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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 Form No. INC-20A 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 [10A\(1\)\(a\)](#) of Companies Act, 2013 read with [Rule 23A](#) of the Companies (Incorporation) Rules, 2014.

1.1 Purpose of the webform

A company having share capital is required to file the declaration for commencement to the Registrar of Companies (RoC). The declaration is to be filed by a Director in INC-20A application within one hundred and eighty days of the date of incorporation of the company.

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 signatories have an approved DIN or valid PAN or valid Membership number.
- ✓ Please ensure that the Practicing professional signing the form shall have a valid membership number.
- ✓ Please ensure that DIN of the director signing the webform is not flagged for 'disqualification'.
- ✓ Please ensure that the no other webform INC-20A is pending for approval/ approved/ pending for payment against the CIN.
- ✓ Please ensure that the registered office address of the company is updated via Form No. INC-22 or Form No. SPICe+ Part B.
- ✓ Please note that this form can be filed only by a company having share capital.
- ✓ Please ensure that status of the company is 'Active'.
- ✓ Please ensure that the form shall not be signed by a director of the company in respect of whom Form No. DIR-12 is pending for approval.
- ✓ Please ensure that the DSC attached in the webform is registered on MCA portal against the DIN/PAN/Membership number as provided in the webform.
- ✓ Please note that the signing authority of the webform shall have valid and non-expired/non-revoked DSC.
- ✓ 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 FORM NO. INC-20A APPLICATION

2.1 Application Process for Form No. INC-20A

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: Access “Form No. INC-20A (Declaration of commencement of business)”

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

STEP 16: Acknowledgement email is generated

2.1.1.2 Option 2

STEP 1: Access MCA homepage

STEP 2: Access Form No. INC-20A 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

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 “Declaration of commencement of business” 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 CIN basis name of Company.

⁴ In 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.

⁵ The option to save the webform as a draft shall be enabled once the user enters the “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 email is generated

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill ‘Form No. INC-20A’ at Field Level

Instructions to fill ‘Form No. INC-20A’ 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.
2 (a)	Name of the company	These fields shall be prefilled based on the CIN entered in field number 1 (a) i.e. “Corporate Identity Number (CIN)” and shall be non-editable.
2 (b)	Email ID of the company	
2 (c)	Address of the registered office of the company	
2 (d)	Longitude	Longitude of the company shall be pre-filled based on the CIN entered in field number 1 (a) i.e. “Corporate Identity Number (CIN)”.
2 (e)	Latitude	Latitude of the company shall be pre-filled based on the CIN entered in field 1 number (a) i.e. “Corporate identity number (CIN) of company”.
3	Whether the company’s activities is/ are regulated by a Sectoral Regulator like RBI, SEBI, IRDAI etc.	i. Specify whether the company’s activities is/are regulated by a Sectoral Regulator like RBI, SEBI, IRDAI etc. by selecting ‘Yes’ or ‘No’ from the radio button provided. ii. In case ‘No’ is selected in field number 3 i.e. “Whether the company’s activities is/are regulated by a Sectoral Regulator like RBI, SEBI, IRDAI etc.” of webform INC-20A and ‘Yes’ was selected in the field 5 (b) (iii) i.e. “Whether approval from any sectoral regulator is required” of the SPICe form (old form) OR flag was created in SPICe+ Part B webform for the requirement of approval from sectorial regulator basis the declaration clause “I further declare that, company shall not commence its business, unless all the required approval from the sectoral Regulators such as RBI, SEBI etc. have

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Field No.	Field Name	Instructions
		been obtained” checked by the user, the filing of this application shall be restricted by the system.
3 (a)	If Yes, specify Name of the regulator	i. This field shall be displayed and mandatory only if 'Yes' is selected in field number 3 i.e. “Whether the company’s activities is/ are regulated by a Sectoral Regulator like RBI, SEBI, IRDAI etc.” ii. Select the applicable regulator from the dropdown list.
3 (b)	If Others, please specify _____	This field shall be displayed and mandatory only if 'Others' is selected in field number 3 (a) i.e. “If Yes, specify Name of the regulator”.
4 (a)	Number of Shareholders for which company wish to report	The fields 4 (b) to 4 (f) i.e. “Name of shareholder” to “Amount of receipt” shall be regenerated based on the number entered in field number 4 (a) i.e. “Number of Shareholders for which company wish to report”.
	Attachments	All the attachments shall be either in pdf or.jpg format. The size of each individual attachment can be up to 2MB.
(a)	Photograph of Registered Office showing external building and inside office also showing therein at least one Director/ KMP	This attachment shall be mandatory.
(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.
	Declaration	
	I am authorised by the Board of Directors of the Company vide resolution number.....	Enter the serial number of the resolution, authorising the director to sign and submit the application.
	datedto sign this form and declare that all the requirements of 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.	Date entered in this field shall be equal to or greater than the date of incorporation of company; and Date entered in this field shall be less than or equal to system date.
	To be digitally signed by Director	Director shall digitally sign the webform.

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Field No.	Field Name	Instructions
	Director identification number of the director	Enter the valid and approved DIN.
	Certificate by Practicing Professional To be digitally signed by	- 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. - In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) then enter the membership number. - In case the professional is a company secretary (in whole-time practice) then enter the certificate of practice number. - Select the relevant category of the professional and whether he/ she is an associate or fellow. - Please ensure that membership/ certificate of practice number of the professional corresponds to the 'Associate' or 'Fellow' member category selected in the webform.

Instruction Kit for Form No. INC-20A (Declaration of commencement of business)

3.2 Other instructions to fill 'Form No. INC-20A'

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. INC-20A’. 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 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. 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. In case 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	Commencement of business and exercising borrowing powers.	The Companies (Registration offices and Fees) Rules, 2014 (Refer Table 1 below)	Refer Table 2 below	Date of incorporation of company	In normal cases : 180 days In COVID situation: 360 days if incorporated b/w 1st April 2019 to 30th September 2020

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

Table 2

Additional Fees in case of delay in filing of form

S#	Period of delay	Additional fee applicable (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

INC-20A webform 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 INC-20A: <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>