Instruction Kit for Form 23AC
(Form for filing Balance Sheet and other documents with the Registrar)

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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 220 of the Companies Act, 1956 and Rule 7B.

1.1 Purpose of the webform

Form 23AC aims to simplify the process for filing balance sheet and other documents by the company to the ROC. The purpose of webform 23AC is to file the Balance sheet with mandatory attachments within prescribed time period after the annual general meeting is held.

1.2 Important Check Points while filling up the webform

- ✓ *Please read the 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 that the DIN entered is an approved DIN.*
- ✓ *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 note filing of webform is not allowed if period entered in current webform is overlapping the period (Financial year start date and end date) entered in any other approved annual filing webform (20B/ 21A/ 23AC/ 23AC-XBRL/ 66).*
- ✓ *Please note 'Previous reporting year' date is entered if any webform 23AC/ 23AC-XBRL has been filed having financial year start date as less than the FY start date entered in current webform.*
- ✓ *Please note if validation of Form 23AC is complete for a given company in respect of the same financial year end date for which any Form 23AC/ 23AC- XBRL has already been approved or pending for payment/approval, then validation of second Form 23AC is not allowed. However, the same shall be allowed if found approved webform(s) was/were marked as 'Defective'.*

- ✓ *Please note if validation of any other annual filing webform (Form 20B/21A/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 20B/ 21A/ 66. For this purpose, latest webform 20B/ 21A/ 66 filed for the same financial year end date is considered. Form marked as defective is not considered for this check.*
- ✓ *Please note that the dates entered in the webform (except the dates entered in field number 9(b) i.e. "If yes, period of annual accounts From…..(DD/MM/YYYY) To……(DD/MM/YYYY)') should be greater than or equal to the date of incorporation of the company.*
- ✓ *Please note that the dates entered in the webform (except date entered in field number 6(c) i.e. "Due date of AGM …. (DD/MM/YYYY)", field number 6(f) i.e. "If yes, due date of AGM after grant of extension …. (DD/MM/YYYY)" and field number 9(b) i.e. "If yes, period of annual accounts From……(DD/MM/YYYY) To……(DD/MM/YYYY)')) should be less than or equal to the system date.*
- ✓ *Please ensure that the SRN of webform 66 entered in field number 7 i.e. "Service request number (SRN) of Form 66" is valid and associated with the company except if Z99999999 is entered. Further, SRN should not have been marked as 'Defective'.*
- ✓ *Please note SRN of webform 66 or 'Z99999999' is mandatory to be entered in field number 7 i.e. "Service request number (SRN) of Form 66" if paid up capital is equal to or greater than INR 10 lakhs and company does not have a secretary as on the financial year end date. This check shall be applicable only in below cases:*
    - *Financial year end date is less than 15 March 2009 and paid-up capital is less than INR 2 crores*
    - *Financial year end date is greater than or equal to 15 March 2009 and paid-up capital is less than INR 5 crores*
- ✓ *Please ensure that the SRN entered in field number 10(g) i.e. "SRN of Form 23B" is approved and associated with the company and the same is not marked as 'Defective'. However, this validation is not applicable in case 'Z99999999' is entered.*
- ✓ *Please note in case of company having share capital equal to or greater than INR 10 lakhs but less than INR 5 crore as on the financial year end date (greater than or equal to 15th March 2009) / 2 crores as on the financial year end date (less than 15th March 2009) and also having company secretary appointed, then the company is not required to file the compliance certificate (Form 66) only in case the whole-time secretary is a member of ICSI. In case the secretary is not a member of ICSI then SRN of Form 66 is required.*
- ✓ *Please note paid-up capital cannot be less than INR 1 lakh for private company which is limited by shares. The validation is not applicable where financial year end date (Date of balance sheet) is earlier than 1 January 2003.*

- ✓ *Please note paid-up capital cannot be less than INR 5 lakhs for public company which is limited by shares. The validation is not applicable where financial year end date (Date of balance sheet) is earlier than 1 January 2003.*
- ✓ *Please note filing of webform 23AC is not allowed w.r.t financial year ending on or after 31 March, 2011 for the following companies:*
  - *All Listed companies in India and*
  - *Subsidiaries of listed companies*
  - *All companies having a paid-up capital of Rs 5 crores or above*
  - *All companies having a turnover of Rs 100 crores or above.*
  - *Companies who filed Form 23AC-XBRL for FY starting on or after 1.4.2011*

  However, this shall be checked for the companies selecting 'C&I' in field number 12(b) i.e. "Type of Industry Note: In case the type of industry is other than Banking or Power or Insurance or NBFC, then select Commercial and Industrial (C&I)(Commercial & Industrial (C&I) Company/Banking Company/Insurance Company/Power Company/Non-banking Financial Company (NBFC) registered with RBI)" of the webform.
- ✓ *Please note in case 'Individual' is selected in field number 10(a) i.e. "Category of Auditor", then membership number of auditor entered in field number 10(d) i.e. "Membership number of auditor or auditor's firm's registration number" shall be a valid membership number as per ICAI database (if available).*
- ✓ *Please note in case 'Auditor's firm' is selected in field number 10(a) i.e. "Category of Auditor", then membership number entered in field number 10(f) i.e. "Details of the member representing the above firm Name Membership number" shall be a valid membership number as per ICAI database (if available).*
- ✓ *Please ensure practicing professional is not debarred.*
- ✓ *Please note status of the CIN shall not be strike off, Amalgamated, Converted to LLP, Converted to LLP and Dissolved, Dormant under Sec 455, Dissolved, Liquidated, Not available for eFiling, Under process of Strike off and Under Liquidation, Captured, To be Migrated.*
- ✓ *Please note SRN number of Form 66 in field 7 and Form 23B in field 10g are required in webform 23AC.*

2 PART II – ACCESSING FORM 23AC APPLICATION

2.1 Application Process for Form 23AC

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"
STEP 4: Select "Company e-Filing"
STEP 5: Navigate to the header "1956 forms"
STEP 6: Access "Form for filing Balance Sheet and other documents with the Registrar (Form 23AC)"
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 23AC 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

[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 Balance Sheet and other documents 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 8: Save the webform as a draft (optional)[5]
STEP 9: Submit the webform
STEP 10: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA)
STEP 11: Affix the DSC
STEP 12: Upload the DSC affixed pdf document on MCA portal
STEP 13: Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the webform + 2 days, whichever is earlier, the SRN will be cancelled)
STEP 14: Acknowledgement is generated

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill 'Form 23AC' at Field Level

Instructions to fill 'Form 23AC' 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.
2(a)	Name of the company	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(a)	Financial Year to which balance sheet relates From ……… (DD/MM/YYYY)	i. The date entered shall be less than 1st April 2014. ii. In case the date entered is before 01.04.2011, "Part B - Balance Sheet I — Balance Sheet (Applicable for financial year commencing before 01.04.2011)" shall be enabled and "Part B - Balance Sheet I — Balance Sheet (As per Schedule VI to the Companies Act, 1956 applicable for the financial year commencing on or after 1.4.2011)" and "Part B – Balance Sheet II - Detailed Balance sheet items (Amount in Rs. `) as on balance sheet-date (Applicable in case of Revised Schedule VI- that is for financial year commencing on or after 01.04.2011)" shall be disabled. iii. In case date entered is on or after 01.04.2011, "Part B - Balance Sheet I — Balance Sheet (As per Schedule VI to the Companies Act, 1956 applicable for the financial year commencing on or after 1.4.2011) and "Part B - Balance Sheet II - Detailed Balance sheet items (Amount in Rs.) as on balance sheet-date (Applicable in case of Revised Schedule VI- that is

Field No.	Field Name	Instructions
		for financial year commencing on or after 01.04.2011) shall be enabled and "Part B - Balance Sheet I — Balance Sheet (Applicable for financial year commencing before 01.04.2011)" shall be disabled. iv. For the points above, the tables shall be enabled only in case 'Yes' is selected in field number 12(a) i.e. "Whether schedule VI of the Companies Act, 1956 is applicable".
	To …….. (DD/MM/YYYY)	The date entered shall be greater than or equal to date entered in field number 3(a) i.e. "Financial Year to which balance sheet relates From ……… (DD/MM/YYYY)" and the difference between the two dates shall not be greater than 18 months.
3(b)	Date of Board of directors' meeting in which balance sheet was approved ….. (DD/MM/YYYY)	Entered date shall be greater than or equal to date entered in field " To …….. (DD/MM/YYYY)".
	DIN or income-tax PAN	i. DIN shall be entered in at least 1 block. ii. DIN or Income-tax PAN entered in repetitive blocks shall be unique with respect to designation selected. (The above validations are applicable only if Financial year end date is greater than or equal to 01.04.2008)
	Date of signing of balance sheet …….. (DD/MM/YYYY)	The entered date shall be greater than or equal to date entered in field number 3(b) i.e. "Date of Board of directors' meeting in which balance sheet was approved……. (DD/MM/YYYY)".
4(a)	Date of Board of directors' meeting in which Board's report referred to under section 217 was approved … (DD/MM/YYYY)	Entered date shall be greater than or equal to date entered in field number 3(b) i.e. "Date of Board of directors' meeting in which balance sheet was approved".
	Date of signing of board's report (DD/MM/YYYY)	Entered date shall be greater than or equal to date entered in field number 4(a) i.e. "Date of Board of directors' meeting in which Board's report referred to under Section 217 was approved … (DD/MM/YYYY)".
5	Date of signing of reports on the balance sheet by the auditors ... (DD/MM/YYYY)	Entered date shall be greater than or equal to the date entered in field "Date of signing of balance sheet ……. (DD/MM/YYYY)".
6(b)	If yes, date of AGM .... (DD/MM/YYYY)	i. This field shall be displayed and mandatory if 'Yes' is selected in field number 6(a) i.e. "Whether annual general meeting held…. (DD/MM/YYYY)". ii. The date entered shall be greater than or equal to financial year end date.

Field No.	Field Name	Instructions
6(d)	Date of AGM in which accounts are adopted by shareholders ……… (DD/MM/YYYY)	The date entered shall be greater than or equal to field number 5 i.e. "Date of signing of reports on the balance sheet by the auditors... (DD/MM/YYYY)".
6(f)	If yes, due date of AGM after grant of extension (DD/MM/YYYY)	i. This field shall be displayed and mandatory if the user selects 'Yes' in field number 6(e) 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 6(c) i.e. "Due date of AGM.... (DD/MM/YYYY)".
8(b)	CIN of the holding company, if applicable	These fields shall be enabled and mandatory if 'Yes' is selected in field number 8(a) i.e. "Whether the company is a subsidiary company as defined under section 4".
8(c)	Name of the holding company	
8(d)	Section under which the company has become a subsidiary	
9(b)	If yes, then indicate number of subsidiary company(s)	i. This field shall be displayed and mandatory if 'Yes' is selected in field number 9(a) i.e. "Whether the company has a subsidiary company as defined under section 4". ii. The block of fields from "CIN of subsidiary company" to "Period of annual accounts- To" shall be regenerated and displayed based on number entered in this field. In case number entered is greater than 12, then the block shall be regenerated only 12 times.
	CIN of subsidiary company	CIN entered in this field shall be different from the value entered in field number 1(a) i.e. "Corporate identity number (CIN) of company" and same CIN shall not be allowed in the various repetitive blocks.
	If yes, period of annual accounts From ……. (DD/MM/YYYY)	This field shall be displayed and mandatory if 'Yes' is selected in field "Whether particulars of subsidiary company has been attached in pursuance of Section 212(1) of the Companies Act, 1956".
10	Number of Auditors	The block of fields (10(a) to 10(g)) shall be repeated maximum two times, based on the number entered in this field, either 1 or 2.
11(a)	In case of a government company, whether Comptroller and Auditor-General of India (CAG of India) has commented upon or supplemented the audit report under section 619(4) of the Companies Act, 1956	This field shall be mandatory in case of Union or state government company.

Field No.	Field Name	Instructions
11(b)	Provide details of comment(s) or supplement(s) received from CAG of India	This field shall be displayed and mandatory in case 'Yes' is selected in field number 11(a) i.e. "In case of a government company, whether Comptroller and Auditor-General of India (CAG of India) has commented upon or supplemented the audit report under section 619(4) of the Companies Act, 1956".
11(c)	Director's reply(s) on comments received from CAG of India	
	Figures as at the end of (Current reporting period) (in Rs. `) (DD/MM/YYYY)	i. The figures entered are in absolute rupees. ii. '0' shall be allowed to be entered in all the numeric fields. iii. The date entered shall be same as date entered in field number 3(a) i.e. "Financial year to which balance sheet relates - To date".
	Figures as at the end of (Previous reporting period) (in Rs. `) (DD/MM/YYYY)	i. The previous year figures shall be mandatory if previous year details exist in the system and/or date entered here. ii. The date entered shall be equal to or less than date entered in field "Figures as at the end of (Current reporting period) (in Rs. `) (DD/MM/YYYY)" and difference between the two dates shall not be greater than 18 months and 1 day. iii. The previous reporting period shall be one day less than the date entered in field number 3(a) i.e. "Financial year to which balance sheet relates – From (DD/MM/YYYY).
	Loans and advances due by directors/ other officers of the company (refer note 6.L.(iv) of Schedule VI)	The value entered shall be less than or equal to value entered in field "Total long-term loan and advances " in "Details of long-term loans and advances (unsecured, considered good)".
	Debt due by directors/ other officers of the company (refer note 6.m.iii.iii of Schedule VI)	The value entered shall be less than or equal to value entered in field "Total trade receivables" in "Details of trade receivables".
III(16)	Investment in subsidiary companies	The value shall be less than or equal to investments (Non-Current + Current) entered in balance sheet table.
V(2)(a)	Auditor's qualification(s), reservation(s) or adverse remark(s) in the auditors' report	These fields shall be displayed and mandatory if 'Yes' is selected in field number V(1) i.e. "Whether auditors' report has been qualified or has any reservations or contains adverse remarks".
V2(b)	Director's comments on qualification(s), reservation(s) or adverse remark(s) of the auditors as per Board's report	
VII(3)	If yes, names of the product or activity groups under cost audit	This field shall be displayed and mandatory if 'Yes' is selected in field number VII(2) i.e. "Whether audit of cost records of

Field No.	Field Name	Instructions
		the company has been mandated by Central Government under section the 233B of the Companies Act, 1956".
	Attachments	The user is required to provide the attachments either in pdf or .jpg format. The attachment size for each shall be up to 2 MB.
(1)	Copy of balance sheet duly authenticated as per section 215 (including Board's report, auditors' report and other documents) (in pdf converted format)	The user shall upload this attachment on a mandatory basis and be in desired format and size (pdf or .jpg).
(2)	Statement of subsidiaries as per section 212	This attachment shall be uploaded on mandatory basis if 'Yes' is selected in field number 9(b) i.e. "Whether particulars of subsidiary company has been attached in pursuance of Section 212(1) of the Companies Act, 1956".
(3)	Statement of the fact and reasons for not adopting balance sheet in the annual general meeting (AGM)	This attachment shall be uploaded on mandatory basis if date is not entered in field number 6(d) i.e. "Date of AGM in which accounts are adopted by shareholders…. (DD/MM/YYYY)".
(4)	Statement of the fact and reasons for not holding the AGM	This attachment shall be uploaded on mandatory basis if 'No' is selected in field number 6(a) i.e. "Whether annual general meeting (AGM) held".
(5)	Approval letter for extension of financial year or AGM	This attachment shall be uploaded on mandatory basis if 'Yes' is selected in field number 6(e) i.e. "Whether any extension for financial year or AGM granted".
(6)	Supplementary or test audit report under section 619(3)(b)	This attachment shall be uploaded on mandatory basis if 'Yes' is selected in field number 11(d) i.e. "Whether CAG of India has conducted supplementary or test audit under section 619(3)(b)".
(7)	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.
	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.
	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 (in whole-time practice) or Cost accountant (in	The user shall not be allowed to sign the webform unless it has been signed in respect of the other signatories in the webform.

Field No.	Field Name	Instructions
	whole-time practice) or Company secretary (in whole-time practice)	
	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 23AC'

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 23AC. 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 balance sheet and other documents with ROC	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)	30 days – Other than Producer Company 60 days- Producer 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 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 23AC 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 23AC: *https://www.mca.gov.in/content/mca/global/en/mca/e-filing/companies-act-1956-forms/form-23ac.html*
2. FAQ's related to e-filing: *https://www.mca.gov.in/bin/dms/getdocument?mds=cFUFEzUdS2er1unacUDRoQ%253D%253D&type=open*
3. Payment and Fee related services: *Payment*