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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 each webform.

This document is divided into following sections:



Part I – Law(s) governing the webform



Part II– Accessing Form No. NDH-1 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 Section [406](#) of the Companies Act, 2013 and Rule [5\(2\)](#) of the Nidhi Rules, 2014

1.1 Purpose of the webform

Form No. NDH-1 aims to simplify the process for filing the return of Statutory compliances by Nidhi Company. Every Nidhi company shall within ninety days from the close of the first financial year after its incorporation and where applicable, the second financial year, file a return of statutory compliances in 'Form No. NDH-1' with the Registrar.

1.2 Important Check Points while filling up the webform

- ✓ *Please read instructions and guidelines carefully before filling online application webforms.*
- ✓ *Please attach the required mandatory supporting documents in the specified format only.*
- ✓ *Please ensure that applicant is registered as a business user on the MCA portal.*
- ✓ *Please ensure company has a valid and approved CIN.*
- ✓ *Please ensure the signatories shall have an approved DIN or valid PAN / membership number as applicable.*
- ✓ *Please note that the signing authority of the webform has a valid and non-expired/non-revoked DSC.*
- ✓ *Please ensure that the DSC of the signatory is registered on MCA portal against the DIN / PAN / Membership number as provided in the webform.*
- ✓ *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 ensure that the DIN entered is an approved DIN or PAN/Membership number entered is valid.*
- ✓ *Please ensure that DIN/PAN/membership number entered in the signatory field is associated with the CIN under the selected designation. This shall not be applicable for practicing professional.*
- ✓ *Please ensure that DIN is not flagged for disqualification of director.*
- ✓ *Please ensure that CIN belongs to a Public limited company and is having share capital.*
- ✓ *Please ensure if SRN is entered in field number 5 i.e. "If yes, SRN of the application" and/or in field number 8 i.e. "If 'Yes', mention the SRN of application", same shall be an approved SRN of webform NDH-2 filed under 'Extension of time' option and associated with the CIN of the company.*
- ✓ *Please ensure that the membership number and/or certificate of practice number of the professional certifying the webform is a valid membership/certificate of practice number as existing in the database for that particular category of the professional and further they should not also be debarred.*
- ✓ *Please provide Membership Number in the Case certification is done by CA/CWA & COP number in case certification is done by CS in the field Certification by Professional.*

2 PART II – ACCESSING FORM NO. NDH-1 APPLICATION

2.1 Application Process for Form No. NDH-1

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” module

STEP 5: Navigate to the header “Filing by Nidhi companies”

STEP 6: Access “Return of Statutory Compliances (Form No. NDH-1)”

STEP 7: Enter CIN 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 is generated

2.1.1.2 Option 2

STEP 1: Access MCA homepage

STEP 2: Access Form No. NDH-1 through search bar on MCA homepage (website search)⁶

STEP 3: Login to MCA portal with valid credentials

STEP 4: Enter CIN 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

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 “Return of Statutory Compliances” 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 filling the webform is any other business user, a dropdown option containing a list of all the CINs and corresponding company name for company’s 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 8: Save the webform as a draft (optional)⁵

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 is generated

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill ‘Form No. NDH-1’ at Field Level

Instructions to fill ‘Form No. NDH-1’ are tabulated below at field level. Only important fields that require detailed instructions are explained. Self-explanatory fields are not explained.

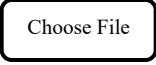


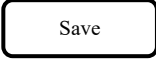
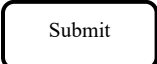
Field No.	Field Name	Instructions
1	Corporate Identity Number (CIN)	<ul style="list-style-type: none"> i. In case of company users, CIN of the company shall be pre-filled based on the company information entered by the user. ii. In all the other cases, the user shall have to manually enter CIN of the company in this field. iii. CIN entered shall be valid CIN of public company.
2 (a)	Name of the Nidhi	<ul style="list-style-type: none"> i. These fields shall be pre-filled based on the CIN entered in field number 1 i.e. ‘Corporate Identity Number (CIN)’. ii. These fields shall be non-editable to the user.
2 (b)	Address of the registered office	
2 (c)	email ID	
2 (d)	Date of incorporation	
3	Financial year end date	<ul style="list-style-type: none"> i. Date entered in this field shall be equal to or greater than incorporation date of the company. ii. Date entered shall be less than or equal to system date.
4 (a)	Member details Number of subscribers to the Memorandum	Number entered in these fields shall be equal to or greater than zero.
4 (b)	Number of members admitted since date of incorporation up to the end of the first financial year or second financial year, where applicable, as per rule 5(1)	
4 (c)	Number of persons who have ceased to be members up to the end of the first financial year or second financial year, where applicable, as per rule 5(1)	
4 (d)	Number of members as at the end of the first financial year or second financial year, where applicable, as per rule 5(1)	
		<ul style="list-style-type: none"> i. Value shall be pre-filled based on calculation which shall be equal to ‘Number entered in field number 4 (a) i.e. ‘Number of subscribers to the Memorandum’ + Number entered in field number 4 (b) i.e. ‘Number of members admitted since date of incorporation up to the end of the first financial year or second financial year, where applicable, as per rule 5(1)’ - Number entered in field number 4 (c) i.e. Number of

Field No.	Field Name	Instructions
		<p>persons who have ceased to be members up to the end of the first financial year or second financial year, where applicable, as per rule 5(1)'</p> <p>ii. This field shall not be editable to the user.</p>
5	Whether the number of members as at the end of the first financial year or second financial year, where applicable, as per rule 5(1) is 200 or more	Kindly select whether the number of members as at the end of the first financial year or second financial year, where applicable, as per rule 5(1) is 200 or more.
5	If 'No', whether application for extension of time has been made to Registrar	This field shall be displayed and mandatory in case 'No' is selected in field number 5 i.e. 'Whether the number of members as at the end of the first financial year or second financial year, where applicable, as per rule 5(1) is 200 or more'.
5	If yes, SRN of the application	<p>i. This field shall be displayed and mandatory in case 'Yes' is selected in field number 5 i.e. 'Whether the number of members as at the end of the first financial year or second financial year, where applicable, as per rule 5(1) is 200 or more'.</p> <p>ii. Kindly ensure that SRN entered shall be valid and associated with the CIN provided in field number 2 i.e. 'Corporate Identity Number (CIN)'.</p> <p>iii. SRN entered shall be valid SRN.</p>
6 (i)	Financial Parameters Paid up equity share capital	Number entered in these fields shall be greater than or equal to zero.
6 (ii)	Free reserves	
6 (iii)	Less: Accumulated Losses	
6	Other intangible assets	
6	Net Owned Funds	
7	Deposit details Unencumbered Term Deposits (See rule 14)	Number entered in these field shall be greater than or equal to zero.
7 (a)(i)	Deposit(s) in scheduled commercial Banks (in Rs)	
7 (a)(ii)	Deposits in Post Office (in Rs)	

Field No.	Field Name	Instructions
7	Total unencumbered term deposits	<ul style="list-style-type: none"> i. Value shall be prefilled based on calculation which shall be equal to 'Number entered in filed 7(a) (i) i.e. 'Deposit(s) in scheduled commercial Banks (in Rs)' + Number entered in field 7(a) (ii) i.e. 'Deposits in Post Office (in Rs)' ii. This field shall be non-editable to the user.
7 (b)	Deposits outstanding at the close of business on the last working day of the second preceding month	Number entered in this field shall be greater than or equal to zero.
7 (c)	Percentage of (a)/(b)	<ul style="list-style-type: none"> i. Value in this field shall be calculated as percentage of 'Total unencumbered term deposits' on 'Deposits outstanding at the close of business on the last working day of the second preceding month'. ii. This field shall be non-editable to the user.
8	Ratio of Net Owned Funds to Deposits	<ul style="list-style-type: none"> i. Value in this field shall be calculated as percentage of Net owned funds on Total unencumbered term deposits. ii. This field shall be non-editable to the user.
8	Whether the ratio of Net Owned Funds to deposits as at the end of the first financial year or second financial year, where applicable, as per rule 5(1) is more than 1:20	Kindly select whether the ratio of Net Owned Funds to deposits as at the end of the first financial year or second financial year, where applicable, as per rule 5(1) is more than 1:20.
8	If 'yes, whether application for extension of time has been made to Regional Director	This field shall be displayed and mandatory in case 'Yes' is selected in field number 8 i.e. 'Whether the ratio of Net Owned Funds to deposits as at the end of the first financial year or second financial year, where applicable, as per rule 5(1) is more than 1:20'.
8	If 'Yes', mention the SRN of application	<ul style="list-style-type: none"> i. This field shall be displayed and mandatory in case 'Yes' is selected in field number 8 i.e. 'Whether the ratio of Net Owned Funds to deposits as at the end of the first financial year or second financial year, where applicable, as per rule 5(1) is more than 1:20'. ii. SRN entered shall be valid SRN and associated with the CIN provided in field number 1 i.e. 'Corporate Identity Number (CIN)'
	Attachments	All the attachments shall be either in pdf or jpg format. The size of each individual attachment can be up to 2MB.
(a)	List of all members with PAN and complete residential address along with amount of deposit accepted from each member	<ul style="list-style-type: none"> i. These attachments are mandatory for the user to attach. ii. User shall have the option to download the pre-designed template in for this attachment.

Field No.	Field Name	Instructions
(b)	Break-up of deposits with bank/P.O name, branch and account number	
(c)	Optional attachments, if any	<ul style="list-style-type: none"> 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.
	<p>Declaration I am authorised by the Board of Directors of the Company vide resolution no. _____ dated _____</p>	<ul style="list-style-type: none"> i. Please select all checkboxes. ii. Please enter the resolution number and date of board resolution authorising the signatory to sign and submit the webform. iii. Please note that date entered in this field should be less than or equal to current date and Greater than or equal to date of incorporation of the company
	To be digitally signed by Designation	Kindly ensure that the webform is digitally signed by Director / Manager / Company Secretary / CEO / CFO of the company.
	DIN of the director; DIN or Income Tax PAN of the manager or CEO or CFO; or membership number of company secretary	<ul style="list-style-type: none"> 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 iii. In case the person digitally signing the webform is Company Secretary - Enter valid membership number.
	<p>Certificate by practicing professional To be digitally signed by:</p>	The webform shall be certified by a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) or company secretary (in whole-time practice) by digitally signing the webform.
	Chartered Accountant (in whole-time practice) or Cost Accountant (in whole-time practice) or Company Secretary (in whole-time practice)	Select the relevant category of the professional and whether he/ she is an associate or fellow.
	Whether associate or fellow	
	Membership Number	In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice), enter the membership number.
	Certificate of practice number	In case the practicing professional is a company secretary (in whole-time practice), enter the certificate of practice number.

3.2 Other instructions to fill 'Form No. NDH-1'

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. NDH-1. ii. All 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. iii. 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 <i>CIN</i>. 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	Form No. NDH-1 (Return of Statutory Compliances)	The Companies (Registration of Offices and Fees) Rules, 2014 (Refer Table 1 and Table 2 below)		90 days from the end date of financial year	90 days from the end date of financial year

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

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

Table 1

Normal filing fee

In case of company having share capital

S#	Contribution Amount (INR)	Normal 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

Table 2

Additional filing fees

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

4.2 Processing Type

Form No. NDH-1 shall be processed in STP mode and shall be taken on record through electronic mode without any further processing. Ensure that all particulars in the webform are correct. There is no provision for resubmission of this webform.

4.3 Useful links

1. Link to access Form No. NDH-1: <https://www.mca.gov.in/MinistryV2/companyformsdownload.html>
2. FAQ's related to e-filing: <https://www.mca.gov.in/MinistryV2/efiling.html>
3. Payment and Fee related services: <https://www.mca.gov.in/MinistryV2/paymentservices.html>