MINISTRY OF CORPORATE AFFAIRS
GOVERNMENT OF INDIA

Instruction Kit for webform INC-12
(Application for grant of License to an existing company under
Section 8)

Table of Contents

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Instruction Kit for webform INC-12
(Application for grant of License to an existing company under
Section 8)

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 the Form No. INC-12 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.

Instruction Kit for webform INC-12
(Application for grant of License to an existing company under
Section 8)

1   PART I – LAW(S) GOVERNING THE WEBFORM

Pursuant to Section 4, 5, 8(1) and 8(5) of Companies Act, 2013 read with Rule 19 and 20 of Companies (Incorporation Rules), 2014.

1.1   Purpose of the webform

The webform INC-12 aims to simplify the process of filing application by an existing company to the Registrar of Companies (RoC) for converting itself into Section 8/Not for profit Company. Consequent upon approval, a license under Section 8 will be issued by the Registrar along with a fresh certificate of incorporation.

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 note that in case of resubmission, application of INC-12 shall be available in the application history of the user and T+15 days (where T is the date of marking the application as 'Resubmission Required') should not have elapsed.*
- ✓ *Please note that the company for which the webform is being filed shall have a valid and approved CIN with status 'Active'.*
- ✓ *Please ensure that the DSC attached in the webform, eMOA and eAOA forms is registered on MCA portal against the DIN/PAN/Membership number as provided in the form.*
- ✓ *Please ensure that applicant of the webform is registered as Business User at the MCA portal before filing the webform.*
- ✓ *Please note that the signing authority of the webform shall have valid and non-expired/non-revoked DSC.*
- ✓ *Please ensure that the person signing the form shall be associated with the CIN under the selected designation.*
- ✓ *Please ensure that the class of company filing the form shall be either 'Limited by Share' or 'Limited by Guarantee' (i.e., Unlimited company cannot convert to section 8 company directly)*
- ✓ *Please ensure that the authorized signatories of the company shall have an approved DIN or valid PAN or valid membership number as applicable.*
- ✓ *Please ensure that no other INC-12 form is pending for approval against the CIN.*
- ✓ *Please ensure that there is no flag against the company for default in filing of annual returns.*
- ✓ *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.*

Instruction Kit for webform INC-12
(Application for grant of License to an existing company under
Section 8)

2   PART II – ACCESSING THE FORM NO. INC-12 APPLICATION

2.1   Application Process for Form No. INC-12

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 "Change in type from / to Section 8 company"

STEP 6: Access "Application for grant of license to an existing company under Section 8 (INC-12)"

STEP 7: Enter the Company 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, eMOA and eAOA webforms.

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

STEP 12: Submit the webform(s)

STEP 13: SRN is generated upon submission of webform(s) (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 form + 2 days, whichever is earlier, the SRN will be cancelled)

STEP 17: Acknowledgement is generated, and a system generated email and SMS is sent to the user prompting the user to submit the details of notice.

STEP 18: Once the form is processed an approval/rejection letter is sent to the registered Email ID of the user.

2.1.1.2   Option 2

STEP 1: Access MCA homepage

STEP 2: Access Company Form INC-12 through search bar on MCA homepage (website search) [6]

STEP 3: Login to MCA portal with valid credentials

STEP 4: Enter Company Information [2]

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

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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 "Apply for license under Section 8" in case the user is not already logged in.

[2] In case the user filling the webform is an 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 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.

MINISTRY OF CORPORATE AFFAIRS
GOVERNMENT OF INDIA

Instruction Kit for webform INC-12
(Application for grant of License to an existing company under
Section 8)

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

STEP 7: Fill up the application, eMOA and eAOA webforms.

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

STEP 9: Submit the webform(s)

STEP 10: SRN is generated upon submission of webform(s) (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 form + 2 days, whichever is earlier, the SRN will be cancelled)

STEP 14: Acknowledgement is generated, and a system generated email and SMS is sent to the user prompting the user to submit the details of notice.

STEP 15: Once the form is processed an approval/rejection letter is sent to the registered Email ID of the user.

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: Select Form No. INC-12 application with status as 'Resubmission required'

STEP 5: Fill up the application

STEP 6: Save the webform(s) as a draft (optional)[5]

STEP 7: Submit the webform(s)

STEP 8: SRN is updated

STEP 9: Affix the DSC

STEP 10: Upload the DSC affixed pdf document on MCA portal[7]

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 is generated

STEP 13: Once the form is processed an approval/rejection letter is sent to the registered Email ID of the user.

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(s) as a draft (optional)[5]

STEP 5: Submit the webform(s)

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[7] For the SRN's that are marked 'Resubmission required', the user is required to update the details in the web-form 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.

Instruction Kit for webform INC-12
(Application for grant of License to an existing company under
Section 8)

STEP 6: SRN is updated

STEP 7: Affix the DSC

STEP 8: Upload the DSC affixed pdf document on MCA portal[7]

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 is generated

STEP 11: Once the form is processed an approval/rejection letter is sent to the registered Email ID of the user.

Instruction Kit for webform INC-12
(Application for grant of License to an existing company under
Section 8)

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill webform 'INC-12' at Field Level

Instructions to fill the webform INC-12 are tabulated below at field level. Only important fields that require detailed instructions to be filled in the form are explained. Self-explanatory fields are not discussed.

Field No.	Field Name	Instructions
1 (a)	Corporate Identity Number (CIN)	i. In case of company users, CIN of the company shall be **pre-filled** based on the company information entered by the user post accessing the "INC-12" webform. 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. CIN entered in this field shall be valid.
2 (a)	Name of the company	These fields shall be pre-filled based on the CIN entered by the user in field number 1 (a) i.e., "Corporate identity number (CIN)" and shall be non-editable.
2 (b)	Address of the registered office of the company	
2 (c)	Email ID of the company	
3 (a)	Company is	i. This field shall be prefilled based on CIN number entered in field number 1 (a). ii. It shall be the class of the company as per the company master associate with the CIN. iii. User shall not be allowed to edit this field.
3 (b)	Category	i. This field shall be prefilled based on CIN number entered in field number 1 (a). ii. It shall be the category of the company as per the company master associated with the CIN. iii. User shall not be allowed to edit this field.
3 (c)	Sub Category	i. This field shall be prefilled based on CIN number entered in field number 1 (a). ii. It shall be the subcategory of the company as per the company master associated with the CIN. iii. User shall not be allowed to edit this field.

Compliance Calendar LLP

Instruction Kit for webform INC-12
(Application for grant of License to an existing company under
Section 8)

Field No.	Field Name	Instructions
3 (d)	Whether the company is having share capital	i. This field shall be prefilled based on CIN number entered in 1 (a). It shall be as per the company master associated with the CIN. ii. 'Yes' shall be selected in this field if the company is having share capital and 'No' shall be selected if the company is not having share capital. iii. Further, it shall always be 'yes' if the category of company is 'Company limited by shares'. iv. User shall not be allowed to edit this field.
4 (a)	Authorized capital of the company	i. This field shall be displayed and mandatory if 'Yes' is pre-filled in field number 3 (d) i.e. "Whether the company is having share capital". ii. This field shall be prefilled based on CIN number entered in field number 1 (a). It shall be as per 'Authorized Share Capital' available in the company master associated with the CIN. iii. User shall not be allowed to edit this field.
4 (b)	Maximum number of members	i. This field shall be displayed and mandatory if 'No' is selected in field number 3 (d) i.e. "Whether the company is having share capital". ii. This field shall be prefilled based on CIN number entered in field number 1 (a). It shall be as per 'Maximum number of members' available in the company master associated with the CIN. iii. If the value in field number 3 (a) is private company, the value should be more than or equal to two but equal to or less than 200 and If the value is public company, then the value in this field should be more than or equal to seven. iv. User shall not be allowed to edit this field.
4 (c)	Maximum number of members excluding present and past employees	i. This field shall be displayed and mandatory if 'No' is selected in field number 3 (d) i.e. "Whether the company is having share capital". ii. This field shall be prefilled based on CIN number entered in field number 1 (a). It shall be as per 'Maximum number of members excluding past and present employees' available in the company master associated with the CIN. iii. If the value in field number 3 (a) is private company, the value should be more than or equal to two but equal to or less than 200 and If the value is public company, then the value in this field should be more than or equal to seven. iv. User shall not be allowed to edit this field.

Instruction Kit for webform INC-12
(Application for grant of License to an existing company under
Section 8)

Field No.	Field Name	Instructions
5 (a) (i)	Main division of industrial activity of the company	i. This field shall be prefilled based on primary NIC code (used as CIN identifier) available in the company master data. ii. User shall not be allowed to edit this field.
5 (a) (ii)	Description of the main division	i. This field shall be prefilled based on primary NIC code (used as CIN identifier) available in the company master data. ii. User shall not be allowed to edit this field.
5 (b) (i)	Main division of industrial activity of the company being pursued or proposed to be done in pursuance of section 8	The user shall be able to populate this field through 'Search and Select' functionality. i. The user shall be provided an option to search the 'Main division of industrial activity of the company' either on the basis of description or the NIC code number. ii. User shall have the option to select maximum 3 NIC code (five-digit sub-class). iii. It shall be mandatory for user to select 1 NIC code as primary code to be used for CIN number.
6	Enter the number of Directors	i. This field shall be prefilled as per the number of Directors associated with CIN provided in field number 1 (a). ii. User shall not be allowed to edit this field. iii. Basis the number of director associations, following fields, 'Director Identification Number', 'Name of the person', and 'Name of the company or institution whose nominee the appointee is' (if applicable) will be re-generated and prefilled.
7	Enter the number of key managerial personnel	i. This field shall be prefilled as per the number of KMP(s) associated with CIN provided in field number 1 (a). ii. User shall not be allowed to edit this field. iii. Basis the number of KMP associations, following fields, 'Director Identification Number or Income-tax permanent account number (PAN)', 'Name of the person' and 'Membership number (in case of Company secretary)' will be re-generated and prefilled.
8 (b)	Number of Articles to which provisions of entrenchment shall be applicable	i. This field shall be displayed and mandatory in case 'Yes' is selected in field number 8 (a) i.e. "Whether the Articles are entrenched". ii. Value entered in this field shall be greater than zero and shall be less than/ equal to 91 in case of company having share capital and 30 in case of company not having share capital. iii. Basis the number entered in this field, following fields shall be regenerated:

Instruction Kit for webform INC-12
(Application for grant of License to an existing company under
Section 8)

Field No.	Field Name	Instructions
		a. S.no b. Article number c. Content
10 (b)	Date of passing resolution (DD/MM/YYYY)	i. This field shall be displayed and mandatory if 'Board meeting' is selected in field number 10 i.e. "Whether resolution passed in Board meeting or General Meeting for conversion". ii. The date entered in this field should be less than the system date.
10 (e)	SRN of MGT-14	i. This field shall be displayed and mandatory if 'General meeting' is selected in field number 10 i.e. "Whether resolution passed in Board meeting or General Meeting for conversion". ii. SRN entered in this field should be a valid and approved SRN of form MGT-14 and should be associated with the 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)	Approval/concurrence/NOC of the concerned authority/sectoral regulator, department or Ministry of the Central or State Government(s)	This attachment is optional.
(b)	Statement showing in detail the assets and the liabilities of the company, as on the date of the application or within thirty days preceding that date	This attachment is mandatory.
(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	
	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 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 eForm is a Director - Enter the approved DIN ii. In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter approved DIN or valid income-tax PAN

Instruction Kit for webform INC-12
(Application for grant of License to an existing company under
Section 8)

Field No.	Field Name	Instructions
		In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.
	Declaration by Professional	
	To be digitally signed by Chartered Accountant/ Company Secretary/ Cost Accountant/ Advocates	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) or Advocate (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 Certificate of Practice number Permanent Account Number	i. In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice), enter the membership number. ii. In case the professional is a company secretary (in whole-time practice), enter the certificate of practice number. iii. In case the professional is an advocate (in whole-time practice), enter the Permanent Account Number. iv. Please ensure that the membership/ certificate of practice number of the professional corresponds to the 'Associate' or 'Fellow' member category selected in the webform.

Instruction Kit for webform INC-12
(Application for grant of License to an existing company under
Section 8)

Web Service for submission of 'Details of Notice'

An existing company is required to publish a notice in a newspaper within a week from the date of submission of its application. The notice published will have to be in the vernacular newspaper and in principal language of the district in which the registered office of the company is situated. The user also needs to publish this notice in an English newspaper circulating in the concerned district. The said notices shall be published on websites as may be notified by the Central Government.

The Registrar after considering the objections if any within 30 days from the date of publication may decide for granting of license to such company.

Field No.	Field Name	Instructions
1	Corporate Identity Number (CIN)	i. This field shall be auto filled as per the CIN provided in the corresponding INC-12 form. ii. User shall not be allowed to edit this field.
2	Name of the company	i. Name of the company shall be pre-filled based on name of the company available in the master associated with the CIN provided in field number 1 i.e., "Corporate identity number (CIN)". ii. The user shall not be allowed to edit this field.
3(a)	Date of Publication of Notice in English Language (DD/MM/YYYY)	i. The date entered in this field should be less than the system date. ii. Date entered shall not be greater than 7 days from date of filing of INC-12 form.
3(b)	Date of Publication of Notice in Vernacular Language (DD/MM/YYYY)	i. The date entered in this field should be less than the system date. ii. Date entered shall not be greater than 7 days from date of filing of INC-12 form.
	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 notice in vernacular language	These attachments are mandatory.
(b)	Copy of notice in vernacular language	

Instruction Kit for webform INC-12
(Application for grant of License to an existing company under
Section 8)

3.2 Other instructions to fill Form No. INC-12

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. INC-12. ii. All the 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 form.
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.

Instruction Kit for webform INC-12
(Application for grant of License to an existing company under
Section 8)

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	Grant of license under section 8	INR 2000 As per the Companies (Registration of offices and fees) Rules, 2014	NA	NA	NA

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

4.2 Processing Type

INC-12 form shall be processed in Non-STP mode.

4.3 Useful links

1. Link to access Form No. INC-12: *https://www.mca.gov.in/MinistryV2/companyformsdownload.html*

2. FAQs 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*

4.4 Rejection codes

Noting Code	Description
1	Objects mentioned are not as per the requirement of the Act for issue of license
2	The grounds on which the application is made are not clear
3	Amend the MOA and AOA as per the requirement of section 8
4	Declaration on non-judicial stamp paper required
5	Provide valid SRN of Form MGT-14 wherein special resolution approving registration under section 8 is filed
6	Records of annual statement are missing in the database

Instruction Kit for webform INC-12
(Application for grant of License to an existing company under
Section 8)

Noting Code	Description
7	Proper details of future annual income and expenditure of the company for next three years, specifying the sources of the income and the objects of the expenditure, not furnished
8	Copy of notice published in the newspaper not furnished
9	Publication of notice in newspaper is not within a week from the date of application
10	Notice is not published on the websites notified by CG
11	Publication is not in two languages i.e., one in English and in vernacular language of the district in which the office is / to be situated
12	Approval/concurrence/NOC of the concerned authority/sectoral regulator, department or Ministry of the Central or State Government(s) has not been furnished
13	Assets and liabilities statements with their values as per applicable rule have not been furnished
14	Proof that notice has been published not received
15	MOA / AOA not amended as per the instructions
16	Resolution to the objections raised by authority/regulatory body/department/Ministry of Central or State Government not provided / is not satisfactory
17	The company had applied its profits or income by way of dividend to its members
18	Certified copy of minutes of Board/General meeting required
19	Memorandum/Articles does not contain a prohibition of distribution of profits among its members
20	Others

Instruction Kit for webform INC-12
(Application for grant of License to an existing company under
Section 8)

5   ANNEXURES

5.1   Annexure A – List of Activity Codes – NIC 2008

Please refer the below link to view the list of activity codes:

"https://www.ncs.gov.in/Documents/NIC_Sector.pdf"