

Instruction Kit for webform INC-18
(Application to Regional Director for conversion of section 8
company into company of any other kind)

Table of Contents

1	PART I – LAW(S) GOVERNING THE WEBFORM.....	3
1.1	Purpose of the webform.....	3
1.2	Important Check Points while filling up the webform	3
2	PART II – ACCESSING THE FORM NO. INC-18 APPLICATION.....	4
2.1	Application Process for Form No. INC-18	4
3	PART III – INSTRUCTIONS TO FILL THE WEBFORM	7
3.1	Specific Instructions to fill webform ‘INC-18’ at Field Level.....	7
3.2	Other instructions to fill Form No. INC-18.....	12
4	PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION.....	13
4.1	Fee rules.....	13
4.2	Processing Type.....	13
4.3	Useful links.....	13
4.4	Rejection codes.....	13
5	ANNEXURES	15
5.1	Annexure A – List of Activity Codes – NIC 2008	15

Instruction Kit for webform INC-18
(Application to Regional Director for conversion of section 8
company into company of any other kind)

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. INC-18 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.

Instruction Kit for webform INC-18
(Application to Regional Director for conversion of section 8
company into company of any other kind)

1 PART I – LAW(S) GOVERNING THE WEBFORM

Pursuant to Section [4](#), [5](#) and [8](#) of Companies Act, 2013 read with Rule [21](#), [22](#) and [23](#) of Companies (Incorporation Rules), 2014.

1.1 Purpose of the webform

The webform INC-18 aims to simplify the process of filing an application by the company to Regional Director (RD) for conversion of Section 8 company to any other type of company. Once the approval is given by the Regional Director, the company shall cease to enjoy all the privileges/ concessions obtained by it on account of being a Section 8 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 note that in case of resubmission, application of INC-18 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 note that the company for which the webform is being filed shall be registered with MCA as Section 8 company and shall have a valid and approved CIN with status 'Active'.
- ✓ Please ensure that the DSC attached in the webform, eMOA and eAOA forms is registered on MCA portal against the DIN/PAN/Membership number as provided in the form.
- ✓ Please ensure that applicant of the webform is registered at the MCA portal before filing the webform.
- ✓ Please note that the signing authority of the webform shall have valid and non-expired/non-revoked DSC.
- ✓ Please ensure that the director signing the form shall have an approved DIN.
- ✓ Please ensure that the professional signing the form shall have valid membership number.
- ✓ Please ensure that SRN of e-Form MGT-14 should be available with the applicant and is valid and associated with CIN.
- ✓ Please ensure that no other INC-18 form / INC-20 form is pending for approval against the CIN.
- ✓ 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 THE FORM NO. INC-18 APPLICATION

2.1 Application Process for Form No. INC-18

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” module

STEP 5: Navigate to the header “Change in type from / to Section 8 company”

STEP 6: Access “Application to Regional Director for conversion of Section 8 company into company of any other kind (INC-18)”

STEP 7: Enter the 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, eMOA and eAOA web forms.

STEP 11: Save the webform(s) as a draft (optional)⁵

STEP 12: Submit the webform(s)

STEP 13: SRN is generated upon submission of webform(s) (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

STEP 18: Once the form is processed an approval/rejection letter is sent to the registered Email ID of the user.

2.1.1.2 Option 2

STEP 1: Access MCA homepage

STEP 2: Access Company Form INC-18 through search bar on MCA homepage (website search)⁶

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 “RD approval for conversion from Section 8 to any other form” 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 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.

Instruction Kit for webform INC-18
(Application to Regional Director for conversion of section 8
company into company of any other kind)

- 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, eMOA and eAOA webforms.
- STEP 8:** Save the webform(s) as a draft (optional)⁵
- STEP 9:** Submit the webform(s)
- STEP 10:** SRN is generated upon submission of webform(s) (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
- STEP 15:** Once the form is processed an approval/rejection letter is sent to the registered Email ID of the user.

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-18 application with status as 'Resubmission required'
- STEP 5:** Fill up the application
- STEP 6:** Save the webform(s) as a draft (optional)⁵
- STEP 7:** Submit the webform(s)
- STEP 8:** SRN is updated
- STEP 9:** Affix the 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
- STEP 13:** Once the form is processed an approval/rejection letter is sent to the registered Email ID of the user.

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

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.

Instruction Kit for webform INC-18
(Application to Regional Director for conversion of section 8
company into company of any other kind)

STEP 4: Save the webform(s) as a draft (optional)⁵

STEP 5: Submit the webform(s)

STEP 6: SRN is updated

STEP 7: Affix the 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

STEP 11: Once the form is processed an approval/rejection letter is sent to the registered Email ID of the user.

Instruction Kit for webform INC-18
(Application to Regional Director for conversion of section 8
company into company of any other kind)

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill webform ‘INC-18’ at Field Level

Instructions to fill the webform INC-18 are tabulated below at field level. Only important fields that require detailed instructions to be filled in the form are explained. Self-explanatory fields are not discussed.

Field No.	Field Name	Instructions
1 (a)	Corporate Identity Number (CIN)	<ul style="list-style-type: none"> i. In case of company users, CIN of the company shall be pre-filled based on the company information entered by the user post accessing the “INC-18” webform. 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. iv. CIN entered in this field shall be valid and shall be the CIN of Section 8 company v. CIN entered should not be a CIN associated with a 'Private (OPC)' company.
2 (a)	Name of the company	These fields shall be pre-filled based on the CIN entered by the user in field number 1 (a) i.e., “Corporate identity number (CIN)” and shall be non-editable.
2 (b)	Registered office address of the company	
2 (c)	email ID of the company	
3	License number issued to the Company under Section 8	<ul style="list-style-type: none"> i. This field shall be pre-filled based on 'section 8' license number available in the Company master associated with the CIN number provided in field number 1 (a) i.e., “Corporate identity number (CIN)”. ii. The user shall not be allowed to edit this field.
4 (a)	Date of incorporation of the company (DD/MM/YYYY)	<ul style="list-style-type: none"> i. This field shall be pre-filled based on 'Date of Incorporation' available in the company master associated with the CIN number provided in field number 1 (a) i.e., “Corporate identity number (CIN)”. ii. User shall not be allowed to edit this field.
4 (b)	Type of company	<ul style="list-style-type: none"> i. This field shall be pre-filled based on CIN number provided in field number 1 (a) i.e., “Corporate identity number (CIN)”. ii. It shall be the class of the company as per the company master associate with the CIN.

Instruction Kit for webform INC-18
(Application to Regional Director for conversion of section 8
company into company of any other kind)

Field No.	Field Name	Instructions
		iii. User shall not be allowed to edit this field.
5 (a)	Present object of the company	iii. This field shall be prefilled with the NIC code available in the company master associated with the CIN number provided in field number 1 (a) i.e., "Corporate identity number (CIN)". i. User shall not be allowed to edit this field.
5 (b)	Description of the objects	i. This field shall be prefilled with the corresponding NIC code description available in the company master associated with the CIN number provided in field number 1 (a) i.e., "Corporate identity number (CIN)". ii. User shall not be allowed to edit this field except in the case if object clause of the company was updated in MCA database before the Go-Live date of V3 and the first 2 digits of the NIC code are '74', then this field shall be editable.
6 (a)	Main division of industrial activity of the company being proposed to be pursued after the proposed conversion	The user shall be able to populate this field through 'Search and Select' functionality. i. The user shall be provided an option to search the 'Main division of industrial activity of the company' either on the basis of description or the NIC code number. ii. User shall have the option to select maximum 3 NIC code (five-digit sub-class). iii. It shall be mandatory for user to select 1 NIC code as primary code to be used for CIN number.
8	SRN of Form No. MGT-14	SRN entered in this field shall be a valid SRN of form MGT-14 and shall be associated with the CIN of the company provided in field number 1 (a) i.e., "Corporate identity number (CIN)".
9 (b)	Number of such regulators	i. This field shall be displayed and enabled in case 'Yes' is selected in field number 9 (a) i.e. "Whether the company is regulated under a Special Act or has obtained any special status/privilege as mentioned in rule 22(5) or has been regulated by any sectoral regulators?" ii. Value entered in this field shall be equal to or greater than 1 iii. Only integer values to be allowed in this field iv. Value greater than 15 is not allowed to be entered in this field.
9 (c)(ii)	Date of obtaining 'No Objection Certificate (NOC)' / letter of concurrence (DD/MM/YYYY)	Date entered in this field shall be equal to or less than the system date and shall be equal to or greater than the incorporation date.

Instruction Kit for webform INC-18
(Application to Regional Director for conversion of section 8
company into company of any other kind)

Field No.	Field Name	Instructions
10 (b)(i)	DIN or Income Tax PAN	<ul style="list-style-type: none"> i. This field shall be prefilled as the DIN / PAN number of the Director / KMP associated with the CIN provided in field number 1 (a) i.e., “Corporate identity number (CIN)” and shall be prefilled in order of preference i.e., DIN>PAN (In case DIN is not available, then PAN). ii. User shall not be allowed to edit this field.
10 (b)(ii)	Name	This field shall be prefilled basis the name of the individual associated with the DIN / PAN provided by user in field number 10 (b)(i) i.e., “DIN or Income Tax PAN”.
10 (b)(iii)	Designation	<ul style="list-style-type: none"> i. This field shall be prefilled on the basis of the type of relation of DIN / PAN provided in field number 10 (b) (i) i.e., “DIN or Income Tax PAN” with the CIN of the company provided in field number 1 (a) i.e., “Corporate identity number (CIN)”. ii. User shall not be allowed to edit this field.
12(b)	Please provide the details of such donation and/or grant/benefits	<ul style="list-style-type: none"> i. This field shall be displayed and enabled in case 'Yes' is selected in field number 12(a) i.e., “Whether company has received any donation and/or grant/benefits from any person or authority since incorporation” ii. Following fields shall be available for user input in separate columns of a table <ul style="list-style-type: none"> a. S. No. b. Category of source of such donation c. Aggregate amount / notional value of benefit received from the selected source (in INR) d. Remarks iii. User shall be provided with ‘Add row’ and ‘Delete row’ action buttons for input or deletion of data. The button ‘Add row’ shall be disabled in case number of rows in table reach a limit of 7.
	Attachments:	All the attachments shall be either in pdf or .jpg format. The size of each individual attachment can be up to 2MB.
(a)	Statement of assets and liabilities of the company, as on the date not earlier than thirty days of that date duly certified by the auditor	This attachment is mandatory.
(b)	Copy of approval from concerned authorities	This attachment shall be mandatory to attach in case ‘Yes’ is selected in field number 9 (a) i.e. “Whether the company is regulated under a Special Act or has obtained any special status/ privilege as mentioned in rule 22(5) or has been regulated by any sectoral regulators?”

Instruction Kit for webform INC-18
(Application to Regional Director for conversion of section 8
company into company of any other kind)

Field No.	Field Name	Instructions
(c)	Proof of payment of differential amount	This attachment shall be mandatory to attach in case 'Yes' is selected in field number 11 i.e. "Whether the company has acquired any immovable property through lease or otherwise from any Government or authority or body corporate or person since incorporation at concessional rate or free of cost"
(d)	NOC from all the creditors	This attachment shall be mandatory to attach in case 'Yes' is selected in field number 14 i.e. "Whether NOC is obtained from all the creditors"
(e)	Optional attachment(s), if any.	<ul style="list-style-type: none"> 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 authorized by the Board of Directors of the Company vide resolution number.....	<ul style="list-style-type: none"> i. Enter the serial number of the resolution and date of board meeting authorizing the director to sign and submit the application. ii. Date entered in this field shall be less than or equal to system date and shall be equal to or greater than the date of incorporation.
	dated.....to 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. I further declare that:	
	To be digitally signed by	
	Director	
	DIN of the director	Ensure that eForm is digitally signed by the director. Please enter a valid and approved DIN under the field "DIN of the director".
	Declaration and Certification by Professional	
	To be digitally signed by Chartered Accountant/ Company Secretary/ Cost Accountant	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.
	Whether Associate or Fellow	Select the relevant category of the professional and whether he/she is an associate or fellow.
	Membership number	

Instruction Kit for webform INC-18
(Application to Regional Director for conversion of section 8
company into company of any other kind)

Field No.	Field Name	Instructions
	Certificate of Practice number	<ol style="list-style-type: none">i. In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice), enter the membership number.ii. In case the practicing professional is a company secretary (in whole-time practice), enter the certificate of practice number.iii. Please ensure that the membership/ certificate of practice number of the professional corresponds to the 'Associate' or 'Fellow' member category selected in the webform.

Note 1 - The company is required to publish a notice in Form INC-19 in newspaper within a week from the date of this application and shall also send a copy of the notice along with application to the specified authorities as per rules of the state in which the registered office of the company is situated.

Note 2 - User is required to file copy of publication of notice and also proof of serving such notice to the specified authorities.

Instruction Kit for webform INC-18
 (Application to Regional Director for conversion of section 8
 company into company of any other kind)

3.2 Other instructions to fill Form No. INC-18

Buttons	Particulars
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin: 10px auto;">Choose File</div>	<ol style="list-style-type: none"> 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-18. ii. All the attachments should be uploaded in <i>pdf or .jpg format</i>. The total size of the document being submitted can be up to 10 MB. iii. The user has an option to attach multiple files as attachments within the form.
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin: 10px auto;">Remove</div>	<p>The user has an option to remove files from the attachment section using the “Remove” option provided against each attachment.</p>
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin: 10px auto;">Download</div>	<p>The user has an option to download the attached file(s) using the “Download” option provided against each attachment.</p>
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin: 10px auto;">Save</div>	<ol style="list-style-type: none"> 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 <i>CIN</i>. 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.
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin: 10px auto;">Submit</div>	<ol style="list-style-type: none"> 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.

Instruction Kit for webform INC-18
(Application to Regional Director for conversion of section 8
company into company of any other kind)

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	Conversion of Section 8 Company	INR 2000 As per the Companies (Registration of offices and fees) Rules, 2014	NA	NA	NA

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

4.2 Processing Type

INC-18 form shall be processed in Non-STP mode.

4.3 Useful links

1. Link to access Form No. INC-18: <https://www.mca.gov.in/MinistryV2/companyformsdownload.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>

4.4 Rejection codes

Noting Code	Description
1	Elaborate the proposed objects along with details of its operations and utilizing of its assets and income after the proposed conversion
2	Clearly describe the activities of the company done in pursuance of section 8
3	Brief out reasons for conversion into any other kind of company
4	Furnish proof of approval of regulatory body approving conversion
5	Furnish MOA and AOA as per the alterations suggested
6	Furnish the consent of lenders for proposed conversion

Instruction Kit for webform INC-18
(Application to Regional Director for conversion of section 8
company into company of any other kind)

Noting Code	Description
7	Furnish statement of financial position duly certified by Chartered Accountant
8	Furnish NOC from the concerned authority in case of special status
9	Elaborate reasons as to why the activities for achieving the objects of the company cannot be carried on in the current structure i.e., as a section 8 company
10	Describe the proposed altered objects along with reasons thereof
11	Refer the benefits that accrue to members after conversion
12	Furnish the proof of serving the notice to all the authorities as mentioned in rule 24
13	Furnish the details of donation/grant/benefit received since incorporation of company
14	Furnish copy of notice published in two different newspapers
15	Publication of notice in newspaper is not within a week from the date of application
16	Notice is not published on the website of the company, if any, and as notified/directed by Central Government
17	Publication is not in two languages i.e., one in English and in principal vernacular language of the district in which the registered office of the company is situated
18	Copy of NOC received from sectoral regulatory authority
19	Furnish the reasons/clarifications for objections raised by authorities
20	Others

Instruction Kit for webform INC-18
(Application to Regional Director for conversion of section 8
company into company of any other kind)

5 ANNEXURES

5.1 Annexure A – List of Activity Codes – NIC 2008

Please refer the below link to view the list of activity codes:

[“https://www.ncs.gov.in/Documents/NIC_Sector.pdf”](https://www.ncs.gov.in/Documents/NIC_Sector.pdf)