

Video

Part :1

The Ministry of Corporate Affairs Government of India, with a view to meet its objective of ease of doing business in India, has simplified process for incorporation of companies under the Companies Act 2013. In furtherance of its commitment, the Central Registration Center, CRC was established by the Ministry of Corporate Affairs for providing speedy incorporation related services in line with global best practices. The main purpose of CRC was to process applications for name, reservation, and incorporation of a company within one day. Apart from this, zero fee is charged for incorporation of companies with authorized capital up to Rs. 15 lakhs as part of PM's initiative of ease of doing business. The Ministry of Corporate Affairs has brought an advanced integrated web form SPICe+ simplified performer for incorporating company electronically. Plus, which facilitates the user's ease in company incorporation according to the amendment in company's incorporation rules 2014 under section (9), an application for reservation of names shall be made through the Web service available at www.mca.gov.in by using Web service SPICe+ and for change of name by using Web service RUN- Reserve Unique Name. SPICe+ is an integrated web form offering ten services by three central government ministries and departments ministry of Corporate Affairs, Ministry of labor and Department of Revenue under the Ministry of Finance and two state governments, Maharashtra, and Karnataka, thereby saving procedures, time and cost for starting a business in India. SPICe+ has user friendly dashboard on the front office and other linked forms as applicable and allows the user on screen filing and real time data validation. SPICe+ is in two-parts. Part A for name reservation for new companies and Part B offering a bouquet of services that is incorporation DIN allotment issue of PAN, TAN, EPFO and ESIC registration opening of bank account for the company and allotment of GSTIN. A user can either choose to submit part A for reserving a name first and thereafter submit part B for incorporation and other services or submit part A and B together for incorporating a new company and availing the bouquet of services. Approved name and related incorporation details submitted in part A are automatically prefilled in all linked forms. Declaration by all subscribers and first directors in INC nine autographed in PDF format. All check form and pre-scrutiny validations accept DSC validation to happen on the Web form itself. Once the form is filled completely, SPICe+ is converted into PDF format with the click of a button for Affixing DSCs. All digitally signed applications can be uploaded along with the linked forms as per the existing process. Changes or modifications to SPICe+ even after generating PDF and Affixing DSES can be done by editing the same web form application, generating the updated PDF for Affixing DSES and uploading the same. An application for registration of a company shall be filed in SPICe+ along with the applicable fees. SPICe+ Web form is a post login service and existing registered applicants need to login into their account using their login credentials. New applicants are required to create a login account first before using the service. Steps to upload SPICe+ form on MCA Portal, log into MCA Portal, click on MCA Services, SPICe+ click on New Application in case of fresh application needs to be submitted on Click of existing application user can view application numbers along with proposed or approved name. SPICe+ Part A onclick of new application SPICe+ Part A gets enabled, which contains field relating to name, reservation. User fills the details of type, class, category, subcategory, and proposed name of the company and click on Auto Check button. Auto Check performs first level automatic scrutiny of the proposed

name against the name rules. Once Part A is complete, user can click on Submit for name reservation or proceed for incorporation or cancel. If opted for proceed for incorporation. Part B of the Web form gets enabled, which will have different sections. SPICe+ Part B, each section of Part B contains save and continue button check form validations will happen on each of these sections. Enter the basic details related to the company to be incorporated that is registered or correspondence, address, subscribers and directors, details, details related to capital, et cetera. Enter basic details for issuance of permanent account number pan and tax deduction account number TAN. Upload mandatory attachments in Web form, confirm relevant declarations and click on pre-scrutiny. Once pre-scrutiny is successful, click on Submit button. Once Web form is submitted successfully, user will get a confirmation message. User can then download SPICe+ part B PDF from the Dashboard for affixing DSES. Also, all the relevant linked forms get enabled and available for the user to fill and submit based on the fields or parameters entered by the user in Part B. Agile Pro Web Form Layout, agile Pro needs to be filed as linked E-form with SPICe+ for registration with GSTN, ESIC, EPFO Professional Tax registration Number, bank Account Number eMoA, eAOA Webform Layout. Electronic Memorandum of association, eMoA, which is a charter of the company, can be filed as a linked form to SPICe+. Electronic articles of association, eAOA providing all regulations related to internal affairs of the company, can be filed as a linked form to Spice URC One Web form layout or INC nine PDF generation. In case of part one companies, it is mandatory to file URC One form containing details of existing entity based on the details of subscribers and directors entered in Part B. INC declaration form shall be auto populated and available in Dashboard for the user to download and FX DSES.

Part 2

SPICe+ upload after affixing DSES in SPICe+, part B PDF and all other linked forms, user needs to click on upload form option. Upload SPICe+ part B, PDF and all the relevant linked forms. On successful Uploader forms, unique service request number SRN gets generated and displayed to the applicant, system prompts user to make payment. On successful payment work item or SRN gets routed to back-office user for processing. Aspects to be taken care of. If applicant has opted to file Part A and Part B together at one go, only one name can be proposed. If applicant has opted to file Part A separately, two names can be proposed out of which one name would be approved. The approved name is valid for a period of 20 days. Five attempts are available for editing same Web form after that whole process to be restarted. Declaration by all subscribers and first directors in INC shall be auto generated in PDF format and would have to be submitted only in electronic form in all cases, except where total number of subscribers and or directors is greater than 20 and or any such subscribers and or directors have neither DIN nor PAN. Registration for EPFO, ESIC and professional tax for states of Maharashtra and Karnataka is mandatory for all new companies incorporated through SPICe+. All new companies incorporated through SPICe+ mandatorily are required to apply for opening the company's bank account through the Agile Pro-linked Web form. For opening a bank account, applicant has to select only the bank name branch will be allocated by bank itself. Applicant can open new bank account after incorporation. All check form and pre-scrutiny validations, except DSE validation, will happen on the Web form itself. All documents are to be self-attested by the applicant. All documents annexed should be clear and legible. Registration for profession tax mandatory through SPICe+ only in respect of new companies incorporated in the state of Maharashtra and Karnataka. Subscribers photo not required in SPICe+ forms. Re-submissions for SPICe+

forms permitted for two times the maximum upload size of SPICe+ forms is 6MB for each of the PDF form. In case of technical problems, that is form upload, pre-scrutiny errors, DSC related, payment related queries ticket can be raised at www.mca.gov.in/myservices. If ticket is not resolved after 48 hours, contact Corporate Seva Kendra at 0120-4832500. In case of resubmission or rejection remarks, contact 0120-4832500 and select option 1 for CRC. For Escalation, mail can be sent to crc.escalation@mca.gov.in. For name reservation fees of ₹ 1000 is payable for each name separately. A consolidated challan is generated at the time of filing. Spice+(INC- 32) which shall contain applicable fee towards (i) Form Fee (ii) MoA (iii) AoA (iv) PAN (v) TAN. Companies getting incorporated through SPICe+ with an authorized capital up to ₹ 15,00,000 would continue to enjoy 'Zero Filing Fee' concession. Stamp duty payable as applicable in the state in which company is proposed to be registered has to be paid. While filling the form, one can save the SPICe+ form periodically and retrieve any time later to complete the same hence, the process can be done in piecemeal. Linked forms to be filed along with SPICe+. It is mandatory to use eMoA and EAOA in case the number of subscribers are up to 7 and in the following scenarios: Individual subscribers are Indian nationals, individual subscribers who are foreign nationals in case they have valid DIN and DSC and submit a proof of a valid business visa. Non-individual subscribers based in India. Physical copies of MOA AOA are required to be signed and attached. In case nonindividual first subscribers are based outside India or individual foreign subscribers do not possess a valid business visa or any other scenario. Stakeholders are required to file eMoA and eAoA i.e., by way of linked filling in all cases except the following: Section 8 company selected in Field 1(a) or All or any of the non-individual first subscribers are based outside India or Part-1 section 8 company selected in Field 1(a) or number of subscribers entered in the Field 8(a), i.e. 'Total number of first subscribers (non-individual + individual)' are more than seven. In case of the above-mentioned exception(s), MoA and AoA shall always be attached under the attachments section of SPICe+ Form (INC 32). Apart from these, there are specific scenarios in which PDF attachments of (MoA, AoA) should be used instead of eMoA, eAoA with SPICe+ (INC-32) and linked forms are to be filed with SPICe+ (INC-32). Due to this government process, engineering incorporation of new companies has been made possible in less than a day provided all documents are completed charging minimal fees. The SPICe+ initiative is a landmark initiative of the Ministry of Corporate Affairs in promoting ease of doing business and building a self-reliant and resilient nation.