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**Instruction Kit for eForm INC-2**  
(One Person Company - Application for Incorporation)

## **About this Document**

The Instruction Kit has been prepared to help you file eForms with ease. This documents 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**

### **Section and Rule Number(s)**

eForm INC-2 is required to be filed pursuant to section 3(1) and 7(1) of the Companies Act, 2013 and Rule 4, 10, 12 and 15 of the Companies (Incorporation) Rules, 2014 which are reproduced for your reference:

### **Section 3(1):**

A company may be formed for any lawful purpose by—

- (a) seven or more persons, where the company to be formed is to be a public company;
- (b) two or more persons, where the company to be formed is to be a private company; or
- (c) one person, where the company to be formed is to be One Person Company that is to say, a private company, by subscribing their names or his name to a memorandum and complying with the requirements of this Act in respect of registration

Provided that the memorandum of One Person Company shall indicate the name of the other person, with his prior written consent in the prescribed form, who shall, in the event of the subscriber's death or his incapacity to contract become the member of the company and the written consent of such person shall also be filed with the Registrar at the time of incorporation of the One Person Company along with its memorandum and articles.

Provided further that such other person may withdraw his consent in such manner as may be prescribed.

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Provided also that the member of One Person Company may at any time change the name of such other person by giving notice in such manner as may be prescribed.

Provided also that it shall be the duty of the member of One Person Company to intimate the company the change, if any, in the name of the other person nominated by him by indicating in the memorandum or otherwise within such time and in such manner as may be prescribed, and the company shall intimate the Registrar any such change within such time and in such manner as may be prescribed.

Provided also that any such change in the name of the person shall not be deemed to be an alteration of the memorandum.

**Section 7(1):**

There shall be filed with the Registrar within whose jurisdiction the registered office of a company is proposed to be situated, the following documents and information for registration, namely:

- a) the memorandum and articles of the company duly signed by all the subscribers to the memorandum in such manner as may be prescribed;
- b) a declaration in the prescribed form by an advocate, a chartered accountant, cost accountant or company secretary in practice, who is engaged in the formation of the company, and by a person named in the articles as a director, manager or secretary of the company, that all the requirements of this Act and the rules made thereunder in respect of registration and matters precedent or incidental thereto have been complied with;
- c) an affidavit from each of the subscribers to the memorandum and from persons named as the first directors, if any, in the articles that he is not convicted of any offence in connection with the promotion, formation or management of any company, or that he has not been found guilty of any fraud or misfeasance or of any breach of duty to any company under this Act or any previous company law during the preceding five years and that all the documents filed with the Registrar for registration of the company contain information that is correct and complete and true to the best of his knowledge and belief;
- d) the address for correspondence till its registered office is established;
- e) the particulars of name, including surname or family name, residential address, nationality and such other particulars of every subscriber to the memorandum along with proof of identity, as may be prescribed, and in the case of a subscriber being a body corporate, such particulars as may be prescribed;
- f) the particulars of the persons mentioned in the articles as the first directors of the company, their names, including surnames or family names, the Director Identification

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Number, residential address, nationality and such other particulars including proof of identity as may be prescribed and

- g) the particulars of the interests of the persons mentioned in the articles as the first directors of the company in other firms or bodies corporate along with their consent to act as directors of the company in such form and manner as may be prescribed.
- (2) The Registrar on the basis of documents and information filed under sub-section (1) shall register all the documents and information referred to in that subsection in the register and issue a certificate of incorporation in the prescribed form to the effect that the proposed company is incorporated under this Act.
- (3) On and from the date mentioned in the certificate of incorporation issued under sub-section (2), the Registrar shall allot to the company a corporate identity number, which shall be a distinct identity for the company and which shall also be included in the certificate.

**Rules 4:**

For the purposes of first proviso to sub-section (1) of section 3,

- (1) The subscriber to the memorandum of a One Person Company shall nominate a person, after obtaining prior written consent of such person, who shall, in the event of the subscriber's death or his incapacity to contract, become the member of that One Person Company.
- (2) Name of the person nominated under sub-rule (1) shall be mentioned in the memorandum of One Person Company and the nomination in Form **INC-2** along with consent of such nominee obtained in Form **INC-3** and fee as provided in **Companies (Registration offices and fees) Rules, 2014** shall be filed with the Registrar at the time of incorporation of the company along with its memorandum and articles.
- (3) In pursuance of the second proviso of sub-section (1) of section 3, the person nominated by the subscriber or member of a One Person Company may, withdraw his consent by giving a notice in writing to such sole member and to the One Person Company. Provided that the sole member shall nominate another person as nominee within 15 days on the receipt of the notice of withdrawal and shall send an intimation of such nomination in writing to the Company, along with the written consent of such other person so nominated in **Form INC-3**
- (4) The company shall within thirty days of receipt of the notice of withdrawal of consent under sub-rule (3) filed with the Registrar, a notice of such withdrawal of consent and the intimation of the name of another person nominated by the sole member in **Form INC-4** along with fee as provided in **Companies (Registration offices and fees) Rules, 2014** and the written consent of such another person so nominated in **Form INC-3**
- (5) For the purposes of third proviso of sub-section (1) of section 3, the subscriber or member of a One Person Company may, by intimation in writing to the company,

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change the name of the person nominated by him at any time for any reason including in case of death or incapacity to contract of nominee and nominate another person after obtaining the prior consent of such another person in Form **INC-3**.

Provided that the company shall, on the receipt of such intimation, file with the Registrar, a notice of such change in Form **INC-4** along with fee as provided in **Companies (Registration offices and fees) Rules, 2014** and with the written consent of the new nominee in Form **INC-3** within 30 days of receipt of intimation of the change.

- (6) Where the sole member of One Person Company ceases to be the member in the event of death or incapacity to contract and his nominee becomes the member of such One Person Company, such new member shall nominate within fifteen days of becoming member, a person who shall in the event of his death or his incapacity to contract become the member of such company, and the company shall file with the Registrar an intimation of such cessation and nomination in Form **INC-4** along with the fee as provided in **Companies (Registration offices and fees) Rules, 2014** within 30 days of the change in membership and with the prior written consent of the person so nominated in Form **INC-3**

**Rule 10:**

For the purposes of sub-section (5) of section 5, where the articles contain the provisions for entrenchment, the company shall give notice to the Registrar of such provisions in **Form INC-2 or Form INC-7** as the case may be along with the fee as provided in **Companies (Registration offices and fees) Rules, 2014** at the time of incorporation of the company or in case of existing companies, the same shall be filed in **Form MGT-14** within 30 days from the date of entrenchment of the articles, as the case may be along with the fee as provided in **Companies (Registration offices and fees) Rules, 2014**.

**Rule 12:**

For the purposes of sub-section (1) of section 7, an application shall be filed, with the Registrar within whose jurisdiction the registered office of the company is proposed to be situated, in **Form INC-2 (for OPC) and Form INC-7 (other than OPC)** along with the fee as provided in **Companies (Registration offices and fees) Rules, 2014** for registration of a company:

**Rule 15:**

For the purposes of clause (c) of sub-section (1) of section 7, the affidavit shall be submitted by each of the subscribers to the memorandum and each of the first directors named in the articles in **Form INC-9**

**Purpose of the eForm**

eForm INC-2 deals with incorporating One Person Company. This eForm is accompanied by supporting documents such as annexure containing details of directors/subscribers, the

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Memorandum of Association and Articles of Association and evidence of payment of stamp duty. Once the eForm is processed and found complete, a company is registered and CIN is allocated.

**eForm Number as per Companies Act, 1956**

This eForm INC-2 has been introduced in the Companies Act, 2013.

**Part II – Instructions to fill the eForm**

**Specific Instructions to fill the eForm INC-2 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/ Section Name	Field Name	Instructions
		<p><b>Note:</b></p> <ol style="list-style-type: none"> <li>1. Instructions are not provided for the fields which are self-explanatory.</li> <li>2. 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 eForm.</li> <li>3. In case the name had been approved online by the system automatically, filing of Incorporation documents in respect of such name shall not be allowed as per below timelines: <ul style="list-style-type: none"> <li>• If the name is approved on or before 11.00 AM of any working day then the corresponding Incorporation eForms (like eForm INC-2, eForm DIR-12) cannot be filed before 7.00 PM of the same working day.</li> <li>• If the name is approved after 11.00 AM of any working day or at any time on holiday/ non-working day then the corresponding Incorporation eForms cannot be filed before 7.00 PM of the next working day.</li> </ul> </li> </ol> <p>During verification, if the RoC user finds that the approved name ought not to have been allotted, the same shall be liable to be withdrawn by giving an opportunity of being heard to the applicant.</p> <ol style="list-style-type: none"> <li>4. In other cases wherein name is not approved automatically by the system, the form is dealt by the Registrar of Companies office.</li> </ol>
		<p><b>Please note the following:</b></p>

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S. No/ Section Name		Field Name	Instructions
			<ul style="list-style-type: none"> <li>• User is required to file eForm INC-2 for incorporation of One Person Company.</li> <li>• It is suggested that eForm DIR-12 should be filed together at the time of filing of eForm INC-2 if the member is not the sole director of the company.</li> <li>• In case the address for correspondence is not the address of the registered office of the Company, user is required to file INC-22 within 30 days of its incorporation.</li> <li>• Stamp duty on eForm INC-2, Memorandum of Association (MoA) and Articles of Association (AoA) can be paid electronically through the MCA portal.</li> <li>• Payment of stamp duty electronically through MCA portal is mandatory in respect of the States which have authorized the Central Government to collect stamp duty on their behalf. Now eStamp duty payment is to be done online through MCA portal for all the states.</li> <li>• Refund of stamp duty, if any, will be processed by the respective state or union territory government in accordance with the rules and procedures as per the state or union territory stamp Act.</li> <li>• User is required to scan the photograph of every subscriber with MOA and AOA.</li> </ul>
1		Service Request Number (SRN) of Form INC-1	Enter the approved SRN of eForm INC-1 filed for reservation of name.
		Pre-fill button	Click the <b>Pre-fill</b> button. On clicking the button, system will automatically display name, type, class, category and subcategory of the company, name of the state and office of Registrar of Companies in which the company is to be registered on the basis of details filed in eForm INC-1.
4	II	Address of the registered office of the company from the date of incorporation is	<p>The company can have its registered office from the date of incorporation or on and from the 15<sup>th</sup> day of its incorporation. Till the same is established and intimated to the RoC, company can have its correspondence address capable of receiving and acknowledging all communications and notices as may be addressed to it.</p> <p>User is required to fill in the details as required in part 4(I) in case the address for correspondence is not the same as registered office of the Company. Else Part II is required to be filled by the user.</p> <p>Enter the details of registered office address of the company if the company is having its registered office from the date of its incorporation.</p>

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S. No/ Section Name	Field Name	Instructions
		<p>Enter the valid email id of the company. Ensure that this email ID is valid as intimation regarding processing of the eForms, important communication from RoC office shall also be communicated electronically at the email ID being mentioned here.</p> <p>Enter the details of the address of the police station under whose jurisdiction the registered office of the company is to be situated.</p> <p>You can find the addresses of all the RoC offices on the MCA portal.</p>
5	Capital structure of the company, in case of company having share capital	<p>Enter the details of authorized and subscribed share capital break up in case of a company having share capital.</p> <p>Minimum authorized share capital required for One Person Company having share capital is Rs. 1,00,000/-.</p> <p>Minimum and maximum number of members for One Person Company is one only.</p> <p>The subscriber to the Memorandum shall ensure that the payment for the total amount of shares subscribed by him is made to the company upon incorporation.</p> <p>Enter the number of shares, total amount of shares and nominal amount per share for each type of share. At least one type of share capital (Equity/ Preference) should be greater than zero. In case company has shares of multiple nominal amounts per share, then enter multiple nominal values per share separated by comma in the field <b>Nominal amount per share</b>.</p> <p>For example, if the details of authorized share capital are as follows:            1,00,000 equity shares of Rs. 10 each            1,00,000 equity shares of Rs. 5 each            10,000 7% Preference shares of Rs. 50 each            5,000 8% Preference shares of Rs. 100 each</p> <p>The respective fields are to be entered in the following manner:  <b>Authorized capital of the company (in Rs.)- 25,00,000/-</b>            Break up of Authorized capital:</p> <p>Number of equity shares- 2,00,000            Total amount of equity shares (in Rs.)- 15,00,000/-            Nominal amount per equity share- Rs. 10, Rs. 5</p> <p>Number of preference shares- 15,000</p>



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S. No/ Section Name		Field Name	Instructions
			Total amount of preference shares (in Rs.)- 10,00,000/- Nominal amount per preference share- Rs. 50, Rs.100
6		Main division of industrial activity of the company	Based on the main objects of the company, please enter the main division of industrial activity as per National Industrial Classification (NIC)-2004 given below in <a href="#">Annexure A</a> . The main division should be selected based on relevant sub-class and description applicable to the company given in NIC-2004. The details of main division, sub-class and description of National Industrial Classification-2004 are also available on the MCA website.
7		Particulars of Promoter (first subscriber to the MOA)	Enter the details of promoter.  User is required to file eForm DIR-12 in case promoter and director are not the same persons. Enter either DIN or Income-tax PAN. In case DIN is entered it should be an approved DIN. On clicking the Pre-Fill button, system will automatically display the name and address of the promoter on the basis of DIN entered. For cases of PAN, name and address of the promoter is required to be entered. System shall verify the name of the promoter based on PAN entered. Enter surname or family name in the field <b>Family Name</b> .  Enter all other relevant particulars of the promoter including duration of stay at present address. If duration of stay is less than a year at present address, enter the details of previous residence of the promoter. <b>Note:</b> Promoter to One Person company is always an Indian citizen and resident in India and promoter shall be eligible to incorporate only one OPC.
8	(a) & (b)	Nomination and particulars of nominee	Every One Person Company is required to indicate the name of other person as nominee to the sole member in the memorandum and nominee for the subscriber should be an individual who is an Indian citizen and resident in India.  Enter the name of such nominee.  Enter the details of nominee by entering approved DIN or valid Income-tax PAN. In case DIN is entered, the system shall automatically display the name, middle name, surname, father's name and gender of such person.

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S. No/ Section Name		Field Name	Instructions
			For cases of PAN, user is required to enter the particulars of nominee.
9	(a) & (b)	Entrenchment of articles	Where the Articles of Association of OPC contains provisions of entrenchment to the effect that specified provisions may be altered only if conditions or procedures as that are more restrictive than those applicable in case of a special resolution are complied with. Enter the details of such entrenched articles.
10.	(a) & (b)(i)	Particulars of payment of stamp duty	Click the “ <b>Pre-fill</b> ” button System shall automatically display the state or union territory for which stamp duty is to be paid and also amount of stamp duty to be paid on eForm INC-2, MoA and AoA based on the state wise stamp rules. The detailed State wise stamp rules are given below in <a href="#">Annexure D</a> . The state wise stamp rules are also available on MCA website. Select whether stamp duty is to be paid electronically through MCA portal. Please note that stamp duty is mandatory to be paid electronically through MCA portal for certain states or union territories. ‘Yes’ shall be selected for the states and union territories where stamp duty is mandatory to be paid electronically through MCA portal and where amount of stamp duty to be paid electronically is greater than zero. ‘No’ shall be selected only for the states and union territories for which stamp duty cannot be paid electronically. In such case, the existing process of submission of original stamped physical copies of the uploaded eForm INC-2, MoA and AoA to the office of RoC shall continue. ‘Not applicable’ shall be selected only for the states and union territories where stamp duty is mandatory to be paid electronically through MCA portal and where amount of stamp duty to be paid electronically is Zero. In such cases, amount of stamp duty (as per the state wise stamp rules) in respect of all the documents (i.e. eForm INC-2 and MoA and AoA) should be NIL.
10	(b)(ii)	Provide details of stamp duty already paid	In case ‘No’ is selected, enter the details of stamp duty paid under the relevant Stamp Act on eForm INC-2, MoA, AoA and other documents namely Power of Attorney etc. Enter the total amount of stamp duty paid for respective document(s). In case where payment of stamp duty is not applicable, zero may be entered.

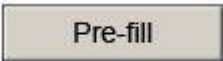

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S. No/ Section Name	Field Name	Instructions
		<p>Select the mode of payment of stamp duty; and enter the name of vendor, serial number of stamps, registration number of vendor, date and place of purchase of stamps.</p> <p>Name of vendor shall be mandatory to enter in case amount of stamp duty is greater than or equal to Rs. 50/-. Registration number of vendor shall be mandatory to enter in case amount of stamp duty is greater than or equal to Rs. 50/- and mode of payment is Manual.</p> <p>Place of purchase of stamp and registration number of vendor shall be mandatory to enter in case mode of payment of stamp duty is 'Manual'.</p> <p>In case of states and union territories for which stamp duty cannot be paid electronically through MCA portal, copy of Memorandum of Association (MoA) and Article of Association (AoA) after stamping and physically signed by all the subscribers should be delivered to the RoC office where company is to be registered.</p>
<b>Declaration</b>		<p>This eForm should be supported with a declaration given either by:</p> <p>A person named in the articles is a subscriber and also a director. (This declaration is displayed to the user in case subscriber and director is the same person)</p> <p>Or</p> <p>A person named in the articles as a director, manager or secretary of the company duly authorized by promoters. (This declaration is displayed to the user in case subscriber and director are not the same person)</p>
<b>To be digitally signed by</b>	Designation	This field shall be auto-filed based on the option selected in the declaration section above.
	DSC	<ul style="list-style-type: none"> <li>Ensure the eForm is digitally signed by the same person whose designation is reflected in the declaration section of the eForm.</li> </ul>
	DIN of the director or DIN or Income tax PAN of the manager or Membership number of the company secretary	<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 valid membership number.</li> <li>In case the person digitally signing the eForm is Manager - Enter approved DIN or valid income-tax PAN.</li> </ul>



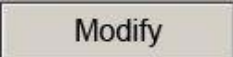

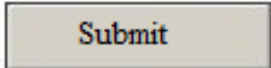
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S. No/ Section Name	Field Name	Instructions
<b>Attachments</b>		<ul style="list-style-type: none"> <li>• It is mandatory to attach Memorandum of Association, Articles of Association, proof of identity of the member and the nominee, residential proof of the member and the nominee, copy of PAN card of member and nominee, consent of nominee in Form INC-3 along with enclosures, affidavit from the subscriber and first director to the memorandum in Form No. INC-9.</li> <li>• It is mandatory to attach Specimen Signature in Form INC-10 in case company is 'Not having share capital'.</li> <li>• It is mandatory to attach Entrenched Articles of association if any of the articles are entrenched.</li> <li>• Proof of registered office address and copies of the utility bills not older than two months are required to be attached in case of address of correspondence is the address of registered office of the company.</li> <li>• It is mandatory to attach proof that the company is permitted to use the address of the registered office of the company if the same is owned by director/any other entity/ Person (not taken on lease by company).</li> <li>• It is mandatory to attach consent to act as a director in case subscriber and director are the same persons.</li> <li>• List of all the companies (specifying their CIN) having the same registered office address, if any.</li> </ul> <p>Any other information can be provided as an optional attachment(s).</p>

**Common Instructions to fill eForm**

Buttons	Particulars
Pre-Fill 	<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>
Attach 	<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>

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Buttons	Particulars
Remove Attachment 	<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>
Check Form 	<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>
Modify 	<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>
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> </ol> <p>Click the <b>Prescrutiny</b> button again. If there are no errors, a message is displayed “No errors found”.</p> <p>The <b>Prescrutiny</b> functionality requires Internet Connectivity.</p>
Submit 	<p>This button is disabled at present.</p>
Country code	<p>List of ISO country code which are required to be mentioned in the eForm are given in <a href="#">Annexure B</a></p>

### Part III - Important Points for Successful Submission

#### Linked Filing

eForm DIR-12 is required to be filed with this form in case promoter is not the sole director of the company.

#### 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.	Incorporation of One Person Company	<a href="#">The Companies (Fee for filings with Registrar of Companies) Rules, 2014 and The Companies (Fee on applications) Rules, 2014</a> <a href="#">Annexure C</a>	#N/A	#N/A	60 days from date of application of eForm INC-1	In case 60 days expired from the date of application of eForm INC-1, this form cannot be filed

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

Stamp Duty Rules- [Annexure D](#)

#### Processing Type

The eForm will be processed in the office of Registrar of Companies.

#### SRN Generation

On successful submission of the eForm INC-2 and eForm DIR-12, if any, SRN will be generated and shown to the user which will be used for future correspondence with MCA. SRN for payment of stamp duty shall also be generated if the user opts to pay the stamp duty electronically through MCA21 system in the eForm.

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### Challan Generation

On successful submission of the eForm INC-2 and eForm DIR-12, if any, Challan will be generated depicting the details of the fees paid by the user to the Ministry. It is the acknowledgement to the user that the eForm has been filed.

### Email

When an eForm is completely processed and registered by the authority concerned, an acknowledgement of registration of eForm along with related documents, if any is sent to the user in the form of an email to the email id of the company.

### Certificate

A Certificate of Incorporation is generated and sent to the user as an attachment to the email and the company is registered and CIN is allotted.

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**Annexure A**

List of main divisions of industrial activities as per National Industrial Classification (NIC)-2004.

<b>Categories</b>	<b>Divisions (Codes)</b>
Agriculture and Allied Activities	Agriculture, Hunting and related Service activities (01); Forestry, logging and related Service activities(02); Fishing, Operation of fish hatcheries and fish farms; Service activities incidental to fishing (05)
Mining & Quarrying	Mining of coal and lignite, extraction of peat (10); Extraction of crude petroleum and natural gas, service activities incidental to oil and gas extraction excluding surveying (11); Mining of uranium and thorium ores (12); Mining of metal ores (13); Other Mining and Quarrying (14)
Manufacturing (Food stuffs)	Manufacture of food products and beverages (15); Manufacture of tobacco products (16)
Manufacturing (Textiles)	Manufacture of textiles (17); Manufacture of wearing apparel, dressing and dyeing of fur (18)
Manufacturing (Leather & products thereof)	Tanning and dressing of leather, manufacture of luggage handbags, saddlery & harness and footwear (19)
Manufacturing (Wood Products)	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plating materials (20)
Manufacturing (Paper & Paper products; Publishing, printing and reproduction of recorded media)	Manufacture of paper and paper products (21); Publishing, printing and reproduction of recorded media (22)
Manufacturing (Metals & Chemicals, and products thereof)	Manufacture of coke, refined petroleum products and nuclear fuel (23); Manufacture of chemicals and chemical products (24); Manufacture of rubber and plastic products (25); Manufacture of other non-metallic mineral products (26) ; Manufacture of basic metals (27); Manufacture of fabricated metal products, except machinery and equipments (28)
Manufacturing (Machinery & Equipments)	Manufacture of machinery and equipment n.e.c (29); Manufacture of office, accounting and computing machinery (30); Manufacture of electrical machinery and apparatus n.e.c (31); Manufacture of radio, television and communication equipment and apparatus (32);



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	<p>Manufacture of medical, precision and optical instruments, watches and clocks (33);          Manufacture of motor vehicles, trailers and semi-trailers (34);          Manufacture of other transport equipment (35)</p>
Manufacturing (Others)	<p>Manufacture of furniture; manufacturing n.e.c (36); Recycling (37)</p>
Electricity, Gas & Water companies	<p>Electricity, gas, steam and hot water supply (40);          Collection, purification and distribution of water (41)</p>
Construction	<p>Construction (45)</p>
Trading	<p>Sale, maintenance and repair of motor vehicles and motor cycles; retail sale of automotive fuel (50);          Wholesale trade and commission trade, except of motor vehicles and motorcycles (51);          Retail trade, except of motor vehicles and motorcycles, repair of personal and household goods (52);          Hotels and Restaurants (55)</p>
Transport, storage and Communications	<p>Land transport; transport via pipelines (60);          Water Transport (61);          Air Transport(62);          Supporting and auxiliary transport activities, activities of travel agencies (63);          Post and telecommunications (64)</p>
Finance	<p>Financial intermediation, except insurance and pension funding (65);          Activities auxiliary to financial intermediation (67)</p>
Insurance	<p>Insurance and pension funding, except compulsory social security (66)</p>
Real Estate and Renting	<p>Real estate activities (70);          Renting of machinery and equipment without operator and of personal and household goods (71)</p>
Business Services	<p>Computer and related activities (72);          Other Business Activities (74)</p>

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**Annexure B**

**List of ISO Country Codes**

Country Name	Country Code	Country Name	Country Code
AFGHANISTAN	AF	LIBERIA	LR
ÅLAND ISLANDS	AX	LIBYAN ARAB JAMAHIRIYA	LY
ALBANIA	AL	LIECHTENSTEIN	LI
ALGERIA	DZ	LITHUANIA	LT
AMERICAN SAMOA	AS	LUXEMBOURG	LU
ANDORRA	AD	MACAO	MO
ANGOLA	AO	MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF	MK
ANGUILLA	AI	MADAGASCAR	MG
ANTARCTICA	AQ	MALAWI	MW
ANTIGUA AND BARBUDA	AG	MALAYSIA	MY
ARGENTINA	AR	MALDIVES	MV
ARMENIA	AM	MALI	ML
ARUBA	AW	MALTA	MT
AUSTRALIA	AU	MARSHALL ISLANDS	MH
AUSTRIA	AT	MARTINIQUE	MQ
AZERBAIJAN	AZ	MAURITANIA	MR
BAHAMAS	BS	MAURITIUS	MU
BAHRAIN	BH	MAYOTTE	YT
BANGLADESH	BD	MEXICO	MX
BARBADOS	BB	MICRONESIA, FEDERATED STATES OF	FM
BELARUS	BY	MOLDOVA, REPUBLIC OF	MD
BELGIUM	BE	MONACO	MC
BELIZE	BZ	MONGOLIA	MN
BENIN	BJ	MONTENEGRO	ME
BERMUDA	BM	MONTSERRAT	MS
BHUTAN	BT	MOROCCO	MA
BOLIVIA	BO	MOZAMBIQUE	MZ
BOSNIA AND HERZEGOVINA	BA	MYANMAR	MM
BOTSWANA	BW	NAMIBIA	NA
BOUVET ISLAND	BV	NAURU	NR
BRAZIL	BR	NEPAL	NP
BRITISH INDIAN OCEAN TERRITORY	IO	NETHERLANDS	NL
BRUNEI DARUSSALAM	BN	NETHERLANDS ANTILLES	AN
BULGARIA	BG	NEW CALEDONIA	NC
BURKINA FASO	BF	NEW ZEALAND	NZ

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BURUNDI	BI	NICARAGUA	NI
CAMBODIA	KH	NIGER	NE
CAMEROON	CM	NIGERIA	NG
CANADA	CA	NIUE	NU
CAPE VERDE	CV	NORFOLK ISLAND	NF
CAYMAN ISLANDS	KY	NORTHERN MARIANA ISLANDS	MP
CENTRAL AFRICAN REPUBLIC	CF	NORWAY	NO
CHAD	TD	OMAN	OM
CHILE	CL	PAKISTAN	PK
CHINA	CN	PALAU	PW
CHRISTMAS ISLAND	CX	PALESTINIAN TERRITORY, OCCUPIED	PS
COCOS (KEELING) ISLANDS	CC	PANAMA	PA
COLOMBIA	CO	PAPUA NEW GUINEA	PG
COMOROS	KM	PARAGUAY	PY
CONGO	CG	PERU	PE
CONGO, THE DEMOCRATIC REPUBLIC OF THE	CD	PHILIPPINES	PH
COOK ISLANDS	CK	PITCAIRN	PN
COSTA RICA	CR	POLAND	PL
COTE D'IVOIRE	CI	PORTUGAL	PT
CROATIA	HR	PUERTO RICO	PR
CUBA	CU	QATAR	QA
CYPRUS	CY	REUNION	RE
CZECH REPUBLIC	CZ	ROMANIA	RO
DENMARK	DK	RUSSIAN FEDERATION	RU
DJIBOUTI	DJ	RWANDA	RW
DOMINICA	DM	SAINT BARTHELEMY	BL
DOMINICAN REPUBLIC	DO	SAINT HELENA	SH
ECUADOR	EC	SAINT KITTS AND NEVIS	KN
EGYPT	EG	SAINT LUCIA	LC
EL SALVADOR	SV	SAINT MARTIN	MF
EQUATORIAL GUINEA	GQ	SAINT PIERRE AND MIQUELON	PM
ERITREA	ER	SAINT VINCENT AND THE GRENADINES	VC
ESTONIA	EE	SAMOA	WS
ETHIOPIA	ET	SAN MARINO	SM
FALKLAND ISLANDS (MALVINAS)	FK	SAO TOME AND PRINCIPE	ST
FAROE ISLANDS	FO	SAUDI ARABIA	SA
FIJI	FJ	SENEGAL	SN
FINLAND	FI	SERBIA	RS

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FRANCE	FR	SEYCHELLES	SC
FRENCH GUIANA	GF	SIERRA LEONE	SL
FRENCH POLYNESIA	PF	SINGAPORE	SG
FRENCH SOUTHERN TERRITORIES	TF	SLOVAKIA	SK
GABON	GA	SLOVENIA	SI
GAMBIA	GM	SOLOMON ISLANDS	SB
GEORGIA	GE	SOMALIA	SO
GERMANY	DE	SOUTH AFRICA	ZA
GHANA	GH	SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS	GS
GIBRALTAR	GI	SPAIN	ES
GREECE	GR	SRI LANKA	LK
GREENLAND	GL	SUDAN	SD
GRENADA	GD	SURINAME	SR
GUADELOUPE	GP	SVALBARD AND JAN MAYEN	SJ
GUAM	GU	SWAZILAND	SZ
GUATEMALA	GT	SWEDEN	SE
GUERNSEY	GG	SWITZERLAND	CH
GUINEA	GN	SYRIAN ARAB REPUBLIC	SY
GUINEA-BISSAU	GW	TAIWAN, PROVINCE OF CHINA	TW
GUYANA	GY	TAJIKISTAN	TJ
HAITI	HT	TANZANIA, UNITED REPUBLIC OF	TZ
HEARD ISLAND AND MCDONALD ISLANDS	HM	THAILAND	TH
HOLY SEE (VATICAN CITY STATE)	VA	TIMOR-LESTE	TL
HONDURAS	HN	TOGO	TG
HONG KONG	HK	TOKELAU	TK
HUNGARY	HU	TONGA	TO
ICELAND	IS	TRINIDAD AND TOBAGO	TT
INDIA	IN	TUNISIA	TN
INDONESIA	ID	TURKEY	TR
IRAN, ISLAMIC REPUBLIC OF	IR	TURKMENISTAN	TM
IRAQ	IQ	TURKS AND CAICOS ISLANDS	TC
IRELAND	IE	TUVALU	TV
ISLE OF MAN	IM	UGANDA	UG
ISRAEL	IL	UKRAINE	UA
ITALY	IT	UNITED ARAB EMIRATES	AE
JAMAICA	JM	UNITED KINGDOM	GB
JAPAN	JP	UNITED STATES	US



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JERSEY	JE	UNITED STATES MINOR OUTLYING ISLANDS	UM
JORDAN	JO	URUGUAY	UY
KAZAKHSTAN	KZ	UZBEKISTAN	UZ
KENYA	KE	VANUATU	VU
KIRIBATI	KI	VENEZUELA, BOLIVARIAN REPUBLIC OF	VE
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	KP	VIET NAM	VN
KOREA, REPUBLIC OF	KR	VIRGIN ISLANDS, BRITISH	VG
KUWAIT	KW	VIRGIN ISLANDS, U.S.	VI
KYRGYZSTAN	KG	WALLIS AND FUTUNA	WF
LAO PEOPLE'S DEMOCRATIC REPUBLIC	LA	WESTERN SAHARA	EH
LATVIA	LV	YEMEN	YE
LEBANON	LB	ZAMBIA	ZM
LESOTHO	LS	ZIMBABWE	ZW

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**Annexure C**

**1. Memorandum of Association (MOA) filing fee (in case of company having share capital)**

Nominal Share capital	Fee applicable	
	Fixed	For every 10, 000 or part thereof
Up to 10, 00, 000	2,000	N/A
More than 10,00,000 up to 50,00,000	2,000 +	200
More than 50,00,000 up to 1,00,00,000	N/A	N/A
More than 1,00,00,000	N/A	N/A

**2. Fee for filing Articles of association (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	N/A

**3. Fee for filing form INC-2 (in case of company have 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	N/A

**Annexure D**

**State wise Stamp Duty**



Statewise Stamp  
Duty.xlsx

**Disclaimer**

All initiatives have been taken to make the database in respect of stamp duty as authentic as possible. However, users are requested to refer the relevant Stamp Act/ Rules of the concerned State/ Union Territory Government for the authentic version. Along with the above, Ministry of Corporate Affairs



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or its service provider shall not be responsible for any loss to any person caused by any shortcoming, discrepancy or inaccuracy in the information regarding such database. Any discrepancy found in this regard may be brought to the notice of office of respective Registrar or MCA immediately.

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