, as may be prescribed, in respect of shares held by or on behalf of the Foreign Institutional Investors indicating their names, addresses, countries of incorporation, registration and percentage of shareholding held by them; and
- (k) such other matters as may be prescribed, and signed by a director and the company secretary, or where there is no company secretary, by a company secretary in practice:

Provided that in relation to One Person Company and small company, the annual return shall be signed by the company secretary, or where there is no company secretary, by the director of the company.

**Rule 11:**

- (1) Every company shall prepare its annual return in Form No. MGT.7.
- (2) The annual return, filed by a listed company or a company having paid-up share capital of ten crore rupees or more or turnover of fifty crore rupees or more, shall be certified by a Company Secretary in practice and the certificate shall be in Form No. MGT.8.

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Annexure B

**The Companies (Registration offices and Fees) Rules, 2014**

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

Rupees 200

**Additional fee**

Period of delays	Fee applicable
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

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Annexure C

**Business Activity Code List**

Main Activity Group Code	Description of Main Activity Group	Business Activity Code	Description of Business Activity
A	Agriculture, forestry, fishing	A1	Production of crops and animals
		A2	Forestry and logging
		A3	Fishing and aquaculture
		A4	Support activities to agriculture and Other Activities including hunting
B	Mining and quarrying	B1	Mining of Coal and lignite
		B2	Extraction of Crude Petroleum & Natural gas
		B3	Mining of Metal Ores
		B4	Other Mining & Quarrying Activities
		B5	Mining Support Services activities

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Main Activity Group Code	Description of Main Activity Group	Business Activity Code	Description of Business Activity
C	Manufacturing	C1	Food, beverages and tobacco products
		C2	Textile, leather and other apparel products
		C3	Wood and wood products, furniture, paper and paper products
		C4	Printing, reproduction of recorded media
		C5	Coke and refined petroleum products
		C6	Chemical and chemical products, pharmaceuticals, medicinal chemical and botanical products
		C7	Metal and metal products
		C8	Plastic products, non-metallic mineral products, rubber products, fabricated metal products
		C9	Computer, electronic, Communication and scientific measuring & control equipment
		C10	Electrical equipment, General Purpose and Special purpose Machinery & equipment, Transport equipment
		C11	Motor vehicles, trailers, semi trailers and other Transport Vehicles
		C12	Repair & installation of machinery & equipment, motor vehicles
		C13	Other manufacturing including jewellery, musical instruments, medical instruments, sports goods, etc. activities
D	Electricity, gas, steam and air condition supply	D1	Electric power generation, transmission and distribution
		D2	Manufacture of gas, distribution of gaseous fuels
		D3	Steam and air conditioning supply
E	Water supply, sewerage and waste management	E1	Water collection, treatment and supply
		E2	Sewerage

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<b>Main Activity Group Code</b>	<b>Description of Main Activity Group</b>	<b>Business Activity Code</b>	<b>Description of Business Activity</b>
		E3	Waste collection, treatment and disposal activities, materials recovery and Other waste management services
F	Construction	F1	Buildings
		F2	Roads, railways, Utility projects
		F3	Demolition & site preparation, Electrical, plumbing & other Specialized construction Activities
G	Trade	G1	Wholesale Trading
		G2	Retail Trading
H	Transport and storage	H1	Land Transport via Road
		H2	Land transport via Railways & Pipelines
		H3	Water transport
		H4	Air transport
		H5	Services incidental to land, water & air transportation
		H6	Warehousing and storage
		H7	Postal & Courier activities
I	Accommodation and Food Service	I1	Accommodation services provided by Hotel, Inns, Resorts, holiday homes, hostel, etc.
		I2	Food and beverage services provided by hotels, restaurants, caterers, etc.
J	Information and communication	J1	Publishing of Newspapers, Books, periodicals, etc. activities
		J2	Publishing of computer operating systems, system software, application software, games, etc.
		J3	Motion picture, video and television programme production, sound recording and music publishing activities
		J4	Broadcasting and programming activities
		J5	Wired, wireless or satellite Telecommunication activities



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<b>Main Activity Group Code</b>	<b>Description of Main Activity Group</b>	<b>Business Activity Code</b>	<b>Description of Business Activity</b>
		J6	Computer programming, consultancy and related activities
		J7	Data processing, hosting and related activities; web portal
		J8	Other information & communication service activities
K	Financial and insurance Service	K1	Banking activities by Central, Commercial and Saving banks
		K2	Activities by Trusts, funds and other financial holding companies
		K3	Life/Non-life Insurance and Reinsurance activities
		K4	Pension Fund activities
		K5	Financial and Credit leasing activities
		K6	Fund Management Services
		K7	Financial Advisory, brokerage and Consultancy Services
		K8	Other financial activities
L	Real Estate	L1	Real estate activities with own or leased property
		L2	Real estate activities on fee or contract basis
M	Professional, Scientific and Technical	M1	Legal activities
		M2	Accounting, book keeping and auditing activities, tax consultancy
		M3	Management consultancy activities
		M4	Architecture, engineering activities, technical testing and analysis activities
		M5	Scientific research and development
		M6	Advertising and market research
		M7	Specialized Design & Photographic activities
		M8	Veterinary activities

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<b>Main Activity Group Code</b>	<b>Description of Main Activity Group</b>	<b>Business Activity Code</b>	<b>Description of Business Activity</b>
		M9	Other professional, scientific and technical activities
N	Support service to Organizations	N1	Rental and leasing of motor vehicles, machinery, equipment, capital goods, etc. activities
		N2	Placement agencies and HR management services
		N3	Travel agency and tour operators
		N4	Security and investigation activities
		N5	Housekeeping & maintenance service
		N6	Office administrative and other business activities including call centers, organising conventions, collection agencies, packaging activities etc.
		N7	Other support services to organizations
O	Public Services by Government agencies	O1	Administration relating to Executive, Legislation and other public service by government agencies
		O2	Regulation of healthcare, education, cultural and other social services
		O3	Administration of activities relating to Foreign affairs, Defence, public order, compulsory social security, etc.
P	Education	P1	Primary & Secondary Education services
		P2	Higher education, technical & vocational education
		P3	Sports, recreation, cultural and other education
		P4	Educational support services
Q	Hospital and Medical Care	Q1	Hospital activities
		Q2	Medical and dental practice, Nursing, pathology, blood bank services, etc.
		Q3	Residential Nursing care activities
		Q4	Residential care for elderly, disabled and other ailments

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Main Activity Group Code	Description of Main Activity Group	Business Activity Code	Description of Business Activity
		Q5	Counselling, welfare, referral activities without accommodation for elderly and disabled
		Q6	Other Hospital and Medical Care Activities
R	Arts, entertainment and recreation	R1	Creative, arts and entertainment activities
		R2	Library, archives, museums and other cultural activities.
		R3	Gambling & betting activities
		R4	Sports, amusement and recreation activities
S	Personal and Household service	S1	Activities of membership organisations
		S2	Repair of computers and personal and household goods
		S3	Washing and cleaning of textile and fur products, Hair dressing and other beauty treatment
		S4	Other Personal service activities
T	Goods and service producing activities of households for own use	T1	Activities of households as employers of domestics personnel
		T2	Undifferentiated goods and service producing activities of households for own use
U	Activities of extraterritorial organizations and bodies	U1	Activities of extraterritorial organizations such as UN and its agencies, IMF, World Bank, OPEC, European Commission, etc.

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