

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 23B APPLICATION.....	4
2.1	Application Process for Form 23B.....	4
3	PART III – INSTRUCTIONS TO FILL THE WEBFORM	6
3.1	Specific Instructions to fill ‘Form 23B’ at Field Level	6
3.2	Other instructions to fill ‘Form 23B’	8
4	PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION.....	9
4.1	Fee rules	9
4.2	Processing Type	10
4.3	Useful links	10

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 23B application



Part III – Instructions to fill the webform



Part IV – Key points for successful submission

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

1 PART I – LAW(S) GOVERNING THE WEBFORM

Pursuant to Section [224\(1A\)](#) of the Companies Act, 1956

1.1 Purpose of the webform

Form 23B aims to simplify the process for submission of information by the auditor to ROC regarding his acceptance or non-acceptance of appointment. On appointment as auditor at the annual general meeting and after receipt of intimation in this behalf from the company, the auditor, in turn, is required to give notice of appointment to the RoC within 30 days of receipt of intimation, informing the Registrar regarding acceptance or refusal of appointment.

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 membership number as provided in the webform.*
- ✓ *Please ensure that the membership number of the signatory of the webform is a valid membership number existing in the database for the particular category of the professional (ICAI).*
- ✓ *Please ensure that the dates entered in the form should be greater than or equal to the date of incorporation of the company.*
- ✓ *Please note date(s) entered in webform except field 8 i.e. “Period of accounts for which appointed From.....(DD/MM/YYYY) / To.....(DD/MM/YYYY)” are less than or equal to the system date.*
- ✓ *Please ensure, in case of public company, an option to be selected in field number 9 i.e. “Whether appointment of auditor is within the limits specified in sub-section 1B of section 224 (applicable in case of appointment in public company)” if date is entered in field number 5(b) i.e. “If yes, date of AGM (DD/MM/YYYY)”.*

2 PART II – ACCESSING FORM 23B APPLICATION

2.1 Application Process for Form 23B

2.1.1 Initial Submission

2.1.1.1 Option 1

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials¹

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

STEP 4: Select “Company Act 1956 forms”

STEP 5: Navigate to “Form 23B - Information by auditor to Registrar”

STEP 6: Enter CIN information²

STEP 7: Search CIN using the search option (optional)³

STEP 8: Select CIN from the dropdown option (optional)⁴

STEP 9: Fill up the application

STEP 10: 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 23B 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

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 “Information by auditor to 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 23B' at Field Level

Instructions to fill 'Form 23B' 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	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	
4(c)	Membership number of auditor or auditor's firm's registration number	i. Membership number shall be entered in case 'Individual' is selected in field 3 i.e. "Category of auditor". ii. Registration number can be of maximum 20 characters if 'Auditor's firm' is selected in field 3 i.e. "Category of auditor".
5(b)	If yes, date of AGM (DD/MM/YYYY)	i. This field shall be displayed and mandatory if user selects 'Yes' in field number 5(a) i.e. "Whether auditor has been appointed in the annual general meeting (AGM)". ii. The user shall enter a date less than or equal to system date.
6	Date of receipt of intimation of appointment (DD/MM/YYYY)	The user shall enter date less than or equal to system date and greater than or equal to date of AGM.
8	Period of accounts for which appointed From (DD/MM/YYYY) To (DD/MM/YYYY)	The user shall enter date less than 1 st April 2014.
	Attachments	The user shall enter date greater than or equal to value entered in field 8 i.e. "From(DD/MM/YYYY)".
(1)	Copy of the intimation received from the company	The user is required to provide the attachments either in pdf or .jpg format. All the attachments shall be up to 2MB per file.
		The user shall upload this attachment on mandatory basis.

Instruction Kit for Form 23B
(Information by auditor to Registrar)

Field No.	Field Name	Instructions
(2)	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 (Auditor)	The webform shall be certified by auditor.
	Whether associate or fellow	Select the relevant option.
	Membership number	In case 'Individual' is selected in field 3 i.e., "Category of auditor", value entered shall be same as entered in field 4(c) i.e. "Membership number of auditor or auditor's firm's registration number".

3.2 Other instructions to fill 'Form 23B'

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 23B. ii. All attachments should be uploaded in <i>pdf or .jpg format</i>. 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 <i>CIN</i>. 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. In case 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

Sl#	Purpose of webform	Normal Fee	Additional (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit (days) for filing
1	Information by auditor to ROC	The Companies - (Registration of Offices and Fees) Rules, 2014 (Refer Table 1 and Table 2 below)		Date of receipt of intimation of appointment	30 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#	Nominal Share Capital (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

S#	Period of delay	Fee applicable (INR)
1	More than 15 days and 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 23B 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 23B: <https://www.mca.gov.in/content/mca/global/en/mca/e-filing/companies-act-1956-forms/form-23b.html>
2. FAQ's related to e-filing:
<https://www.mca.gov.in/bin/dms/getdocument?mds=cFUFEEzUdS2er1unacUDRoQ%253D%253D&type=open>
3. Payment and Fee related services:
<https://www.mca.gov.in/content/mca/global/en/help-faq/faqs/payment2/payment.html>