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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 webform.

This document is divided into following sections:



Part I – Law(s) governing the webform



Part II – Accessing the webform GNL-2



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 the Rule 12(2) of the Companies (Registration Offices and Fees) rules, 2014.

1.1 Purpose of the webform

Company can file certain documents with the Registrar of Companies by filing this webform GNL-2 and in case there is no webform prescribed for filing any document with Registrar, then company can file such documents through this webform.

1.2 Important Check Points while filling up the webform

- ✓ Please read instructions and guidelines carefully before filling online application form.
- ✓ Please attach the required mandatory supporting documents in the specified format only.
- ✓ Please ensure that applicant of the webform is registered at the MCA portal before filing the webform.
- ✓ Please note that the company for which the webform is being filed shall be registered with MCA and shall have a valid and approved CIN.
- ✓ Please ensure that the DSC attached in the webform is registered on MCA portal against the DIN/DPIN/PAN/Membership number as provided in the form.
- ✓ Please note that the signing authority of the webform shall have valid and non-expired/non-revoked DSC and an approved DIN/DPIN or a valid PAN/Membership number, as applicable.
- ✓ Please ensure that a valid and approved SRN of 'MGT-14' webform, if any, of the respective company is available with the user while filling up this webform. Further, the purpose of passing the resolution in 'MGT-14' webform should be same as mentioned while filling up this webform.
- ✓ Please note that filing of 'GNL-2' webform for 'Prospectus' or 'Red Herring Prospectus' shall be allowed only in case of a public company.
- ✓ Please ensure that status of the company should be 'Under CIRP' or 'Under Liquidation' in case of filing of webform by 'IRP/RP/Liquidator'.
- ✓ Please note that in case of resubmission, application of 'GNL-2' shall be available in the application history of the user and T+15 days (where T is the date of marking the application as 'Resubmission Required') should not have elapsed.
- ✓ 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 check for any alerts that are generated using the "Notifications and alerts" function under the 'My Workspace' page in the FO user dashboard on the MCA website.

2 PART II – ACCESSING THE WEBFORM GNL-2

2.1 Application process for webform GNL-2

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 “E-Filing”

STEP 4: Access “Company Forms Download”

STEP 5: Navigate to the header “Filing of application / documents with RoC”

STEP 6: Access “Form for submission of documents with the Registrar (GNL-2)”

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 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 webform GNL-2 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 “Form for submission of documents with the Registrar (GNL-2)” 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 the CIN basis the name of the company.

⁴ In case the user filing the webform is any other business user, a dropdown option containing a list of all the CIN and corresponding company name for companies 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 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.

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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

2.1.2 Resubmission

2.1.2.1 Option 1

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials

STEP 3: Access application history through user dashboard

STEP 4: Select webform GNL-2 application with status as 'Resubmission required'

STEP 5: Fill up the application

STEP 6: Save the webform as a draft (optional)⁵

STEP 7: Submit the webform

STEP 8: SRN is updated

STEP 9: Affix the DSC

STEP 10: Upload the DSC affixed PDF document on MCA portal⁷

STEP 11: Resubmission of webform (In case the user does not complete re-submission of the form and upload the DSC affixed PDF document within 24 hours of the SRN update, a SMS and email reminder will be sent to the user daily for 15 days OR till the time this is submitted, whichever is earlier)

STEP 12: Acknowledgement is generated

2.1.2.2 Option 2

STEP 1: Click on the link provided in the notification email sent (received for resubmission)

STEP 2: Login to MCA portal with valid credentials

STEP 3: Fill up the application

STEP 4: Save the webform as a draft (optional)⁵

STEP 5: Submit the webform

STEP 6: SRN is updated

STEP 7: Affix the DSC

STEP 8: Upload the DSC affixed PDF document on MCA portal⁷

STEP 9: Resubmission of webform (In case the user does not complete re-submission of the form and upload the DSC affixed PDF document within 24 hours of the SRN update, a SMS and email reminder will be sent to the user daily for 15 days OR till the time this is submitted, whichever is earlier)

STEP 10: Acknowledgement is generated

⁷ For the SRN's that are marked 'Resubmission required', the user is required to update the details in the webform and complete submission including the upload of DSC affixed PDF within 15 days from the date the BO user has sent the SRN back for resubmission.

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific instructions to fill the webform GNL-2 at Field Level

Instructions to fill webform GNL-2 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	Corporate Identity Number (CIN)	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.
3 (a)	Expected date of issue of Advertisement (DD/MM/YYYY)	i. These fields shall be displayed and mandatory in case ‘Circular or Circular in the form of Advertisement inviting Deposits in DPT-1’ is selected in field number 2 (a) i.e., “Please indicate the document being filed”. ii. Please note that expected date of issue of advertisement should not be less than the actual dates since validation shall be performed upon filing of webform DPT-3.
3 (b)	Expected opening date of Acceptance of Deposits (DD/MM/YYYY)	
3 (c)	Expected date of expiry of validity of advertisement or circular (DD/MM/YYYY)	
4 (a)	Act under which the document is being filed	i. These fields shall be displayed and mandatory in case ‘Final Report on Completion of liquidation process by Liquidator’ or ‘Affidavit under Section 59 of the Insolvency and Bankruptcy Code, 2016’ or ‘Others’ is selected in field number 2 (a) i.e., “Please indicate the document being filed”. ii. Select the act under which the document is being filed from the list of dropdown values.
4 (b)	Section(s) of the Companies Act, 2013 or the Companies Act, 1956 or Insolvency and Bankruptcy Code 2016, under which the document is being filed	
4 (b) (i)	Section(s) of the Companies Act, 2013 under which the document is being filed	i. This field shall be displayed and mandatory in case ‘Companies Act, 2013’ is selected in field number 4 (a) i.e., “Act under which the document is being filed”. ii. Select the section of the Companies Act, 2013 under which the document is being filed from the list of dropdown values.
4 (b) (ii)	Section(s) of the Companies Act, 1956 under which the document is being filed	i. This field shall be displayed and mandatory in case ‘Companies Act, 1956’ is selected in field number 4 (a) i.e., “Act under which the document is being filed”. ii. Select the section of the Companies Act, 1956 under which the document is being filed from the list of dropdown values.

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Field No.	Field Name	Instructions
4 (b) (iii)	Section(s) of the Insolvency and Bankruptcy Code, 2016 under which the document is being filed	i. This field shall be displayed and mandatory in case 'Insolvency and Bankruptcy Code, 2016' is selected in field number 4 (a) i.e., "Act under which the document is being filed". ii. Select the section of the Insolvency and Bankruptcy Code, 2016 under which the document is being filed from the list of dropdown values.
5 (a)	Service request number of Form MGT-14	i. This field shall be mandatory in case 'Prospectus' or 'Red Herring Prospectus' or 'Circular or Circular in the form of Advertisement inviting Deposits in DPT-1' is selected in field number 2 (a) i.e., "Please indicate the document being filed". ii. Enter a valid and approved SRN of 'MGT-14' webform filed for passing the resolution for which the application is being filed in 'GNL-2' webform.
5 (b)	Date of passing special (SR) or ordinary resolution (OR) (DD/MM/YYYY)	i. This field shall be mandatory in case SRN of 'MGT-14' webform is entered in field number 5 (a) i.e., "Service request number of Form MGT-14". ii. Enter the date of passing special or ordinary resolution for which the application is being filed in 'GNL-2' webform. iii. Date entered in this field should be less than or equal to system date and equal to or greater than incorporation date.
6 (a)	Date of event (DD/MM/YYYY)	i. This field shall be prefilled in case 'Circular or Circular in the form of Advertisement inviting Deposits in DPT-1' is selected in field number 2 (a) i.e., "Please indicate the document being filed". ii. In all other cases, user shall enter the details manually.
6 (b)	Date of declaration by majority of directors (DD/MM/YYYY)	i. This field shall be displayed and mandatory in case 'Affidavit under Section 59 of the Insolvency and Bankruptcy Code, 2016' is selected in field number 2 (a) i.e., "Please indicate the document being filed". ii. Date entered in this field should be less than or equal to system date and equal to or greater than incorporation date.
	Attachments:	All the attachments shall be either in PDF or .jpg format. The size of each individual attachment can be up to 2MB.
(a)	Copy of prospectus	This attachment shall be mandatory in case 'Prospectus' is selected in field number 2 (a) i.e., "Please indicate the document being filed".
(b)	Copy of red herring prospectus	This attachment shall be mandatory in case 'Red Herring Prospectus' is selected in field number 2 (a) i.e., "Please indicate the document being filed".
(c)	Circular or Circular in the form of Advertisement inviting Deposits in DPT-1	This attachment shall be mandatory in case 'Circular or Circular in the form of Advertisement inviting Deposits in DPT-1' is selected in field number 2 (a) i.e., "Please indicate the document being filed".

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Field No.	Field Name	Instructions
		selected in field number 2 (a) i.e., “Please indicate the document being filed”.
(d)	Private placement offer letter or record of private placement offer letter to be kept by the company	This attachment shall be mandatory in case ‘Private placement offer letter or Record of a private placement offer to be kept by the company’ is selected in field number 2 (a) i.e., “Please indicate the document being filed”.
(e)	Form 149 of the Companies (Court) Rules, 1959	This attachment shall be mandatory in case ‘Form 149 of the Companies (Court) Rules, 1959’ is selected in field number 2 (a) i.e., “Please indicate the document being filed”.
(f)	Form 152 of the Companies (Court) Rules, 1959	This attachment shall be mandatory in case ‘Form 152 of the Companies (Court) Rules, 1959’ is selected in field number 2 (a) i.e., “Please indicate the document being filed”.
(g)	Form 153 of the Companies (Court) Rules, 1959	This attachment shall be mandatory in case ‘Form 153 of the Companies (Court) Rules, 1959’ is selected in field number 2 (a) i.e., “Please indicate the document being filed”.
(h)	Form 154 of the Companies (Court) Rules, 1959	This attachment shall be mandatory in case ‘Form 154 of the Companies (Court) Rules, 1959’ is selected in field number 2 (a) i.e., “Please indicate the document being filed”.
(i)	Form 156 of the Companies (Court) Rules, 1959	This attachment shall be mandatory in case ‘Form 156 of the Companies (Court) Rules, 1959’ is selected in field number 2 (a) i.e., “Please indicate the document being filed”.
(j)	Form 157 of the Companies (Court) Rules, 1959	This attachment shall be mandatory in case ‘Form 157 of the Companies (Court) Rules, 1959’ is selected in field number 2 (a) i.e., “Please indicate the document being filed”.
(k)	Form 158 of the Companies (Court) Rules, 1959	This attachment shall be mandatory in case ‘Form 158 of the Companies (Court) Rules, 1959’ is selected in field number 2 (a) i.e., “Please indicate the document being filed”.
(l)	Form 159 of the Companies (Court) Rules, 1959	This attachment shall be mandatory in case ‘Form 159 of the Companies (Court) Rules, 1959’ is selected in field number 2 (a) i.e., “Please indicate the document being filed”.
(m)	Final Report on Completion of liquidation process by Liquidator	This attachment shall be mandatory in case ‘Final Report on Completion of liquidation process by Liquidator’ is selected in field number 2 (a) i.e., “Please indicate the document being filed”.
(n)	Any other relevant document	This attachment shall be mandatory in case ‘Others’ is selected in field number 2 (a) i.e., “Please indicate the document being filed”.
(o)	Audited financial statements and record of business operations of the company for the previous two years or for the period since its incorporation, whichever is later	These attachments shall be mandatory in case ‘Affidavit under Section 59 of the Insolvency and Bankruptcy Code, 2016’ is selected in field number 2 (a) i.e., “Please indicate the document being filed”.

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Field No.	Field Name	Instructions
(p)	A report of the valuation of the assets of the company, if any, prepared by a Registered Valuer	
(q)	Affidavit under section 59 of the Insolvency and Bankruptcy Code, 2016	
(r)	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 board of directors' resolution dated (DD/MM/YYYY) to sign and submit this form.	i. This field shall be displayed and mandatory in case 'Prospectus', or 'Red Herring Prospectus', or 'Circular or Circular in the form of Advertisement inviting Deposits in DPT-1', or 'Private placement offer letter or Record of a private placement offer to be kept by the company', or 'Form 149 of the Companies (Court) Rules, 1959', or 'Others' is selected in field number 2 (a) i.e., "Please indicate the document being filed". ii. Enter the board resolution number and date of the board resolution via which the signatory of this form is authorised. iii. Date entered in this field should be less than or equal to system date and equal to or greater than incorporation date.
	To be digitally signed by	This field shall be displayed and mandatory in case 'Prospectus', or 'Red Herring Prospectus', or 'Circular or Circular in the form of Advertisement inviting Deposits in DPT-1', or 'Private placement offer letter or Record of a private placement offer to be kept by the company', or 'Form 149 of the Companies (Court) Rules, 1959', or 'Others' is selected in field number 2 (a) i.e., "Please indicate the document being filed".
	Particulars of the person signing and submitting the form	These fields shall be displayed and mandatory in case 'Others', or 'IRP/RP/Liquidator' is selected in field "Designation".
	Name	
	Capacity	
	Director or manager or secretary or CEO/CFO or IRP/RP/Liquidator of the company	This field shall be displayed in case 'Prospectus', or 'Red Herring Prospectus', or 'Circular or Circular in the form of Advertisement inviting Deposits in DPT-1', or 'Private placement offer letter or Record of a private placement offer to be kept by the company', or 'Form 149 of the Companies (Court) Rules, 1959', or 'Others' is selected in field number 2 (a) i.e., "Please indicate the document being filed".

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Field No.	Field Name	Instructions
	Designation	- This field shall be displayed in case 'Prospectus', or 'Red Herring Prospectus', or 'Circular or Circular in the form of Advertisement inviting Deposits in DPT-1', or 'Private placement offer letter or Record of a private placement offer to be kept by the company', or 'Form 149 of the Companies (Court) Rules, 1959', or 'Others' is selected in field number 2 (a) i.e., "Please indicate the document being filed". - Select one of the options from the dropdown list – 'Director', / 'Manager', / 'Company Secretary', / 'CEO', / 'CFO', / 'IRP/RP/Liquidator', / 'Others'. - Please note that 'IRP/RP/Liquidator' can only be selected in case status of the company is 'Under CIRP' or 'Under Liquidation'.
	Director identification number of the director or membership number of the secretary or DIN/PAN of the Manager/CEO/CFO/IRP/RP/Liquidator	- This field shall be displayed and mandatory in case 'Director', or 'Manager', or 'Company Secretary', or 'CEO', or 'CFO', or 'IRP/RP/Liquidator' is selected in field "Designation". - In case the person digitally signing the webform is a Director - Enter the approved DIN. - In case the person digitally signing the webform is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) – Enter approved DIN or a valid income tax PAN. - In case the person digitally signing the webform is a Company Secretary – Enter a valid membership number. - Disqualified director shall not be able to sign the form.
	To be digitally signed by Liquidators of the Company	- These fields shall be displayed and mandatory in case 'Form 152 of the Companies (Court) Rules, 1959', or 'Form 153 of the Companies (Court) Rules, 1959', or 'Form 154 of the Companies (Court) Rules, 1959', or 'Form 156 of the Companies (Court) Rules, 1959', or 'Form 157 of the Companies (Court) Rules, 1959', or 'Form 158 of the Companies (Court) Rules, 1959', or 'Form 159 of the Companies (Court) Rules, 1959', or 'Final Report on Completion of liquidation process by Liquidator', or 'Affidavit under Section 59 of the Insolvency and Bankruptcy Code, 2016' is selected in field number 2 (a) i.e., "Please indicate the document being filed". - Please note that webform should be digitally signed by at least one liquidator.

Instruction Kit for webform GNL-2 (Form for submission of documents with the Registrar)

3.2 Other instructions to fill webform GNL-2

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 webform GNL-2. ii. All the 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. This is an optional field and the "Save" option will be enabled only after entering the CIN. iii. 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. iv. 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 all 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	a. Prospectus b. Red Herring Prospectus c. Final Report on Completion of liquidation process by Liquidator d. Circular or Circular in the form of Advertisement inviting Deposits in DPT-1 e. Affidavit under Section 59 of the Insolvency and Bankruptcy Code, 2016 f. Others	The Companies (Registration Offices and Fees) Rules, 2014	NA	NA	NA
2	Private placement offer letter or Record of a private placement offer to be kept by the company	The Companies (Registration Offices and Fees) Rules, 2014	Yes	Date of event	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

In case of company having share capital

Nominal Share Capital	Fee applicable
Less than 1,00,000	Rupees 200
1,00,000 to 4,99,999	Rupees 300
5,00,000 to 24,99,999	Rupees 400
25,00,000 to 99,99,999	Rupees 500
1,00,00,000 or more	Rupees 600

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In case company not having share capital

Fee applicable
Rupees 200

Additional fees

Period of delays	Fee applicable
Up to 30 days	2 times of normal fees
More than 30 days and up to 60 days	4 times of normal fees
More than 60 days and up to 90 days	6 times of normal fees
More than 90 days and up to 180 days	10 times of normal fees
More than 180 days	12 times of normal fees

4.2 Processing Type

Webform GNL-2 shall be processed in STP mode in case webform is being filed for ‘Prospectus’ or ‘Circular or Circular in the form of Advertisement inviting Deposits in DPT-1’ 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. In all other cases, webform GNL-2 shall be processed in non-STP mode.

4.3 Useful links

1. Link to access webform GNL-2: <https://www.mca.gov.in/content/mca/global/en/mca/e-filing/company-forms-download.html>
2. FAQs related to e-filing: <https://www.mca.gov.in/MinistryV2/efiling.html>
3. Payment and Fee related Services: <https://www.mca.gov.in/MinistryV2/paymentservices.html>