

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 ADJ.....	4
2.1	Application process for webform ADJ	4
3	PART III – INSTRUCTIONS TO FILL THE WEBFORM.....	7
3.1	Specific instructions to fill the webform ADJ at Field Level.....	7
3.2	Other instructions to fill webform ADJ.....	10
4	PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION	12
4.1	Fee rules	12
4.2	Processing Type.....	12
4.3	Useful links.....	12

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 ADJ



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 [454 of the](#) Companies Act, 2013 read with Rule 4 of the Companies (Adjudication of Penalties) rules, 2014.

1.1 Purpose of the webform

An adjudicating officer appointed by Central Government can impose the penalty on the company and the officer in default stating the non-compliance or default under the provisions of the Companies Act, 2013. An appeal against the order of the adjudicating officer can be filed in writing with the Regional Director ('RD') having jurisdiction in the matter within a period of sixty days from the date of receipt of the order of adjudicating officer by the aggrieved party, in webform 'ADJ' setting forth the grounds of appeal.

1.2 Important Check Points while filling up the webform

- ✓ Please read instructions and guidelines carefully before filling online application form.
- ✓ Please attach the required mandatory supporting documents in the specified format only.
- ✓ Please ensure that applicant of the webform is registered at the MCA portal before filing the webform.
- ✓ Please note that the company/foreign company for which the webform is being filed shall be registered with MCA and shall have a valid and approved CIN/FCRN, as applicable.
- ✓ Please ensure that the DSC attached in the webform is registered on MCA portal against the DIN/DPIN/PAN/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 an approved DIN/DPIN or a valid PAN/Membership number, as applicable.
- ✓ Please ensure that status of the company is 'Active' at the time of filing of the webform.
- ✓ Please ensure that no other 'ADJ' webform having same order ID and same CIN/FCRN/Appellant's identification number, for which the webform is being filed, is pending.
- ✓ Please ensure that no other webform (other than webform 'Refund', if any) is pending for processing against the company for which the webform is being filed.
- ✓ Please note that in case of resubmission, application of 'ADJ' shall be available in the application history of the user and T+14 days or T+28 days (in case request for extension of resubmission has been approved) should not have elapsed (where T is the date of marking the application as 'Resubmission Required').
- ✓ Please note that in case of resubmission, the option to request for extension of resubmission timeline shall be disabled after T+14 days has expired (where T is the date of marking the application as 'Resubmission Required').
- ✓ 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 ADJ

2.1 Application process for webform ADJ

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: Access “Approval Service (Regional Director)”

STEP 5: Access “ADJ – Memorandum of Appeal”

STEP 6: Fill up the application

STEP 7: Save the webform as a draft (optional)²

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

STEP 11: Upload the DSC affixed pdf document on MCA portal

STEP 12: Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the webform + 2 days, whichever is earlier, the SRN will be cancelled)

STEP 13: Acknowledgement is generated

2.1.1.2 Option 2

STEP 1: Access MCA homepage

STEP 2: Access webform ADJ through search bar on MCA homepage (website search)³

STEP 3: Login to MCA portal with valid credentials

STEP 4: Fill up the application

STEP 5: Save the webform as a draft (optional)²

STEP 6: Submit the webform

STEP 7: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA.)

STEP 8: Affix the DSC

STEP 9: Upload the DSC affixed pdf document on MCA portal

STEP 10: Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the webform + 2 days, whichever is earlier, the SRN will be cancelled)

STEP 11: Acknowledgement is generated

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 “Appeal against Adjudication order (Form ADJ)” in case the user is not already logged in.

² The option to save the webform as a draft shall be enabled once the user enters CIN/ FCNR/ Appellant’s identification number, as applicable.

³ 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.

2.1.1.3 Option 3

STEP 1: Click on the 'File' option available on the e-adjudication dashboard of the respective user

STEP 2: Login to MCA portal with valid credentials

STEP 3: Fill up the application

STEP 4: Save the webform as a draft (optional)²

STEP 5: Submit the webform

STEP 6: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA.)

STEP 7: Affix the DSC

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

STEP 9: Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the webform + 2 days, whichever is earlier, the SRN will be cancelled)

STEP 10: Acknowledgement is generated

2.1.2 Request for extension of resubmission timeline

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 webform ADJ application with status as 'Resubmission required'

STEP 5: Access option to 'Request for time extension'

STEP 6: Fill up the requisite details

STEP 7: Submit the request for time extension

STEP 8: Acknowledgement is generated

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: Select webform ADJ application with status as 'Resubmission required'

STEP 4: Access option to 'Request for time extension'

STEP 5: Fill up the requisite details

STEP 6: Submit the request for time extension

STEP 7: Acknowledgement is generated

2.1.3 Resubmission

2.1.3.1 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 webform ADJ application with status as 'Resubmission required'

Instruction Kit for webform ADJ
(Memorandum of Appeal against Adjudication Order)

STEP 5: Fill up the application

STEP 6: Save the webform as a draft (optional)²

STEP 7: Submit the webform

STEP 8: SRN is updated

STEP 9: Affix the DSC

STEP 10: Upload the DSC affixed PDF document on MCA portal⁴

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 14 days/ 28 days (*in case request for extension of resubmission has been approved*), as applicable OR till the time this is submitted, whichever is earlier]

STEP 12: Acknowledgement is generated

2.1.3.2 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)²

STEP 5: Submit the webform

STEP 6: SRN is updated

STEP 7: Affix the DSC

STEP 8: Upload the DSC affixed PDF document on MCA portal⁴

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 14 days/ 28 days (*in case request for extension of resubmission has been approved*), as applicable OR till the time this is submitted, whichever is earlier]

STEP 10: Acknowledgement is generated

⁴ For the SRN's that are marked 'Resubmission required', the user is required to update the details in the webform and complete submission including the upload of DSC affixed PDF within 14 days or 28 days (*in case request for extension of resubmission has been approved*), as applicable from the date the BO user has sent the SRN back for resubmission.

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific instructions to fill the webform ADJ at Field Level

Instructions to fill webform ADJ 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	Order ID number of the adjudication order	i. Enter the order ID number of adjudication order issued by the adjudicating officer. ii. In case order ID number is generated through the e-adjudication system then subsequent fields of webform shall be prefilled.
3 (a)	Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN)	i. This field shall be displayed and mandatory in case where 'Company' or 'Foreign Company' is selected in field number 2 i.e. "Category of Appellant". ii. A valid CIN shall be provided in case where 'Company' is selected in field number 2 i.e. "Category of Appellant". iii. A valid FCRN shall be provided in case where 'Foreign Company' is selected in field number 2 i.e. "Category of Appellant". iv. CIN/FCRN entered should be associated with the order ID, in case where the order ID details entered in field number 1 i.e. "Order ID number of the adjudication order" exist in the e-adjudication system.
4	Select other (individual) appellant	i. This field shall be enabled and mandatory in case the adjudication order against the order ID provided in field number 1 i.e. "Order ID number of the adjudication order" is generated through e-adjudication system. ii. List of appellants to whom adjudication order was issued against the order ID provided in field number 1 i.e. "Order ID number of the adjudication order" shall be displayed for selection to the user as a dropdown option.
4 (a)	Identification number (DIN/ PAN/ Passport Number/ Membership Number)	i. This field shall be prefilled and non-editable in case an appellant is selected from the dropdown option provided in field number 4 i.e. "Select other (individual) appellant". ii. In all other cases, the user shall enter the details manually.
5 (b)	Number of appellants for which the form is being filed	i. This field shall be displayed and mandatory in case 'Yes' is selected in field number 5 (a) i.e. "Whether the appeal is to be filed on behalf of other appellants also?". ii. Enter the number of appellants for which the form is being filed and accordingly, fields shall be regenerated. iii. Please ensure that the number entered in this field should not be greater than the number of person(s)/ entity to whom the adjudication order, against which the appeal is being filed, is issued.

Instruction Kit for webform ADJ
(Memorandum of Appeal against Adjudication Order)

Field No.	Field Name	Instructions
6	Select other appellant	i. This field shall be enabled and mandatory in case the adjudication order against the order ID provided in field number 1 i.e. “Order ID number of the adjudication order” is generated through e-adjudication system. ii. List of appellants to whom adjudication order was issued against the order ID provided in field number 1 i.e. “Order ID number of the adjudication order” other than the entity or appellant selected in field number 4 i.e. “Select other (individual) appellant” shall be displayed for selection to the user as a dropdown option. iii. This field shall be regenerated depending upon the value entered in field number 5(b) i.e. “Number of appellants for which the form is being filed” and shall be displayed preceding to field number 6 (a) i.e. “Identification number (DIN / PAN / Passport Number / Membership Number)” every time the same is generated. iv. Please note that appellant selected in this field shall be unique in every regenerated such field.
6 (a)	Identification number (DIN/ PAN/ Passport Number/ Membership Number)	i. This field shall be prefilled and non-editable in case an appellant is selected from the dropdown option provided in field number 6 i.e. “Select other appellant”. ii. In all other cases, the user shall enter the details manually. iii. Please note that identification number entered in this field shall be unique in every regenerated such field and field number 4 (a) i.e. “Identification number (DIN/ PAN/ Passport Number/ Membership Number)”.
8 (a)	Section under which penalty was imposed	i. This field shall be prefilled and non-editable in case the adjudication order against the order ID provided in field number 1 i.e. “Order ID number of the adjudication order” is generated through e-adjudication system. ii. In all other cases, the user shall select the section from the dropdown values under which penalty was imposed.
11	SRN of the form specified above	i. This field shall be displayed and mandatory in case any details has been provided by the user in field number 10 i.e. “Specify the name of the form, if any”. ii. Enter a valid SRN of the relevant or associated referred form, for non-compliance or default, for which the adjudicating officer has issued the penalty order.
16	Date of issuing certified copy of penalty order	i. This field shall be prefilled and non-editable in case the adjudication order against the order ID provided in field number 1 i.e. “Order ID number of the adjudication order” is generated through e-adjudication system. ii. In all other cases, the user shall enter the date of issue of certified copy of order issued by adjudicating officer.

Instruction Kit for webform ADJ
(Memorandum of Appeal against Adjudication Order)

Field No.	Field Name	Instructions
19	Delay in days	i. This field shall be prefilled and non-editable based on the details provided by the user in field number 16 i.e. “Date of issuing certified copy of penalty order”. ii. This field shall be displayed only in case there is a delay in filing the appeal against the order. iii. In case there is a delay in filing the appeal then the appellant is required to condone the delay and attach order of the same.
20	Reason for delay in filing the appeal	Please state the reason for delay in filing the appeal against the order.
23 (a)	Name of the authorised representative, if any	i. These fields shall be mandatory in case ‘Company’ or ‘Foreign Company’ is selected in field number 2 i.e. “Category of Appellant”.
23 (b)	Email id of the authorised representative, if any	ii. Enter name and a valid email id of the authorized representative.
	Attachments:	All the attachments shall be either in PDF or .jpg format. The size of each individual attachment can be up to 2MB.
(a)	Certified copy of the order against which appeal is sought	This is a mandatory attachment.
(b)	A copy of authorisation in favour of authorised representative, if any	This attachment shall be mandatory in case details of the authorized representative is provided in field number 23 (a) i.e. “Name of the authorised representative, if any” and field number 23 (b) i.e. “Email id of the authorised representative, if any”.
(c)	Order of condonation of delay, if any	This attachment shall be mandatory in case there is any delay in filing appeal against the order.
(d)	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.
	I am authorised by the Board of Directors of the Company vide resolution number dated to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder. I am filing this form in my individual capacity as Officer in default in the captioned matter and hereby certify that all the requirements of the Companies Act, 2013 and rules made thereunder	i. This declaration shall be displayed and mandatory in case ‘Company’ or ‘Foreign Company’ is selected in field number 2 i.e. “Category of Appellant”. ii. Enter the board resolution number and date of the board resolution via which the signatory of this form is authorised. iii. Date entered in this field should be less than or equal to system date and equal to or greater than incorporation date. This declaration shall be displayed and mandatory in case ‘Others (Individual)’ is selected in field number 2 i.e. “Category of Appellant”.

Instruction Kit for webform ADJ (Memorandum of Appeal against Adjudication Order)

Field No.	Field Name	Instructions
	have been complied with in respect of subject matter of this form.	
	To be digitally signed by	i. Select one of the options from the drop-down list – Director / Manager / Company Secretary / CEO / CFO / Authorized representative / Appellant.
	Category	ii. In case the person digitally signing the webform is a Director - Enter the approved DIN.
	Identification Number (Director identification number of the director; or DIN or PAN of the manager or CEO or CFO; or Membership number of the company secretary or DIN/ PAN/ Passport number of appellant; or PAN of Authorised Representative)	iii. In case the person digitally signing the webform is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) – Enter an approved DIN or a valid income tax PAN. iv. In case the person digitally signing the webform is a Company Secretary – Enter a valid membership number. v. In case the person digitally signing the webform is an authorized representative – Enter a valid income tax PAN. vi. In case the person digitally signing the webform is an appellant – Enter an approved DIN or a valid income tax PAN or passport number.

3.2 Other instructions to fill webform ADJ

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 ADJ. 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 / FCRN in field number 3(a) i.e. “Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN)” or identification number of the appellant in field number 4 (a) i.e. “Identification number (DIN/ PAN/ Passport Number/ Membership Number). 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.

Instruction Kit for webform ADJ
(Memorandum of Appeal against Adjudication Order)

Instruction Kit for webform ADJ (Memorandum of Appeal against Adjudication Order)

Buttons	Particulars
Submit	iv. The previously saved drafts can also be accessed (at a later point in time) using the application history functionality. 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

S#	Purpose of webform	Normal Fee	Additional (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit (days) for filing
1	Memorandum of Appeal	The Companies (Registration 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.

4.1.1 The Companies (Registration Offices and Fees) Rules, 2014

Table 1

S#	Application made	Other than OPC & Small company (INR)	OPC & Small company (INR)
1	By a company having an authorized share capital of:		
	a) Up to INR 25,00,000	INR 2,000	INR 1,000
	b) Greater than INR 25,00,000 but up to INR 50,00,000	INR 5,000	INR 2,500
	c) Greater than INR 50,00,000 but up to INR 5,00,00,000	INR 10,000	NA
	d) Greater than INR 5,00,00,000 but up to INR 10 crore or more	INR 15,000	NA
	e) Greater than INR 10 crore	INR 20,000	NA
2	By a company limited by guarantee but not having a share capital	INR 2,000	NA
3	By a company having a valid license issued under section 8 of the Act (Section 8 Company)	INR 2,000	NA
4	By a foreign company	INR 5,000	NA

4.2 Processing Type

Webform ADJ shall be processed in non-STP mode.

4.3 Useful links

- Link to access webform ADJ: <https://mca.gov.in/content/mca/global/en/mca/e-filing/approval-services-regional-director/form-adj.html>
- FAQs related to e-filing: <https://www.mca.gov.in/MinistryV2/efiling.html>
- Payment and Fee related Services: <https://mca.gov.in/MinistryV2/payment.html>