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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.

Users are 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 webform GNL-1](#)



[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 **96(1), 441, and 232** of the Companies Act, 2013 and Section **621A** and **394** of the Companies Act, 1956 read with Rule **12(2)** of the Companies (Registration Offices and Fees) rules, 2014.

1.1 Purpose of the webform

The user can file application seeking approval from Registrar of Companies ('RoC') by filing application in webform GNL-1 for following purposes under the Companies Act, 2013:

- Compounding of offences
- Extension of period of annual general meeting by three months
- Scheme of arrangement, amalgamation
- Others

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 the applicant of the webform is registered at the MCA portal before filing the webform.
- ✓ Please note that the company or foreign company for which the webform is being filed shall be registered with MCA and shall have a valid and approved CIN/FCRN. This shall not be applicable in case category of applicant selected by the user while filling up this webform is 'Others'.
- ✓ Please ensure that the DSC attached to 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 a valid and approved SRN of 'MGT-14' webform of the respective company is available with the user while filling up this webform. Further, the purpose of passing the resolution in 'MGT-14' webform should be the same as mentioned while filling up this webform.
- ✓ Please note that in case of resubmission, application of 'GNL-1' 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 note that in case of resubmission, the user shall not be allowed to change the office of RoC to which application is being made.
- ✓ 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 GNL-1

2.1 Application process for webform GNL-1

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 Services (ROC/RD/HQ)”

STEP 5: Access “Form for filing an application with Registrar of Companies (GNL-1)”

STEP 6: Enter CIN/FCRN information² (if applicable)

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

STEP 8: Select CIN/FCRN 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 webform + 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 webform GNL-1 through search bar on MCA homepage (website search)⁶

STEP 3: Login to MCA portal with valid credentials

STEP 4: Enter CIN/FCRN information² (if applicable)

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

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

STEP 7: Fill up the application

¹ In case Option 1 is selected, the user will have an option to either login immediately after accessing the MCA homepage, or login after selecting “Form for filing an application with Registrar of Companies (GNL-1)” in case the user is not already logged in.

² In case the user filling the webform is a company user then, CIN/FCRN and company/foreign company name will be auto populated based on the user id from which the user logs in.

³ In case the user filling the webform is a professional user, a search option will be provided on the page allowing the user to search for the CIN/FCRN basis the name of the company/foreign company.

⁴ In case the user filing the webform is any other business user, a dropdown option containing a list of all the CIN/FCRN and corresponding company/foreign company name for companies where the user is associated shall be displayed.

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

⁶ In case Option 2 is selected, the user will have an option to either login immediately after accessing the MCA homepage or login after performing the website search.

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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 webform + 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 webform GNL-1 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: Affix the DSC

STEP 9: Upload the DSC affixed PDF document on MCA portal⁷

STEP 10: 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 11: 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: SRN is updated

STEP 6: Affix the DSC

STEP 7: Upload the DSC affixed PDF document on MCA portal⁷

STEP 8: 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 9: Acknowledgement is generated.

⁷ 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 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 in the webform GNL-1 at Field Level

Instructions to fill webform GNL-1 are tabulated below at field level. Only important fields that require detailed instructions are explained. Self-explanatory fields are not explained.

Field No.	Field Name	Instructions
1 (a)	Purpose of filing	The user shall select the purpose of filing the webform 'GNL-1' from the following radio buttons: i. Compounding of offences ii. Extension of period of annual general meeting by three months iii. Scheme of arrangement, amalgamation iv. Others
1 (b)	Specify the purpose of the application	i. This field shall be displayed and mandatory in case 'Others' is selected in field number 1 (a) i.e., "Purpose of filing". ii. Specify the purpose of filing the application.
1 (c)	Specify the section under which application is being filed	i. This field shall be displayed and mandatory in case 'Others' is selected in field number 1 (a) i.e., "Purpose of filing". ii. The user shall select the section from the dropdown values under which application is being filed.
2	Category of Applicant	i. 'Company' shall be prefilled and non-editable in case 'Extension of period of annual general meeting by three months' or 'Scheme of arrangement, amalgamation' is selected in field number 1 (a) i.e., "Purpose of filing". ii. In all other cases, the user shall enter the details manually.
3	Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN)	i. This field shall be mandatory in case 'Company', or 'Foreign Company' is selected in field number 2 i.e., "Category of Applicant". ii. This field shall be mandatory in case "Compounding of Offences" is selected in field 1(a) and "Others" in field 2, CIN/FCRN shall be mandatory. iii. In case of company users, CIN/FCRN of company shall be pre-filled based on the user id. iv. In case of professional users, a search option shall be provided to search the CIN/FCRN basis the company name. Either full name of the company or partial name can be used to search the company. v. In case of other business users, a dropdown option is provided containing the list of CIN/FCRN with which the user is associated. vi. Please note that CIN/FCRN entered in this field shall be valid and active.

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Field No.	Field Name	Instructions
4	Name of office of the Registrar of Companies (RoC) to which application is being made	i. This field shall be prefilled and non-editable in case CIN is entered in field number 3 i.e., “Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN)”. ii. This field shall be prefilled as “ROC- Delhi” and non-editable in case FCRN is entered in field number 3 i.e., “Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN)”. iii. In all other cases, the user shall select the RoC office from the dropdown values to which application is being made.
5	Applicant Details: Name of the company Address of the registered office or of the principal place of business in India of the company E-mail ID of the company	These fields shall be pre-filled based on CIN/FCRN entered in field 3 i.e., “Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN)”.
6	Details of applicant (in case category is others)	i. These fields shall be displayed in case ‘Others’ is selected in field number 2 i.e., “Category of Applicant”. ii. Fields from field number 6 (b) i.e., “Name” to field number 6 (d) i.e., “E-mail ID” shall be prefilled and non-editable based on DIN entered in field number 6 (a) i.e., “Director Identification Number (DIN) or Permanent Account Number (PAN)”. iii. In all other cases, the user shall enter the details manually.
6 (a)	Director Identification Number (DIN) or Permanent Account Number (PAN)	
6 (b)	Name	
6 (c)	Address Line 1	
	Address Line 2	
	Country	
	Pin Code/Zip Code	
	Area/Locality	
	City	
	District	
	State/UT	
6 (d)	E-mail ID	
8	In case of application for compounding of offences, provide the following details	Fields from field number 8 i.e., “In case of application for compounding of offences, provide the following details” to field number 8 (t) i.e., “Brief particulars of the investigation” shall be displayed only in case ‘Compounding of offences’ is selected in field number 1 (a) i.e., “Purpose of filing”.
8 (a)	Whether application for compounding offence is filed in respect of	i. ‘Company’ shall be selected automatically in case ‘Company’, or ‘Foreign Company’ is selected in field number 2 i.e., “Category of Applicant”. ii. In all other cases, the user shall select the details manually.

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Field No.	Field Name	Instructions
		iii. Please note that the 'Company' option cannot be selected if category of applicant is 'Others'. iv. Please note that 'Director' or 'Manager' or 'Company Secretary' or 'CEO' or 'CFO' cannot be selected if CIN is not provided in field 3.
8 (b)	Number of person(s) for whom the application is being filed	i. This field shall be displayed and mandatory in case 'Director', or 'Manager or Secretary or CEO or CFO', or 'Other' is selected in field number 8 (a) i.e., "Whether application for compounding offence is filed in respect of". ii. Enter the number of person(s) for whom the application is being filed and accordingly, fields shall be regenerated. iii. Details of a maximum of ninety-nine persons can be provided in the webform.
	Category	i. Select one of the options from the dropdown list – Director / Manager / Secretary / CEO / CFO / Others. ii. Please note that it shall be mandatory to select 'Director', or 'Manager', or 'Secretary', or 'CEO', or 'CFO', or 'Others' from the dropdown values at least in one block in case value selected in field number 8 (a) i.e., "Whether application for compounding offence is filed in respect of" is 'Director', or 'Manager or Secretary or CEO or CFO', or 'Other', respectively.
	Director identification number (DIN) or Income-tax permanent account number (Income-tax PAN) or passport number	i. In case 'Director' is selected in field 'Category' - Enter the approved DIN. ii. In case 'Manager', or 'Secretary', or 'CEO', or 'CFO' is selected in field 'Category' – Enter a valid income tax PAN. iii. In case 'Others' is selected in field 'Category' – Enter either a valid income tax PAN or a passport number. iv. Please note that DIN, or PAN, or passport number entered in this field shall be unique in each block.
8 (n)	If yes, how the default was made good?	i. This field shall be displayed in case 'Yes' is selected in field number 8 (m) i.e., "Whether the default has been made good?". ii. Enter the details as to how the default has been made good.
8 (o)	If no, why the default has not been made good?	i. This field shall be displayed in case 'No' is selected in field number 8 (m) i.e., "Whether the default has been made good?". ii. Enter the details as to why the default has not been made good.
9 (a)	In case of application is made for extension of period of an AGM mention financial year end (DD/MM/YYYY) date in respect of which the application is being filed	i. Fields from field number 9 (a) i.e., "In case of application is made for extension of period of an AGM mention financial year end date in respect of which the application is being filed" to field number 9 (c) i.e., "Date till which extension is sought" shall be displayed only in case 'Extension of period of annual

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Field No.	Field Name	Instructions
9 (b)	Due date of holding Annual General Meeting; (DD/MM/YYYY)	general meeting by three months' is selected in field number 1 (a) i.e., "Purpose of filing".
9 (c)	Date till which extension is sought (DD/MM/YYYY)	ii. Please note that the date entered in field 9(b) 'Due date of holding Annual General Meeting; (DD/MM/YYYY)' should not be more than six calendar months from the date entered in field 9(a). iii. Please note that date entered in field number 9 (c) i.e., "Date till which extension is sought" should not be more than three calendar months from the date entered in field number 9 (b) i.e., "Due date of holding Annual General Meeting;"
10	Service request number of Form MGT-14	i. Please note that this field shall be mandatory only in case category of applicant is 'Company'. ii. Enter a valid and approved SRN of 'MGT-14' webform filed for passing the resolution for which the application is being filed in 'GNL-1' webform and should be associated with the company filing the form.
	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 Board Resolution authorizing filling of the application	This attachment shall be mandatory in case a company is filing the webform.
(b)	Scheme of arrangement, amalgamation	This attachment shall be mandatory in case application is being filed for 'Scheme of arrangement, amalgamation'.
(c)	Detailed application	This is an optional attachment.
(d)	Copy of notice received from RoC or any other competent authority	This attachment shall be mandatory in case application is being filed for 'Compounding of offences' in pursuance to notice received from RoC or any other competent authority.
(e)	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 2MB each (maximum 10MB).
	I have been authorised by Board of directors' resolution number dated (DD/MM/YYYY) to sign and submit this application.	i. This field shall be displayed and mandatory in case 'Company' is selected in field number 2 i.e., "Category of Applicant". 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.
	I am duly authorised to sign and submit this form.	This field shall be displayed and mandatory in case 'Foreign Company' is selected in field number 2 i.e., "Category of Applicant".

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Field No.	Field Name	Instructions
	To be digitally signed by Managing Director or Director or Manager or Secretary or CEO or CFO (in case of an Indian company) or an authorised representative (in case of a foreign company) or other	i. Select one of the options from the dropdown list – Managing Director / Director / Manager / Company Secretary / CEO / CFO / Authorized representative / Others. ii. In case the person digitally signing the webform is a Managing Director or Director - Enter the approved DIN. iii. In case the person digitally signing the webform is Manager, Chief Executive Officer (CEO), or Chief Financial Officer (CFO), or Authorized representative – Enter 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 a Company Secretary and form is being filed for section 8 company – Enter a valid membership number or a valid income tax PAN. vi. In case the person digitally signing the webform is “Others” then DIN, or PAN entered in field number 6 (a) i.e., “Director Identification Number (DIN) or Permanent Account Number (PAN)” shall be prefilled and non-editable. vii. Disqualified director shall not be able to sign the form. viii. Please note that in case CIN is entered in field number 3 i.e., “Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN)” then ‘Authorized representative’, or ‘Others’ cannot be selected. ix. Please note that in case FCRN is entered in field number 3 i.e., “Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN)” then ‘Authorized representative’, shall be pre-filled. x. Please note that in case category of applicant is ‘Others’, any of the value can be selected.
	Designation	
	If Others, please specify	
	Director identification number of the Director or Managing Director or; income-tax PAN of the manager or authorized representative or CEO or CFO or; Membership number of the Company secretary	
	Certificate by Practicing Professional	i. This certificate is optional in case the company for which the webform is being filed is an OPC or a small company. ii. The webform shall be certified by a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) or company secretary (in whole-time practice) by digitally signing the webform. iii. Select the relevant category of the professional and whether he/she is an associate or fellow. iv. In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) then enter the membership number. v. In case the practicing professional is a company secretary (in whole-time practice) then enter the certificate of practice number.
	Chartered Accountant (in whole-time practice) or	
	Cost Accountant (in whole-time practice) or	
	Company Secretary (in whole-time practice)	
	Whether Associate or Fellow	
	Membership number	
	Certificate of practice number	

Instruction Kit for webform GNL-1 (Form for filing an application with Registrar of Companies)

3.2 Other instructions to fill webform GNL-1

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 GNL-1. 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/DIN/PAN. 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

S#	Purpose of webform	Normal Fee	Additional (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit (days) for filing
1	Form for filing an application with the Registrar of Companies	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

- Fee is not applicable in case purpose of form is 'Amalgamation - others'.
- Fee is applicable in case purpose of the form is:
 - 'Amalgamation - Government Company' or
 - 'Normalizing a dormant company (other than marked under section 455)' or
 - 'Others'

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		
	d) Greater than INR 5,00,00,000 but up to INR 10 crore or more	INR 10,000	INR 10,000
	e) Greater than INR 10 crore	INR 15,000	INR 15,000
		INR 20,000	INR 20,000
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

- Fee is applicable in case purpose of the form is:
 - 'Compounding of offences' or
 - 'Extension of period of AGM'

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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	Rupees 600

In case company not having share capital

Fee applicable
Rupees 200

4.2 Processing Type

Webform GNL-1 shall be processed in non-STP mode.

4.3 Useful links

- Link to access webform GNL-1: <https://www.mca.gov.in/content/mca/global/en/mca/e-filing/approval-services-roc-rd-hq/GNL-1.html>
- FAQs related to e-filing: <https://www.mca.gov.in/content/mca/global/en/help-faq/faqs/e-filing2/steps-for-e-filing.html>
- Payment and Fee related Services: <https://www.mca.gov.in/content/mca/global/en/help-faq/faqs/payment2/payment.html>