

Instruction Kit for Form No. INC-28
(Notice of Order of the Court or Tribunal or any other
competent authority)

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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-28 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.

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1 PART I – LAW(S) GOVERNING THE WEBFORM

Pursuant to Section [12\(6\)](#), [13\(7\)](#), [48\(4\)](#), [58\(5\)](#), [87](#), [111\(3\)](#), [66\(5\)](#), [230\(8\)](#), [232](#), [233\(7\)](#), [234](#), [237](#), [252\(2\)](#), [441](#) and others of the Companies Act, 2013 and Section [17\(1\)](#), [81\(4\)](#), [107\(3\)](#), [167](#), [186](#), [391](#), [394\(1\)](#), [396](#), [397](#), [398](#), [445](#), [466](#), [481](#), [518](#), [559](#), [621A](#), Amalgamation- Others and others of the Companies Act, 1956 and Section [7](#), [9](#), [10](#), [12A](#), [22\(3\)](#), [31](#), [33](#), [54](#), [59\(8\)](#) and others of the Insolvency and Bankruptcy Code, 2016.

1.1 Purpose of the webform

A company or Interim Resolution Professional (IRP)/ Resolution Professional (RP)/ liquidator/ any other person has to notify order of the Court or Tribunal or any other competent authority to the Registrar of Companies (RoC) through webform INC-28.

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)/ Foreign Company Registration Number (FCRN).
- ✓ Please ensure that the signatories have an approved DIN or valid PAN or valid Membership number as applicable.
- ✓ Please ensure that the business user is associated with the company or authorized by the company to e-file on its behalf (applicable to other Business user).
- ✓ 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. This shall not be applicable in case form is signed by Interim Resolution Professional/ Resolution Professional / Liquidator/Others.
- ✓ Please note that the signing authority of the webform shall have valid and non-expired/non-revoked DSC.
- ✓ Please ensure that dates entered in the form shall be greater than or equal to the date of incorporation of the company in case type of company is an Indian company.
- ✓ In case section selected in field number 5 (b) (i) i.e. “Section of the Companies Act,2013 under which order passed” of the webform is ‘394(1) – Amalgamation’ or ‘396’ or ‘Amalgamation- Others’ or ‘445’ OR ‘232- Amalgamation’ or ‘233(7)- Fast track merger or amalgamation’ or ‘234- Merger involving foreign company’ or ‘237- Amalgamation by Central Government’, please ensure that the status of company filing the form shall be ‘Active’ or ‘Under Liquidation’ or ‘Dormant’.
- ✓ In case section selected in field number 5 (b) (i) i.e. “Section of the Companies Act,2013 under which order passed” of the webform is ‘466’, please ensure that the status of the company shall be ‘Under liquidation’.
- ✓ In case section selected in field number 5 (b) (i) i.e. “Section of the Companies Act,2013 under which order passed” of the webform is ‘559’ and where ‘No’ is selected in field number 17(b) “Whether the order is in

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respect of company dissolved under section 394 of The Companies Act, 1956”, please ensure that the status of company shall be ‘Dissolved’.

- ✓ *In case section selected in field number 5 (b) (i) i.e. “Section of the Companies Act,2013 under which order passed” of the webform is ‘481’, please ensure that the status of company shall be ‘Under Liquidation’ or ‘Dissolved’.*
- ✓ *In case section selected in field number 5 (b) (i) i.e. “Section of the Companies Act,2013 under which order passed” of the webform is ‘559’ and where ‘Yes’ is selected in field number 17 (b) “Whether the order is in respect of company dissolved under section 394 of The Companies Act, 1956”, please ensure that the name of transferor company has not been applied by/ given to/ made available to any other company or applicant.*
- ✓ *In case section selected in field number 5 (b) (i) i.e. “Section of the Companies Act,2013 under which order passed” of the webform is ‘394(1) – Amalgamation’ or ‘394(1)- Demerger’ or ‘394(1)-Others’ or ‘396’ or ‘Amalgamation- Others’ OR ‘232-Amalgamation’ or ‘232- Demerger’ or ‘232-Others’ or ‘233(7)- Fast track merger or amalgamation’ or ‘234- Merger involving foreign company’ or ‘237- Amalgamation by Central Government’, please ensure that the company is not flagged for filing INC-22A[ACTIVE].*
- ✓ *Please ensure that DIN shall not be flagged for disqualification.*
- ✓ *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.*

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2 PART II – ACCESSING FORM NO. INC-28 APPLICATION

2.1 Application Process for Form No. INC-28

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-28 (Notice of Order of the Court or Tribunal or any other competent authority)”

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

STEP 17: Once the webform is processed and section selected in field number 5(b)(i) i.e. “Section of the Companies Act, 2013 under which order passed” is ‘66(5)- Reduction of Share capital’, a Certificate of registration of order for the reduction of the share capital shall be sent to the registered email id of the user

STEP 18: Once the webform is approved, the status of the company will be updated in the database (Refer Section 5 “Annexure” for details)

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 “Notice of Order of the Court or Tribunal or any other competent authority” 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”.

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2.1.1.2 Option 2

STEP 1: Access MCA homepage

STEP 2: Access Form No. INC-28 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

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

STEP 15: Once the webform is processed and section selected in field number 5(b)(i) i.e. “Section of the Companies Act, 2013 under which order passed” is ‘66(5)- Reduction of Share capital’, a Certificate of registration of order for the reduction of the share capital shall be sent to the registered email id of the user

STEP 15: Once the webform is approved, the status of the company will be updated in the database (Refer Section 5 “Annexure” for details)

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 INC-28 application with status as ‘Resubmission required’

STEP 5: Fill up the application

STEP 6: Save the webform as a draft (optional)³

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

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.

⁷ For the SRN's that are marked ‘Resubmission required’, the user is required to update the details in the webform 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.

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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 email is generated

STEP 13: Once the webform is processed and section selected in field number 5(b)(i) i.e. “Section of the Companies Act, 2013 under which order passed” is ‘66(5)- Reduction of Share capital’, a Certificate of registration of order for the reduction of the share capital shall be sent to the registered email id of the user

STEP 14: Once the webform is approved, the status of the company will be updated in the database (Refer Section 5 “Annexure” for details)

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 email is generated

STEP 11: Once the webform is processed and section selected in field number 5(b)(i) i.e. “Section of the Companies Act, 2013 under which order passed” is ‘66(5)- Reduction of Share capital’, a Certificate of registration of order for the reduction of the share capital shall be sent to the registered email id of the user

STEP 12: Once the webform is approved, the status of the company will be updated in the database (Refer Section 5 “Annexure” for details)

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3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill ‘Form No. INC-28’ at Field Level

Instructions to fill ‘Form No. INC-28’ 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) or Foreign Company Registration Number (FCRN)	i. In case of company users, CIN/FCRN 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/FCRN 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/FCRN with which the user is associated.
2 (a)	Name of the company	These fields shall be pre-filled based on the CIN/FCRN entered by the user in field number 1 (a) i.e., “Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN)” and shall be non-editable.
2 (b)	Address of the registered office of the company or of the principal place of business in india of the company	
2 (c)	Email -ID of the company	
3 (c)	Location	i. Select relevant location from the dropdown in case 'NCLT' or 'NCLAT' is selected in field number 3 (a) i.e. "Order passed by" . ii. In case 'NCLAT' is selected in field number 3 (a) i.e. "Order passed by", the location shall be pre-filled as 'New Delhi'. iii. In all other cases, location details have to be manually entered.
5 (b) (ii)	Section of the Companies Act,1956 under which order passed	i. This field shall be displayed and mandatory in case if 'The Companies Act, 1956' is selected in field number 5 (a) i.e. “Relevant act under which order is passed”. ii. Please ensure that Section ‘445’, ‘466’, ‘481’, ‘559’ shall not be allowed to select in this field in case FCRN is entered in field number 1(a) i.e. “Corporate identity number (CIN) or Foreign Company Registration Number (FCRN)”. iii. Please note that Section ‘396’ can be selected in this field only in case ‘Central Government’ is selected in field number 3 (a) i.e. “Order passed by”.
7	Date of application to court or Tribunal or the competent authority for issue of Certified	i. This field shall be displayed and mandatory in case if value selected in field number 5 (a) i.e. “Relevant act under which

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Field No.	Field Name	Instructions
	copy of order (DD/MM/YYYY)	order is passed” is 'The Companies Act, 2013' or 'The Companies Act, 1956'. ii. Please ensure that the date entered in this field shall be less than or equal to the system date. iii. Please ensure that the date entered in this field shall be greater than or equal to date entered in field number 4 i.e. “Date of passing of order (DD/MM/YYYY)”.
8	Date of issue of certified copy of order (DD/MM/YYYY)	i. This field shall be displayed and mandatory in case if value selected in field number 5 (a) i.e. “Relevant act under which order is passed” is 'The Companies Act, 2013' or 'The Companies Act, 1956'. ii. Please ensure that the date entered in this field shall be less than or equal to the system date. iii. Please ensure that the date entered in this field shall be greater than or equal to the date entered in field number 7 i.e. “Date of application to court or tribunal or the competent authority for issue of certified copy of order (DD/MM/YYYY)”.
10 (a)	In case of compounding of offence, enter Service request number SRN(s) of Form 61	i. This field shall be displayed and mandatory in case if section '621A' is selected in field number 5 (b) (i) i.e. “Section of the Companies Act, 2013 under which order passed” and 'The Companies Act 1956' in field number 5 (a). ii. Maximum 3 SRNs can be entered in this field. 1 SRN is required to be mandatorily entered. iii. Please note that SRN of Form 61 provide in this field shall be a valid SRN associated with the CIN or should be Z999999999.
10 (b)	Form Number	i. GNL-1 shall be pre-filled only in case option selected in field number 5 (b) (i) i.e. “Section of the Companies Act, 2013 under which order passed” is '441- Compounding order passed by NCLT'. However, in this case the field 10 i.e. “SRN of the relevant form” shall remain optional. ii. INC-23 shall be pre-filled in case section selected in field 5 (b) (i) i.e. “Section of the Companies Act, 2013 under which order passed” is '12(6) - Change in Registered Office from one RoC to another within the same State' or '13(7) - Change in Registered Office from one State to another'. iii. CHG-8 shall be pre-filled in case section selected in field 5 (b) (i) i.e. “Section of the Companies Act, 2013 under which order passed” is '87 Condonation order for delay in registration of satisfaction of Charge' or '87 Condonation order for rectification on account of omission or mis-

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Field No.	Field Name	Instructions
		statement in creation, modification and satisfaction of charge’.
		iv. MGT-14 shall be pre-filled in case section selected in field 5 (b) (i) i.e. “Section of the Companies Act, 2013 under which order passed” is ‘66(5)- Reduction of Share capital’.
		v. In case the field is not prefilled the user shall have to manually enter the details.
10 (d)	SRN of CG-1 (in case of condonation for delay in filing of forms)	i. This field shall be displayed and mandatory in case if webform filing date is greater than the due date mentioned in field number 9 i.e. “Due date by which order is to be filed with Registrar”. ii. Please ensure that SRN entered in this field is a valid SRN. iii. Please note that the same SRN shall not be already entered in any other INC-28 form.
12 (a)	In case of amalgamation, mention whether company filing the form is transferor or transferee	iv. This field and related sub-fields shall be displayed and mandatory only in case if ‘The Companies Act, 2013’ is selected in field number 5 (a) i.e. “Relevant act under which order is passed” and one of the options is selected in field number 5 (b) (i) i.e. “Section of the Companies Act, 2013 under which order passed” is ‘232-Amalgamation’ or ‘233(7)- Fast track merger or amalgamation’ or ‘234-Merger involving foreign company’ or ‘237- Amalgamation by Central Government.’ v. Alternatively, it shall also be displayed in case if ‘The Companies Act, 1956’ is selected in field number 5 (a) i.e. “Relevant act under which order is passed” and one of the following options is selected in field number 5(b)(ii) i.e. “Section of the Companies Act, 1956 under which order passed” is ‘394(1)-Amalgamation’ or ‘396’ or ‘Amalgamation- Others.’ vi. Please note that in case FCRN is entered in field number 1 (a) i.e. “Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN)”, ‘Transferee’ cannot be selected in this field.
12 (d)	CIN/FCRN	i. This field shall be optional in case ‘Yes’ is selected in field number 12 (b) i.e. “Whether Transferee company is a company incorporated outside India”. ii. This field shall be pre-filled based on CIN/FCRN entered in field number 1 (a) i.e. “Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN)”, in case ‘Transferee company’ is selected in field number 12 (a) i.e. “In case of amalgamation, mention whether company filing the form is transferor or transferee” and this field shall be non-editable.

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Field No.	Field Name	Instructions
		iii. In all other cases, details shall be manually entered. iv. In case details are manually entered, CIN/FCRN entered in this field shall be other than CIN/FCRN entered in field number 1 (a) i.e. “Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN)” and shall be a valid and active CIN/FCRN.
12 (e)	Number of transferor company(s)	i. This field shall be displayed and mandatory in case if 'Transferee company' is selected in field number 12 (a) i.e. “In case of amalgamation, mention whether company filing the form is transferor or transferee”. ii. Based on the number entered in this field, the blocks containing data fields from “Category of transferor company” to “SRN of Form INC-28” shall be regenerated. iii. Please note that number entered in this field shall be greater than zero and between 1 to 99.
12 (g)	CIN or FCRN or any other registration number	i. Status of CIN/ FCRN entered in this field shall be ‘Active’ or ‘Under Liquidation’ or ‘Dormant’. ii. Only CIN can be entered in case ‘Company’ and only FCRN can be entered in case ‘Foreign company’ is selected in field number 12 (f) i.e. “Category of transferor company”. iii. Any other registration number can be entered only in case if ‘Company incorporated outside India’ or ‘Body Corporate’ or ‘Others’ is selected in field number 12 (f) i.e. “Category of transferor company”. iv. Please note that value entered in the regenerated blocks should be unique.
12 (j)	SRN of Form INC-28	i. This field shall be displayed and mandatory if category of company selected in field number 12 (f) i.e. “Category of transferor company” is ‘Company’ or ‘Foreign company’. ii. SRN entered in this field shall be valid SRN of INC-28 and should be associated with the CIN/FCRN of transferor company or should be Z99999999. iii. SRN entered in regenerated blocks (other than Z99999999) shall be unique.
13 B	Details of Authorized share capital of the Transferee company	i. This label shall be displayed and mandatory only if ‘Yes’ is selected in field number 12(c) i.e. “Whether the order provides for increase in authorised share capital of the transferee company?”. ii. The information shall be provided in tabular format. iii. User will have an option to add more rows in the table by clicking on action button ‘Add row’. iv. User will have an option to delete selected rows from the table by clicking on action button ‘Delete row’.

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Field No.	Field Name	Instructions
15	Date with effect from which winding up proceedings have been stayed under section 466 of The Companies Act, 1956	i. This field shall be displayed and mandatory only in case if option selected in field number 5 (b) (ii) i.e. "Section of the Companies Act,1956 under which order passed" is '466'. ii. Please ensure that the date entered in this field shall be less than or equal to system date. iii. Please note that the date entered in this field shall be greater than or equal to date of commencement of winding up of the company in the database..
16	Date of dissolution under section 481 of the Companies Act, 1956 (DD/MM/YYYY)	i. This field shall be displayed and mandatory in case option selected in field number 5 (b) (ii) i.e. "Section of the Companies Act,1956 under which order passed" is '481'. ii. Date shall be pre-filled and shall remain editable based on the date mentioned in field number 4 i.e. "Date of passing the order"
17 (a)	Date with effect from which dissolution has been declared as void under section 559 of The Companies Act, 1956	i. This field shall be displayed and mandatory in case option selected in field 5 (b) (ii) i.e. "Section of the Companies Act,1956 under which order passed" is '559'. ii. Please note that date entered in this field shall be less than or equal to system date. iii. In case 'No' is selected in the field number 17 (b) i.e. "Whether the order is in respect of company dissolved under section 394 of The Companies Act, 1956", please ensure that the date entered in this field shall be greater than or equal to 'Date of dissolution' available in the database.
17 (b)	CIN or FCRN	i. This field shall be enabled and mandatory only if 'Yes' is selected in field number 17 (b) i.e. "Whether the order is in respect of company dissolved under section 394 of The Companies Act, 1956". ii. Please ensure that the status of CIN entered in this field should be 'Amalgamated'. iii. Please ensure that the status of FCRN entered should be 'Inactive'.
17 (b)	Date of amalgamation	i. This field shall be enabled and mandatory only if 'Yes' is selected in field number 17 (b) i.e. "Whether the order is in respect of company dissolved under section 394 of The Companies Act, 1956". ii. Date of amalgamation shall be pre-filled and shall remain editable based on CIN/ FCRN entered in field number 17 (b) i.e. "CIN or FCRN", if available in the system. iii. In all other cases, date shall be manually entered. iv. Please note that the date entered in field number 17 (a) i.e. "Date with effect from which dissolution has been declared

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Field No.	Field Name	Instructions
		as void under section 559 of The Companies Act, 1956” shall be greater than the date entered in this field.
18	The paid up share capital of the company has been reduced from	i. This label shall be displayed and mandatory only if option selected in field number 5(b) (i) i.e. “Section of the Companies Act, 2013 under which order passed” is ‘66(5)-Reduction of Share capital’ or option selected in field number 5 (b) (ii) i.e. “Section of the Companies Act, 1956 under which order passed” is ‘559’ and ‘Yes’ is selected in field number 17 (b) i.e. “Whether the order is in respect of company dissolved under section 394 of The Companies Act, 1956”. ii. The information shall be provided in tabular format. iii. User will have an option to add more rows in the table by clicking on action button ‘Add row’. iv. User will have an option to delete selected rows from the table by clicking on action button ‘Delete row’.
	Attachments	All the attachments shall be either in pdf or.jpg format. The size of each individual attachment can be up to 2MB.
(a)	Copy of order of Court/ NCLT/ NCLAT/ BIFR/ Central Government/ DRT / any other Competent Authority	This attachment shall be mandatory.
(c)	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 no.....	i. This shall not be enabled in case if Act selected in field number 5 (a) i.e. “Relevant act under which order is passed” is ‘The Insolvency and Bankruptcy Code, 2016’ or if FCRN is provided in field number 1(a) i.e. “Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN)”. ii. Enter the serial number of the resolution, authorising the authorised signatory to sign and submit the application.
	dated.....to sign this form and I 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.	i. This shall not be enabled in case if Act selected in field number 5 (a) i.e. “Relevant act under which order is passed” is ‘The Insolvency and Bankruptcy Code, 2016’ or if FCRN is provided in field number 1(a) i.e. “Corporate Identity Number (CIN) or Foreign Company Registration Number (FCRN)”. ii. Please ensure that the date entered in this field shall be less than or equal to the system date.

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Field No.	Field Name	Instructions
		iii. Please ensure that the date entered in this field shall be greater than or equal to the date of incorporation of the company
	To be digitally signed by Designation	i. Select the relevant option from the dropdown list – Director/ Managing Director/ Manager/ Secretary/ Authorised Representative/ Insolvency Resolution professional (IRP)/ Resolution professional (RP)/ Liquidator/ Others. ii. In case option selected in field number 5 (a) i.e. “Relevant act under which order is passed” is either ‘The Companies Act, 2013’ or ‘The Companies Act, 1956’: ‘Authorised representative’ or ‘Others’ can be selected in case of Foreign company and ‘Director/ Managing Director/ Manager/ Secretary’ can be selected in case of Indian company. iii. Options ‘Insolvency Resolution professional (IRP)/ Resolution professional (RP)/ Liquidator’ can be selected in case status of the company is ‘Under CIRP’ or ‘Under liquidation’.
	DIN or Income-tax PAN or Membership number	i. In case the person digitally signing the webform is a Director/ Managing Director - Enter the approved DIN. ii. In case the person digitally signing the webform is Manager, Authorised representative- Enter approved DIN or valid income-tax PAN. iii. In case the person digitally signing the webform is Secretary – Enter membership number (in case of other than Section 8 company) and enter either membership number/ PAN (in case of Section 8 company). iv. In case the person digitally signing the webform is Insolvency Resolution professional (IRP) or Resolution professional (RP) or Liquidator – Enter valid income-tax PAN. Please ensure that PAN entered in this field shall be same PAN as entered in field number 19 (a) “Income-tax permanent account number (Income-tax PAN)”.
	Certificate by Practicing Professional To be digitally signed by	i. This field shall be mandatory except in case of OPC and 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. In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) then enter the membership number. iv. In case the professional is a company secretary (in whole-time practice) then enter the certificate of practice number.

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Field No.	Field Name	Instructions
		v. Select the relevant category of the professional and whether he/ she is an associate or fellow. vi. Please ensure that membership/ certificate of practice number of the professional corresponds to the 'Associate' or 'Fellow' member category selected in the webform.

3.2 Other instructions to fill 'Form No. INC-28'

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. MGT-14'. 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. 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	Notice of order of the Court or Tribunal or any other competent authority	The Companies (Registration offices and Fees) Rules, 2014 (Refer Table 1 below)	Refer Table 2	Date of passing the order	Within 30 Days/ 60 days in case of IFSC company

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

Normal filing fee

In case of Indian company 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

In case of Indian company not having share capital

Normal Fee applicable (INR)

200

In case of foreign company

Normal Fee applicable (INR)

6000

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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

INC-28 webform shall be processed in Conditional STP mode. For the following 2 purposes, this webform will be processed in STP mode:

- i. 12(6)- Change in Registered Office from one RoC to another within the same State
- ii. 13(7)- Change in Registered Office from one State to another

However, the same will be processed in Non-STP mode for the above-mentioned purposes in case SRN is entered in field number 10 (d) i.e. “SRN of CG-1” and/ or ‘Yes’ is selected in field number 11(a) i.e. “Whether penalty involved or not”.

In case webform is processed in STP mode, the same 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.

For all other purposes, the webform shall be processed in Non-STP mode.

4.3 Useful links

1. Link to access Form No. INC-28: <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>

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5 PART V – ANNEXURE

S#	Value selected in field 5 (b)	Conditions	New Status
1	232- Amalgamation	Once the form is filed by Transferee company	Amalgamated (for Transferor companies)
2	233(7)- Fast track merger or amalgamation	Once the form is filed by Transferee company	Amalgamated (for Transferor companies)
3	234- Merger involving foreign company	Once the form is filed by Transferor company in case Transferee company is (Foreign)	i. Amalgamated (Indian transferor company) ii. Inactive (Foreign transferor company)
4	237- Amalgamation by Central Government	Once the form is filed by Transferee company	Amalgamated (for Transferor companies)
5	252(2)- Restoration of struck off company	NA	Active
6	394(1)- Amalgamation	Once the form is filed by Transferee company	Amalgamated (for Transferor companies)
7	396	Once the form is filed by Transferee company	Amalgamated (for Transferor companies)
8	445	NA	Under liquidation
9	466	NA	Active
10	481	NA	Dissolved
11	559	'No' is entered in field number 12 (d) (ii) i.e. "Whether the order is in respect of company dissolved under section 394 of The Companies Act, 1956"	Active
	559	'Yes' is entered in field 12 (d) (ii) i.e. "Whether the order is in respect of company dissolved under section 394 of The Companies Act, 1956"	Active (Transferor company)
12	Amalgamation - Others	Once the form is filed by Transferee company	Amalgamated (for Transferor companies)
13	7- Admission of CIRP filed by financial creditor	NA	Under CIRP
14	9- Admission of CIRP filed by operational creditor	NA	Under CIRP
15	10- Admission of CIRP filed by corporate debtor	NA	Under CIRP
16	12A- Withdrawal of application admitted under section 7, 9 or 10	NA	Active
17	22(3)- Replacement of IRP / RP	NA	No change required

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18	33- Order of Liquidation	NA	Under Liquidation
19	54- Dissolution	NA	Dissolved under section 54 of Insolvency and Bankruptcy Code, 2016
20	59(8)- Dissolution (Voluntary Liquidation)	NA	Dissolved under section 59(8) of Insolvency and Bankruptcy Code, 2016