

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 THE WEBFORM INC-22A	4
2.1	Application process for webform INC-22A	4
3	PART III – INSTRUCTIONS TO FILL THE WEBFORM	6
3.1	Specific instructions to fill the webform INC-22A at Field Level	6
3.2	Other instructions to fill webform INC-22A	9
4	PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION	10
4.1	Fee rules	10
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 webform.

This document is divided into following sections:



Part I – Law(s) governing the webform



Part II – [Accessing the webform INC-22A](#)



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 rule 25A of the Companies (Incorporation) rules, 2014.

1.1 Purpose of the webform

All the companies which were incorporated on or before 31 December 2017 which are under ‘Active’ status as on the date of filing shall submit required particulars in webform INC-22A on or before 15 June 2019. In case the company does not file webform INC-22A within the time limit, filing of webform shall be allowed with a fee of INR10,000.

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 company has minimum number of directors as prescribed in the Act [Minimum requirement in case of private company (other than Producer Company) is 2 directors and for a private producer company is 5 and for a public company is 3 or for an OPC is 1].
- ✓ 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 ensure that a valid and approved SRN of ‘AOC-4/AOC-4 XBRL and MGT-7’ forms for the financial year 2017-18 of the respective company are available with the user while filling up this webform.
- ✓ Please ensure that the company has managing director, or Chief Executive Officer or manager and in their absence, a whole-time director, and company secretary and Chief Financial Officer in case company is listed company or public company having a paid-up share capital of ten crore rupees or more.
- ✓ Please ensure that company has whole time company secretary in case company is listed or public company having a paid-up share capital of ten crore rupees or more.
- ✓ 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 INC-22A

2.1 Application process for webform INC-22A

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: Access “Compliance Services”

STEP 5: Access “INC-22A -ACTIVE (Active Company Tagging Identities and Verification)”

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 webform INC-22A 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 “ACTIVE (Active Company Tagging Identities and Verification) (INC-22A)” 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.

Instruction Kit for webform INC-22A
[ACTIVE (Active Company Tagging Identities and Verification)]

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 the webform INC-22A at Field Level

Instructions to fill webform INC-22A 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)	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. iv. Please note that the CIN entered shall be a valid CIN of the company which got incorporated on or before 31st December 2017 and shall have a flag of 'Active Non-Compliant Company'.
2 (a)	Name of the Company	i. These fields shall be prefilled based on CIN entered in field number 1(a) i.e., "Corporate Identity Number (CIN)". ii. Please note that this field only shall be editable for the user's input.
2 (b)	Registered office address	
2 (c)	E-mail id of the company	i. Click on the 'Send' button to send OTP on the e-mail ID entered in field number 2 (c) i.e., "E-mail id of the company". ii. Please note that OTP shall be valid for a span of 30 minutes. Enter a valid OTP received on the e-mail ID entered in field number 2 (c) i.e., "E-mail id of the company". Click on the 'Verify' button to verify the OTP sent on the e-mail ID entered in field number 2 (c) i.e., "E-mail id of the company".
	Send	
	OTP	
	Verify	
3	Whether the company is listed	Please note that this field shall be pre-filled based on the CIN entered in field 1(a) and shall be non-editable.
4 (a)	Number of Directors	This field shall be prefilled and non-editable based on the number of active associations of all the director roles (unique DIN) associated with the CIN entered in field number 1 i.e., "Corporate Identity Number (CIN)".
4 (b)	The Maximum Number of Directors are beyond limits prescribed in Companies Act, 2013 based on resolution dated (DD/MM/YYYY) filed vide SRN of Form No. MGT-14.	i. These fields shall be mandatory for all the companies, except for section 8 and government companies, in case number of directors prefilled in field number 4 (a) i.e., "Number of directors" is more than 15. ii. Date entered in this field should be less than or equal to system date and equal to or greater than incorporation date. iii. Enter a valid and approved SRN of 'MGT-14' webform filed for passing the resolution for which the application is being filed in 'INC-22A' webform.

Instruction Kit for webform INC-22A
[ACTIVE (Active Company Tagging Identities and Verification)]

Field No.	Field Name	Instructions
5	List of Directors as on date of filing	i. This field shall be prefilled and non-editable based on the number of active associations of all the director roles (unique DIN) associated with the CIN entered in field number 1(a) i.e., “Corporate Identity Number (CIN)” subject to a maximum of 50 rows. ii. Please ensure that DIN status of all associated directors should be approved, and it should not be marked for disqualification. iii. Please note that associations based on ascending order of appointment date shall be prefilled.
	S. No.	
	DIN	
	Name of Director	
	Status of DIN	
6	Details of statutory auditor(s)	i. These fields shall be prefilled and non-editable based on ‘ADT-1’ webform approved for the latest period of accounts for which auditor is appointed for the CIN entered in field number 1 (a) i.e., “Corporate Identity Number (CIN)”. ii. In case the number of auditor(s) appointed is more than 1 then the number of blocks shall be regenerated and prefilled based on the number prefilled. iii. Please note that maximum 99 blocks for number of auditor(s) shall be generated and pre-filled. iv. Please note that date prefilled in field “To” should be on or after 31-March-2019. In case date prefilled in field “To” is less than 31-March-2019 then company shall be required to file ‘ADT-1’ webform before filing ‘INC-22A’ webform.
6 (a)	Number of auditor(s) appointed	
	Category of Auditor	
	Income Tax Permanent Account Number of auditor or auditor's firm	
	Name of the auditor or auditor's firm	
	Membership Number of auditor or auditor's firm's registration number	
	Period of account for which appointed	
	From (DD/MM/YYYY)	
	To (DD/MM/YYYY)	
	Details of cost auditor(s):	
7 (a)	Whether the company is required to appoint Cost Auditor	i. Please note that any of the radio buttons should be selected based on the applicability of the company. ii. Please note that these fields shall be enabled in case ‘Yes’ has been selected in the above field. iii. These fields shall be prefilled and non-editable based on ‘CRA-2’ webform approved for the latest financial year for which cost auditor is appointed for the CIN entered in field number 1 (a) i.e., “Corporate Identity Number (CIN)”. iv. In case number of auditor(s) appointed is more than 1 then number of blocks shall be regenerated and prefilled based on the number prefilled. v. Please note that date prefilled in field “To” should be on or after 31-March-2019. In case date prefilled in field “To” is less than
7 (b)	Number of cost auditor(s)	
	Category of Auditor	
	Membership number of the Cost Auditor/ member representing the Cost Auditor's Firm/LLP	
	Name of the cost auditor or member representing the firm/LLP	
	Firm Registration Number(FRN) of the Cost	

Instruction Kit for webform INC-22A
[ACTIVE (Active Company Tagging Identities and Verification)]

Field No.	Field Name	Instructions
	Auditor/Cost Auditor's firm/LLP	31-March-2019 then company shall be required to file 'CRA-2' webform before filing 'INC-22A' webform.
	Name of the Cost auditor's firm/LLP	
	Financial year to be covered by the cost auditor(s)	
	From (DD/MM/YYYY) To (DD/MM/YYYY)	
8	Details of the Managing director or Chief Executive Officer (CEO) or Manager or Whole-time Director of the company:	
8 (a)	Number of roles	i. Please note that this field shall be prefilled based on number of roles associated with designation; Managing director; Chief Executive Officer (CEO); Manager; Whole-time director. ii. Please note that zero shall be prefilled if the number of roles is less than 1. iii. Please note that based on the number pre-filled in this field, fields shall be re-generated.
8 (a)	DIN/PAN	i. Please note that this field shall be pre-filled based on the number of active associations of above roles against the DIN/PAN. ii. Please note that the DIN shall be prefilled in case designation is MD/WTD. Else, PAN shall be pre-filled.
8 (a)	Name	Please note that this field shall be pre-filled based on the DIN/PAN entered above.
8 (a)	Designation	Please note that this field shall be prefilled based on active associations of the above roles.
11	Details of forms AOC-4/AOC-4 XBRL and MGT-7 filed for FY 2017-18	
11 (a)	SRN of AOC-4/ AOC-4 XBRL	i. These fields shall be prefilled and non-editable based on CIN entered in field number 1 i.e., "Corporate Identity Number (CIN)". ii. Please note that it shall be prefilled based on forms filed for the financial year ending 31-March-2018 for which payment status is 'Paid' and SRN status is either pending for processing or approved. iii. Please note that SRN should not be marked as defective.
11 (b)	SRN of MGT-7	

Instruction Kit for webform INC-22A
[ACTIVE (Active Company Tagging Identities and Verification)]

Field No.	Field Name	Instructions
		iv. Please note that in case status of the company for the financial year ending 31-March-2018 is 'Dormant u/s 455' then filing by such company shall be allowed even if the SRN is not pre-filled. v. Please note that in case of multiple filings for the same FY, prefill based on latest form filed.
	Attachments	All the attachments shall be either in PDF or .jpg format. The size of each individual attachment can be up to 2MB.
	'Photograph of Registered Office showing external building and inside office also showing therein at least one director/ KMP who has affixed his/her Digital Signature to this form	This is a mandatory attachment. Please note that the photograph shall be of the same Director/KMP who is signing the form.
	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 of 2mb each (maximum. upto 10 MB).
	To be digitally signed by one director in case of OPC. To be digitally signed by one director and one KMP or two directors in case of other than OPC	i. These fields shall be mandatory in all the cases. ii. Select the 'Director' option from the drop-down list. iii. In case the person digitally signing the webform is a Director - Enter the approved DIN. iv. Disqualified director shall not be able to sign the form.
	Designation	
	DIN	
	To be digitally signed by	
	Designation	i. These fields shall be displayed and mandatory in case webform is being filed by the company other than one person company. ii. Select one of the options from the drop-down list – Director / Manager / Company Secretary / CEO / CFO. iii. In case the person digitally signing the webform is a Director - Enter the approved DIN. iv. 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. v. In case the person digitally signing the webform is a Company Secretary of a section 8 company – Enter a valid membership number or a valid income tax PAN. vi. In case the person digitally signing the webform is a Company Secretary of a company other than section 8 company – Enter a valid membership number. vii. Disqualified director shall not be able to sign the form.
	Director identification number of the director; or DIN or PAN of the manager or CEO or CFO; or Membership number of the Secretary	

Instruction Kit for webform INC-22A
[ACTIVE (Active Company Tagging Identities and Verification)]

Field No.	Field Name	Instructions
	Certificate by Practicing Professional	
	Chartered Accountant (in whole-time practice) or Cost Accountant (in whole-time practice) or Company Secretary (in whole-time practice)	i. The webform shall be certified by a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) or company secretary (in whole-time practice) by digitally signing the webform.
	Whether Associate or Fellow	ii. Select the relevant category of the professional and whether he/she is an associate or fellow.
	Membership number	iii. In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) then enter the membership number.
	Certificate of practice number	iv. In case the practicing professional is a company secretary (in whole-time practice) then enter the certificate of practice number.

3.2 Other instructions to fill webform INC-22A

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 INC-22A. 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	Filing for webform INC-22A where ACTIVE flag is marked as 'YES'	INR10,000	NA	16-Jun-2019	NA

Fee payable is subject to changes in pursuance of the Act, or any rule or regulation made, or notification issued thereunder.

4.2 Processing Type

Webform INC-22A 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 webform INC-22A: <https://www.mca.gov.in/content/mca/global/en/mca/e-filing/complianceServices/INC-22A.html>
2. FAQs related to e-filing: <https://www.mca.gov.in/content/mca/global/en/help-faq/faqs/e-filing2/steps-for-e-filing.html>
3. Payment and Fee related Services: <https://www.mca.gov.in/content/mca/global/en/help-faq/faqs/payment2/payment.html>