

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. INC-22 APPLICATION.....	5
2.1	Application Process for Form No. INC-22.....	5
3	PART III – INSTRUCTIONS TO FILL THE WEBFORM	8
3.1	Specific Instructions to fill Form No. INC-22 at Field Level	8
3.2	Other instructions to fill Form No. INC-22	13
4	PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION	14
4.1	Fee rules	14
4.1.1	Companies (Registration offices and fees) Rules, 2014	14
4.2	Processing Type	15
4.3	Useful Links	15
5	Annexure.....	15
5.1	Annexure A	15

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 Form No. INC-22 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 [12\(2\)](#) & [12\(4\)](#) of the Companies Act, 2013 read with Rule [25](#) & [27](#) of the Companies (Incorporation) Rules, 2014

1.1 Purpose of the webform

This webform aims to simplify the process of filing the notice of change of address of registered office to Registrar of Companies.

1.2 Important Check Points while filling up the webform

- ✓ Please read instructions and guidelines carefully before filling online application forms.
- ✓ Please attach the required mandatory supporting documents in the specified format only.
- ✓ Please ensure that applicant of the webform is registered at MCA portal before filing the webform.
- ✓ Please note that the Company for which the webform is being filed shall be registered with MCA and shall have a valid CIN.
- ✓ 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 the signatories have an approved DIN or valid PAN or valid Membership number.
- ✓ 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 note that in case of resubmission, original application of the INC-22 (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.
- ✓ The company should not be flagged for filing INC-22A[ACTIVE] in any case except for when webform is filed for "Verification of Registered office post incorporation of company".
- ✓ Please note that INC-22 for 'verification of registered office post incorporation of company' shall be filed within 30 days of incorporation of company in case registered address is not mentioned in incorporation form i.e. SPICe+ Part B.
- ✓ Please note that filing shall not be allowed in case there is any other INC-22 is pending against the CIN.
- ✓ Please note that on approval of the webform, a new CIN of the company shall be generated and filing of any webform with new CIN shall not be allowed in case Form No. INC-22 for shifting of registered office is pending for approval.
- ✓ Please ensure that no other webform shall be pending against the company in case of change in state or RoC. No prosecution/ inquiry / inspection/ investigation shall be pending against the company.
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 FORM NO. INC-22 APPLICATION

2.1 Application Process for Form No. INC-22

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 “E-Filing”

STEP 4: Select “Company Forms Download”

STEP 5: Navigate to the header “Reporting / Change of Registered Office Address”

STEP 6: Access “Notice of situation or change of situation of registered office (INC-22)”

STEP 7: Enter Company Information²

STEP 8: Search CIN using the search option (optional)³

STEP 9: Select CIN from the dropdown option (optional)⁴

STEP 10: Fill up the application

STEP 11: Save the webform as a draft (optional)⁵

STEP 12: Submit the webform

STEP 13: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA.)

STEP 14: Affix the DSC

STEP 15: Upload the DSC affixed pdf document on MCA portal

STEP 16: 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 17: Acknowledgement is generated

2.1.1.2 Option 2

STEP 1: Access MCA homepage

STEP 2: Access INC-22 through search bar on MCA homepage (website search)⁶

STEP 3: Login to MCA portal with valid credentials

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 “Notice of situation or change of situation of registered office” 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 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

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 INC-22 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

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.

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

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

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill the Form No. INC-22 at Field Level

Instructions to fill 'INC-22' 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)	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.
1 (b)	Name of the company	These fields shall be prefilled based on the CIN entered in field number 1 (a) i.e. "Corporate Identity Number (CIN)" and shall be non-editable.
1 (d)	Email ID of the company	
1 (c)	Address of the registered office of the company	i. Select the purpose of filing the eForm from the dropdown list. ii. Please ensure that in case of IFSC company, the purpose of the form should be selected as 'Change within local limits of city, town or village'. iii. Please ensure to file MGT-14 prior to filing INC-22 in case the purpose selected is 'Change outside the local limits of city, town, or village' or 'Change in ROC within the same state' or 'Change in state within the jurisdiction of existing ROC' or 'Change in state outside the jurisdiction of existing ROC'. iv. Please ensure to file INC-28 prior to filing INC-22 in case the purpose selected is 'Change in ROC within the same state' or 'Change in state within the jurisdiction of existing ROC' or 'Change in state outside the jurisdiction of existing ROC'. v. Please note that the user is required to file INC-23 also for RD's approval in case purpose selected is Change in ROC within the same state' or 'Change in state within the jurisdiction of existing ROC' or 'Change in state outside the jurisdiction of existing ROC'.

Instruction Kit for Form No. INC-22
(Notice of situation or change of situation of registered office)

Field No.	Field Name	Instructions
4 (a)	The address of the registered office of the company is situated w.e.f (DD/MM/YYYY)....at	i. Enter the date from which the registered office of the company has been established (verification) or changed. ii. Please ensure that the effective date entered in this field cannot be greater than 30 days from the date of incorporation of the company. iii. Date entered in this field shall be equal to or less than system date. iv. Enter the details of the new address of the registered office of the company. v. In these fields user cannot enter special characters like ~, ^ and Non-ASCII values. vi. Please ensure that incase of IFSC company, the city selected shall be 'Gift SEZ/Gift City'. vii. Please ensure that incase of IFSC company, the State/Union Territory selected shall be 'Gujarat'. viii. Please ensure that incase of IFSC company, the District selected shall be 'Gandhinagar' ix. For the field - "State" in case purpose selected in field number 2 i.e. "Purpose of filing of form" is other than i.e. 'Change in state within the jurisdiction of existing ROC' or 'Change in state outside the jurisdiction of existing ROC', i.e. there is no change in state, then the new state shall be same as the existing state and in case there is a change in state i.e. the purpose selected in field number 2 i.e. "Purpose of filing the form" is 'Change in state within the jurisdiction of existing ROC' or 'Change in state outside the jurisdiction of existing ROC', then the new state shall not be same as the existing state. x. Longitude and Latitude entered shall be within India.
5	Name of office of Proposed RoC or new RoC	i. Name of the ROC shall be pre-filled based on state and district mapped to corresponding ROCs. ii. In case one State has multiple ROCs, ROC location to be prefilled based on State and District mapped to corresponding ROCs iii. Please refer Annexure B for mapping iv. This field shall be enabled and mandatory if the user selects 'Change in RoC within the same state' or 'Change in state outside the jurisdiction of existing RoC' in field number 2 i.e. "Purpose of filing the form". v. Please note that New ROC Name shall be different from existing ROC.
	Attachments	All the attachment shall be either in pdf or.jpg format. The size of each individual attachment can be up to 2MB.

- (a) Proof of Registered Office address (Conveyance/Lease deed/ Rent Agreement etc. along with the rent receipts) along with standard NOC in case of Leased or rented property
- (b) Copies of the utility bills (not older than

These attachments are mandatory.

Instruction Kit for Form No. INC-22
(Notice of situation or change of situation of registered office)

Field No.	Field Name	Instructions
	two months)	
(c)	Photograph of Registered Office showing external building and inside office also showing therein at least one director/ KMP who has affixed his/her Digital Signature to this form.	
(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.
	Declaration	
	a person named in the articles as a..... of the company	i. Select the relevant option from the dropdown list – Director/ Manager/ Company Secretary ii. This field shall be enabled and mandatory if the user selects ‘verification of registered office post incorporation of company’ in field number 2 i.e. “Purpose of filing form”.
	dated (DD/MM/YYYY)..... to sign this form and declare that	Date entered in this field shall be equal to or greater than the date of incorporation of company; and Date entered in this field shall be equal to or less than system date.
	It is hereby further certified that	i. Select the checkbox. ii. It is mandatory to select the checkbox in all cases except for OPC and small company.
	a.....	Select the relevant option from the dropdown list - 1. Chartered accountant (in whole time practice)/ Company secretary(in whole time practice)/ Cost accountant(in whole time practice)
	having Membership number.....	In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) then enter the membership number.
	and certificate of practice no.....	In case the professional is a company secretary (in whole-time practice) then enter the certificate of practice number)
	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.
	Certificate by Practicing Professional	
	To be digitally signed by	i. This certificate is optional in case the company for which webform is being field in an OPC or 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.

Instruction Kit for Form No. INC-22
(Notice of situation or change of situation of registered office)

Field No.	Field Name	Instructions
		iii. Select the relevant category of the professional and whether he/ she is an associate or fellow. iv. Please ensure that membership/ certificate of practice number of the professional corresponds to the 'Associate' or 'Fellow' member category selected in the webform.

3.2 Other instructions to fill Form No. INC-22

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. INC-22. 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 CIN. 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

Payment Rule of INC-22 can be bifurcated into following scenarios –

1. When INC-22 flag is enabled – If at the time of filing incorporation form SPICe+ the applicant provide details of the correspondence address till the time company establishes its registered office an INC-22 flag is enabled against the CIN post successful filing of SPICe+. In this case the company is required to furnish to the RoC verification of its registered office within a period of thirty days of its incorporation in Form INC-22.
2. When INC-22 flag is not enabled – All use cases where company is intimating about change in registered address of the company fall under this scenario.

Fee Calculation Logic:

S#	Purpose of webform	Normal Fee	Additional (Delay Fee)	Logic for Additional Fees		Applicability
				Event Date	Time limit (days) for filing	
1	When INC-22 flag is enabled	The Companies (Registration offices and Fees) Rules, 2014 (Refer Table 1 below)	Refer Table 2 below	Date of incorporation	30 days	Verification of Registered office post incorporation of company
2	When INC-22 flag is not enabled	The Companies (Registration offices and Fees) Rules, 2014 (Refer Table 1 below)	Refer Table 2 below	Date of shifting the registered office	30 days/60 days in case of IFSC company*	• Change within the local limits of city, town, or village • Change outside the local limits of city, town, or village • Change in ROC within the same state • Change in state within the jurisdiction of existing ROC • Change in state outside the jurisdiction of existing ROC

*In case of an IFSC company, the additional fee shall be applicable only after the expiry of 60 days of the change in registered office address.

However, in case of form filing after 60 days, the logic for delay days' calculation for computing the additional fee shall remain same as in case of other than IFSC company i.e. due date shall be considered as (Event Date + 29) even for an IFSC company

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

Fees to be charged in case company is having share capital

S#	Nominal Share Capital (INR)	Fee applicable (INR)
1	Less than 1,00,000	200
2	1,00,000 to 4,99,999	300
3	5,00,000 to 24,99,999	400
4	25,00,000 to 99,99,999	500
5	1,00,00,000 or more	600

- Fixed fee of Rupees (INR) 200 to be charged in case company is not having share capital.

Table 2

Additional Fees in case of delay in filing of form

S#	Period of delay	Additional fee applicable (INR)
1	Up to 30 days	2 times of normal fees
2	More than 30 days and up to 60 days	4 times of normal fees
3	More than 60 days and up to 90 days	6 times of normal fees
4	More than 90 days and up to 180 days	10 times of normal fees
5	More than 180 days	12 times of normal fees

4.2 Processing Type

Form No. INC-22 shall be processed in Non-STP mode.

4.3 Certificates

In case of either change in ROC within the same state or change in state within the jurisdiction of existing ROC, a new CIN shall be allocated to the company as per the new state code and registration no. sequence. A system generated 'Certificate of shifting of registered office from one state to another state' or 'certificate of shifting of registered office from jurisdiction of one RoC to the other RoC within a State' will be issued and sent to the user. These certificates are sent as an attachment to the email, after approval is granted.

4.4 Useful Links

1. Link to access Form No. INC-22: <https://www.mca.gov.in/content/mca/global/en/mca/e-filing/incorporation-change-services/INC-22.html>
2. FAQs related to e-filing: <https://www.mca.gov.in/content/mca/global/en/help-faq/faqs/company-services/incorporation/spiceplus-linked-filings.html>
3. Payment and Fee related Services: <https://www.mca.gov.in/content/mca/global/en/help-faq/faqs/payment2/payment.html>

5 PART V –Annexure

5.1 Annexure A - ROC and State Mapping



ROC and State
Mapping.xlsx

(Please access the attachment icon in the left-hand pane to view the attachment)