Table of Contents

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-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 21 of the Nidhi Rules, 2014

1.1 Purpose of the webform

Form No. NDH-3 aims to simplify the process for filing the return of Nidhi Company for the half year ended.

Every Nidhi company shall file half yearly return with the Registrar in webform NDH-3 within thirty days from the conclusion of each half year duly certified by a company secretary in practice or chartered accountant in practice or cost accountant in practice.

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 Corporate Identity Number (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/interim resolution professional/resolution professional /liquidators.*
- ✓ *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 note branch opening is allowed only after 3 years from the date of incorporation. In case, number entered in field number 3(d) i.e. "Total number of branches at the end of the half year" is greater than '0' then ensure webform is not filed before 3 years from date of incorporation of the company.*
- ✓ *Please note net profit should be greater than '0'. In case, number entered in field number 3(d) i.e. "Total number of branches at the end of the half year" is greater than '0' then ensure number entered in field "Net profit after tax" should be greater than '0' (for all 3 financial years).*
- ✓ *Please note that value entered in field number 3(a) i.e. "Number of branches at the beginning of the half-year' should be equal to value entered in field number 3(d) i.e. "Total number of branches at the end of the half year" of last 'Form No. NDH-3' filed. In case webform NDH-3 has not been filed in the past by the company, this rule shall not be applicable.*

✓ *Please note in case there are more than three branches within the district or any branch is opened in a district different from district in which Company is registered and date of opening of branch falls under last 6 month from Half year end date entered in field number 2 i.e. "Half year end date (DD/MM/YYYY)" then SRN of webform NDH-2/RD-1 in field number 3(e) i.e. "SRN of NDH-2/RD-1 for application to Regional Director" is mandatory.*

✓ *Please ensure SRN of webform NDH-2/RD-1 entered in field number 3(e) i.e. "SRN of NDH-2/RD-1 for application to Regional Director" is valid and approved.*

✓ *Please ensure that the value entered in field "'Total number of members at the beginning of the half-year" should be equal to value entered in field "Total number of members at the end of the half year" of last webform NDH-3 filed and minimum number should be '7'. In case webform NDH-3 has not been filed in the past by the company , this rule shall not be applicable.*

✓ *Please ensure that the value entered in field "Balance of deposits at the beginning of the half year" should be equal to value entered in field "Balance of deposits at the end of the half year" of last webform NDH-3 filed. In case webform NDH-3 has not been filed in the past by the company , this rule shall not be applicable.*

✓ *Please ensure that the value entered in field "Balance of Loan at the beginning of the half year" should be equal to value entered in field "Balance of Loans at the end of the half year" of last webform NDH-3 filed . In case webform NDH-3 has not been filed in the past by the company , this rule shall not be applicable.*

✓ *Please ensure that, in case of details relating to litigation, the value entered in field "At the beginning of the half year" should be equal to value entered in field "Outstanding at the end of the half year" of last webform NDH-3 filed. In case webform NDH-3 has not been filed in the past by the company, this rule shall not be applicable.*

✓ *Please ensure that, in case of amount of paid-up preference share capital, the value entered in field "Outstanding at the beginning of the half year" should be equal to value entered in field "Outstanding at the end of the half year" of last webform NDH-3 filed. In case webform NDH-3 has not been filed in the past by the company, this rule shall not be applicable.*

✓ *Please note branch cannot be outside the state where registered office is located.*

✓ *Please ensure that the minimum value entered in the field "Total number of members at the end of the half year" should be '7'.*

✓ *Please ensure that paid up equity share capital entered should be INR 5 lakhs or above.*

✓ *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 ensure that membership/ certificate of practice number of the professional corresponds to the 'Associate' or 'Fellow' member category selected in the webform.*

✓ *Please ensure that that number of members mentioned in the field "Total number of members at the end of the half year" should be more than or equal to 200.*

- ✓ *Please ensure that value entered in field number 9(e) i.e. "Net Owned Funds" should be INR 10 lakhs or above.*

- ✓ *Please ensure that value in field number 10(c) i.e. "Percentage of (a)/(b)" is not less than ten per cent.*

- ✓ *Please ensure that value in field number 11 i.e. "Ratio of Net Owned Funds to Deposits" should not be more than 1:20.*

- ✓ *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 "Certificate by Practicing Professional".*

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

2.1 Application Process for Form No. NDH-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 credentials[1]

STEP 3: Select "MCA services" and further select "E-Filling"

STEP 4: Select "Company Forms Download" module

STEP 5: Navigate to the header "Filing by Nidhi companies"

STEP 6: Access "Return of Nidhi Company for the half year ended (Form No. NDH-3)"

STEP 7: Enter CIN information[2]

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-3 through search bar on MCA homepage (website search)[6]

STEP 3: Login to MCA portal with valid credentials

STEP 4: Enter CIN information[2]

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

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[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 Nidhi Company for the half year ended" 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 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-3' at Field Level

Instructions to fill 'Form No. NDH-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 (a)	Corporate identity number (CIN)	i. In case of company users, CIN of company shall be prefilled 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. iv. In all the other cases, the user shall have to manually enter CIN of Nidhi in this field. v. Entered CIN shall be a valid and approved CIN of a Public company.
1 (b)	Name of the company	These fields shall be prefilled based on the CIN entered in field number 1(a) i.e. "Corporate Identity Number (CIN)" and cannot be edited by the user.
1 (c)	Address of the registered office of the company	
1 (d)	email id	
1 (e)	Date of Incorporation	
3 (d)	Total number of branches at the end of the half year	Please note that based on the number mentioned in this field, block from field "Name of the Branch" to field "PIN code" shall be regenerated to fill in the information of all the active branches.
	Name of the branch	This field shall be displayed and mandatory if value mentioned in field number 3(d) i.e. "Total number of branches at the end of the half year" is greater than 0.
	Date of opening of branch	
	Address Line 1	i. This field shall be displayed and mandatory if value mentioned in field number 3(d) i.e. "Total number of branches at the end of the half year" is greater than 0. ii. Please note that ~, ^ and Non-ASCII code values are not allowed.
	Address Line 2	i. This field shall be displayed and optional if value mentioned in field number 3(d) i.e. "Total number of branches at the end of the half year" is greater than 0. ii. Please note that ~, ^ and Non-ASCII code values are not allowed.

Field No.	Field Name	Instructions
	Country	This field shall be displayed and mandatory if value mentioned in field number 3(d) i.e. "Total number of branches at the end of the half year" is greater than 0.
	Pin Code/Zip Code	i. This field shall be displayed and mandatory if value mentioned in field number 3(d) i.e. "Total number of branches at the end of the half year" is greater than 0. ii. In case 'India' is selected in the field "Country", enter a valid PIN code as per all India PIN code master. iii. For all other cases, this field shall be an open textbox.
	Area/Locality	i. This field shall be displayed and mandatory if value mentioned in field number 3(d) i.e. "Total number of branches at the end of the half year" is greater than 0. ii. In case 'India' is selected in the field "Country", select the relevant area/locality from the dropdown option containing list of areas corresponding to the PIN code provided. iii. For all other cases, this field shall be an open textbox.
	City District State/ UT	i. This field shall be displayed and mandatory if value mentioned in field number 3(d) i.e. "Total number of branches at the end of the half year" is greater than 0. ii. In case 'India' is selected in the field "Country", this field shall be prefilled basis field "pin code/Zip Code" and field "Area/Locality". iii. For all other cases, this field shall be an open textbox.
3(e)	SRN of NDH-2/RD-1 for application to Regional Director	This field shall be displayed and mandatory in case there are more than three branches within the district or any branch is opened in a district different from district in which Company is registered and date of opening of branch entered in field "Date of opening of branch" falls under last 6 month from Half year end date entered in field number 2 i.e. "Half year end date (DD/MM/YYYY)".
4	Profit during the preceding three financial years	i. This field shall be displayed and mandatory if value entered in field number 3(d) i.e. "Total number of branches at the end of the half year" is greater than '0'. ii. Please note that the user is required to provide details for last 3 financial years in the table generated under this field.
	Serial Number Financial Year Net profit after tax	This field shall be displayed and mandatory if value entered in field number 3(d) i.e. "Total number of branches at the end of the half year" is greater than '0'.
12(a)	Number of banks where deposits have been placed	Based on the number entered, field "S. No." to field "Amount of deposits (in Rupees)" shall be regenerated.
	S. No.	i. This field shall be displayed and mandatory if value greater than '0' is entered in field number 12(a) i.e. "Number of banks where deposits have been placed".

Field No.	Field Name	Instructions
		ii. Serial number will be sequentially generated based on the number of rows.
	Name of the Scheduled Commercial Bank /Post Office Address Amount of deposits (in Rupees)	These fields shall be displayed and mandatory if value greater than '0' is entered in field number 12(a) i.e. "Number of banks where deposits have been placed".
	Attachments	The user is required to provide the attachments either in pdf or .jpg format. All the attachments shall be up to 2MB.
(a)	List of all members with following details: a) Name b) Member status c) Members joined during the period d) Members ceased during the period e) Complete residential address f) PAN g) Amount of deposit accepted from each member	Please note that the user will have an option to download the pre-designed template of this attachment.(Refer Annexure 5 for the template)
(b)	Optional attachment, 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 I am authorised by the Board of Directors of the Company vide resolution number …….. dated … to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that all the information given herein above is true, correct, and complete including the attachments to this form and nothing material has been suppressed. It is	Enter the serial number and date of board resolution authorizing the signatory to sign and submit the webform.

Field No.	Field Name	Instructions
	hereby further certified that the professional (Name and Type i.e. CA/CS/CWA/ to Given) certifying this form has been duly engaged for this purpose.	
	To be digitally signed by Designation (Director/Manager/Company Secretary/CEO/CFO/Liquidator/ Interim Resolution Professional (IRP)/ Resolution Professional (RP))	i. Ensure the webform is digitally signed by the Director, Managing Director, Manager, CEO, CFO or Company Secretary. ii. In case the status of the company is "Under CIRP" or "Under Liquidation", only IRP/RP/Liquidator can be selected. iii. Please note that disqualified director is not allowed to sign the webform.
	Director identification number of the director; or PAN of the manager or CEO or CFO or Interim Resolution Professional (IRP) or Resolution Professional (RP) or Liquidator; 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 iii. In case the person digitally signing the webform is Company Secretary - Enter valid membership number. iv. In case 'Interim Resolution Professional OR 'Resolution professional' OR 'Liquidator' is selected as the 'Designation' then , PAN shall be entered
	Certificate by practicing professional To be digitally signed by: Chartered Accountant(in whole-time practice) or Cost Accountant (in whole-time practice) or Company Secretary (in whole-time practice)	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.
	Whether associate or fellow	Select the relevant category of the professional and whether he/ she is an 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.

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

Buttons	Particulars
Choose File	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-3. ii. All attachments should be uploaded in *pdf or .jpg format.* 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.
Remove	The user has an option to remove files from the attachment section using the "Remove" option provided against each attachment.
Download	The user has an option to download the attached file(s) using the "Download" option provided against each attachment.
Save	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.
Submit	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. Incase 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.
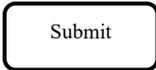
4 PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION

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	Return of Nidhi Company for the half year ended	The Companies (Registration of Offices and Fees) Rules, 2014 (Refer Table 1 and Table 2 below)		Half year end date	30 days from the conclusion of half 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#	Nominal share capital (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 fee

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

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4.2 Processing Type

Form No. NDH-3 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-3: 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*

5   PART V – ANNEXURE

5.1   Annexure – Member details template

Member details
template.xlsx

(Please access the attachment icon in the left-hand pane to view the attachment)