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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. SH-8 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 Section [68](#) of the Companies Act, 2013 read with Rule [17 \(2\)](#) of the Companies (Share capital & Debentures) Rules, 2014.

1.1 Purpose of the webform

A company authorized by a special resolution before the buy-back of shares or securities is required to file with the Registrar of Companies a ‘letter of offer’ in Form SH-8.

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 at 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 business user is associated with the company or authorised by the company to e-file on its behalf (applicable to other business user).
- ✓ Please ensure that the person signing the webform has a valid and non-expired/ non-revoked DSC.
- ✓ Please ensure that the signatories have an approved DIN.
- ✓ Please ensure that DSC of the authorised signatories should have been registered on MCA portal against the DIN/ PAN/ Membership number mentioned in the webform.
- ✓ Please ensure that DIN/ PAN/ Membership number entered in the signatory field is associated with the with the CIN under the selected designation as on the date of filing.
- ✓ Please ensure that DIN of the authorised person signing the webform is not flagged for ‘disqualification’.
- ✓ Please ensure that no other SH-8 is pending for payment or approval against the CIN.
- ✓ Please ensure that for each SH-8 webform filed by the company, an SH-11 webform is filed wherein the SRN of form no. "SH-8" is provided. In case SRN of SH-8 is not provided in any of the SH-11, subsequent filing of form no. SH-8 shall be restricted.
- ✓ Please note that in case of resubmission, original application of the SH-8 (along with the linked forms, if applicable) 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.
- ✓ 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 FORM NO. SH-8 APPLICATION

2.1 Application Process for Form No. SH-8

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 “Change in Share capital”

STEP 6: Access “Form SH-8 – Letter of Offer”

STEP 7: Enter Company 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 form + 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 SH-8 through search bar on MCA homepage (website search)⁶

STEP 3: Login to MCA portal with valid credentials

¹In 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 SH-8 – Letter of Offer” in case the user is not already logged in.

²In 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.

³In 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 basis name of Company.

⁴In case the user filing the webform is any other business user, a dropdown option containing a list of all the CIN's and corresponding Company name for Companies where the user is associated shall be displayed.

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

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

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

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 SH-8 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: Affixing of 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

⁷ For the SRN's that are marked 'Resubmission required', the user is required to update the details in the web-form 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.

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: Affixing of 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

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill the Form No. SH-8 at Field Level

Instructions to fill 'SH-8' 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.
1 (b)	Name of the company	These fields shall be pre-filled based on the CIN entered in field number 1 (a) i.e. "Corporate Identity Number (CIN)" and shall be non-editable.
1 (c)	Address of the registered office of the company	
1 (d)	Email ID of the company	
2	Share capital	i. These fields shall be prefilled from the master data basis the CIN and last update date of the master data. ii. These fields shall be editable in case of 'Paid up share capital' only. iii. These fields shall be mandatory if greater than Zero entered in field 'Number of shares' of the same column. iv. The nominal value per share shall be same for the columns 'authorized, issued, subscribed and paid-up share capital.'
2 (a)	Equity share capital	
	Nominal amount per share (in INR)	
2 (b)	Preference share capital	
	Nominal amount per share (in INR)	
2 (c)	Others	i. Total number of issued shares / capital shall not exceed number of authorized shares / capital. ii. Total number of subscribed shares / capital shall not exceed number of issued shares / capital. iii. Total number of paid-up shares / capital shall not exceed number of subscribed shares / capital.
	Number of shares	
4 (b)	Proposed / Expected date of opening of offer (DD/MM/YYYY)	Date entered in this field shall be greater than one year from date entered in field number 4 (a) i.e. "Date of completion of last buy-back (DD/MM/YYYY)" i.e. no offer of buy back shall be made within a period of one year from Date of completion of last buy-back.

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(Letter of offer)

Field No.	Field Name	Instructions
4 (c)	Proposed completion date of buy-back (DD/MM/YYYY)	i. Date entered in this field shall be greater than the date entered in field number 4 (b) i.e. “Proposed / Expected date of opening of offer (DD/MM/YYYY).” ii. Date entered in this field shall not exceed the date entered in field number 8 (c)(i) i.e. “Date of passing the special resolution (DD/MM/YYYY)”. However, in case this field is not enabled then the Date shall not exceed the date entered in field number 8 (b) i.e. “Date of Board of Directors’ resolution authorising buy-back of securities (DD/MM/YYYY)”
4 (d)	Proposed date of extinguishment of the shares or securities (DD/MM/YYYY)	Date entered in this field shall not exceed date entered in field number 4 (c) i.e. “Proposed completion date of buy-back (DD/MM/YYYY)” by 7 days.
6	Particulars of the securities authorized to be bought-back	
6 (a)	Shares or other securities to be bought back	i. User shall be able to select only those options whose details are captured in section 2 i.e “Share capital”. ii. User shall be able to select multiple options in this field. iii. Based on the number of options selected, subsequent sub-fields of this field will be repeated, as relevant.
6 (b)	Class of shares or securities to be bought back	i. Please note that the class of shares as mentioned in section 2 i.e. “Share capital” shall be displayed as checkboxes. ii. User shall be able to select multiple checkboxes. iii. Based on the number of options selected, subsequent sub-fields of this field will be repeated, as relevant.
6 (c)	Maximum Number of the shares or other securities to be bought back	Number of shares entered shall be less than or equal to the number of paid-up shares as specified in section 2 i.e. “Share capital” for the selected type and class of shares.
6 (d)	Minimum Number of the shares or other securities to be bought back	Number entered shall be equal to or less than number entered in field number 6 (c) i.e. “Maximum Number of the shares or other securities to be bought back.”
7 (a)	Mode of buy-back	User shall be able to select multiple option from the dropdown in this field.
8 (b)	Date of Board of Directors’ resolution authorizing buy-back of securities (DD/MM/YYYY)	i. Date entered in this field shall be less than or equal to the system date. ii. Date entered in this field shall be greater than or equal to date of incorporation of company and date mentioned in field number 8 (b) i.e. “Date of Board of Directors’ resolution authorizing buy-back of securities (DD/MM/YYYY)”. iii. ‘Date of passing the special resolution’ shall be mandatory if 'Total proposed amount of buy back' is more than 10% of sum of 'Total paid up equity share capital', 'Free reserves' and 'Securities premium'.
8 (c) (i)	Date of passing the special resolution (DD/MM/YYYY)	

Field No.	Field Name	Instructions
8 (c) (ii)	Service Request Number (SRN) of Form MGT - 14	i. This field shall be mandatory if 'Total proposed amount of buy back' is more than 10% of sum of 'Total paid up equity share capital', 'Free reserves' and 'Securities premium.' ii. SRN shall be valid SRN of MGT-14 associated with the CIN entered in field number 1 (a) i.e. 'Corporate Identity number (CIN) of company'. iii. Please note that "Purpose of passing the resolution" as selected in MGT-14 should be 'Buyback of shares or other specified securities'.
9	Shareholding of the promoters, directors and key manager personnel of the company and also the directors of such company which is promoter of the company (Refer point 9(1) to 9(10))	There will be an option to import data from excel, if maintained in a similar format.
10	The shareholding pattern before buy-back of shares or other specified securities:	
11	Debt equity ratio	
11 (c)	Pre buy-back debt to capital and free reserve ratio	Ratio entered in this field by user shall not be greater than the ratio entered in field number 11 (b) i.e. "Debt to capital and free reserves ratio allowed to company."
11 (d)	Post buy-back debt to capital and free reserve ratio	
12	Whether there is any subsisting default, or if the default is remedied and a period of three years has not lapsed after such default ceased to subsist, in respect of the following: (a) Repayment of deposit (b) Repayment of interest payable on deposits above (c) Repayment of debentures (d) Repayment of preference shares (e) Payment of dividend to shareholders (f) Repayment of term loans to any financial institution or bank (g) Repayment of interest on the term loans mentioned above	i. Please select the relevant option. ii. Please note that in case 'Yes' is selected in these fields , then the user shall not be able to file this webform.
13	Whether there is any default in complying with the provisions of the following sections: (a) Section 92 (annual return) (b) Section 123 (declaration of dividend)	

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Field No.	Field Name	Instructions
	(c) Section 127 (punishment for failure to distribute dividends) (d) Section 129 (financial statement)	
	Attachments	All the attachment shall be either in pdf or.jpg format. The size of each individual attachment can be up to 2MB.
(a)	Unaudited financial statement (if applicable);	This attachment shall be mandatory based on the applicability. Refer proviso to section 137(1) of Companies Act 2013.
(b)	Statutory approvals received (if any);	This is an optional attachment.
(c)	Optional attachments, 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.
	Company Declaration	Please select all the checkboxes.
	To be digitally signed by Designation	i. Select the relevant option from the dropdown list – Director/ Managing Director. ii. The webform shall be signed by at least two directors of the company, one of whom shall be the managing director, if any.
	Director Identification Number (DIN) of the director	iii. Please note that ‘Director’ can be selected for both the signatories only if no managing director is active in the company. iv. Please ensure that ‘Managing Director’ shall be selected as a signatory in case the company has an active Managing Director on its board. v. Kindly ensure to provide a valid DIN.

3.2 Other instructions to fill Form No. SH-8

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 No. SH-8. ii. This is an optional field. iii. 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. iv. 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	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. 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

Fee Calculation Logic:

S#	Purpose of webform	Normal Fee	Additional (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit (days) for filing
1	Letter of offer	The Companies (Registration offices and Fees) Rules, 2014 (Refer Table 1 below)	NA	NA	NA

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

4.1.1 Companies (Registration offices and Fees) Rules, 2014

Table 1

Fees to be charged in case company is having share capital

S#	Nominal Share Capital (INR)	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	1,00,00,000 or more	600

4.2 Processing Type

Form No. SH-8 shall be processed in Non-STP mode.

4.3 Useful Links

1. Link to access Form No. SH-8: <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>

