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 webform.

This document is divided into following sections:

Part I – Law(s) governing the webform

Part II– Accessing the Form No. SH-11 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 68(10) of the Companies Act, 2013 read with Rule 17 (13) of the Companies (Share capital & Debentures) Rules, 2014.

1.1 Purpose of the webform

A company has to file return of buy back in form no. SH-11 containing particulars related to the buy-back within 30 days of its completion. The return is to be filed with the Registrar, and in case of a listed company with the Registrar and the Securities and Exchange Board of India.

1.2 Important Check Points while filling up the webform

- ✓ *Please read instructions and guidelines carefully before filling online application forms.*
- ✓ *Please attach the required mandatory supporting documents in the specified format only.*
- ✓ *Please ensure that applicant of the webform is registered at MCA portal before filing the webform.*
- ✓ *Please note that the Company for which the webform is being filed shall be registered with MCA and shall have a valid CIN.*
- ✓ *Please ensure that the business user is associated with the company or authorised by the company to e-file on its behalf (applicable to other business user).*
- ✓ *Please ensure that the person signing the webform has a valid and non-expired/ non-revoked DSC.*
- ✓ *Please ensure that the signatories have an approved DIN.*
- ✓ *Please ensure that DSC of the authorised signatories should have been registered on MCA portal against the DIN/ PAN/ Membership number mentioned in the webform.*
- ✓ *Please ensure that DIN/ PAN/ Membership number entered in the signatory field is associated with the with the CIN under the selected designation as on the date of filing.*
- ✓ *Please ensure that DIN of the authorised person signing the webform is not flagged for 'disqualification'.*
- ✓ *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 no other SH-11 is pending for payment or approval against the CIN.*
- ✓ *Please ensure that the SRN of SH-9 is approved and is associated with the same CIN.*
- ✓ *Please ensure that the SRN of SH-8 is approved and is associated with the same CIN.*
- ✓ *Please ensure that the SRN of MGT-14 is a valid and is associated with the same CIN. Further, the "Purpose of passing the resolution" selected in MGT-15 shall be 'Buyback of shares or other specified securities'.*
- ✓ *Please ensure that the date of filing of SH-11 is greater than the date of filing of form no. SH-9.*
- ✓ *Please ensure that for each SH-8 filed by the company, SH-11 is filed wherein the SRN of SH-8 is provided. In case SRN of SH-8 is not provided in any of the SH-11, subsequent filing of SH-8 shall be restricted.*

✓ *Please note that in case of resubmission, original application of the SH-8 (along with the linked forms, if applicable) 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 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 Form No. SH-11
(Return in respect of buy-back of securities)

MINISTRY OF
CORPORATE
AFFAIRS
GOVERNMENT OF INDIAA

2   PART II – ACCESSING THE FORM NO. SH-11 APPLICATION

2.1   Application Process for Form No. SH-11

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"

STEP 5: Navigate to the header "Change in Share capital"

STEP 6: Access "Form SH-11 – Return in respect of buy-back of securities"

STEP 7: Enter Company Information[2]

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

STEP 9: Select CIN form 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 form + 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 SH-11 through search bar on MCA homepage (website search)[6]

STEP 3: Login to MCA portal with valid credentials

---

[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 "Form SH-11 – Return in respect of buy-back of securities" 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 CIN's and corresponding Company name for Companies where the user is associated shall be displayed.
[5] The option to save the webform as a draft shall be enabled once the user enters the CIN.
[6] In case Option 2 is selected, the user will have an option to either login immediately after accessing the MCA homepage or login after performing the website search.

STEP 4: Enter Company Information[2]

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

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

STEP 7: Fill up the application

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 form + 2 days, whichever is earlier, the SRN will be cancelled.)

STEP 14: Acknowledgement is generated

2.1.2   Resubmission

2.1.2.1   Option 1

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials

STEP 3: Access application history through user dashboard

STEP 4: Select SH-11 application with status as 'Resubmission required'

STEP 5: Fill up the application

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

STEP 7: Submit the webform

STEP 8: SRN is updated

STEP 9: Affixing of DSC

STEP 10: Upload the DSC affixed pdf document on MCA 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

---

[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.

2.1.2.2   Option 2

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

STEP 2: Login to MCA portal with valid credentials

STEP 3: Fill up the application

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

STEP 5: Submit the webform

STEP 6: SRN is updated

STEP 7: Affixing of DSC

STEP 8: Upload the DSC affixed pdf document on MCA 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

3   PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1   Specific Instructions to fill the Form No. SH-11 at Field Level

Instructions to fill 'SH-11' 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 pre-filled based on the user id. ii. In case of professional users, a search option shall be provided to search the CIN basis the company name. Either full name of the company or partial name can be used to search the company. iii. In case of other business users, a dropdown option is provided containing the list of CIN with which the user is associated
1 (b)	Name of the company	These fields shall be **pre-filled** based on the CIN entered in field number 1 (a) i.e. "Corporate Identity Number (CIN)" and shall be non-editable.
1 (c)	Address of the registered office of the company	
1 (d)	Email ID of the company	
2	Source of the buy-back	i. This field shall be prefilled based on 'SH-8'. ii. User shall be able to select multiple options in this field. iii. Based on the selection, relevant fields from 2(d) to 2(f) shall be displayed to user.
2	Amount utilized for buy-back	Value mentioned under this label should be less than or equal to corresponding value entered in field "Amount as on ____"
3 (a)	**Equity share capital**	i. These field shall be prefilled from 'SH-8'. ii. These field shall be editable in case of 'Paid up share capital' only. iii. These field shall be mandatory if value entered in field "Number of shares" of the same column is greater than zero. iv. The nominal amount per share shall be same for the columns "authorized, issued, subscribed and paid-up share capital".
3 (b)	**Preference share capital**	
3(c)	**Others**	
	Authorized capital, Issued capital, Subscribed capital and Paid up capital Nominal amount per share (in Rupees)	
	Number of the shares or other securities bought back	i. This field shall be prefilled from 'SH-8' from field "Maximum Number of the shares or other securities to be bought back" and shall be editable. ii. Number entered shall be less than or equal to value entered

Field No.	Field Name	Instructions
		in field "Number of equity shares pre buy back."
		iii. The number entered shall be less than value entered in SH-8 in field "Maximum Number of the shares or other securities to be bought back".
		iv. The number entered shall be nil for "Authorized capital."
5 (b)	Service Request Number (SRN) of Form MGT - 14	i. This field shall be prefilled from 'SH-8'.
		ii. This field shall be mandatory if 'Total proposed amount of buy back' is more than 10% of sum of 'Total paid up equity share capital', 'Free reserves' and 'Securities premium.'
6 (a)	Date of completion of last buy-back (DD/MM/YYYY)	Please note that difference between the system date and date of completion of last buy back entered in this field is not less than one year i.e. date of completion of last buy back cannot be less than one year from system date.
6 (b)	Date of opening of offer (DD/MM/YYYY)	i. This field shall be prefilled from SH-8, field 'Proposed / Expected date of opening of offer and shall be editable.
		ii. Date entered shall not be within a period of one year from the date entered in field number 6 (a) i.e. 'Date of completion of last buy-back' i.e. no offer of buy back shall be made within a period of one year from 'Date of completion of last buy-back.'
6 (c)	Date of closure of offer (DD/MM/YYYY)	Date entered by user shall be greater than 'the date entered in field number 6 (b) i.e. "Date of opening of offer."
6 (d)	Date of completion of buy back (DD/MM/YYYY)	i. This field shall be prefilled from 'SH-8' from field "Proposed completion date of buy-back" and shall be editable.
		ii. Date entered shall be greater than the date entered in field number 6 (c) i.e. "Date of closure of offer."
6 (e)	Date of payment of consideration to all shareholders from whom securities have been bought back	Date entered shall be within 22 days from the date entered in field number 6 (c) i.e. "Date of closure of offer."
	Debt equity ratio	
7 (d)	Post buy-back debt to capital and free reserve ratio	i. This field shall be prefilled based on 'SH-8' and shall be editable.
		ii. The ratio entered in this field shall not be greater than the ratio entered in field number 7 (c) i.e. 'Debt to capital and free reserves ratio allowed to company.'
8	**The shareholding pattern before buy-back of shares or other specified securities**	Please note that the details in this section can be entered/uploaded in an excel template.

COMPLIANCE CALENDAR.IN
Simplifying Legalities & Fostering Governance

Field No.	Field Name	Instructions
	Securities held after buy-back as on _____ (DD/MM/YYYY)	Date entered in this field shall be equal to or greater than the date entered in field number 6 (d) i.e. "Date of completion of buy back (DD/MM/YYYY)."
9	**Promoter wise shareholding details**	Please note that the details in this section can be entered/uploaded in an excel template.
	Attachments	the attachment shall be either in pdf or.jpg format. The size of each individual attachment can be up to 2MB.
	Buy-back details	This attachment is mandatory.
	Optional attachments, 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.
	Company Declaration	Please select all the checkboxes.
	To be digitally signed by Designation Director Identification Number (DIN) of the director	i. Select the relevant option from the dropdown list – Director/ Managing Director ii. The webform shall be signed by at least two directors of the company, one of whom shall be the managing director, if any. iii. Please note that 'Director' can be selected for both the signatories only if no managing director is active in the company. iv. Please ensure that 'Managing Director' shall be selected as a signatory in case the company has an active Managing Director on its board. v. Kindly ensure to provide a valid DIN.
	Professional declaration	
	To be digitally signed by Certified by Whether Associate or Fellow Membership number/ Certificate of practice number of the professional	i. The webform shall be signed by company secretary in practice. ii. Field 'Certified by' shall be prefilled as 'company secretary in practice' and shall be non-editable. iii. Select whether the professional is an associate or fellow. iv. Enter a valid certificate of practice number. v. Please ensure that the certificate of practice number of the professional corresponds to the 'Associate' or 'Fellow' member category selected in the webform.

MINISTRY OF CORPORATE AFFAIRS
GOVERNMENT OF INDIA

4   Other instructions to fill Form No. SH-11

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. SH-11. ii. This is an optional field. iii. 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**. iv. 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.

COMPLIANCE CALENDAR.IN®
Simplifying Legalities & Fostering Governance

5   PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION

5.1 Fee rules

Fee Calculation Logic:

S#	Purpose of webform	Normal Fee	Additional (Delay Fee)	Logic for Additional Fees	
				Event Date	**Time limit (days) for filing**
1	Return in respect of buy-back of securities	The Companies (Registration offices and Fees) Rules, 2014 (Refer Table 1 below)	The Companies (Registration offices and Fees) Rules, 2014 (Refer Table 2 below)	Date of completion of buy-back entered in field number 6(d) i.e. Date of completion of buy back (DD/MM/YYYY)	30 days

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

4.1.1 Companies (Registration offices and Fees) Rules, 2014

Table 1

Fees to be charged in case company is having share capital

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

Fees to be charged in case company is not having share capital

Fee applicable (INR)
200

Table 2

Additional Fees in case of delay in filing of form

S#	Period of delay	Additional 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

5.2 Processing Type

Form No. SH-11 shall be processed in Non-STP mode.

5.3 Useful Links

1. Link to access Form No. SH-11: *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*