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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 160 of the Companies Act, 1956.

1.1 Purpose of the webform

Form 21A aims to simplify the process for filing annual return by a company not having share capital with the Registrar. Every company not having a share capital shall prepare its annual return containing the particulars stood on the date of annual general meeting (AGM). Further company is also required to file this annual return via Form 21A within 60 days from the date of AGM held or the latest day on which such meeting ought to have been held in case AGM not held.
The return states the following particulars:

- Address of the registered office of the company.
- List of the members of the company and the respective dates on which they became the members and the names of the persons who ceased to be members since the date of the AGM of the immediately preceding year, and the dates on which they so ceased.
- Particulars of directors, managing directors, managers and secretaries of the company as on the day of AGM or the latest due date thereof.
- Annexure containing particulars of the total amount of indebtedness as on the day of the aforesaid AGM in respect of all charges which are or were required under law, or which would have been required to be registered under the aforesaid Act, if they had been created after the commencement of the said Act.

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 number of members of the company is not NIL.*

- ✓ *Please note if validation of Form 21A is complete for the same financial year end date for which another Form 21A 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 that the person(s) whose details are entered in field number 7 i.e. "Details of director(s), Managing Director, manager and secretary as on the date of AGM or latest due date thereof" should be signatory of the company under selected designation as on the date of AGM (In case of date of AGM is not entered, then latest due date of AGM shall be considered).*
- ✓ *Please ensure that the entered details of director(s), Managing Director, manager and Secretary during the year must have been associated with the company under selected designation on any date prior to the financial year end date.*
- ✓ *Please ensure that the details of minimum directors (2 in case of private, 3 in case of public and 5 in case of Producer Company) are entered in field number 7 i.e. "Details of director(s), Managing Director, manager and secretary as on the date of AGM or latest due date thereof".*
- ✓ *Please note that the maximum number of members (50) in field number 5(d) i.e. "Number of members as on the date of AGM or latest due date thereof (excluding employees and past employees)" shall be considered basis the type (private) of the company as on the date of the AGM entered in the webform. (In case date of AGM is not entered, then latest due date of AGM shall be considered).*
- ✓ *Please ensure that the dates entered in webform (except dates entered in field number 4(b) i.e. "Due date of AGM (DD/MM/YYYY)" and field number 4(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.*
- ✓ *Please note that in case in the field "Financial year end date to which the annual general meeting (AGM) relates(DD/MM/YYYY)", enters a date other than 30th June/30th September /31st December/31st March, then the following informational message shall be displayed along with Yes and No options – "Please verify that date entered is correct. Do you want to change the entered date". If user selects 'Yes'; the field shall be reset as blank.*

2 PART II – ACCESSING FORM 21A APPLICATION

2.1 Application Process for Form 21A

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 6: Access Form 21A "Particulars of annual return for the company not having share capital"

STEP 7: Enter CIN information[2]

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 webform + 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 Form 21A 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 "Particulars of annual return for the company not having share capital" 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 21A' at Field Level

Instructions to fill 'Form 21A' 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
	Number of members of the company as on the date of filing	This field shall be pre-filled and non-editable based on CIN to be entered in field 1(a).
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. Please note that the CIN entered in this field shall be of a company not having share capital only.
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(c)	E-mail ID of the company	
3	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 4(a) i.e. "If yes, date of AGM (DD/MM/YYYY)". ii. Date entered shall be less than 2 April 2014.
4(a)	If yes, date of AGM (DD/MM/YYYY)	i. This field shall be displayed and mandatory if user selects 'Yes' in field number 4 i.e. "Whether annual general meeting (AGM) held". ii. Date entered shall be greater than or equal to date entered in field number 3 i.e. "Financial year end date to which the annual general meeting (AGM) relates…… DD/MM/YYYY)".
4(b)	Due date of AGM (DD/MM/YYYY)	i. Please note that the date entered shall be greater than or equal to date entered in field number 3 i.e. "Financial year end date to which the annual general meeting (AGM) relates…… DD/MM/YYYY)". ii. Please note that the date entered in this field shall be equal to or greater than the date of AGM if no extended due date is entered.

Field No.	Field Name	Instructions
4(d)	If yes, due date of AGM after grant of extension (DD/MM/YYYY)	i. This field shall be displayed and mandatory if 'Yes' is selected in field number 4(c) i.e. "Whether any extension for financial year or AGM granted". ii. Date entered shall be greater than or equal to the date entered in field number 4(a) i.e. "If yes, date of AGM (DD/MM/YYYY)" and field number 4(b) i.e. "Due date of AGM (DD/MM/YYYY)".
5(a)	Number of persons who have become members since incorporation	Please note that the value entered in this field shall be greater than zero.
5(b)	Number of persons who have ceased to be members since incorporation	i. The value entered shall be less than the value entered in field number 5(a) i.e. "Number of persons who have become members since incorporation". ii. Please note that the value entered in this field shall be equal to or greater than zero.
5(c)	Number of members as on the date of AGM or latest due date thereof	i. The entered number shall be greater than zero. ii. The entered number shall be equal to number of persons who have become members since incorporation less Number of persons who have ceased to be members since incorporation. iii. The entered number shall be less than or equal to number of members displayed in field "Number of members of the company as on the date of filing".
5(d)	Number of members as on the date of AGM or latest due date thereof (excluding employees and past employees)	i. The value entered shall be less than or equal to value entered in field number 5(c) i.e. "Number of members as on the date of AGM or latest due date thereof". ii. The value entered shall be less than or equal to 50 in case of private company.
7	**Details of director(s), Managing Director, manager and secretary as on the date of AGM or latest due date thereof:** Number of director(s), Managing Director, manager and secretary	i. The block of fields from "DIN or Income-tax PAN" to "Date of appointment (DD/MM/YYYY)" 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 5 blocks in the webform and if any number from 6 to 20 is entered, then the subsequent blocks shall be regenerated and displayed based upon the number entered. iv. 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):

Field No.	Field Name	Instructions
		• 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.
8	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 4(a) i.e. "If yes, 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.
	Date of appointment (DD/MM/YYYY)	The entered date shall be less than or equal to both system date and date of AGM as entered in field 4b (In case date of AGM is not entered, then latest due date of AGM shall be considered).
	Date of cessation (DD/MM/YYYY)	i. The entered date shall be less than or equal to both system date and date of AGM as entered in field 4b (In case date of AGM is not entered, then latest due date of AGM shall be considered). ii. The entered date shall be greater than or equal to the date of appointment as entered above.
	Attachments	The user is required to provide the attachments either in pdf or .jpg format. All the attachments shall be up to 2MB.
(1)	Annexure containing particulars of the total amount of indebtedness as on the day of the aforesaid AGM	The user shall upload this attachment on mandatory basis.
(2)	Annexure containing the list of past and present members, in the format given in the instruction kit. The company holding a license under section 25 of the Companies Act, 1956, exempting them from using the word "limited" as the last word of its names, not to file this item	The user shall upload this attachment on optional basis.

Field No.	Field Name	Instructions
(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 10MB).
	To be digitally signed by (Director of the company)	The webform shall be signed by Director of the company.
	To be digitally signed by (Director or manager or secretary or Managing Director 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. The entered value shall be different from DIN of the director entered in field "Director of the company". 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 21A'

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 21A. 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 not 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 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 21A 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 21A: https://www.mca.gov.in/content/mca/global/en/mca/e-filing/companies-act-1956-forms/form-21a.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 Format for attachments

Format of
attachments 21A.xlsx

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