

Instruction Kit for Form A-XBRL
(Form for filing XBRL document in respect of compliance report
and other documents with the Central Government)

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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:



Part I – Law(s) governing the webform



Part II – Accessing Form A-XBRL 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.

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1 PART I – LAW(S) GOVERNING THE WEBFORM

Pursuant to Sections [209\(1\)\(d\)](#), [600\(3\)\(b\)](#) of the Companies Act, 1956 and relevant Cost Accounting Records Rules, 2011.

1.1 Purpose of the webform

Form A-XBRL aims to simplify the process for filing compliance report in XBRL format by the company to the Central Government.

MCA has mandated certain class of companies to file compliance report from the financial year 2011-12 onwards based on various industries wise Cost Accounting rules. The compliance report to be filed by companies with Central Government shall be in XBRL format. For this purpose, the companies shall convert their compliance report in the XBRL format by creating XBRL instance document that shall further be validated from the MCA21 XBRL validation tool. After successful validation, the company shall attach it to Form A-XBRL designed for filing compliance report in XBRL mode and shall submit the same on the MCA21 portal.

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/FCRN.*
- ✓ *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 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 that membership number entered is valid for the selected category of professional i.e. the membership number of the cost accountant signing the webform is a valid membership number as existing in the database for the particular category of the professional (ICMAI).*
- ✓ *Please ensure to enter correct membership number of the cost accountant against the category selected - Associate / Fellow.*
- ✓ *Please ensure financial year entered in the webform does not overlap any financial year for which company had already filed any other webform A-XBRL (not marked Defective). However, multiple filing for the same financial start and end date is allowed.*

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- ✓ Please ensure that the date entered in element 'Date of Start of Reporting Period' in the attached instance document is same as the date entered in field number 3(a) i.e. "Financial year covered by the compliance report: From.....(DD/MM/YYYY)" of the webform.
- ✓ Please ensure that the date entered in element 'Date of End of Reporting Period' in the attached instance document is same as the date entered in field number 3(b) i.e. "Financial year covered by the compliance report: To.....(DD/MM/YYYY)" of the webform.
- ✓ Please ensure that the CIN/FCRN entered in element 'Corporate Identity Number or Foreign Company Registration Number' in the attached instance document should be same as entered in field number 1(a) i.e. "Corporate identity number (CIN) or Foreign company registration number (FCRN) of company" of the webform.
- ✓ Please ensure that the attached XBRL instance document should be of 'Compliance Report'.
- ✓ Please ensure that the instant document(s) attached with the webform have been successfully validated by MCA21 XBRL validation tool available at the portal.

2 PART II – ACCESSING FORM A-XBRL APPLICATION

2.1 Application Process for Form A-XBRL

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: Navigate to the header “Company Act 1956 forms”

STEP 5: Access “Form for filing XBRL document in respect of compliance report and other documents with the Central Government (Form A-XBRL)”

STEP 6: Enter CIN/FCRN information²

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

STEP 8: Select CIN/FCRN 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: Acknowledgement is generated

2.1.1.2 Option 2

STEP 1: Access MCA homepage

STEP 2: Access Form A-XBRL through search bar on MCA homepage (website search)⁶

STEP 3: Login to MCA portal with valid credentials

STEP 4: Enter CIN/FCRN information²

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

STEP 6: Select CIN/FCRN 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 XBRL document in respect of compliance report and other documents with the Central Government” in case the user is not already logged in.

² In case the user filling the webform is a company user then, CIN/FCRN and company/foreign 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/FCRN basis name of company/foreign company.

⁴ In case the user filing the webform is any other business user, a dropdown option containing a list of all the CINs/FCRN and corresponding company/foreign 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/FCRN.

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.

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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: Acknowledgement is generated

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3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill 'Form A-XBRL' at Field Level

Instructions to fill 'Form A-XBRL' 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 or foreign company registration number (FCRN) of the company	i. In case of company users, CIN/FCRN of company/foreign 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/FCRN basis the company/foreign 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/FCRN with which the user is associated.
2(a)	Name of the company	The value in these fields shall be prefilled based on the CIN/FCRN entered in field number 1(a) i.e. "Corporate identity number (CIN) or Foreign company registration number (FCRN) of company" and shall be non-editable.
2(b)	Address of the registered office or of the principal place of business in India of the company	
2(c)	e-mail ID of the company	
3(a)	Financial year covered by the compliance report From (DD/MM/YYYY)	The date entered in this field shall be greater than or equal to 01.04.2011 but less than 1.04.2014.
3(b)	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. "Financial year covered by the compliance report From.....(DD/MM/YYYY)" and difference between the two dates shall not be greater than 18 months.
	Attachments	The user is required to provide the attachments either in pdf or .jpg format. All the attachments shall be up to 10MB.
(1)	XBRL document in respect of compliance report	The document shall be uploaded on mandatory basis.
(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.
	I have been authorised by the Board of directors' resolution number dated (DD/MM/YYYY) to sign and submit this form.	This field shall be displayed and mandatory in case 'CIN' is entered in field number 1(a) i.e. "Corporate identity number (CIN) or Foreign company registration number (FCRN) of company".

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Field No.	Field Name	Instructions
	I am authorised to sign and submit this form.	This field shall be displayed and mandatory in case 'FCRN' is entered in field number 1(a) i.e. "Corporate identity number (CIN) or Foreign company registration number (FCRN) of company".
	To be digitally signed by [Managing Director or director or manager or secretary of the company (in case of Indian company) or authorised representative (in case of a foreign company)]	The webform shall be signed by managing director or director or manager or secretary of the company (in case of Indian company) or authorised representative (in case of a foreign company).
	Designation	'Authorised representative' shall be selected in case of foreign company and 'Managing Director' or 'Director' or 'Manager' or 'Secretary' in case of Indian company.
	DIN of the director or Managing Director; or Income-tax PAN of the manager or authorised representative; 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, approved DIN shall be entered. ii. If 'Manager' or 'Authorised representative' is selected, Income-tax PAN shall be entered. iii. If 'Secretary' is selected, Membership number or PAN shall be entered.
	Cost accountant	The webform shall be certified by a cost accountant.
	Membership number of cost accountant	In case 'Whole time employment' is selected in field "Whether in whole time employment or in practice", the membership number shall be as per the database of cost accountants not having Certificate of practice and in case of 'Whole-time practice' is selected in field "Whether in whole time employment or in practice", it shall be as per database of cost accountants having Certificate of practice.
	Whether associate or fellow	Select the relevant option.

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3.2 Other instructions to fill ‘Form A-XBRL’

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 A-XBRL. 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/FCRN. 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

This section is not applicable.

4.2 Processing Type

Form A-XBRL 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 A-XBRL: <https://www.mca.gov.in/content/mca/global/en/mca/e-filing/companies-act-1956-forms/form-a-xbrl.html>
2. FAQs related to e-filing: <https://www.mca.gov.in/bin/dms/getdocument?mds=cFUFEzUdS2er1unacUDRoQ%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>