

Instruction Kit for eForm INC-22A: Active Company Tagging
Identities and Verification (ACTIVE)

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About this Document

Instruction Kit for eForm INC-22A: Active Company Tagging Identities and Verification (ACTIVE)

The Instruction Kit has been prepared to help you file eForms with ease. This document provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm.

This document is divided into following sections:

[Part I – Laws Governing the eForm](#)

[Part II – Instructions to fill the eForm](#)

[Part III – Important Points for Successful Submission](#)

Click on any section link to refer to the section.

Part I – Law(s) Governing the e-Form

Section and Rule Number(s)

Rule 25A: Active Company Tagging Identities and Verification (ACTIVE).-

(1) Every company incorporated on or before the 31st December, 2017 shall file the particulars of the company and its registered office, in e-Form ACTIVE (Active Company Tagging Identities and Verification) on or before 25.04.2019.

Provided that any company which has not filed its due financial statements under section 137 or due annual returns under section 92 or both with the Registrar shall be restricted from filing e-Form-ACTIVE, unless such company is under management dispute and the Registrar has recorded the same on the register:

Provided further that companies which have been struck off or are under process of striking off or under liquidation or amalgamated or dissolved as recorded in the register, shall not be required to file e-Form ACTIVE:

Provided also that in case a company does not intimate the said particulars, the Company shall be marked as “ACTIVE-non-compliant” on or after 26th April, 2019 and shall be liable for action under sub-section (9) of section 12 of the Act:

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Provided also that no request for recording the following event based information or changes shall be accepted by the Registrar from such companies marked as “ACTIVE-non-compliant”, unless “ e-Form ACTIVE” is filed -

- (i) SH-07 (Change in Authorized Capital);
- (ii) PAS-03 (Change in Paid-up Capital);
- (iii) DIR-12 (Changes in Director except cessation);
- (iv) INC-22 (Change in Registered Office);
- (v) INC-28 (Amalgamation, de-merger)

(2) Where a company files “e-Form ACTIVE”, on or after 26th April, 2019, the company shall be marked as “ACTIVE Compliant”, on payment of fee of ten thousand rupees”.

Purpose of the eForm

All the companies which got incorporated on or before 31st Dec 2017 which are under ‘Active’ status as on the date of filing shall submit required particulars in eForm INC-22A on or before 25th April 2019.

In case company does not file eForm INC-22A within the time limit, Filing of eForm shall be allowed with a fee of Rs. 10,000.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm INC-22A at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

Sr. No.	Section Name	Field Name	Instructions
1	(a)	CIN	Enter a valid CIN . You may find CIN by entering existing registration number or name of the company in the ‘Find CIN’ service available under the menu MCA services available on the MCA website.

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Sr. No.	Section Name	Field Name	Instructions
		Pre-fill button	<p>Click the Pre-fill button. System will automatically display the name, address of the registered office, listed flag and the email ID of the company.</p> <p>In case there is any change in the email ID, enter the new valid email ID.</p> <p>In addition to the above fields, details mentioned in point no. 3, 5,6,7 and 8 will get prefilled based on the validations/conditions mentioned in the respective sections.</p>
		Send OTP	<p>This button will be enabled only after successful Pre-scrutiny of the form. Click on this button to send OTP to your email ID.</p> <p>Please note that OTP can be successfully sent to the email ID against one form, for a maximum of 10 times in one day.</p> <p>OTP shall be valid for a span of 30minutes.</p> <p>For further chances, you may download a fresh form on the same day or try next day.</p>
		Enter OTP for Email ID of the company	<p>Enter the OTP received on your email ID.</p>
		Verify OTP	<p>This button will be enabled after OTP for email address are entered.</p> <p>Please note that the OTP must be verified before you try to upload the form.</p>
2	(a)	Number of Directors	<p>Ensure that the CIN entered in field no. 1(a) is valid and then click the Pre-fill button available in field no. 2. System will automatically prefill the number of directors and list of directors based on the no. of active associations of all director roles based on unique DIN</p>

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Sr. No.	Section Name	Field Name	Instructions
			<p><i>Note: Ensure that company has minimum number of directors as prescribed in the Act [Minimum requirement in case of private company (other than Producer Company) is 2 directors and for a private producer company is 5 and for a public company is 3 or for an OPC is 1]</i></p>
	(b)	Maximum Number of Directors are beyond limits prescribed in Companies Act, 2013	Specify the details of the date and relevant SRN of MGT-14 in case number of directors prefilled above is more than 15 for all companies except Section 8 and Govt. companies.
	(c)	List of Directors as on date of filing.	<p>Details of directors will get prefilled based on the no. of active associations of all director's roles based on unique DIN.</p> <p>Associations based on ascending order of appointment date will get prefilled starting from Sl.No. 1. No. of rows shall be regenerated based on number prefilled in field 2(a) subject to a maximum of 50 rows.</p> <p>Ensure that all associated directors DIN status is in approved status which is not marked for disqualification.</p> <p><i>Note: In case DIN status is other than approved, error message shall be shown to file the relevant form before filing Active Company Tagging Identities and Verification (ACTIVE).</i></p>
3		Details of statutory auditor(s).	System will automatically prefill entire section 3 of the form starting from 'Number of auditor(s) appointed' to 'Period of account for which appointed To' based on the on ADT-1 approved for the latest period

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Sr. No.	Section Name	Field Name	Instructions
			<p>of accounts for which auditor is appointed for the CIN entered in field no.1 (a).</p> <p>In case number of auditor(s) appointed is more than 1, number of blocks shall be regenerated and prefilled based on the number prefilled.</p> <p><i>Note: Period To date prefilled shall be on or after 31-03-2019. If not, company need to file ADT-1 before filing INC-22A.</i></p>
4	(a)	Whether the company is required to appoint Cost Auditor	<p>Specify whether company is required to appoint Cost Auditor, in case 'Yes' is selected, system will automatically prefill entire section 4 of the form starting from 'Number of auditor(s)' to 'Financial year to be covered by the cost auditor(s) To' based on the on CRA-2 approved for the latest financial year for which cost auditor is appointed for the CIN entered in field no.1 (a).</p> <p>In case number of auditor(s) appointed is more than 1, number of blocks shall be regenerated and prefilled based on the number prefilled.</p> <p><i>Note: In case YES is selected and no cost auditor details are prefilled, filing of INC-22A shall not be allowed.</i></p> <p><i>Period To date prefilled shall be on or after 31-03-2019. If not, company need to file CRA-2 before filing INC-22A.</i></p>

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Sr. No.	Section Name	Field Name	Instructions
5		Details of the Managing director or Chief Executive Officer (CEO) or Manager or Whole-time Director of the company	<p>System will automatically prefill number of roles, DIN/PAN, Name and designation based on roles associated with designation Managing director; Chief Executive Officer (CEO); Manager; Whole-time director for the CIN entered in field no. 1(a).</p> <p><i>Note: Ensure that company has managing director, or Chief Executive Officer or manager and in their absence, a whole-time director in case company is listed company or public company having a paid-up share capital of ten crore rupees or more.</i></p>
6		Details of Company Secretary of the company, if applicable.	<p>System will automatically prefill the details of Company Secretary who is in full time employment associated with CIN entered in Field no. 1(a).</p> <p><i>Note: Ensure that company has whole time company secretary in case company is listed or public company having a paid-up share capital of ten crore rupees or more or company having paid up share capital of five crore rupees or more.</i></p>
7		Details of the Chief Financial Officer (CFO) of the company, if applicable.	<p>System will automatically prefill the details of CFO associated with CIN entered in Field no. 1(a).</p> <p><i>Note: Ensure that company has CFO in case company is listed company or public company having a paid-up share capital of ten crore rupees or more.</i></p>
8		Details of forms AOC-4/AOC-4 XBRL and MGT-7 filed for FY 2017-18	<p>System will automatically prefill the details of AOC-4/AOC-4 XBRL and MGT-7 SRN for the CIN entered in Field no. 1(a).</p>

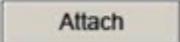
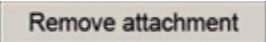
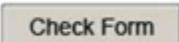
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Sr. No.	Section Name	Field Name	Instructions
			<p>SRN details will get prefilled based on the forms filed for the FY ending 31.03.2018 for which Payment status is 'Paid' and SRN status is either pending for processing or approved. SRN shall not be marked for defective. In case of multiple filings for the same FY, prefill based on latest form filed.</p> <p><i>Note: In case AOC-4/AOC-4 XBRL and MGT-7 is not field for FY 17-18, ensure to file these forms before filing INC-22A.</i></p>
Attachments			<p>The following attachment is mandatory to be filed in all cases:</p> <ul style="list-style-type: none"> • Photograph of Registered Office showing external building and inside office also showing therein at least one director/KMP who has affixed his/her Digital Signature to this form. • Optional attachments, if any.
To be digitally signed by			<p>Ensure that the eForm is digitally signed by one director in case of OPC. In case company is other than OPC, form shall be signed by one director and one KMP or two directors.</p> <p>The person should have registered his/her DSC with MCA by using the following link (www.mca.gov.in). If not already registered, then please register before signing this form.</p> <p>Disqualified director is not allowed to sign the form.</p> <ul style="list-style-type: none"> • In case the person digitally signing the e-Form is a Director - Enter the approved DIN. • In case the person digitally signing the e-Form is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter valid income-tax PAN. <p>In case the person digitally signing the e-Form is Company Secretary - Enter valid membership number in case of other than Section 8 company. In case of Section 8 company and if designation selected as 'company secretary', either membership number/ PAN shall be entered.</p>

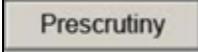
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Sr. No.	Section Name	Field Name	Instructions
	Certification		<p>Ensure the eForm is digitally signed by a Chartered Accountant/ Cost Accountant or a Company Secretary in whole-time practice.</p> <p>Enter the details of the practicing professional and attach the digital signature.</p>

Common Instructions to fill eForm

Buttons	Particulars
<p>Pre-fill</p> 	<p>The Pre-fill button can appear more than once in an eForm. The button appears next to a field that can be automatically filled using the MCA database.</p> <p>Click this button to populate the field.</p> <p>Note: You are required to be connected to the Internet to use the Prefill functionality.</p>
<p>Attach</p> 	<p>Click this document to browse and select a document that needs to be attached to the eForm. All the attachments should be scanned in pdf format. you have to click the attach button corresponding to the document you are making an attachment.</p> <p>In case you wish to attach any other document, please click the optional attach button.</p>
<p>Remove Attachment</p> 	<p>You can view the attachments added to the eForm in the List of attachment field.</p> <p>To remove any attachment from the eForm, select the attachment in the List of attachment field and click the Remove attachment button.</p>
<p>Check Form</p> 	<ol style="list-style-type: none"> 1. Click the Check Form button after, filling the eForm system performs form level validation like checking if all mandatory fields are filled. System displays the errors and provides you an opportunity to correct errors. 2. Correct the highlighted errors. 3. Click the Check Form button again and. system will perform form level validation once again. On successful validations, a message is displayed “Form level pre scrutiny is successful”.

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Buttons	Particulars
	Note: The Check Form functionality does not require Internet connectivity.
Modify 	The Modify button is enabled, after you have checked the eForm using the Check Form button. To make changes to the filled and checked form: 1. Click the Modify button. Make the changes to the filled eForm. Click the Check Form button to check the eForm again.
Prescrutiny 	After checking the eForm, click the Prescrutiny button. System performs some checks and displays errors, if any. Correct the errors. Click the Prescrutiny button again. If there are no errors, a message is displayed “No errors found.” The Prescrutiny functionality required Internet Connectivity.

Part III - Important Points for Successful Submission

Fee Rules

S.No	Purpose of the form	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional F		Remarks
				Event Date	Time limit(days) for filing	
1.	INC-22A filed on or before 25th April 2019	Zero	#N/A	#N/A	#N/A	
2.	Filing for eForm INC-22A where ACTIVE flag is marked as ‘YES’ i.e., Companies are ‘ACTIVE non-compliant’.	Rs.10,000	#N/A	#N/A	#N/A	

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

Processing Type

The form will be processed in STP mode.

SRN Generation

On successful submission of the eForm INC-22A, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

Email

When an eForm is completely processed by the authority concerned, an acknowledgement of the same, if any is sent to the user in the form of an email to the email id of the company