

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 FORM NO. ADT-2 APPLICATION.....	4
2.1	Application Process for Form No. ADT-2	4
3	PART III – INSTRUCTIONS TO FILL THE WEBFORM	7
3.1	Specific Instructions to fill the Form No. ADT-2 at Field Level	7
3.2	Other instructions to fill Form No. ADT-2	9
4	PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION	10
4.1	Fee rules	10
4.2	Processing Type	11
4.3	Useful Links	11

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 the following sections:



Part I – Law(s) governing the webform



Part II– Accessing the Form No. ADT-2 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 [140\(1\)](#) of the Companies Act, 2013 read with Rule [7\(1\)](#) of the Companies (Audit and Auditors) Rules, 2014.

1.1 Purpose of the webform

Webform ADT-2 is an application by the company seeking approval from Regional Director/ Registrar of Companies for Removal of Auditor from the office before the expiry of the term of office.

1.2 Important Check Points while filling up the webform

- ✓ Please read instructions and guidelines carefully before filling online application forms.
- ✓ 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 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 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 the date(s) entered in the form is greater than or equal to the date of incorporation of the company.
- ✓ Please ensure that no other form ADT-2/ADT-3 is pending for approval in respect of the same Auditor/Auditor's firm.
- ✓ Please ensure that the signatories have an approved DIN or valid PAN or valid Membership number and is associated with the CIN under the selected designation. For the purpose of director, all the designations of director shall be considered. (This shall not be applicable for interim resolution professional/ Resolution professional / liquidators)
- ✓ Please ensure that the dates entered in the form should be less than or equal to the system date ((except the "To date" entered in field 4(i) of ADT-1))
- ✓ System validates that the SRN of ADT-1 is a valid and approved SRN and should be associated with CIN.
- ✓ Please note that in case user has selected "no" or "not applicable" in data field 3(b) i.e., Whether the accounts have been qualified during last three years; the informational message will be displayed "Please verify that the accounts have not been qualified in one of the last three financial years as per the AOC-4 filed".
- ✓ Please ensure that membership number in field 4(g) is valid as per ICAI database
- ✓ Please ensure that the period "From date" and period "To date" entered in field no. 4(f) i.e., "Period for which auditor was appointed" in all section of joint auditor is overlapping.
- ✓ Please ensure that DIN is not flagged for disqualification.
- ✓ Please note that in case of resubmission, original application of the ADT-2 (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.*

2 PART II – ACCESSING THE FORM NO. ADT-2 APPLICATION

2.1 Application Process for Form No. ADT-2

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-2 – Removal of Auditor”

STEP 6: Enter Company Information²

STEP 7: Search CIN using the search option (optional)³

STEP 8: Select CIN from the dropdown option (optional)⁴

STEP 9: Fill up the application

STEP 10: Save the webform as a draft (optional)⁵

STEP 11: Submit the webform

STEP 12: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA.)

STEP 13: Affix the DSC

STEP 14: Upload the DSC affixed pdf document on MCA portal

STEP 15: 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 16: Acknowledgement is generated

2.1.1.2 Option 2

STEP 1: Access MCA homepage

STEP 2: Access ADT-2 through search bar on MCA homepage (website search)⁶

STEP 3: Login to MCA portal with valid credentials

STEP 4: Enter Company Information²

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

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

STEP 7: Fill up the application

¹In case Option 1 is selected, the user will have an option to either login immediately after accessing the MCA homepage, or login after selecting “Application for removal of auditor(s) from his / their office before expiry of term” in case the user is not already logged in.

²In 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.

³In 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.

⁴In case the user filing 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.

⁵The option to save the webform as a draft shall be enabled once the user enters the CIN.

⁶In 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 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 ADT-2 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 portal⁷

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

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

Instruction Kit for Form No. ADT-2
(Application for removal of auditor(s) from his / their office before expiry of term)

STEP 8: Upload the DSC affixed pdf document on MCA portal⁷

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

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.

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill the Form No. ADT-2 at Field Level

Instructions to fill 'ADT-2' 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)	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.
2 (a)	Name of the company	These fields shall be prefilled based on the CIN entered in field number 1 i.e. "Corporate Identity Number (CIN)" and shall be non-editable.
2 (b)	Address of the registered office of the company	
2 (c)	Email ID of the company	
3 (b)	Whether the accounts have been qualified during last three years	i. Select the relevant option. ii. In case 'no' or 'not applicable' is selected in this field, the informational message will be displayed "Please verify that the accounts have not been qualified in one of the last three financial years as per the AOC-4 filed".
4 (a)	Specify the SRN of relevant form filed for appointment of the auditor	i. The SRN of ADT-1 entered shall be approved SRN associated with the CIN.
4 (d)	Membership number of the auditor	i. Membership Number of Individual Auditor would be required irrespective of the option selected in 4(c) i.e. "Category of Auditor". ii. In case of single auditor appointment in ADT-1, information to be pre- fill based on SRN of ADT-1 entered in field number 4(a) i.e. "Specify the SRN of relevant form filed for appointment of the auditor". iii. In case of joint auditor appointment FO user to manually select from the dropdown of the membership number for V3 SRNs entered in field 4(a) and to manually enter membership number for V2 SRNs entered in field 4(a).

Instruction Kit for Form No. ADT-2
(Application for removal of auditor(s) from his / their office before expiry of term)

4 (c)	Firm Registration Number	i. Shall be enabled and mandatory if 'Auditor's firm' is selected in field number 4(c) i.e. "Category of Auditor". ii. Should be a valid Firm Registration Number. iii. In case of single auditor appointment in ADT-1, information to be pre- fill based on SRN of ADT-1 entered in field number 4(a) i.e., "Specify the SRN of relevant form filed for appointment of the auditor". iv. In case of joint auditor appointment FO user to manually select from the dropdown of the FRN for V3 SRNs entered in field 4(a) and FO user to manually enter FRN for V2 SRNs entered in field 4(a).
5 (a)	If yes, mention the date of receipt of notice (DD/MM/YYYY)	i. Shall be displayed and mandatory if 'Yes' selected in field "Whether any special notice has been received for removal of Auditors". ii. Date entered shall be equal to or less than system date
9 (a)	Financial year end date (DD/MM/YYYY)	i. Mandatory in case anything entered in any of the field of same row ii. Financial year end date entered should be unique iii. The date entered shall be greater than the date of appointment of auditor and less than system date
	Attachments	All the attachment shall be either in pdf or.jpg format. The size of Each individual attachment can be up to 2MB.
(a)	Details of the grounds for seeking removal of auditor	These attachments are mandatory.
(b)	Proof of service to the defending/ responding auditor	
(c)	Optional attachment(s) - if any	i. This field can be used to provide any other information. ii. Please note that the user has an option to upload up to five optional attachments of 2 MB each.
	To be digitally signed by:	
	Designation	i. Select the relevant option from the dropdown list - Director/ Manager/ Company Secretary/ CEO/ CFO
	Director identification number of the director; or DIN or PAN of the manager or CEO or CFO; or Membership number of the Company Secretary	i. In case the person digitally signing the eForm is a Director - Enter the approved DIN. ii. In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter approved DIN or valid income-tax PAN. iii. In case the person digitally signing the eForm is Company Secretary – Enter membership number in all case other than Section 8 company. In case of Section 8 company, enter PAN/Membership number.

3.2 Other instructions to fill Form No. ADT-2

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. ADT-2. ii. This is an optional field. iii. All the attachments should be uploaded in <i>pdf or .jpg format</i>. 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 <i>CIN</i>. 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.

4 PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION

4.1 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	Form for filing application to Central Government (Regional Director)	The Companies (Registration offices and Fees) Rules, 2014 (Refer Table 1 below)	N/A	N/A	N/A

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

In case of company having share capital

S#	Nominal Share Capital (INR)	Fee applicable (INR) Other than OPC & Small company	Fee applicable (INR) OPC & Small company
1	Up to 25,00,000	2,000	1,000
2	25,00,000 to 50,00,000	5,000	2,500
3	50,00,000 to 5,00,00,000	10,000	10,000
4	5,00,00,000 to 10 crore or more	15,000	15,000
5	10 crore or more	20,000	20,000

In case of company limited by guarantee but not having share capital

Normal Fee applicable (INR)

2000

Instruction Kit for Form No. ADT-2
(Application for removal of auditor(s) from his / their office before expiry of term)

In case of company limited having a valid license issued under section 8 of the Act (Section 8 Company).

Normal Fee applicable (INR)

2000

4.2 Processing Type

Form No. ADT-2 shall be processed in Non-STP mode.

4.3 Useful Links

1. Link to access ADT-2: <https://www.mca.gov.in/content/mca/global/en/mca/e-filing/approval-services-roc-rd-hq/ADT-2.html>
2. FAQs related to e-filing: <https://www.mca.gov.in/bin/dms/getdocument?mds=cFUFEEzUdS2er1unacUDRoQ%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>

