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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 Form No. PAS-6 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 Sub Rule 8 of Rule 9A of The Companies (Prospectus and Allotment of Securities) Rules, 2014.

1.1 Purpose of the webform

The Company Act requires that every unlisted public company governed by the rules shall submit this form to the Registrar within sixty days from the conclusion of each half year duly certified by a company secretary in practice or chartered accountant in practice. This webform aims to simplify the process filing the ‘Reconciliation of Share Capital Audit Report’ by an Unlisted Public company to the Registrar of Companies (RoC) through PAS-6 form.

1.2 Important Check Points while filling up the webform

- ✓ Please read instructions and guidelines carefully before filling online application forms.
- ✓ Please attach the required mandatory supporting documents in the specified format only.
- ✓ Please ensure that applicant of the webform is registered as Business user 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 CIN.
- ✓ Please ensure that the DSC attached in the webform is registered on MCA portal against the DIN/PAN/ Membership number as provided in the form.
- ✓ Please ensure the authorized signatories of the company shall have an approved DIN or valid PAN or valid Membership number as applicable.
- ✓ Please ensure the person(s) signing the form shall have valid and non-expired/ revoked DSC.
- ✓ Please ensure that DIN entered in verification section of the form is not flagged for ‘disqualification’.
- ✓ Please check that PAS-6 form has not been filed for said reporting period.
- ✓ Please note that Nidhi Company, Government Company or Listed Company are not required to file PAS-6 form.
- ✓ Please ensure that the Membership number and/or certificate of practice number of the professional certifying the form is a valid membership/certificate of practice number as existing in the database for that respective category of the professional and further they should not be debarred.
- ✓ 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 II – ACCESSING THE FORM NO. PAS-6 APPLICATION

2.1 Application Process for Form No. PAS-6

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: Select “Company Forms Download”

STEP 5: Navigate to the header “Intimation regarding allotment of securities”

STEP 5: Access “Half yearly return for reporting of shares held in Demat form (PAS-6)”

STEP 6: Enter company 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 form + 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 PAS-6 through search bar on MCA homepage (website search)⁶

STEP 3: Login to MCA portal with valid credentials

STEP 4: Enter company 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 “Half yearly return for reporting of shares held in Demat form” 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 CINs’ and corresponding company name for companies where the user is associated shall be displayed

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 form + 2 days, whichever is earlier, the SRN will be cancelled)

STEP 14: Acknowledgement is generated

⁵The option to save the webform as a draft shall be enabled once the user enters CIN.

⁶In 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

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill Form No. PAS-6 at Field Level

Instructions to fill 'PAS-6' 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	Company Information 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 ensure that the CIN entered shall be in correct format and a valid CIN
2 (a)	Name of the company	These fields shall be prefilled based on the CIN entered in field number 1 i.e., "Corporate Identity Number" and shall be non-editable.
2 (b)	Address of the registered office of the company	
2 (c)	email ID of the company	
3	Period of Filing From (DD/MM/YYYY)	i. The 'From' date cannot exceed T-1 day, where T = last day of the last concluded semiannual period ii. The 'from' date cannot be 30th September and 31st March. iii. Please note that the semiannual period shall be 1st April to 30th September of the same year and 1st Oct to 31st March of the next year. iv. In case the 'From' date entered is between 1st April to 29th September (both dates included), then, the 'To' date shall be 30th September of the same year. v. In case the 'From' date entered is between 1st October to 30th march (both dates included), then, the 'To' date shall be 31st March.
3	To (DD/MM/YYYY)	
4	Number of classes of shares / securities	This field shall be prefilled as the sum of number of classes available in the share capital master associated with the CIN provided in field number 1 of the form i.e. Number of classes of equity share capital + Number of classes of preference share capital, as on 'To' date entered in field number 3 i.e. "Period of filing".
5 (a)	Details of share as per class Type of security	The type of security i.e. 'Preference' or 'equity' shall be automatically selected under this field as per the class of share

Field No	Field Name	Instructions
5 (b)	Class of shares	available in the share capital master associated with the CIN provided in field number 1 by the user. - This field shall be prefilled for the said class as available in the share capital master associated with the CIN provided in field number 1. - This field shall be non-editable to the user.
5 (c)	ISIN	- This field shall be prefilled as per the ISIN available in the share capital master associated with the said class of shares. - In case the information is not prefilled the user shall manually enter the information. - Please ensure to enter valid 12-digit alphanumeric ISIN registered in India. - Further, the ISIN number shall be updated against the said class of share in the share capital master (if edited) by the user.
5 (d)	Number of shares	- Enter the details of number of shares along with percentage of total issued capital. - Enter total number of shares which are held in dematerialized form.
5(d)(i)	Held in dematerialized form in CDSL	In case webform PAS-6 has been filed by the company (associated with the CIN provided in field number 1) for any of the previous reporting period, the value in the said cells shall be entered from latest PAS-6 (of previous reporting period).
5(d)(ii)	Held in dematerialized form in NSDL	- The fields cannot be left blank i.e. user is allowed to enter zero in the field. However, negative and decimal values are not allowed. - The value entered in these fields cannot be greater than prefilled value in field number 'Total no. of issued shares'. - Total number of dematerialized shares as entered in fields 5 (d) (i) i.e. "Held in dematerialized form in CDSL" and 5 (d) (ii) i.e. "Held in dematerialized form in NSDL" cannot be greater than 'Total No. of Issued Shares' as available in the database for the selected class of shares. - Kindly note that even if the value is prefilled, it shall be editable to the user. - Kindly note that the value shall not be prefilled if sum of value entered in field 'Held in dematerialised form in CDSL' + 'Held in dematerialised form in NSDL' > 'Total no. of issued shares' or if value entered in 'Held in dematerialised form in CDSL' > value in 'Total no. of issued shares' or if value in 'Held in dematerialised form in NSDL' > 'Total no. of issued shares'.
5(f)	<Column 1>Number of shares	

(Half yearly return for reporting of shares held in Demat form)

Field No	Field Name	Instructions
	<Row 12> - 'Number of share at the end of the reporting period'	i. This field shall be prefilled as the number of shares as per 'Issued share capital' available in the share capital master associated with the CIN for the said class of share as on 'To' date entered in field number 3. ii. The user shall not be allowed to edit this field. iii. Please ensure that number of shares at the end of the reporting period match with the number of shares at the beginning of the reporting period adjusted for changes during the reporting period.
5(g)	<Column 1> 'Demat'	
5(g)(i)	<Row 1> - 'Promoters '	i. The value entered in these fields cannot be greater than total dematerialized shares in the said class as provided in fields 5 (d) (i) i.e. "Held in dematerialized form in CDSL" and 5 (d) (ii) i.e. "Held in dematerialized form in NSDL".
5(g)(ii)	<Row 2> - 'Directors'	ii. The total dematerialized shares issued to Promoters, Directors and KMPs cannot exceed total dematerialized shares in the said class as provided in fields 5 (d) (i) i.e. "Held in dematerialized form in CDSL" and 5 (d) (ii) i.e. "Held in dematerialized form in NSDL".
5(g)(iii)	<Row 3> - 'KMP'	iii. User is not allowed to enter a negative value in these fields and user shall be allowed to enter zero in these fields.
5(g)	<Column 2> 'Physical'	
5(g)(i)	<Row 1> - 'Promoters '	i. The value entered in these fields cannot be greater than total dematerialized shares in the said class as provided in fields 5 (d) (i) i.e. "Held in dematerialized form in CDSL" and 5 (d) (ii) i.e. "Held in dematerialized form in NSDL".
5(g)(ii)	<Row 2> - 'Directors'	ii. The total dematerialized shares issued to Promoters, Directors and KMPs cannot exceed total dematerialized shares in the said class as provided in fields 5 (d) (i) i.e. "Held in dematerialized form in CDSL" and 5 (d) (ii) i.e. "Held in dematerialized form in NSDL".
5(g)(iii)	<Row 3> - 'KMP'	iii. User is not allowed to enter a negative value in these fields.
	Attachments	All the attachments shall be either in pdf or .jpg format. The size of each individual attachment can be up to 2MB.
(a)	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.
	Verification	Please provide details in these fields.
	I am authorized by the Board of Directors of the Company vide resolution no.....	i. Enter the number and date of board resolution authorizing the signatory to sign and submit the eForm.
		
	Dated (DD/MM/YYYY).....	ii. Date entered in this field shall be less than or equal to system date and shall be equal to or greater than the date of incorporation.
		

Field No	Field Name	Instructions
	To be digitally signed by Designation	i. Ensure the eForm is digitally signed by the Director, Manager, CEO, CFO or Company Secretary. ii. The person signing the e-form should have registered his/her DSC with MCA by using the following link (www.mca.gov.in). If not already registered, then please register before signing this form.
	Director identification number of the director or Managing Director; or DIN or PAN of the manager/CEO/CFO; or Membership number of the Company Secretary	i. In case the person digitally signing the eForm is a Director - Enter the approved DIN. ii. In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter approved DIN or valid income-tax PAN. iii. In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.
	Certificate by practicing professional	i. The webform shall be certified by a chartered accountant (in whole-time practice) or company secretary (in whole-time practice) by digitally signing the webform. ii. This field shall be pre-filled based on dropdown selected in field “.... <dropdown - (CA/CS)> ” under verification.
	To be digitally signed by Chartered Accountant (in whole-time practice) or Company Secretary (in whole-time practice)	
	Whether Associate or Fellow	Select the relevant category of the professional and whether he/she is an associate or fellow.
	Membership number	In case the practicing professional is a chartered accountant (in whole-time practice), enter the membership number.
	Certificate of Practice number	In case the practicing professional is a company secretary (in whole-time practice), enter the certificate of practice number.

3.2 Other instructions to fill Form No. PAS-6

Buttons	Particulars
Choose File	- Click the 'Choose File' button to browse and select a document that is required to be attached as a supporting to Form No. PAS-6 - This is an optional field. - All the attachments should be uploaded in pdf or .jpg format. The total size of the document being submitted can be up to 2 MB. - The user has an option to attach multiple files as attachments within the form.
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	- Click on Save button for saving the application in a draft form at any given point in time prior to submitting the webform. - This is an optional field and the 'Save' option will be enabled only after entering the CIN. - 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. - The previously saved drafts can also be accessed (at a later point in time) using the application history functionality.
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	Reconciliation of Share Capital Audit Report (Half-yearly) by Unlisted Public Companies	Fee specified in The Companies (Registration of offices and fees) Rules, 2014 Refer Table 1 below	Refer Table 2 below	Issue of second or subsequent offer of securities under a shelf prospectus	60 days from the date of conclusion of each half year (31 st March / 30 th September)

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 of offices and fees) Rules, 2014

Table 1

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	100,00,000 or more	600

Table 2

Additional Fees in case of delay in filing of forms

S#	Period of delay	Additional fee payable for Small LLPs (in INR)
1	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 No. PAS-6 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 form are correct. There is no provision for resubmission of this webform.

4.3 Useful Links

1. Link to access Form No. PAS-6: <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>