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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 MSC-3



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 455(5) of the Companies Act, 2013 read with Rule 7 and 8 of the Companies (Miscellaneous) rules, 2014.

1.1 Purpose of the webform

A dormant company shall file a return annually in webform MSC-3 indicating financial position duly audited by a chartered accountant in practice along with such annual fee as provided in the Companies (Registration Offices and Fees) rules, 2014, within thirty days from the end of each financial year.

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 status of the company is dormant u/s 455 of the Companies Act, 2013.
- ✓ 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 MSC-3

2.1 Application process for webform MSC-3

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 by Dormant Companies”

STEP 6: Access “Annual return of Dormant companies (MSC-3)”

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 MSC-3 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 “Annual return of Dormant companies (MSC-3)” 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

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific instructions to fill the webform MSC-3 at Field Level

Instructions to fill webform MSC-3 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.
5	Financial year end date to which this return relates (DD/MM/YYYY)	Date entered in this field should not be less than the date of issue of certificate for granting the status of a Dormant Company.
6 (a)	Particulars of the Board meeting(s) held	i. Enter the number of board meetings held during the year and accordingly, fields shall be regenerated. ii. Enter the date on which the meeting was held, total number of directors as on the date of meeting and the number of directors present to attend the meeting
8	Statement of transactions other than significant accounting transactions; if any	Enter details for transactions such as payments for maintenance of its office and records, payments made to fulfill the requirements of the Act and payment of fees to Registrar.
9	Break-up of paid-up share capital	Enter details about type of shares, number of class in Equity shares, and number of class in Preference shares.
	Type of shares	i. This field shall be mandatory in case company is having share capital and the user shall have option to select multiple values i.e., 'Equity shares' or 'Preference shares', through checkbox. ii. Please note that the value 'Preference shares' can only be selected in case the value 'Equity shares' is selected by the user.
	Number of class in Equity shares	i. This field shall be displayed and mandatory in case value selected in field 'Type of shares' is 'Equity shares'. ii. Enter the number of class in equity shares and accordingly, fields shall be regenerated. iii. Enter the details of number of equity shares, total nominal amount, total paid-up capital and total premium.

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Field No.	Field Name	Instructions
	Number of class in Preference shares	i. This field shall be displayed and mandatory in case value selected in field 'Type of shares' is 'Preference shares'. ii. Enter the number of class in preference shares and accordingly, fields shall be regenerated. iii. Enter the details of number of preference shares, total nominal amount, total paid-up capital and total premium.
10	Particulars of the annual fee (Amount in Rupees) (Enter the amount to be paid along with this form)	Enter the details of the annual fee to be paid along with this webform. This fee is to be paid to retain the status of dormant.
11 (a)	Whether any significant transaction is carried out during the year	Select whether any significant transaction is carried out during the year or not. If any transaction is carried out by the dormant company, then specify the details of such transaction.
11 (b)	If yes, brief	
	Attachments	All the attachments shall be either in PDF or .jpg format. The size of each individual attachment can be up to 2MB.
(a)	Duly audited statement of financial position	This is a mandatory attachment.
(b)	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 am authorized by the Board of Directors of the Company vide resolution no. dated (DD/MM/YYYY) to sign this form and declare that all the requirements of the Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. It is further declared that all the required attachments have been completely, correctly and legibly attached to this form.	i. Enter the board resolution number and date of the board resolution via which the signatory of this form is authorised. ii. 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	
	Designation	i. Select one of the options from the drop-down list – Director / Manager / Company Secretary / CEO / CFO. ii. In case the person digitally signing the webform is a Director - Enter the approved DIN.
	Director identification number of the director; or DIN or PAN	

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Field No.	Field Name	Instructions
	of the manager or CEO or CFO; or Membership number of the company secretary	iii. 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. iv. In case the person digitally signing the webform is a Company Secretary – Enter a valid membership number. v. Disqualified director shall not be able to sign the form.
	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. This certificate is optional in case the company for which the webform is being filed is an OPC or a small company. ii. 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. iii. Select the relevant category of the professional and whether he/she is an associate or fellow.
	Whether Associate or Fellow	iv. In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) then enter the membership number.
	Membership number	
	Certificate of practice number	v. 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 MSC-3

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 MSC-3. 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.

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Buttons	Particulars
Submit	- This is a mandatory field. - 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. - 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	Return of dormant companies.	The Companies (Registration Offices and Fees) Rules, 2014	The Companies (Registration Offices and Fees) Rules, 2014	Financial year end date	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 fee

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

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

Annual fee

#	Application made	Other than OPC & Small company	OPC & Small company
(i)	By a company having an authorized share capital of:		
(a)	Up to Rupees 25,00,000	2,000	1,000
(b)	Above Rupees 25,00,000 but up to Rupees 50,00,000	5,000	2,500
(c)	Above Rupees 50,00,000 but up to Rupees 5,00,00,000	10,000	10,000
(d)	Above Rupees 5,00,00,000 but up to Rupees 10 crore or more	15,000	15,000
(e)	Above Rupees 10 crore	20,000	20,000
(ii)	By a company limited by guarantee but not having a share capital	2,000	N/A

4.2 Processing Type

Webform MSC-3 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 MSC-3: <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>