Instruction Kit for eForm IEPF-6

(Form for filing Statement of unclaimed or unpaid amounts to be transferred to the Investor Education and Protection Fund)

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About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents 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.

Part I – Law(s) Governing the eForm

Section and Rules

Form IEPF-6 is required to be filed pursuant to rule 8 of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2015.

Rule 8: **Power to direct payment of amount due to the Fund.**

(1) The company shall furnish a statement to the Authority in Form No. IEPF 6 within thirty days of end of financial year stating therein the amounts due to be transferred to the Fund in next financial year.

(2) The company shall also furnish a statement to the authority within thirty days of the closure of its accounts for the financial year stating therein the reasons of deviation, if any, of amounts detailed in sub-rule (1) above and actual amounts transferred to the Fund.

(3) Authority shall furnish a report to the Central Government within sixty days of end of financial year giving details of companies who have failed to transfer the due amount to the Fund.

(4) Authority shall also furnish a report to the Central Government by end of next financial year giving details of companies who have failed to file information referred to in sub-rule (8) of rule 5.

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Purpose of the form :

The company shall furnish a statement to the Authority in Form No. IEPF 6 within thirty days of end of financial year stating therein the amounts due to be transferred to the Fund in the next financial year and the amounts transferred during the current financial year along with reason of deviation in case there is any deviation from the amount stated last year.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm IEPF-6 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.

Field No.		Field Name	Instructions
1	a	Corporate identity number (CIN) of company	Enter the Valid CIN of the company. You may find CIN by entering existing registration number or name of the company on the MCA website. (www.mca.gov.in). Click the Pre-fill button. Upon clicking the button, system shall automatically display the name, registered office address and email id of the company. In case there is any change in the email ID, you can enter the new valid email ID which would be updated in MCA records upon processing of this eForm.
3		Financial Year End date	Enter the relevant financial year end date.

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Field No.		Field Name	Instructions
4		Details of the amount due to be credited to the IEPF in subsequent financial year	Enter the details of the amount(s) to be credited to the fund.
5		SRN of IEPF-6 Total Number of SRNs for IEPF-1 SRN of IEPF-1	Enter total number of SRNs for IEPF-1 (any number based on the respective IEPF-1 filings done). Enter the SRNs of IEPF-1 and SRN IEPF-6 (if any) and click the **Pre fill** button. Upon clicking the button, the system shall automatically display the amounts under 'Amount actually transferred' column in the table given below. In case SRN of IEPF-6 is also entered, system shall display the amount in the 'Amount reported for transfer in last year' column. SRN of IEPF-6 is not mandatory if the form IEPF-6 has been filed for first time.
		Attachments	Any relevant information can be attached for reference in pdf format.
		Declaration	Enter the serial number and date of board resolution authorizing the signatory to sign and submit the eForm.
To be digitally signed by		DSC	Ensure that the eForm is signed by the Director/ CEO/ CFO/ Manager/ company secretary in case it is filed by a company. Ensure that the eForm is signed by an Authorized person in case it is filed by a bank.
		Designation	Select the designation of the person digitally signing the eForm.

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Field No.		Field Name	Instructions
			• In case the person digitally signing the eForm is a Director – Enter the approved DIN • In case the person digitally signing the eForm is a Manager/ CEO/ CFO – Enter the PAN • In case the person digitally signing the eForm is a Company Secretary – Enter the Membership Number • In case the person digitally signing the eForm is an Authorized person of the bank – Enter the PAN

Common Instructions to fill eForm

Buttons	Particulars
Pre-Fill Pre-fill	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. Click this button to populate the field. **Note**: You are required to be connected to the Internet to use the Prefill functionality.
Attach Attach	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. In case you wish to attach any other document, please click the optional attach button.

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Buttons	**Particulars**
Remove Attachment Remove attachment	You can view the attachments added to the eForm in the **List of attachment** field.
Check Form Check Form	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". **Note**: The Check Form functionality does not require Internet connectivity.
Modify 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. 2. Make the changes to the filled eForm. 3. Click the **Check Form** button to check the eForm again.
Pre scrutiny Prescrutiny	After checking the eForm, click the **Prescrutiny** button. System performs some checks and displays errors, if any. 2. Correct the errors. 3. Click the **Prescrutiny** button again. If there are no errors, a message is displayed "No errors found." The **Prescrutiny** functionality requires Internet Connectivity.

Buttons	Particulars
	Please attach signatures before clicking on Prescrutiny.
Submit	This button is disabled at present.

Part III- Important points for successful submission

Fee Rules

S. No	Purpose of the form	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional Fees		Remarks
				Event Date	Time limit(days) for filing	
1.	Statement of unclaimed or unpaid amounts to be transferred to the Investor Education and Protection Fund	The Companies (Registration of Offices and Fees) Rules, 2014- Annexure A		30 Days from the closure of financial year		

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

Processing Type

The eForm will be processed by the office of Registrar of Companies (Non STP). On processing of the eform the details will be saved with MCA.

Email

When an eForm is registered by the authority concerned, an acknowledgement of the same is sent to the user in the form of an email at the end of the day to the email id of the company.

Annexure A

In case of Company having share capital

Nominal Share Capital	Fee applicable
Less than 1,00,000	Rupees 200
1,00,000 to 4,99,999	Rupees 300
5,00,000 to 24,99,999	Rupees 400
25,00,000 to 99,99,999	Rupees 500
1,00,00,000 or more	Rupees 600

In case of Company not having share capital

Fee applicable
Rupees 200 per document

Additional Fees

Period of delays	All forms
Up to 30 days	2 times of normal fees
More than 30 days and up to 60 days	4 times of normal fees
More than 60 days and up to 90 days	6 times of normal fees
More than 90 days and up to 180 days	10 times of normal fees
More than 180 days	12 times of normal fees