

## **Form 21**

### **INSTRUCTIONS FOR FILLING OF EFORM – 21**

**(Notice of the court or the company law board order or any other competent authority)**

<b>S. No.</b>		<b>Detailed Instructions</b>
		Note: Instructions are not provided for the fields which are self explanatory
		Refer the relevant provisions of the Companies Act, 1956 and rules made there under with respect to the matter dealt in this eForm
1	(a)	<p>In case of an Indian company, enter the 'Corporate Identity Number' (CIN). In case of a Foreign company, enter the 'Foreign Company Registration Number' (FCRN).</p> <ul style="list-style-type: none"> <li>You may find CIN/ FCRN by entering existing registration number or name of the company in the Find CIN/GLN service at the portal <a href="http://www.mca.gov.in">www.mca.gov.in</a></li> </ul>
2	(a) to (c)	<p>Click the 'Pre-fill' button. System will automatically display the name, registered office address (in case of Indian company) or name and address of principal place of business in India (in case of foreign company) and email ID of the company. In case there is any change in the email ID, enter the new valid email ID.</p>
3	(a) to (e)	<p>Select the authority passing the order. Enter the name and location of the court or bench of the company law board or the competent authority, of which the order is being filed through this eForm. Enter the petition or application number and the order number. In case the same is not applicable, then enter 'Not Applicable'.</p>
5	(a), (b)	<p>Select the Section of the Companies Act, 1956 under which the order has been passed. If the order has been passed under a section other than the listed down sections then select 'Others' and specify the section under which order has been passed. Ensure that you select the correct section as the processing of this and/ or other eForms by the RoC office shall be dependant upon the same. In case the <b>order is in respect of amalgamation of companies in public interest</b> under section 396, then section <b>396</b> is to be selected. In case the <b>order is in respect of amalgamation of companies</b> under section 394(1), then section <b>394(1)- Amalgamation</b> is to be selected. In case the <b>order is in respect of demerger</b> of the company under section 394(1), then section <b>394(1)- Demerger</b> is to be selected. In case the <b>order is in respect of amalgamation of companies</b> under any section other than section 394(1) or 396, then also section <b>394(1)- Amalgamation</b> is to be selected and the eForm is to be filed accordingly. Please note that in case the <b>order is in respect of section 394 but is not in respect of amalgamation or demerger</b> then <b>section 394(1)-Others</b> is to be selected. <b>Please note the following:</b> In case section selected is 394, 396 or 445, status of company filing the eForm should be Active or Under Liquidation In case section selected is 466, status of company filing the eForm should be Under Liquidation In case section selected is 481, status of company filing the eForm should be Under Liquidation or Dissolved.</p>
6, 7, 8, 9		Enter the number of days within which order is to be filed with Registrar. This shall be entered in pursuance to aforesaid sections or in terms of court order or CLB order or order of the competent authority, as the case may be. In case the section or the CLB order or Court order does not provide for the number of days within which order is to be filed, then the form should be filed at the earliest.


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		<p>Enter the date of application to court or CLB or the competent authority for issue of certified copy of order and the date of issue of certified copy of order. In case no application is required to be made; then enter the date of passing the order as the date of application.</p> <p>Ensure that you enter the correct details as based on the same, system will automatically display the due date by which order is to be filed with Registrar. In case the form is being filed after the due date, then in such case, it shall be required to get the delay condoned and thereafter file the order for condonation of delay in another eForm 21.</p> <p>Please note that this form cannot be approved unless an eForm 21 (filed for condonation of delay) having SRN of this form has been approved.</p>
10		<p>In case the eForm is filed in respect of order for compounding of offence (section 621A), mention the Service Request Number (SRN) of Form 61, if any, filed for application for compounding of offences. Maximum of three SRNs can be entered here. Details of any additional SRN can be provided as an optional attachment.</p>
11		<p>In case the eForm is being filed in respect of amalgamation, select whether company filing the eForm is transferor or transferee.</p>
11	(a)	<p><b>In case the company filing the eForm is the transferor company:</b></p> <p>Enter the CIN of the transferee company.</p> <p>You may find CIN by entering existing registration number or name of the company in the Find CIN/GLN service at the portal <a href="http://www.mca.gov.in">www.mca.gov.in</a></p> <p>Click on Pre-fill button. System will automatically display the name of the transferee company. Enter the appointed date of amalgamation.</p> <p>Please note that approval of the eForm shall not be allowed unless all other pending eForms in respect of the company are closed in the system.</p>
11	(a), (b)	<p><b>In case the company filing the eForm is the transferee company:</b></p> <p>System shall automatically display the CIN and name of the transferee company based on the CIN entered in field 1(a).</p> <p>Enter the appointed date of amalgamation in respect of the transferee company.</p> <p>Enter the number of transferor company(s) for which the form is being filed. (Based on the number entered here, number of blocks shall be displayed for entering the details).</p> <p>Details of maximum twenty (20) transferor companies can be provided through this eForm. If the total number is more than twenty, then file another eForm 21 for the remaining transferor company(s).</p> <p>Select the category of the transferor company. In case transferor company is an Indian company or a foreign company under section 591, enter the corporate identity number (CIN) or foreign company registration number (FCRN) respectively. In case transferor company is a company incorporated outside India or body corporate or others, enter the registration number.</p> <p>On clicking the Pre-fill button, system will automatically display the name of the transferor company in case of CIN or FCRN. For all other cases name of the transferor company is required to be entered.</p> <p>Enter the appointed date of amalgamation in respect of transferor company.</p> <p>In case transferor company is an Indian company or a foreign company under section 591, enter the SRN of eForm 21 filed by the transferor company for amalgamation. Separate SRNs to be mentioned for each transferor company. Please ensure that you enter the correct SRN of eForm 21 filed by the transferor company, as approval of this eForm shall not be allowed in case the status of SRN of eForm 21 filed by the transferor company is not approved.</p> <p>Please note that approval of the eForm shall not be allowed unless all other pending eForms in respect of the company are closed in the system.</p> <p>Ensure that you enter the correct amalgamation details. Please note that upon approval of eForm 21 filed by transferee company, the status of the transferor company(s) shall be changed to 'Amalgamated' (in case transferor company is Indian company) or 'Inactive' (in case transferor company is a foreign company under section 591) and the amalgamation details shall be updated in</p>

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		the system.
12	(a)	<p>In case the eForm is being filed in respect of winding up order under section 445, enter the date of commencement of winding up. Enter the income-tax PAN, name and address of the liquidator.</p> <p>Ensure that you enter the correct winding up details. Please note that upon approval of this eForm, the status of the company shall be changed to 'Under liquidation' and the winding up details shall be updated in the system. Please note that status of the company shall not be changed to 'Under liquidation' if there are any pending eForms in respect of the company.</p>
12	(b)	<p>In case the eForm is being filed in respect of order for staying of winding up proceedings under section 466, enter the date with effect from which winding up proceedings have been stayed.</p> <p>Ensure that you enter the correct details. Please note that upon approval of this eForm, the status of the company shall be changed from 'Under Liquidation' to 'Active' and the details shall be updated in the system.</p> <p><b>Please note:</b> Upon change in status of the company to Active, details of active authorised signatories of the company existing in the system shall be deactivated. In such cases, the company shall be required to approach the concerned RoC office and get the details in respect of an authorised signatory of the company updated in the system (for role check purposes).</p>
12	(c)	<p>In case the eForm is being filed in respect of dissolution order under section 481, enter the date of dissolution.</p> <p>Ensure that you enter the correct dissolution details. Please note that upon approval of this eForm, the status of the company shall be changed to 'Dissolved' and the dissolution details shall be updated in the system. Please note that status of the company shall not be changed to 'Dissolved' if there are any pending eForms in respect of the company.</p>
12	(d)	<p>In case the eForm is being filed for order for declaring the dissolution as void under section 559, enter the date with effect from which dissolution has been declared as void.</p> <p><b>In case the court order is in respect of company which has been dissolved under section 394:</b> Enter the CIN or FCRN of the transferor company whose dissolution has been declared as void. Status of CIN of the transferor company should be 'Amalgamated'. In case FCRN is entered, its status should be 'Inactive'. On clicking the Pre-fill button, system will automatically display the name of the transferor company and the date of its amalgamation, if available. In case the date of amalgamation is not displayed, the same will need to be entered.</p> <p>Approval of the eForm will not be allowed in case the name of transferor company has already been allotted to any other company or applicant. For such cases, approval of the form will be allowed only when such name is withdrawn by the concerned office of the registrar of companies (RoC) or the other company changes its name, as the case may be.</p> <p>Ensure that you enter the correct details. Please note that upon approval of this eForm, the status of the transferor company will be changed to 'Active'.</p> <p><b>In case the court order is in respect of company which has been dissolved under section other than section 394:</b> Status of company filing the eForm should be Dissolved. Upon approval of this eForm, the status of the company filing the form will be changed to 'Active'.</p> <p><b>Please note:</b> Upon change in status of the company to Active, details of active authorised signatories of the company existing in the system shall be deactivated. In such cases, the company shall be required to approach the concerned RoC office and get the details in respect of an authorised signatory of the company updated in the system (for role check purposes).</p>
13	(a), (b)	<p>Enter SRN of eForm 18 in case the order being filed is in respect of section 17(1). This is required to be entered in case the relevant eForm 18 has been filed before filing this eForm.</p> <p>Enter SRN of eForm 8, 10 or 17; as applicable in case section 141 (condonation of delay in filing of charge form) is selected. Payment status of SRN of eForm 8, 10 or 17 being entered should be PAID.</p> <p>Ensure that you enter the correct SRN of the relevant charge eForm 8, 10 or 17 (condonation of delay</p>

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	<p>case) as the same shall not be approved unless a corresponding eForm 21 has been filed for condonation of delay.</p> <p>Enter SRN of Form 23 in case section 102(1) for reduction in capital is selected and enter the date of special resolution under section 102(1). Ensure that you enter the correct date as the same shall be displayed in the certificate to be issued by the RoC office.</p>
14	<p>Select whether there is any penalty involved with respect to the order. If yes, enter the SRN of payment of penalty. In case there is more than one SRN for payment of penalty, then details of the same can be provided as an optional attachment.</p> <p>SRN being entered should be an SRN of 'Pay miscellaneous fee' facility at the portal <a href="http://www.mca.gov.in">www.mca.gov.in</a>.</p> <p>For making payment of penalty through 'Pay miscellaneous fee' facility; option of 'Penalty' should be used. In case SRN for which penalty is to be made is not available or is not applicable, then option of 'Individual' should be used.</p> <p>Please ensure that payment status of SRN of payment of penalty being entered is PAID otherwise the eForm shall not be approved.</p>
Attachments	<ul style="list-style-type: none"> <li>• Copy of the court order or company law board order or order by any other competent authority is a mandatory attachment.</li> <li>• Any other information can be provided as an optional attachment.</li> </ul>
Verification	<p>Enter the serial number and date of board resolution authorising the signatory to sign and submit the eForm. This is not required to be entered in case of filing by 'Others' and in case of filing by a foreign company.</p>
Digital signature	<p>The eForm should be digitally signed by:</p> <p><u>In case of an Indian company:</u></p> <ul style="list-style-type: none"> <li>• The managing director or director or manager or secretary of the company duly authorised by the board of directors or liquidator or any other person. Liquidator shall be allowed to sign the eForm only in case the status of the company is 'Under Liquidation' or in case section for which form is filed is 445, 466, 481, 559 or others.</li> <li>• Enter the name and designation of the person signing the eForm. In case designation selected is "Others" then also enter the capacity in which the person is signing the eForm.</li> </ul> <p><u>In case of a Foreign company:</u></p> <ul style="list-style-type: none"> <li>• By an authorised representative of the company duly authorised by the board of directors or any other person.</li> <li>• Enter the name and designation of the person signing the eForm. In case designation selected is "Others" then also enter the capacity in which the person is signing the eForm.</li> </ul>
Designation	<p>Select the designation of the person digitally signing the eForm.</p> <p>Enter the DIN in case the person digitally signing the eForm is a director or managing director.</p> <p>Enter income-tax PAN in case the person signing the eForm is a manager or liquidator or authorised representative.</p> <p>Enter membership number or income-tax PAN in case the person digitally signing the eForm is a secretary.</p>
Certificate	<p>The eForm should 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 eForm.</p> <p>Select the relevant category of the professional and whether he/ she is an associate or fellow.</p> <p>In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice), enter the membership number. In case the practicing professional is a company secretary (in whole-time practice), enter the certificate of practice number.</p>

**NOTE:** The original certified copy of the Court or CLB order is also required to be submitted at the concerned RoC Office simultaneously of filing eForm 21, failing which the filing will not be considered and legal action will be taken.

### Common Instruction Kit

Buttons	Particulars
Pre-fill	<p>When the user clicks the pre fill button after entering the corporate identity number in eForm (excepting eForm 1A), the name and address is displayed by the system.</p> <p>This button may appear more than once in an eForm, and shall be required to be clicked for displaying the data pertaining to that field.</p> <p>You are required to be connected to the internet for pre-filling.</p>
Attach	<p>You have to click the attach button corresponding to the document you are making an attachment. In case you wish to attach any other document, please click the optional attach button.</p>
Remove attachment	<p>You can view the attachments added to eForm in the rectangle box provided next to the list of attachment. If the user wants to remove or delete any attachment, select the attachment to be removed and press the “Remove attachment” button.</p>
Check Form	<p>Once the eForm is filled up. The user is required to press the Check Form button. When this button is pressed form level validation is done such as, Whether all the mandatory fields are filled up or not. If an error is displayed after pressing the button the user is required to correct the mistake and again press the “Check Form” button. When all the form level validation is done. A message is displayed that “Form level pre scrutiny is successful”. The Check Form is done without being connected to the internet.</p>
Modify	<p>“Modify” button gets enabled after the check form is done. By pressing this button the user can make the changes in the filled in eForm. If the user makes any change in the eForm again the user is required to press the “Check Form” button.</p>
Pre scrutiny	<p>Once the check form is done the user is required to Pre scrutinize the eForm. This requires being connected to the MCA21 site for uploading the eForm. On pre-scrutiny the system level check is performed and if there are any errors it is displayed to the user and once the error is corrected and again on Pre scrutiny if the message displayed is “No errors found. Click on the button below to “Get Form”. Press the Get Form button and make the required corrections.</p> <p>Note: before pressing Submit button attach the digital signature by clicking on the box appearing on the signature field </p>
Submit	<p>After pre scrutiny is done the user is required to submit the eForm. This requires being connected to the MCA21 site for uploading the eForm.</p> <p>Once the eForm is submitted the fee is displayed to the user. When the user press the “Pay” button the mode of payment option is displayed. On challan payment option, a challan is generated displaying the amount of fee to be paid. The user is required to take the print out of three copies of challan and submit the payment at authorized bank branch. The user has to submit three copies at bank and user shall receive one copy with bank acknowledgment for user's record.</p>

Note: User is advised to refer to eForm specific instruction kit.