

Table of Contents

1	PART I – LAW(S) GOVERNING THE WEBFORM	3
1.1	Purpose of the webform	3
1.2	Important Check Points while filling up the webform.....	3
2	PART II – ACCESSING THE WEBFORM ADT-4	4
2.1	Application process for webform ADT-4	4
3	PART III – INSTRUCTIONS TO FILL THE WEBFORM	6
3.1	Specific instructions to fill the webform ADT-4 at Field Level	6
3.2	Other instructions to fill webform ADT-4	8
4	PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION	9
4.1	Fee rules	9
4.2	Processing Type	9
4.3	Useful links	9

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 webform ADT-4



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 **143(12)** of the Companies Act, 2013 read with Rule **13** of the Companies (Audit and Auditors) rules, 2014.

1.1 Purpose of the webform

If an auditor (including Practising Company Secretary and Practising Cost Accountant also) of a company in the course of the performance of his duties as auditor, has reason to believe that an offence of fraud, involving such amount or amounts as may be prescribed, is being or has been committed in the company by its officers or employees, the auditor shall report the matter to the Central Government in the webform ADT-4.

1.2 Important Check Points while filling up the webform

- ✓ Please read instructions and guidelines carefully before filling online application form.
- ✓ Please ensure that none of the mandatory data field is left blank
- ✓ Please attach the required mandatory supporting documents in the specified format only.
- ✓ Please ensure that the user filing the form is registered as professional user.
- ✓ Please ensure that the Membership number and/or certificate of practice number of the professional certifying the form is a valid membership/certificate of practice number as existing in the database for that professional. Practicing professional should not also been debarred by the BO Admin (All India).
- ✓ Please ensure that the dates entered in the form should be less than or equal to the system date and is greater than or equal to the date of incorporation of the company.
- ✓ Please ensure that the DSC attached in the webform is registered on MCA portal against the Membership number as provided in the form.
- ✓ Please note that the signing authority of the webform shall have valid and non-expired/non-revoked DSC and a valid Membership number, as applicable.
- ✓ Please ensure that the SRN of form ADT-1 and CRA-2 is a valid and approved SRN and is associated with the CIN.
- ✓ Please ensure that the value entered in field 10 i.e., Estimated amount involved in suspected fraud is one crore INR or above.
- ✓ 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.

2 PART II – ACCESSING THE WEBFORM ADT-4

2.1 Application process for webform ADT-4

2.1.1 Initial Submission

2.1.1.1 Option 1

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials¹

STEP 3: Select “MCA services” and further select “Company e-Filing”

STEP 4: Navigate to the header “Approval Services (ROC/RD/HQ)”.

STEP 5: Navigate to “ADT-4 - Report to the Central Government”

STEP 6: Enter CIN information

STEP 7: Search CIN using the search option (optional)²

STEP 8: Fill up the application

STEP 9: Save the webform as a draft (optional)³

STEP 10: Submit the webform

STEP 11: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA.)

STEP 12: Affix the DSC

STEP 13: Upload the DSC affixed pdf document on MCA portal (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation then the SRN will be cancelled)

STEP 14: Acknowledgement is generated

2.1.1.2 Option 2

STEP 1: Access MCA homepage

STEP 2: Access webform ADT-4 through search bar on MCA homepage (website search)⁴

STEP 3: Login to MCA portal with valid credentials

STEP 4: Enter CIN information

STEP 5: Search CIN using the search option (optional)²

STEP 6: Fill up the application

STEP 7: Save the webform as a draft (optional)³

STEP 8: Submit the webform

STEP 9: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA.)

STEP 10: Affix the DSC

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 “Report to the Central Government (ADT-4)” in case the user is not already logged in.

² 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 the CIN basis the name of the company.

³ The option to save the webform as a draft shall be enabled once the user enters CIN.

⁴ 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 11: Upload the DSC affixed pdf document on MCA portal (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation then the SRN will be cancelled)

STEP 12: Acknowledgement is generated

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific instructions to fill the webform ADT-4 at Field Level

Instructions to fill webform ADT-4 are tabulated below at field level. Only important fields that require detailed instructions are explained. Self-explanatory fields are not explained.

Field No.	Field Name	Instructions
1	Corporate Identity Number (CIN)	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.
3 (a) 3(b)	SRN of ADT-1/CRA-2 (as applicable)	i. This field shall be displayed, and mandatory based on the value selected in field “Form filed by”. ii. In case value selected is ‘Statutory Auditor’ then enter a valid and approved SRN of webform ‘ADT-1’ associated with CIN entered in field number 1 i.e., “Corporate Identity Number (CIN)”. iii. In case value selected is ‘Cost Auditor’ then enter a valid and approved SRN of webform ‘CRA-2’ associated with CIN entered in field number 1 i.e., “Corporate Identity Number (CIN)”.
4 (a)	Name of the auditor	i. The user shall not be allowed to enter single alphabet in his/her name field.
4 (c)	Membership number	A. In case 'Statutory Auditor' is selected in field 'Form filed by': 1. In case of single auditor appointment in ADT-1. Information to be pre-filled based on SRN of ADT-1 entered in 3(a) i.e., SRN of ADT-1/CRA-2 (as applicable)/CRA-2 (as applicable) 2. In case of joint auditor appointment FO user has to manually select from the dropdown of the membership number for V3 SRNs entered in field 3(a). 3. In case of joint auditor appointment FO user has to manually enter membership number for V2 SRNs entered in field 3(a). B. In case 'Cost Auditor' is selected in field 'Form filed by': 1. In case of single auditor appointment in CRA-2. Information to be pre- fill based on SRN of CRA-2 entered in 3(a) 2. In case of joint auditor appointment FO user to manually select from the dropdown of the membership number for SRN entered in field 3(a). C. In case 'Secretarial Auditor' is selected in field 'Form filed by', the same shall be entered by the user manually. D. Membership number entered should be valid as per the professional master database.

Instruction Kit for webform ADT-4
(Report to the Central Government)

Field No.	Field Name	Instructions
5 (a)	Number of offices	Enter the number of office(s) or location(s) where the suspected offence is believed to have been or is being committed and accordingly, fields shall be regenerated.
7 (a)	Number of officers	i. Enter the number of officers or employees who are suspected to be involved in the commission of the offence and accordingly, fields shall be regenerated. ii. Details of a maximum of ten persons can be provided in the webform. In case the number of persons is more than 10, then the same can be provided by way of Optional Attachment.
8 (a)	Date of sending report to the Board or Audit committee as per rule 13(1)	Enter the date of sending the report to the Board or Audit committee for seeking their reply or observations.
8 (c)	Date of reply received from Board or Audit Committee	i. These fields shall be mandatory in case 'Yes' is selected in field number 8 (b) i.e., "Whether reply was received from Board or Audit Committee".
8 (d)	Summary of reply received	ii. Enter the date and summary of the reply received from Board or Audit Committee.
10	Estimated amount involved in suspected fraud. Please enter the amount in INR only	iii. Please state the estimated amount involved in suspected fraud in INR only. iv. The amount entered shall be equal to one crore or more.
	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 reply received from Board or Audit Committee	This attachment shall be mandatory in case 'Yes' is selected in field number 8 (b) i.e., "Whether reply was received from Board or Audit Committee".
(b)	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.
	To be digitally signed by	i. The webform shall be digitally signed by a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) or company secretary (in whole-time practice).
	Chartered Accountant (in whole-time practice) or	ii. Select the relevant category of the professional and whether he/she is an associate or fellow.
	Cost Accountant (in whole-time practice) or	iii. In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) then enter the membership number.
	Company Secretary (in whole-time practice)	iv. In case the practicing professional is a company secretary (in whole-time practice) then enter the certificate of practice number.
	Whether Associate or Fellow	
	Membership number	
	Certificate of practice number	

3.2 Other instructions to fill webform ADT-4

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 webform ADT-4. 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 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. This is an optional field and the “Save” option will be enabled only after entering the CIN. iii. 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. iv. 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 all 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

This section is not applicable.

4.2 Processing Type

Webform ADT-4 shall be processed in non-STP mode.

4.3 Useful links

1. Link to access webform ADT-4: <https://www.mca.gov.in/content/mca/global/en/mca/e-filing/approval-services-roc-rd-hq/form-adt4.html>
2. FAQs related to e-filing:
<https://www.mca.gov.in/bin/dms/getdocument?mds=cFUF Ez UdS2erIunacUDRoQ%253D%253D&type=open>
3. Payment and Fee related Services:
<https://www.mca.gov.in/content/mca/global/en/help-faq/faqs/payment2/payment.html>