

Instruction Kit for Form 23ACA (Form for filing Profit and Loss account and other documents with the Registrar)

Table of Contents

1	PART I – LAW(S) GOVERNING THE WEBFORM.....	3
1.1	Purpose of the webform	3
1.2	Important Check Points while filling up the webform	3
2	PART II – ACCESSING FORM 23ACA APPLICATION	5
2.1	Application Process for Form 23ACA	5
3	PART III – INSTRUCTIONS TO FILL THE WEBFORM	7
3.1	Specific Instructions to fill ‘Form 23ACA’ at Field Level	7
3.2	Other instructions to fill ‘Form 23ACA’	11
4	PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION.....	12
4.1	Fee rules	12
4.2	Processing Type	12
4.3	Useful links	12

Instruction Kit for Form 23ACA
(Form for filing Profit and Loss account and other documents with
the Registrar)

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:



Part I – Law(s) governing the webform



Part II – Accessing Form 23ACA 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.

Instruction Kit for Form 23ACA
(Form for filing Profit and Loss account and other documents with
the Registrar)

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 23ACA aims to simplify the process for filing profit & loss account and other documents by the company to the ROC. The purpose of webform 23ACA is to file the Profit and loss account with mandatory attachments within prescribed time-period after the annual general meeting is held or supposed to be held (whichever is earlier).

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 shall be an approved DIN. In case PAN / Membership number is mentioned, it shall be 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 in signatory fields 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 ensure 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 shall not be allowed if 'Financial year' and date entered in field number 3(b) i.e. "Date of signing of report on the annual accounts by the auditors" of the current webform is different than mentioned in linked webform 23AC.*
- ✓ *Please ensure CIN entered of the filing company in field number 1(a) i.e. "Corporate identity number (CIN) of company", option selected in field number 4(a) i.e. "Whether schedule VI of the Companies Act, 1956 is applicable" and field number 4(b) i.e. "Type of industry" matches with particulars entered in linked webform 23AC.*
- ✓ *Please ensure that the 'Previous reporting year' dates entered are same as entered in linked webform 23AC.*

Instruction Kit for Form 23ACA
(Form for filing Profit and Loss account and other documents with
the Registrar)

- ✓ *Please note if validation of any other annual filing webform (Form 20B/21A/23ACA-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 the latest annual filing webform.*
- ✓ *Please ensure practicing professional should not be debarred.*
- ✓ *Please ensure that the CIN status should 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 Form 23ACA can be accessed only if the status of Form 23AC is submitted.*
- ✓ *[Please note details of ITC and NPCS codes are available on MCA-XBRL portal under the head 'Important Downloads'.](#)*

2 PART II – ACCESSING FORM 23ACA APPLICATION

2.1 Application Process for Form 23ACA

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”

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)”, The FO user will be able to access Form 23ACA only if the status of Form 23AC is submitted.

STEP 7: Enter CIN information²

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

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

STEP 10: Fill up the application

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

STEP 12: Submit the webform

STEP 13: SRN is updated 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: Acknowledgement is generated

2.1.1.2 Option 2

STEP 1: Access MCA homepage

STEP 2: Access and submit Form 23AC through search bar on MCA homepage (website search)⁶

STEP 3: Login to MCA portal with valid credentials

STEP 4: Enter CIN information²

STEP 5: Search CIN using the search option (optional)³

STEP 6: Select CIN from the dropdown option (optional)⁴

STEP 7: Fill up the application

STEP 8: Save the webform as a draft (optional)⁵

STEP 9: Submit the webform

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 Profit and Loss account 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.

Instruction Kit for Form 23ACA
(Form for filing Profit and Loss account and other documents with
the Registrar)

STEP 10: SRN is updated 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: Acknowledgement is generated

Instruction Kit for Form 23ACA
(Form for filing Profit and Loss account and other documents with
the Registrar)

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

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

Instructions to fill 'Form 23ACA' 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 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.
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	
3(a)	Period of Profit and loss Account- From(DD/MM/YYYY)	i. The date entered shall be less than 1st April 2014. ii. If the date entered is before 01.04.2011, "Part B – I - Statement of Profit and Loss (Applicable for financial year commencing before 01.04.2011)" shall be enabled and "Part B – I - Statement of Profit and Loss (As per Schedule VI to the Companies Act, 1956 applicable for the financial year commencing on or after 1.4.2011)" and "Part B – II - Detailed Profit and Loss items (Amount in) (Applicable in case of Revised Schedule VI- that is for financial year commencing on or after 01.04.2011)" shall be disabled. iii. If date entered is on or after 01.04.2011, "Part B – I - Statement of Profit and Loss (As per Schedule VI to the Companies Act, 1956 applicable for the financial year commencing on or after 1.4.2011)" and "Part B – II - Detailed Profit and Loss items (Amount in) (Applicable in case of Revised Schedule VI- that is for financial year commencing on or after 01.04.2011)" shall be enabled and

Instruction Kit for Form 23ACA
(Form for filing Profit and Loss account and other documents with
the Registrar)

Field No.	Field Name	Instructions
		“Part B – I - Statement of Profit and Loss (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 4(a) i.e. “Whether schedule VI of the Companies Act, 1956 is applicable”.
	To(DD/MM/YYYY)	The date entered in this field shall be greater than or equal to date entered in field number 3(a) i.e. “Period of Profit and loss Account- From(DD/MM/YYYY)” and difference between the two dates shall not be greater than 18 months.
3(b)	Date of signing of report on the annual accounts by the auditors (DD/MM/YYYY)	The date entered in this field shall be greater than or equal to date entered in field “Period of Profit and loss Account- To(DD/MM/YYYY)”.
	Figures for the period (Previous reporting period) (in `) - From (DD/MM/YYYY)	i. Entered date shall be less than the date entered in field “Figures for the period (Current reporting period) – From” date. ii. Difference between the date entered in field “Figures for the period (Previous reporting period-From” date and “Figures for the period (Previous reporting period-To” date shall not be greater than 18 months.
	Figures for the period (Amount in rupees) (Previous financial year) From (DD/MM/YYYY)	The user must note that the value should be less than ‘Current reporting period - From’ date and the difference between ‘Previous reporting period-From’ date and ‘To’ date should not be greater than 18 months.
IV	Details related to principal products or services of the company	i. The block of fields from “Product or service category code (ITC/ NPCS 4-digit code)” to “Turnover of highest contributing product or service (in Rs.)” shall be displayed and regenerated based on number entered in this field. ii. The value entered shall be greater than or equal to ‘1’ and less than or equal to ‘20’, if “Domestic turnover (sum of sale of goods manufactured and traded and sale of services)” and/ or “Export turnover (sum of sale of goods manufactured and traded and sale of services)” in “Statement of Profit and Loss” is greater than zero.
	Total number of product/ services category(s)	
	Turnover of the product or service category (in Rs.)	Entered turnover shall be less than or equal to sum of “Domestic turnover” and “Export turnover” in “Statement of Profit and Loss” for current reporting period.
	Highest turnover contributing product or service code (ITC/ NPCS 8-digit code)	The value entered shall be of 8 digits. First 4 digits shall be same as the code entered in field “Product or service category code” in the corresponding block. Code entered in repetitive blocks shall be unique.

Instruction Kit for Form 23ACA
(Form for filing Profit and Loss account and other documents with
the Registrar)

Field No.	Field Name	Instructions
	Turnover of highest contributing product or service (in Rs.)	The value shall be less than or equal to value entered in field "Turnover of the product or service category".
V(2)(a)	Auditor's qualification(s), reservation(s) or adverse remark(s) in the auditors' report	This field shall be displayed and mandatory if 'Yes' is selected in the field "Whether auditors' report has been qualified or has any reservations or contains adverse remarks".
V(2)(b)	Director's comments on qualification(s), reservation(s) or adverse remark(s) of the auditors as per board's report	
	Attachments	The user is required to provide the attachments either in pdf or .jpg format. All the attachments shall be up to 2 MB.
(1)	Copy of Profit and Loss account duly authenticated as per section 215 (in pdf converted format)	The user shall upload this attachment on mandatory basis.
(2)	Statement of subsidiaries as per section 212	The user shall upload this attachment on optional basis.
(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.
	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.
	Director identification number of the director or Managing Director; or Income-tax permanent account number (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 (in whole-time practice) Cost accountant (in whole-time practice) 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.

Instruction Kit for Form 23ACA
(Form for filing Profit and Loss account and other documents with
the Registrar)

Field No.	Field Name	Instructions
	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).

Instruction Kit for Form 23ACA (Form for filing Profit and Loss account and other documents with the Registrar)

3.2 Other instructions to fill ‘Form 23ACA’

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 23ACA. 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.

Instruction Kit for Form 23ACA
(Form for filing Profit and Loss account and other documents with
the Registrar)

4 PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION

4.1 Fee rules

This section is not applicable.

4.2 Processing Type

Form 23ACA 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 23ACA: the form can be accessed as a linked filing for Form 23 AC
<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=cFUFzUdS2er1unacUDRoQ%253D%253D&type=open>

3. Payment and Fee related services: [Payment](#)