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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 following sections:



[Part I – Law\(s\) governing the webform](#)



[Part II– Accessing the Form No. SH-7 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 [64\(1\)](#) of the Companies Act, 2013 read with Rule [15](#) of the Companies (Share capital and debentures) Rules, 2014

1.1 Purpose of the webform

Whenever a company alters its share capital/ increase the number of members, then a return shall be filed with the registrar within 30 days of such alteration or increase.

1.2 Important Check Points while filling up the webform

- ✓ Please read instructions and guidelines carefully before filling online application webforms.
- ✓ Please attach the required mandatory supporting documents in the specified format only.
- ✓ Please ensure that applicant is registered as a business user on the MCA portal before filing the webform.
- ✓ 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 company is registered with MCA and has a valid and approved Corporate Identity Number (CIN) and Certificate of Commencement of Business (COB) (in case company having share capital).
- ✓ Please ensure that the signatories have an approved DIN or valid PAN/Membership number, as applicable.
- ✓ Please note that the signing authority of the webform shall have valid and non-expired/non-revoked DSC.
- ✓ Please ensure that the DSC of the signatory attached in the webform is registered on MCA portal against the DIN/PAN/Membership number as provided in the webform.
- ✓ Please ensure that the DIN of signatory is not flagged for disqualification of director.
- ✓ Please ensure that the membership number and/or certificate of practice number of the professional certifying the webform is a valid membership/certificate of practice number as existing in the database for that particular category of the professional and further they should not also be debarred.
- ✓ Please ensure that the SRN of an MGT-14 is a valid and approved SRN and is associated with CIN.
- ✓ Please ensure that SRN of INC-28 (if applicable and entered in the form) is valid and approved.
- ✓ Please ensure that no other form SH-7 is pending for payment or approval against Corporate Identity Number.
- ✓ Please ensure that the “Purpose of passing resolution” selected in webform MGT 14 whose SRN is provided in webform SH-7 shall be "Alteration in authorized share capital".
- ✓ Please ensure that the latest NDH-4 form is not rejected against the CIN.
- ✓ Please note that in case of Nidhi company, Form No. NDH-4 shall be approved. In case NDH-4 is not approved and the due date as computed below has already passed, SH-7 shall not be allowed to be filed.

Due date to be computed as follows:

- a. Incorporation date is on or before 24th April 2014 i.e. as per Companies Act, 1956: 14th May 2020.*
 - b. Incorporation date is on or after 24th April 2014 but before 15th August 2019: One year from the date of incorporation or 14th May 2020 whichever is later.*
 - c. Incorporation date is on or after 15th August 2019: One year from the date of incorporation plus 60 days.*
- ✓ *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.*

2 PART II – ACCESSING THE FORM NO. SH-7 APPLICATION

2.1 Application Process for Form No. SH-7

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 “Change Services”

STEP 5: Access “Notice to Registrar of any alteration of share capital (SH-7)”

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: Fill up eMOA (optional)⁵

STEP 11: Fill up eAOA (optional)⁶

STEP 10: Save the webform as a draft (optional)⁷

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

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 to Registrar of any alteration of share capital (SH-7)” 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 filling 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.

⁵eMOA shall be filed in case ‘Yes’ is selected in field 16 i.e. “Whether memorandum of association have been altered”. In case the company is a section 8 company, then eMOA applicable to section 8 company shall be available for filing. Similarly, if the company is other than section 8 company, then eMOA applicable to other than section 8 company shall be available for filing.

⁶eAOA shall be filed in case ‘Yes’ is selected in field 15 i.e. “Whether articles of association have been altered”. In case the company is a section 8 company, then eAOA applicable to section 8 company shall be available for filing. Similarly, if the company is other than section 8 company, then eAOA applicable to other than section 8 company shall be available for filing.

⁷The option to save the webform as a draft shall be enabled once the user enters the CIN.

⁸In 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.

2.1.1.1 Option 2

STEP 1: Access MCA homepage

STEP 2: Access SH-7 through search bar on MCA homepage (website search)⁸

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

STEP 8: Save the webform as a draft (optional)⁷

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 SH-7 application with status as 'Resubmission required'

STEP 5: Fill up the application

STEP 6: Save the webform as a draft (optional)⁷

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 portal⁹

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

⁹ 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. SH-7 at Field Level

Instructions to fill 'SH-7' 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 prefilled 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 pre-filled based on the CIN entered in field number 1 (a) i.e. "Corporate Identity Number (CIN)" and shall be non-editable.
1 (c)	Address of the registered office of the company	
1 (d)	Email ID of the company	
2	Purpose of the form	i. Please note that: ▪ Companies not limited by shares cannot select the option 'Consolidation or division etc.' ▪ Companies limited by shares cannot select the option 'Increase in number of members.' ii. Depending on the selected purpose, the requisite fields and tables shall be generated.
3	Members who voted in favour of the proposal	
	No. of members	i. This field shall be displayed and mandatory in case 'ordinary' is selected in field number 3 i.e. "In accordance with section 61(1) of the Companies Act, 2013, that by ..." ii. The value entered in this field shall be greater than zero. iii. Value entered in this field shall be less than or equal to number entered in field 'No. of members' corresponding to field "Members present at meeting where the decision of alteration was taken".

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Field No.	Field Name	Instructions
	Members who voted against the proposal	
	No. of members	i. This field shall be displayed and mandatory in case 'ordinary' is selected in field number 3 i.e. "In accordance with section 61(1) of the Companies Act, 2013, that by ..." ii. Value entered in this field shall be less than or equal to one third of the number of members entered in field "No. of members" corresponding to the field "Members who voted in favour of the proposal" if number of shares entered in field "No. of shares held by them" corresponding to the field "Members who voted in favour of the proposal" is not equal to or greater than 3 times to number of shares entered in field "No. of shares held by them" corresponding to field "Members who voted against the proposal."
	No. of shares held by them	i. This field shall be displayed and mandatory in case 'ordinary' is selected in field number 3 i.e. "In accordance with section 61(1) of the Companies Act, 2013, that by ..." ii. The value entered in this field shall be less than or equal to one third of the number of shares entered in field. "No. of shares held by them" corresponding to the field "Members who voted in favour of the proposal" if number of members entered in field "No. of members" is not equal to or greater than 3 times to number of members entered in field "No. of members" corresponding to field "Members who voted against the proposal"
	The number of members in the company has been increased from	
5 (b)	Revised	The value entered in this field shall be greater than the existing number of members pre-filled in field number 5 (a) i.e. "Existing".
5 (d)	Maximum number of members excluding past and present employees	i. The value entered in this field shall be greater than zero. ii. Value entered in the field shall be less than or equal to value entered in field number 5 (b) i.e. Revised number of members. iii. Please note that in the case of Private company the number of members entered in this field is less than or equal to 200.
6 (b)	A copy of the aforesaid order was received by the company from Central Government on (DD/MM/YYYY)	The date entered in this field shall be greater than or equal to the date of order of Central Government entered in field number 6 (a).
6 (c)(i)	Date of passing the order by Tribunal (DD/MM/YYYY)	i. This field shall be enabled and mandatory in case 'Yes' is selected in field number 6 (c) i.e. "Whether any appeal has been filed before the Tribunal against the order of Central Government?"

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Field No.	Field Name	Instructions
6 (c)(ii)	Date of receipt of such order (DD/MM/YYYY)	ii. Date entered in this field shall be greater than the date of order of Central or state government entered in field number 6 (a). i. This field shall be enabled and mandatory in case 'Yes' is selected in field number 6 (c) i.e. "Whether any appeal has been filed before the Tribunal against the order of Central Government?". ii. Date entered in this field shall be greater than or equal to the date entered in field number 6 (c)(i) i.e. "Date of passing the order by Tribunal."
8 (b)	Capital structure after consolidation / subdivision	
	Class of share	i. Select the relevant class from the dropdown list. ii. Class entered shall remain the same as class entered in sub-field "Class of share" under field number 8 (a).
8 (c)	Whether consolidation results in changes in voting percentage of shareholders?	Select the relevant option.
8(c)(i)	Date of passing the order by Tribunal (DD/MM/YYYY)	i. This field shall be enabled and mandatory if 'Yes' is selected in field number 8 (c) i.e. "Whether consolidation results in changes in voting percentage of shareholders?"
8(c)(ii)	Date of receipt of such order (DD/MM/YYYY)	i. This field shall be enabled and mandatory if 'Yes' is selected in field number 8 (c) i.e. "Whether consolidation results in changes in voting percentage of shareholders?". ii. Date entered in this field shall be greater than and equal to date entered in above field "Date of passing the order by Tribunal (DD/MM/YYYY)".
9 (a)	Capital structure before conversion	
	Number of shares	i. Value entered shall be greater than zero. ii. Value entered cannot be greater than total number of shares available within the class.
12	Redemption of redeemable preference shares	

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Field No.	Field Name	Instructions
12 (iii)	Date on which shares were fully paid up (DD/MM/YYYY)	Date entered shall be equal to or greater than the date entered in field number 12(ii) i.e. “Date on which shares were fully paid up (DD/MM/YYYY)”
12 (iv)	Due date of redemption of shares (DD/MM/YYYY)	
12 (v)	Actual date of redemption of shares (DD/MM/YYYY)	
12 (xiii)	Profits of the company	Sum of value entered in these fields shall match with the amount mentioned in 12 (xi) i.e. “Amount payable on redemption (ix+x)” i.e. the total amount payable on redemption shall match the source of redemption.
12(xiv)	Proceeds out of fresh issue of shares	
14	Revised capital structure after taking into consideration the changes vide points 4, 6, 7 and 12 above	
	Revised authorised capital, Issued capital, Subscribed capital and Paid up capital	Revised Authorized capital and Revised paid up capital shall be equal to or greater than INR 2, if the company is a private company OR INR 1, if a one person company OR, equal to or greater than INR 7 in case of public company.
16	Whether memorandum of association have been altered	In case one of the following options is selected in field number 2 i.e. “Purpose of the form”, it is mandatory for the user to select ‘Yes’ in the this field: ▪ Increase in share capital independently by company ▪ Increase in number of members ▪ Increase in share capital with Central Government order ▪ Cancellation of unissued shares of one class and increase in shares of another class
17	Particulars of payment of stamp duty (Refer instruction kit for details before filling the particulars)	i. For this field system shall automatically display the amount of stamp duty to be paid on webform SH-7 based on the state wise stamp rules. ii. The detailed State wise stamp rules are given below in Annexure A.
	Attachments	All the attachments shall be either in pdf or.jpg format. The size of

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Field No.	Field Name	Instructions
		each individual attachment can be up to 2MB.
	Workings for calculation of ratios (in case of conversion)	Shall be enabled and mandatory in case Purpose 3 'increase in share capital with central government order' is selected in the form
	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 by the Company	Select the relevant option from the dropdown list – (Director/ Manager/ Company Secretary/ CEO/ CFO).
	To be digitally signed by	
	Designation	i. Select the relevant option from the list provided under this field in the form of a dropdown. ii. Value selected should be same as selected
	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. Enter an approved DIN or valid PAN/ membership number. ii. In case of director - DIN shall be entered; in case of manager/CEO/ CFO - DIN or PAN shall be entered. iii. In case of company secretary Membership number shall be entered in case of other than Section 8 company. iv. In case of Section 8 company and if designation selected as 'Company secretary', either membership number/ PAN shall be entered.
	Certificate by practicing professional	
	To be digitally signed by	i. 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.
	Details of the signatory	ii. Select the relevant category of the professional and whether he/ she is an associate or fellow.
	Whether associate or fellow	iii. In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice), enter the membership number.
	Membership number or certificate of practice number	iv. In case the practicing professional is a company secretary (in whole-time practice), enter the certificate of practice number. v. System validates that membership/ certificate of practice number of the professional corresponds to the 'Associate' or 'Fellow' member category selected in the field "Whether associate or fellow".

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3.2 Other instructions to fill Form No. SH-7

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. SH-7. ii. This is an optional field. iii. 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. iv. The user has an option to attach multiple files (maximum 5) as optional attachments within the form.
Save	i. Click on Save button to save 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. 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 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 payable is subject to changes in pursuance of the Act, or any rule or regulation made, or notification issued thereunder.

Fee Calculation Logic:

S#	Purpose of webform	Normal Fee	Additional (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit (days) for filing
1	Increase in share capital independently by company	The Companies (Fee for filings with Registrar of Companies) Rules, 2014 Refer Table 1 and Table 2 below	Companies (Registration offices and Fees) Rules, 2014 Refer Table 3 below	Date of meeting entered in field number 3 (a) i.e. “resolution at the meeting of the members of the company held on (DD/MM/YYYY)”	30 days
2	Increase in number of members	The Companies (Fee for filings with Registrar of Companies) Rules, 2014 Refer Table 4 and 6 below	Companies (Registration Offices and Fees) Rules, 2014 Refer Table 5 below	Date of meeting entered in field number 3 (a) i.e. “resolution at the meeting of the members of the company held on (DD/MM/YYYY)”	30 days
3	Increase in share capital with Central Government order	The Companies (Fee for filings with Registrar of Companies) Rules, 2014 Refer Table 1 and 2 below	Companies (Registration offices and Fees) Rules, 2014 Refer Table 3 below	Date of receipt of order entered in field 6 (c)(ii) i.e. Date of receipt of such order (DD/MM/YYYY)	30 days
4	Consolidation or division etc	The Companies (Fee for filings with Registrar of Companies) Rules, 2014 Refer Table 7 below	Companies (Registration offices and Fees) Rules, 2014 Refer Table 8 below	Effective date entered in field number 7 “Notice is hereby given that in accordance with section 61 of the Companies Act, 2013, that the company has on (DD/MM/YYYY)”	30 days
5	Redemption of redeemable preference shares	The Companies (Fee for filings with Registrar of Companies) Rules, 2014 Refer Table 7 below	Companies (Registration offices and Fees) Rules, 2014 Refer Table 8 below	Actual date of redemption entered in field number 13 (e)(v) i.e. “Actual date of redemption of shares (DD/MM/YYYY)”	30 days

4.1.1 Companies (Registration offices and Fees) Rules, 2014

Fee applicable in case the purpose of form is:

1. 'Increase in share Capital Independently'
2. 'Increase in share Capital with Central Government Order'

Table 1

MOA Registration Fees

S #	Nominal Share Capital (INR)	Fee applicable (INR)		OPC and *Small Companies	
		Fixed	For every 10, 000 or part thereof	Fixed	For every 10, 000 or part thereof
1	Up to 1,00,000	5000	NA	2,000	NA
2	More than 1,00,000 up to 5,00,000	5,000+	400	2,000	NA
3	More than 5,00,000 up to 10,00,000	21,000+	300	2,000	NA
4	More than 10,00,000 up to 50,00,000	36,000+	300	2,000+	200
5	More than 50,00,000 up to 1,00,00,000	1,56,000+	100	1,56,000+	100
6	More than 1,00,00,000	2,06,000+	75	2,06,000+	75

Notes:

- At the time of increasing the authorized capital, where the fees calculated on existing or revised authorized capital exceeds Rupees 2,50,00,000/- (rupees two crore and fifty lakh), such fees shall be restricted to Rupees 2,50,00,000/- (rupees two crore and fifty lakhs). Accordingly, the maximum fee payable by a company for registration of MOA shall in no case exceed Rupees 2, 50, 00,000/- (rupees two crore and fifty lakhs).
- For increasing the authorized share capital, the difference between the fee applicable on the increased share capital and fee applicable on existing authorized capital, **at the rates prevailing on the date of filing the notice**, shall be payable. For this purpose, the rates will be the same as specified above.

E.g. 1. In case the authorized capital is increased by public company from Rupees 10,00,000 to Rupees 60,00,000, the fee payable will be calculated as:

Fees payable on Rupees 60,00,000 i.e. Rupees 166,000

(as per the rates prevailing on the date of filing)

Less: Fees payable on Rupees 10,00,000 i.e. 36,000

(as per the rates prevailing on the date of filing)

Fee payable will be Rupees 1,30,000

However, in case of 'OPC' or 'Small Company' increasing the paid up capital beyond Rupees fifty lakhs, the fee payable shall be equal to the difference of fee applicable on increased authorized capital as per normal company rates and fee applicable on existing authorized capital as per fee rate applicable to OPC or Small Company.

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E.g. 2: In case the authorized capital is increased by OPC company from Rupees 10,00,000 to Rupees 60,00,000, the fee payable will be calculated as:

Fees payable on Rupees 60,00,000 i.e. Rupees 1,66,000

(as per normal company rates prevailing on the date of filing)

Less: Fees payable on Rupees 10, 00,000 i.e. 2,000

(as per OPC/Small Company rates prevailing on the date of filing)

Fee payable will be Rupees 1, 64,000.

Table 2

Fee applicable in case difference between fees applicable on revised authorized capital and fees applicable on existing authorized capital calculated ZERO, then normal filing fees shall be applicable as below rates

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

Table 3

Additional fee in case of delay in filing

S #	Period of delay	Additional fee applicable (INR)
1	Up to 6 months	2.5 % per month for the period of delay
2	Beyond 6 months	3% per month for the delay beyond 6 months

3. In case purpose of form is '**Increase in number of members**', then fee applicable will be as follows

Table 4

MOA registration fee (Company not having share capital)

S #	Number of members	Fee applicable (INR)
1	Up to 20 members	2000
2	More than 20 but up to 200 members	5,000
3	More than 200 members (If number of members not stated as unlimited in AOA)	5,000 + Rupees 10 for every member, after the first 200

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Notes:

- At the time of increasing the number of members, where the fees calculated on existing or revised number of members exceeds Rupees 10,000/- (rupees ten thousand), such fees shall be restricted to Rupees 10,000/- (rupees ten thousand). Accordingly, the maximum fee payable by a company for registration of MOA shall in no case exceed Rupees 10,000/- (rupees ten thousand).
- For increasing the number of members, the difference between fee applicable on the increased number of members and fee applicable on existing number of members, **at the rates prevailing on the date of filing the notice**, shall be payable. For this purpose, the rates will be the same as specified above.

Table 5

Additional fee in case of delay in filing

S #	Period of delay	Additional fee applicable (INR)
1	Delay up to 6 months	2.5 % per month for the period of delay
2	Delay beyond 1 year	3 % per month for the delay beyond 6 months

Table 6

In case the difference between fees applicable on increased number of members and fees applicable on existing number of members is calculated as ZERO

Fee applicable (INR)

200

Fee applicable in case purpose of form is:

- 4. Consolidation, conversion etc.'
- 5. Redemption of preference shares

Table 7

In case of company 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

Table 8

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. SH-7 shall be processed in Conditional STP mode.

4.3 Useful Links

1. Link to access Form No. SH-7: <https://www.mca.gov.in/content/mca/global/en/mca/e-filing/incorporation-change-services/SH-7.html>
2. FAQs related to e-filing: <https://www.mca.gov.in/bin/dms/getdocument?mds=obd2Sfxdh0Lui3yMybiT7A%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>

4.4 Annexure A

State	Company having share capital		Company not having share capital		Section 8 Company	
	Form SH-7	Remarks/ Exceptions	Form SH-7	Remarks/ Exceptions	Form SH-7	Remarks/ Exceptions
Delhi	Stamp duty shall be: 0.15% of amount of (increased authorized capital – existing authorized capital) subject to maximum of Rs.25 lakhs of stamp duty		NIL		NIL	
Haryana	NIL		NIL		NIL	

Maharashtra	Stamp duty shall be Rs. 1000 on every Rs.5 Lakhs of amount of increase in authorised capital or part thereof subject to a maximum of 50 Lakhs of stamp duty. However, in the case of increase of Authorised Capital beyond Rs. 2, 50, 00, 00,000/-, No Stamp duty shall be payable.	x	NIL		NIL	
Orissa	NIL		NIL		NIL	
Andhra Pradesh	0.15% of amount of increase in authorised capital subject to a minimum of Rs. 1000/- and maximum of Rs. 5 Lakhs.	These rules shall also apply to section 8 companies having share capital. Stamp rule for SH-7 implies that the maximum limit of Rs. 5 Lakhs shall be calculated every time there is any increase in share capital, even if the company has already paid Rs. 5 Lakhs of stamp duty	1000	These rules shall also apply to section 8 companies not having share capital	Same as non-section 8 company (Having share capital/ Not having share capital, as may be applicable)	
Telangana	0.15% of amount of increase in authorised capital subject to a minimum of Rs. 1000/- and maximum of Rs. 5 Lakhs.	These rules shall also apply to section 8 companies having share capital. Stamp rule for SH-7 implies that the maximum limit of Rs. 5 Lakhs shall be calculated every time there is any increase in share capital, even if the company has already paid Rs. 5 Lakhs of stamp duty	1000	These rules shall also apply to section 8 companies not having share capital	Same as non-section 8 company (Having share capital/ Not having share capital, as may be applicable)	

Bihar	Stamp duty shall be maximum of (i) or (ii), (i) Rs. 1000/- (ii) 0.15% of amount of increased authorised capital subject to maximum of Rs. 5 lakhs of stamp duty less 0.15% of amount of existing authorised capital subject to maximum of Rs. 5 lakhs of stamp duty (iii) However, If 0.15% of amount of existing authorised capital is Rs. 5 lakhs or more then no stamp duty shall be payable.		NIL		NIL	
Jharkhand	NIL		NIL		NIL	
Jammu and Kashmir	NIL		NIL		NIL	
Tamil Nadu	NIL Rs. 500/- for every Rs. 10,00,000 of increase in authorized capital or part thereof subject to a maximum of Rs. 5 lakh		NIL		NIL	
Pondicherry	NIL		NIL		NIL	
Assam	NIL		NIL		NIL	
Meghalaya	NIL		NIL		NIL	
Manipur	NIL		NIL		NIL	
Nagaland	NIL		NIL		NIL	
Tripura	NIL		NIL		NIL	

Arunachal Pradesh	NIL		NIL		NIL	
Mizoram	NIL		NIL		NIL	
Kerala	NIL		NIL		NIL	
Lakshadweep	NIL		NIL		NIL	
Madhya Pradesh	Stamp duty shall be 0.15% of amount of increased authorized capital subject to minimum of Rs. 5000 and maximum of Rs. 25 lakhs of stamp duty less 0.15% of amount of existing authorized capital subject to minimum of Rs. 5000 and maximum of Rs. 25 lakhs of stamp duty (in case the last capital increase occurred on or after 16th Sept 14) OR 0.15% of amount of existing authorized capital subject to minimum of Rs. 1000 and maximum of Rs. 5 lakhs of stamp duty (in case the last capital increase occurred prior to 16th sept 14) as the case may be.		NIL		NIL In case company having share capital : 0.15% of amount of increased authorized capital subject to minimum of Rs. 5000 and maximum of Rs. 25 lakhs of stamp duty less 0.15% of amount of existing authorized capital subject to minimum of Rs. 5000 and maximum of Rs. 25 lakhs of stamp duty (in case the last capital increase occurred on or after 16th Sept 14) OR 0.15% of amount of existing authorized capital subject to minimum	

					of Rs. 1000 and maximum of Rs. 5 lakhs of stamp duty (in case the last capital increase occurred prior to 16th sept 14) as the case may be. In case of company not having share capital : Nil	
Chhattisgarh	Stamp duty shall be higher of (i) or (ii), (i) Rs. 1000/- (ii) 0.15% of amount of increased authorised capital subject to maximum of Rs. 5 lakhs of stamp duty less 0.15% of amount of existing authorised capital subject to maximum of Rs. 5 lakhs of stamp duty (iii) However, If 0.15% of amount of existing authorised capital is Rs. 5 lakhs or more then no stamp duty shall be payable.		NIL		NIL	

Rajasthan	0.2% of amount of increase in authorised capital subject to maximum stamp duty of Rs. 25 lakhs 'NIL' in case of government companies in which 51% or more of the paid up share capital is held by the Govt. of Rajasthan	For e.g. – For SH-7, as per the new amendment, the Government of Rajasthan has fixed a ceiling of Rs.25 lacs on maximum stamp duty payable on each occasion. The minimum rate of stamp duty of 0.5% will remain the same. If the company increases its authorised capital from Rs. 50 Crores to Rs.150 Crores, the stamp duty comes to Rs. 50 lacs, but as per the amendment Rs.25 lacs only is payable. In case, if the company increases its capital further, the same process of ceiling will apply. The said limit of Rs.25 lacs would be applicable at the time of further increase in Authorised Capital by amending Article 11(i) and there is no change to Article 10 by which stamp duty is payable the time of incorporation of the company	NIL		NIL	
Punjab	NIL		NIL		NIL	
Himachal Pradesh	NIL		NIL		NIL	
Chandigarh	NIL		NIL		NIL	
Uttar Pradesh	NIL		NIL		NIL	
Uttarakhand	NIL		NIL		NIL	

West Bengal	NIL		NIL		NIL	
Karnataka	Rs. 5,000 for every Rs. 10,00,000 of increase in authorized capital or part thereof subject to a maximum of Rs. 1 crore	The limit of Rs.1 crore will be applicable at every increase in authorized share capital irrespective of the stamp duty paid earlier.	NIL		NIL	
Gujarat	Stamp duty shall be- 0.5% of amount of increased authorised capital subject to maximum of Rs. 15 lakhs of stamp duty Less 0.5% of amount of existing authorised capital subject to maximum of Rs. 15 lakhs of stamp duty		NIL		NIL	
Dadra and Nagar Haveli	NIL		NIL		NIL	
Goa	Rs. 1000/- for every Rs. 5,00,000/- of amount of increase in authorised capital or part thereof		NIL		NIL	
Daman and Diu	Rs. 1000/- for every Rs. 5,00,000/- of amount of increase in authorised capital or part thereof		NIL		NIL	
Andaman and Nicobar	NIL		NIL		NIL	

