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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.

User is advised to refer to the respective instruction kit for filing of each webform.

This document is divided into following sections:

Click on any section link to refer to the particular section.

1 PART I – LAW(S) GOVERNING THE WEBFORM

Pursuant to Section 159 of the Companies Act, 1956.

1.1 Purpose of the webform

Form 20B aims to simplify the process for filing annual return by a company having share capital with the Registrar. However, the companies not having share capital are not required to file this Form 20B. The return states the particulars as on the day of general meeting. It covers details with respect to its;

- registered office
- register of its members
- register of its debenture-holders
- shares and debentures
- indebtedness
- members and debenture-holders, past and present, and
- directors, managing directors, managers and secretaries, past and present

The company is required to file annual return within 60 days from the day of AGM. In case the AGM is not held, the specified period of 60 days will be computed from date on which AGM was due to be held.

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.*
- ✓ *Please ensure that company is registered with MCA and has a valid CIN.*
- ✓ *Please note that the signing authority of the webform has a valid and non-expired/non-revoked DSC.*
- ✓ *Please ensure that the DSC of the signatory is registered on MCA portal against the DIN / PAN / Membership number as provided in the webform.*
- ✓ *Please note in case DIN is mentioned, it is an approved DIN and in case PAN / Membership number is mentioned, it is a valid PAN / Membership number.*
- ✓ *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 ensure PAN/membership number of Company Secretary (other than in Practice) or DIN of director/managing director or PAN of manager entered in signatory field is associated with the company as on the date of filing.*
- ✓ *Please note Certificate of Practice number & Associate/fellow check is applicable for the company secretary (in whole time practice) certifying the webform and Membership number & Associate/fellow check is applicable for the Chartered Accountant/Cost Accountant (in whole time practice) certifying the webform.*
- ✓ *Please ensure the authorised capital of the company is not NIL.*

- ✓ *Please note if validation of Form 20B is complete for the same financial year end date for which another Form 20B has already been filed and approved or pending for payment/approval, then system shall prompt for possible duplicate filing and validation will be done if user selects for the same.*
- ✓ *Please note if validation of any other annual filing webform (Form 23AC/23AC-XBRL /66) is complete but not filed and user proceeds with filing of the webform, the validation of other webforms shall be nullified and the system shall accept latest annual filing webform.*
- ✓ *Please note that the date of AGM, due date of AGM and extended due date of AGM (if any) are same as specified in other annual filing webform 23AC/23AC-XBRL/ 66. For this purpose, latest webform 23AC/23AC-XBRL/ 66 filed for the same financial year end date is considered which should not have been marked as defective.*
- ✓ *Please ensure 'No' is selected in field number 3 i.e. "Whether shares listed on recognized stock exchange" in case company filing the webform is a private company.*
- ✓ *Please ensure that details of minimum directors (2 in case of private, 3 in case of public and 5 in case of Producer Company) in Part IV are entered.*
- ✓ *Please ensure that that the dates entered in webform (except dates entered in field number 5(b) i.e. "Due date of AGM (DD/MM/YYYY)" and field number 5(d) i.e. "If yes, due date of AGM after grant of extension (DD/MM/YYYY)") should be less than or equal to the system date.*

2 PART II – ACCESSING FORM 20B APPLICATION

2.1 Application Process for Form 20B

2.1.1 Initial Submission

2.1.1.1 Option 1

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials[1]

STEP 3: Select "MCA services" and further select "Company e-Filing"

STEP 4: Select "Companies Act 1956 Forms"

STEP 5: Access "Form-20B (Form for filing annual return by a company having a share capital with the Registrar)"

STEP 6: Enter CIN information[2]

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 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 Form 20B through search bar on MCA homepage (website search)[6]

STEP 3: Login to MCA portal with valid credentials

STEP 4: Enter CIN information[2]

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]

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[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 annual return by a company having a share capital with the Registrar" in case the user is not already logged in.

[2] In 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.

[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 CIN basis name of company.

[4] In case the user filing the webform is any other business user, a dropdown option containing a list of all the CINs and corresponding company name for company's 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 the CIN.

[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.

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.

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill 'Form 20B' at Field Level

Instructions to fill 'Form 20B' 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) of company	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. iv. CIN entered in this field shall be a valid CIN.
2(a)	Name of the company	The value in these fields shall be prefilled based on the CIN as entered in field number 1(a) i.e. "Corporate identity number (CIN) of company" and shall be non-editable.
2(b)	Address of the registered office of the company	
2(e)	E-mail ID of the company	
3	Whether shares listed on recognised stock exchange	i. Please select any of the radio button (Yes/No) as applicable on the company.
	If yes, stock exchange Code: A	ii. This field shall be displayed if 'Yes' is selected in field number 3 i.e. "Whether shares listed on recognised stock exchange". iii. The user should enter values: 1, 2, 4, 8, 16, 32, 64, 128, 256, 512, 1024 or sum of any of these.
	Code B	i. This field shall be displayed if 'Yes' is selected in field number 3 i.e. "Whether shares listed on recognised stock exchange". ii. The user should enter values: The user should enter values: 1, 2, 4, 8, 16, 32, 64, 128, 256, 512, 1024 or 2048 or sum of any of these.
4	**AGM Details:** Financial year end date to which the annual general meeting (AGM) relates…… DD/MM/YYYY)	i. Date entered shall be less than the current date and date entered in field number 5(a) i.e. "If yes, date of AGM (DD/MM/YYYY)". ii. Date entered shall be less than 2 April 2014.

Field No.	Field Name	Instructions
5(a)	If yes, date of AGM (DD/MM/YYYY)	i. This field shall be displayed and mandatory if user selects 'Yes' in field number 5 i.e. "Whether annual general meeting (AGM) held". ii. Date entered shall be greater than or equal to date entered in field number 4 i.e. "Financial year end date to which the annual general meeting (AGM) relates…… DD/MM/YYYY)". iii. Date entered shall be equal to or less than the system date.
5(b)	Due date of AGM (DD/MM/YYYY)	i. Date entered shall be greater than or equal to date entered in field number 4 i.e. "Financial year end date to which the annual general meeting (AGM) relates…… DD/MM/YYYY)".
5(d)	If yes, due date of AGM after grant of extension (DD/MM/YYYY)	ii. This field shall be displayed and mandatory if 'Yes' is selected in field number 5(c) i.e. "Whether any extension for financial year or AGM granted". iii. Date entered shall be greater than or equal to the date entered in field number 4 i.e. "Financial year end date to which the annual general meeting (AGM) relates…… DD/MM/YYYY)" and field number 5(b) i.e. "Due date of AGM (DD/MM/YYYY)".
6	**I. Capital Structure of the company as on the date of AGM or latest due date thereof:** **Break up of Authorised capital** Authorised capital of the company (in Rs.)	Authorised capital should be greater than zero and equal to the sum of amount entered in fields "Total amount of equity shares", "Total amount of preference shares" and "Total amount of unclassified shares" as entered in field "Break-up of authorised capital".
	Total amount of equity shares (in Rs.)	These fields shall be displayed and mandatory if value entered in field "Number of equity shares" is greater than zero.
	Nominal amount per equity share	
	Total amount of preference shares (in Rs.)	These fields shall be displayed and mandatory if value entered in field "Number of preference shares" is greater than zero.
	Nominal amount per preference share	
	Total amount of unclassified shares (in Rs.)	This field shall be displayed and mandatory if value entered in field "Number of unclassified shares" is greater than zero.
7	**Break up of Issued capital** Issued capital of the company (in Rs.)	The value entered shall be equal to the sum of total amount of issued equity shares and total amount of issued preference shares and less than or equal to authorised capital of the company.

Field No.	Field Name	Instructions
	Number of equity shares	The value entered shall be greater than or equal to zero and less than or equal to authorized equity shares.
	Total amount of equity shares (in Rs.)	i. This field shall be displayed and mandatory if the number of issued equity shares entered by the user is greater than zero. ii. Entered value shall be greater than zero and less than or equal to total amount of authorized equity shares.
	Nominal amount per equity share	This field shall be displayed and mandatory if the number of issued equity shares entered by the user is greater than zero.
	Number of preference shares	The value entered shall be greater than or equal to zero and less than or equal to authorized preference shares.
	Total amount of preference shares (in Rs.)	i. This field shall be displayed and mandatory if number of issued preference shares entered by the user is greater than zero. ii. The entered value shall be greater than zero and less than or equal to total amount of authorized preference shares.
	Nominal amount per preference share	This field shall be displayed and mandatory if the number of issued preference shares entered by the user is greater than zero.
8	**Break up of Subscribed share capital** Subscribed capital of the company (in Rs.)	i. The value entered shall be equal to the sum of total amount of subscribed equity shares and total amount of subscribed preference shares. ii. The value entered shall be greater than zero and less than or equal to issued capital of the company.
	Number of equity shares	The value entered shall be greater than or equal to zero and less than or equal to issued equity shares.
	Total amount of equity shares (in Rs.)	i. This field shall be displayed and mandatory if the number of subscribed equity shares entered by the user is greater than zero. ii. The value entered shall be greater than zero and less than or equal to total amount of issued equity shares.
	Nominal amount per equity share	This field shall be displayed and mandatory if the number of subscribed equity shares entered by the user is greater than zero.
	Number of preference Shares	The value entered shall be greater than or equal to zero and less than or equal to issued preference shares.
	Total amount of preference shares (in Rs.)	i. This field shall be displayed and mandatory if the number of subscribed preference shares entered by the user is greater than zero.

Field No.	Field Name	Instructions
		ii. The value entered shall be greater than zero and less than or equal to total amount of issued preference shares
	Nominal amount per preference share	This field shall be displayed and mandatory if the number of subscribed preference shares entered by the user is greater than zero.
9	**Break up of Paid-up share capital** Paid up capital of the company (in Rs.)	i. The entered value shall be equal to the sum of total amount of Paid-up equity shares and total amount of Paid-up preference shares. ii. The entered value shall be greater than zero and less than or equal to subscribed capital of the company.
	Number of equity shares	The value entered shall be greater than or equal to zero and less than or equal to subscribed equity shares.
	Total amount of equity shares (in Rs.)	i. This field shall be displayed and mandatory if the number of Paid-up equity shares entered by the user is greater than zero. ii. The value entered shall be greater than zero and less than or equal to total amount of subscribed equity shares.
	Nominal amount per equity share	This field shall be displayed and mandatory if the number of Paid-up equity shares entered by the user is greater than zero.
	Number of preference shares	The value entered shall be greater than or equal to zero and less than or equal to subscribed preference shares.
	Total amount of preference shares (in Rs.)	i. This field shall be displayed and mandatory if the number of Paid-up preference shares entered by the user is greater than zero. ii. The value entered shall be greater than zero and less than or equal to total amount of subscribed preference shares.
	Nominal amount per preference share	This field shall be displayed and mandatory if number of Paid-up preference shares is greater than zero.
10	**Break up of Debentures** Total debentures of the company (in Rs.)	The value entered shall be equal to the sum of total amount of non-convertible debentures, partly convertible debentures and fully convertible debentures.
	Total amount of non-convertible debentures (in Rs.)	These fields shall be displayed and mandatory in case number of non-convertible debentures is greater than zero.
	Nominal amount per non-convertible debenture	
	Total amount of partly convertible debentures (in Rs.)	

Field No.	Field Name	Instructions
	Nominal amount per partly convertible debenture	These fields shall be displayed and mandatory in case number of partly convertible debentures entered by the user is greater than zero.
	Total amount of fully convertible debentures (in Rs.)	These fields shall be displayed and mandatory in case number of fully convertible debentures entered by the user is greater than zero.
	Nominal amount per fully convertible debenture	
	II. Indebtedness of the company as on the date of AGM or latest due date thereof (secured loans including interest outstanding and accrued but not due for payment)	Please note that the value entered in this field shall be equal to or greater than zero.
11	Amount (in Rs.)	
	Equity-share break up details	
	III. Equity share breakup (percentage of total equity) as on the date of AGM or latest due date thereof	The value shall be entered in at-least one of the fields from III (1) to III (11) on mandatory basis and shall be greater than zero.
(III (1))	Government [Central and State]	
(III (2))	Government companies	
(III (3))	Public financial companies	
(III (4))	Nationalised or other banks	
(III (5))	Mutual funds	
(III (6))	Venture capital	
(III (7))	Foreign holdings (Foreign institutional investor(s), Foreign companie(s), Foreign financial institution(s), Non-resident indian(s) or Overseas corporate bodies or Others)	
(III (8))	Bodies corporate (not mentioned above)	
(III (9))	Directors or relatives of directors	
(III (10))	Other top fifty (50) shareholders (other than listed above)	
(III (11))	Others	
(III (12))	Total	i. Please note that the sum of the field III (1) to III (11) shall be equal to 100.

Field No.	Field Name	Instructions
12	Number of director(s), Managing Director, manager and secretary	i. The block of fields from "DIN or Income-tax PAN" to "If yes, date of signing" shall be displayed and mandatory based upon the number entered by the user in this field but only in case the date of AGM is on or after 1 July 2007. ii. If date of AGM is not entered by the user, then latest due date of AGM shall be considered. iii. There shall be 2 blocks in the webform and if any number from 3 to 20 is entered, then the subsequent blocks shall be regenerated and displayed based upon the number entered. iv. Please note that the value entered in this field shall be greater than zero. v. The following validation is applicable only in case the date of AGM is equal to or greater than 01.04.2008 (In case date of AGM is not entered, then latest due date of AGM shall be considered): • In case of private company (other than Producer Company), the value entered should be greater than or equal to 2. • In case of public company (other than Producer Company), it should be greater than or equal to 3. • In case of Producer Company (part IXA), the value entered should be greater than or equal to 5.
13	Number of director(s), Managing Director, manager, and secretary	i. The block of fields from "DIN or Income-tax PAN" to "Date of cessation" shall be displayed depending upon the number entered in this field but only in case the date of AGM as entered in field number 5(a) i.e. "Due date of AGM (DD/MM/YYYY)" is on or after 01.07.2007 (In case date of AGM is not entered, then latest due date of AGM shall be considered). ii. There shall be 4 blocks in the webform. If any number from 5 to 8 is entered, then the block shall be regenerated and displayed depending upon the number entered. If the number entered by the user is greater than 8 then the block shall be regenerated 8 times only.
14	In case of a listed company, details of secretary in whole time practice certifying the annual return	The fields "Name" to "Certificate of practice number" shall be displayed and mandatory in case 'Yes' is selected in field number 3 i.e. "Whether shares listed on recognized stock exchange".

Field No.	Field Name	Instructions
15	**Whether complete list of shareholders, debenture holders has been enclosed as attachment**	i. The status of the SRN shall be changed to 'Approved' only after successful upload of excel files against the SRN. ii. If excel is not uploaded then SRN status will change to "Pending for upload of investor-wise details"
	Attachments	The user is required to provide the attachments either in pdf or .jpg format. All the attachments shall be up to 2MB.
(1)	Annual return as per schedule V of the Companies Act,1956	The user shall upload this attachment on mandatory basis.
(2)	Approval letter for extension of financial year or annual general meeting	This attachment shall be uploaded on mandatory basis if 'Yes' is selected in field number 5(c) i.e. "Whether any extension for financial year or AGM granted".
(3)	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 upto 10 MB).
	To be digitally signed by (Managing Director or director or manager or secretary of the company)	The webform shall be signed by Managing Director or director or manager or secretary of the company.
	Designation	Select the relevant option.
	DIN of the director or Managing Director; or Income-tax PAN of the manager; or Membership number, if applicable or income-tax PAN of the secretary (secretary of a company who is not a member of ICSI, may quote his/ her income-tax PAN)	i. If 'Director' or 'Managing director' is selected, then there shall be an approved DIN. ii. If 'Manager' is selected, then there shall be Income tax PAN. iii. If 'Secretary' is selected, then there shall be Membership number or Income tax PAN.
	Chartered accountant or cost accountant or company secretary (in whole-time practice)	The user shall not be allowed to sign the webform unless it has been signed in respect of the other signatories in the webform.
	Whether associate or fellow	Select the relevant option.
	Membership number or certificate of practice number	i. Membership number shall be entered in case of ICAI (Chartered accountant) and ICWAI (Cost accountant). ii. Certificate of practice number shall be entered in case of ICSI (Company secretary).

3.2 Other instructions to fill 'Form 20B'

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 20B. ii. All 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. 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

S#	Purpose of webform	Normal Fee	Additional (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit (days) for filing

1	Filing of Annual return by company having share capital	The Companies (Registration of Offices and Fees) Rules, 2014 (Refer Table 1 and Table 2 below)	AGM date or calculated latest due date of AGM (whichever is earlier)	60 days

Fee payable is subject to changes in pursuance of the Act, or any rule or regulation made, or notification issued thereunder.

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

Table 1

Normal filing fee

In case of company having share capital

S#	Contribution Amount (INR)	Normal 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

In case of company not having share capital

Fee applicable (INR)
200

Table 2

Additional filing fees - Following table of additional fees shall be applicable for delays in filing of annual returns or balance sheet/financial statement under the Companies Act, 1956 or the Companies Act, 2013 beyond 30/06/2018:

S#	Period of delay	Fee applicable (INR)

1	Delay beyond period provided under Section 92(4) of the Act	100 per day
2	Delay beyond period provided under Section 137(1) of the Act	100 per day

In addition to the above, the following table of additional fees shall be applicable for delays in filing of belated annual returns or balance sheet/financial statement under the Companies Act, 1956 or the Companies Act, 2013 upto 30/06/2018:

S#	Period of delay	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 20B shall be processed in STP mode and shall be taken on record through electronic mode without any further processing. Ensure that all particulars in the webform are correct. There is no provision for resubmission of this webform.

4.3 Useful links

1. Link to access Form 20B: https://www.mca.gov.in/content/mca/global/en/mca/e-filing/companies-act-1956-forms/form-20b.html
2. FAQ's related to e-filing: https://www.mca.gov.in/content/mca/global/en/help-faq/faqs/e-filing2/steps-for-e-filing.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 – ANNEXURES

5.1 Stock exchange code details

In case the shares are listed on recognized Stock Exchange(s), enter the details of the stock exchanges, such as Stock Exchange Name and Code.

Exchange Code	Stock Exchange
A1	Bombay
A2	Delhi
A3	Calcutta
A8	Madras
A16	Bangalore
A32	Hyderabad
A64	Ahmedabad
A128	Pune
A256	Kanpur
A512	Ludhiana
A1024	National Stock Exchange
B1	OTCEI
B2	Nagpur
B4	Coimbatore
B8	Cochin
B16	MP
B32	Jaipur
B64	Rajkot
B128	Guwahati
B256	Bhubaneshwar
B512	Magadh
B1024	Vadodara
B2048	Rajkot