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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 each webform.

This document is divided into following sections:

Click on any section link to refer to the particular section.

1 PART I – LAW(S) GOVERNING THE WEBFORM

Pursuant to Rule 5(1), 6(13) and 6(13)A and 6(12) of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016.

1.1 Purpose of the webform

Form No. IEPF-1 aims to simplify the process for filing 'statement of amounts credited to IEPF or transfer of amounts on account of shares transferred to the fund' by a company/bank with IEPFA.

The Central Government has established a fund called 'Investor Education and Protection Fund' to which the below mentioned amounts get credited:

- Amount in the unpaid dividend account of Companies/banks
- Application money received by company/bank for allotment of any securities and due for refund
- Matured deposits with companies/banks
- Matured debentures with companies/banks
- Interest accrued on the matured deposits, debentures or application money
- Sale proceeds of fractional shares
- Redemption amount of preference shares
- Surplus amount after payment of dues for Section 8 company before its conversion into any other kind
- Amount received through disposal of securities under section 38(4) of The Companies Act 2013
- Grants and Donation
- Dividend on shares transferred to IEPF
- Proceeds realized on delisting of companies/banks with respect to shares transferred to IEPF
- Proceeds realized on winding up of companies/banks with respect to shares transferred to IEPF
- Surrender of shares under Section 236 of Companies, Act 2013
- Others

These amounts get credited to this established fund upon expiry of seven years from the date they become due for repayment/transferred to the Unpaid Dividend account. When these amounts are deposited into this fund, the Company/bank is required to submit this statement of amount deposited into the fund within 30 days of transfer of amount.

1.2 Important Check Points while filling up the webform

- ✓ *Please read instructions and guidelines carefully before filling online application webforms.*
- ✓ *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 / bank for which the webform is being filed shall be registered with MCA and shall have a valid and approved CIN / BCIN.*
- ✓ *Please ensure the signatories to the webform shall have an approved DIN or valid PAN/ Membership number as applicable.*
- ✓ *Please ensure that the DIN entered is not flagged for disqualification.*
- ✓ *Please note that the signing authority of the webform shall have valid and non-expired/non-revoked DSC.*

- ✓ *Please ensure that the DSC of the signatory attached in the webform is registered on MCA portal against the DIN/PAN/Membership number as provided in the webform.*
- ✓ *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 note that SRN number of webform INC 28 is required in 'Form No. IEPF-1' if 'Yes' is selected in field number 2(a) i.e. "Whether the company/bank is amalgamated".*
- ✓ *Please note that date entered can be less than incorporation date of company in cases of merger / amalgamation of companies.*
- ✓ *Please ensure that the size of the each excel template uploaded showing the investor wise details does not exceed 20 MB.*
- ✓ *Please ensure that the total amount captured in table for each financial year and in-total (field number 5[a, b, c, d, e, f, g, h, i, k, l, m, n and o]) matches with the total amount entered in investor-wise details excel attachment.*
- ✓ *Please ensure that the total amount entered in field number 3(c) i.e. "Amount to be credited to the fund (in Rs.)" matches with total amount mentioned in field number 5 table i.e. "Details of the amount to be credited to the fund" if purpose selected 'Statement of amounts credited to IEPF'.*
- ✓ *Please note that 'Form No. IEPF-7' has been merged with 'Form No. IEPF-1' and payment of fees / transfer of fund to IEPFA for 'Form No. IEPF-7' shall be in line with 'Form No. IEPF-1'.*
- ✓ *Please ensure that the total amount entered in field number 3(e) i.e. Net Amount to be credited to the fund after deducting TDS (in Rs.) matches with total amount mentioned in field number 5 table i.e. Details of the amount to be credited to the fund" if purpose selected 'Statement of transfer of amounts on account of shares transferred to the fund.'*
- ✓ *Please note for companies under liquidation / under CIRP, the webform shall be signed by Interim resolution professional / Resolution professional / liquidator.*

2 PART II – ACCESSING FORM NO. IEPF-1 APPLICATION

2.1 Application Process for Form No. IEPF-1

2.1.1 Initial Submission

2.1.1.1 Option 1

STEP 1: Access MCA homepage
STEP 2: Login to MCA portal with valid credentials[1]
STEP 3: Select "MCA services"
STEP 4: Select "IEPF related Services"
STEP 5: Navigate to the form "IEPF-1"
STEP 6: Fill up the application.
STEP 7: Save the webform as a draft (optional)[2]
STEP 8: Submit the webform.
STEP 9: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA)
STEP 10: Pending for Investor details validation
STEP 11: Download PDF
STEP 12: Affix the DSC
STEP 13: Upload the DSC affixed pdf document
STEP 14: 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 15: Transfer of fund to IEPFA through 'Pay Miscellaneous Fee' service available on MCA website within 7 days of creation of pay miscellaneous fee challan through online/offline.
STEP 16: Acknowledgement is Generated

2.1.1.2 Option 2

STEP 1: Access MCA homepage
STEP 2: Access Form No. IEPF-1 through search bar on MCA homepage (website search)[6]
STEP 3: Login to MCA portal with valid credentials
Follow Steps 6 to 16 as mentioned in Option 1

[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 "Statement of amounts credited to IEPF or transfer of amounts on account of shares transferred to the fund" in case the user is not already logged in.
[2] The option to save the webform as a draft shall be enabled once the user enters the CIN / BCIN.
[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.

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill 'Form No. IEPF-1' at Field Level

Instructions to fill 'Form No. IEPF-1' 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) / Bank Corporate Identification number (BCIN)	i. In case of company/bank users, CIN/BCIN of company/bank 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/BCIN basis the company/bank name. Either full name of the company/bank or partial name can be used to search the company/bank. iii. In case of other business users, a dropdown option is provided containing the list of CIN/BCIN with which the user is associated. iv. In all the other cases, wherein the details are not being prefilled, then the user shall have to manually enter CIN/BCIN of the company/bank in this field.
2(b)	Service request number (SRN) of form INC-28	i. SRN entered in this field shall be valid. ii. This field shall be displayed and enabled in case 'Statement of amounts credited to IEPF' is selected in field "Purpose of filing". iii. This field shall be displayed and enabled in case 'Yes' is selected in field number 2(a) i.e. "Whether the company/bank is amalgamated". iv. SRN entered in this field shall belong to webform INC-28, which was filed for one of the following purposes: **In case of Companies Act, 2013** o 232- Amalgamation o 233(7)- Fast track merger or amalgamation o 234- Merger involving foreign company o 237- Amalgamation by Central Government and **In case of Companies Act, 1956** o 394(1)- Amalgamation o 396 o Amalgamation-Others o Demerger

Field No.	Field Name	Instructions
3(a)	Number of shares with IEPFA on record date	This field shall be displayed and enabled in case 'Statement of transfer of amounts on account of shares transferred to the fund' is selected in field "Purpose of filing".
3(b)	Dividend declared per share	i. This field shall be displayed and enabled in case 'Statement of transfer of amounts on account of shares transferred to the fund' is selected in field "Purpose of filing". ii. This field shall be mandatory in case value is entered in field number 5(k) i.e. "Dividend on shares transferred to IEPF".
4(a)	Date of transfer of amount to unpaid dividend account of the company/bank (DD/MM/YYYY)	i. This field shall be displayed and enabled in case 'Statement of amounts credited to IEPF' is selected in field "Purpose of filing". ii. The user shall enter date greater than company/bank incorporation date in this field, except in the case wherein 'Yes' is selected in field number 2(a) i.e. "Whether the company/bank is amalgamated".
4(b)	Date of declaration of dividend (DD/MM/YYYY)	This field shall be displayed and enabled in case 'Statement of transfer of amounts on account of shares transferred to the fund' is selected in field "Purpose of filing".
5	Date by which amount should have been credited to the fund (DD/MM/YYYY)	The user shall enter date greater than company/bank incorporation date in this field, except in the case wherein valid SRN is entered in field number 2(b) i.e. "Service request number (SRN) of form INC-28".
5(h)	Surplus amount after payment of dues for Section 8 company before its conversion into any other kind	i. This field shall be displayed and enabled in case 'Statement of amounts credited to IEPF' is selected in field "Purpose of filing". ii. This field shall be enabled and mandatory if CIN entered in field number 1(a) i.e. "Corporate identity number (CIN) / Bank Corporate Identification number (BCIN)" is of a section 8 company.
5(i)	Amount received through disposal of securities under section 38(4) of The Companies Act 2013	This field shall be displayed and enabled in case 'Statement of amounts credited to IEPF' is selected in field "Purpose of filing".
5(k)	Dividend on shares transferred to IEPF	This field shall be displayed and enabled in case 'Statement of transfer of amounts on account of shares transferred to the fund' is selected in field "Purpose of filing".
5(l)	Proceeds realized on delisting of companies/banks with respect to shares transferred to IEPF	This field shall be displayed and enabled in case 'Statement of transfer of amounts on account of shares transferred to the fund' is selected in field "Purpose of filing".
5(m)	Proceeds realized on winding up of companies/banks with respect to shares transferred to IEPF	This field shall be displayed and enabled in case 'Statement of transfer of amounts on account of shares transferred to the fund' is selected in field "Purpose of filing".

Field No.	Field Name	Instructions
5(n)	Surrender of shares under Section 236 of Companies, Act 2013	This field shall be displayed and enabled in case 'Statement of transfer of amounts on account of shares transferred to the fund' is selected in field "Purpose of filing".
5	Total	i. This field shall be prefilled based on the sum of total amount of all field numbers from 5(a) to 5(o) i.e. from "Amount in the unpaid dividend accounts of companies/ banks" to "Others". ii. The amount entered in this field by the user shall be greater than zero and shall be equal to the amount mentioned in field number 3(c) i.e. "Amount to be credited to the fund (in Rs.)"
	Attachments	All the attachments shall be either in pdf or.jpg or excel format.
(a)	Investor wise details (excel file) (For amounts credited to IEPF)	i. This attachment shall be provided in case 'Statement of amounts credited to IEPF' is selected in field "Purpose of filing". ii. The attachment shall be in excel format. iii. The maximum size allowed for the each excel attachment is 20 MB and total 40 excel files are allowed. iv. User can download the updated version of excel from form itself. v. System will take 15 minutes (approx) on a standard laptop, with the configuration i.e. Intel i5 system and16 GB RAM (with no other programs active and connected to power), to perform all validations and compute the total amount across all "Investor Types on 1 excel file of 20 MB file with approximately 3 Lac rows of data
(b)	Investor wise details (excel file) (For transfer of amounts on account of shares transferred to the fund	i. This attachment shall be provided in case 'Statement of transfer of amounts on account of share transferred to the fund' is selected in field "Purpose of filing". ii. The attachment shall be in excel format. iii. The maximum size allowed for the each excel attachment is 20 MB and total 40 excel files are allowed. iv. User can download the updated version of excel from form itself v. System will take 15 minutes (approx) on a standard laptop, with the configuration i.e. Intel i5 system and16 GB RAM (with no other programs active and connected to power), to perform all validations and compute the total amount across all "Investor Types on 1 excel file of 20 MB file with approximately 3 Lac rows of data
(c)	Copy of Resolution declaring dividend/ winding up order/ delisting order	i. This attachment shall be provided in case 'Statement of transfer of amounts on account of shares transferred to the fund' is selected in field "Purpose of filing".

Field No.	Field Name	Instructions
		ii. The attachment shall be either in pdf or .jpg format. iii. The maximum size allowed for the attachment shall be 2MB.
(d)	Optional attachment(s), (if any)	i. This field can be used to provide any other information. ii. The attachment shall be either in pdf or .jpg format. iii. Please note that the user has an option to upload up to five optional attachments. iv. The maximum size allowed for the attachment shall be 2MB.
	To be digitally signed by member	i. In case the status of the company is 'Under CIRP' OR 'Under Liquidation', 'IRP/RP/Liquidator' shall be Signatory. ii. In case wherein BCIN is entered in field number 1(a) i.e. 'Corporate identity number (CIN) / Bank Corporate Identification number (BCIN)', authorised person of the bank shall be signatory.
	Designation (Director/Manager/Company Secretary/CFO/CEO/Managing Director/IRP/RP/Liquidator/Authorised person of the bank)	
	DIN of the director or Managing Director or Income tax PAN of the manager or CEO or CFO or IRP/RP/Liquidator or Membership number of the company secretary or PAN of Authorised person of the bank	i. In case 'Director' or 'Managing director' is selected in field "Designation" then DIN shall be enquired. ii. In case 'Manager', 'CFO', 'CEO' or 'IRP/RP/Liquidator' is selected in field "Designation" then PAN shall be enquired. iii. In case 'Secretary' is selected in field "Designation" membership number shall be enquired.

3.2 Other instructions to fill 'Form No. IEPF-1'

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. IEPF-1. ii. The investor wise details should be uploaded in excel format and maximum 40 excel files total size upto 800 MB. iii. All other attachments should be uploaded in ***pdf or .jpg format.*** The size of each individual attachment can be up to **2MB.** iv. 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 webform at any given point in time prior to submitting the webform. ii. The "Save" option will be enabled only after entering the ***CIN / BCIN.*** 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

S#	Purpose of webform	Normal Fee	Additional (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit (days) for filing
1	Statement of amounts credited to IEPF or transfer of amounts on account of shares transferred to the fund	Fee specified in Companies (Registration of offices and fees) Rules, 2014 (Refer Table 1 below)	Refer Table 2 below	Date by which amount should have been credited to the fund (field number 5 in the table, earliest date shall be considered) or Date of notification of Rule (whichever is later) (exception field number 5k i.e. "Dividend on shares transferred to IEPF") Date of declaration of dividend (field number 4b) to be considered if value is entered in field number 5k i.e. "Dividend on shares transferred to IEPF"	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 Companies (Registration of offices and fees) Rules, 2014

Table 1

Normal filing fees

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 up 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

In case of company not having share capital

Normal Fee applicable (INR)
200

Table 2

Additional Fees in case of delay in filing of webforms

S#	Period of delay	Additional fee applicable (INR)
1	Up to 30 days	2 times of normal filing fees
2	More than 30 days and up to 60 days	4 times of normal filing fees
3	More than 60 days and up to 90 days	6 times of normal filing fees
4	More than 90 days and up to 180 days	10 times of normal filing fees
5	More than 180 days	12 times of normal filing fees

4.2 Processing Type

Form No. IEPF-1 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 Form No. IEPF-1: *https://mca.gov.in/content/mca/global/en/mca/e-filing/IEPF-Services/IEPF-1.html.*
2. FAQ's related to e-filing: *https://www.iepf.gov.in/content/iepf/global/master/Home/HelpAndFAQs/faqs-for-company.html*
3. Payment and Fee related services: *https://www.mca.gov.in/MinistryV2/paymentservices.html.*

5 PART V – Annexures

Annexure A – Template - Investor wise details (For amounts credited to IEPF)

MCA_V3_IEPF-1_purpose-1_v2.7.xlsm

Annexure B – Template - Investor wise details (When Option selected For transfer of amounts on account of shares transferred to the fund

MCA_V3_IEPF-1_purpose-2_v2.7.xlsm