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## ABOUT THIS DOCUMENT

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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. FC-3 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.*

## 1 PART I – LAW(S) GOVERNING THE WEBFORM

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Pursuant to Section [381](#) of the Companies Act, 2013 read with Rule [6](#) of the Companies (Registration of Foreign Companies) Rules, 2014

### 1.1 Purpose of the webform

Every foreign company shall prepare and file financial statements within a period of six months of the close of the financial year of the foreign company to which the financial statements relate to Delhi RoC in form number FC-3. It shall also prepare and file a list of places of business in India established by a foreign company as on date of the balance sheet in the same form.

However, the Registrar can extend the said period to not more than three months on application made in writing.

### 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 ensure that applicant of the webform is registered at MCA portal before filing the webform.*
- ✓ *Please note that the Company for which the webform is being filed shall be registered with MCA and shall have a valid Foreign Company Registration Number (FCRN).*
- ✓ *Please ensure that the business user is associated with the company or authorised by the company to e-file on its behalf (applicable to other business user).*
- ✓ *Please ensure that DSC of the authorised signatories should have been registered on MCA portal against the DIN/ PAN/ Membership number mentioned in the webform.*
- ✓ *Please note that the signing authority of the webform shall have valid and non-expired/non-revoked DSC and an approved DIN or valid PAN/Membership Number, as applicable.*
- ✓ *Please ensure that DIN/PAN/Membership number entered in the signatory field shall be associated with the FCRN under the selected designation.*
- ✓ *Please ensure that the membership number and/or certificate of practice number of the professional certifying the webform is a valid membership/certificate of practice number as existing in the database for that particular category of the professional and further they should not also be debarred. This shall not be applicable in case of advocates.*
- ✓ *Please ensure that no other FCRN is active against the name of the foreign company with the ISO country code entered in this webform.*
- ✓ *Please ensure that the date(s) entered in the form are greater than or equal to the date of establishment of principal place of business in India. Except in case of Date of Birth.*
- ✓ *Please ensure that the DIN shall not be flagged for disqualification of director.*

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- ✓ *Please ensure that no other Form No. FC-3 is pending for payment.*
- ✓ *Please ensure that the Foreign company has filed last year annual return and annual accounts (except for those companies which got incorporated in the current year).*
- ✓ *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. FC-3 APPLICATION

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### 2.1 Application Process for Form No. FC-3

#### 2.1.1 Initial Submission

##### 2.1.1.1 Option 1

**STEP 1:** Access MCA homepage

**STEP 2:** Login to MCA portal with valid credentials<sup>1</sup>

**STEP 3:** Select “MCA services” and further select “E-Filing”

**STEP 4:** Select “Company Forms Download”

**STEP 5:** Navigate to the header “Filing by Foreign companies”

**STEP 6:** Access “Annual accounts along with the list of all principal places of business in India established by foreign company (FC-3)”

**STEP 7:** Enter Company Information<sup>2</sup>

**STEP 8:** Search FCRN using the search option (optional)<sup>3</sup>

**STEP 9:** Select FCRN from the dropdown option (optional)<sup>4</sup>

**STEP 10:** Fill up the application

**STEP 11:** Save the webform as a draft (optional)<sup>5</sup>

**STEP 12:** Submit the webform

**STEP 13:** SRN is generated upon submission of webform (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 14:** 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 16:** Acknowledgement is generated

##### 2.1.1.2 Option 2

**STEP 1:** Access MCA homepage

**STEP 2:** Access FC-3 through search bar on MCA homepage (website search)<sup>6</sup>

**STEP 3:** Login to MCA portal with valid credentials

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<sup>1</sup>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 “Annual accounts along with the list of all principal places of business in India established by foreign company (FC-3)” in case the user is not already logged in.

<sup>2</sup>In case the user filling the webform is a Company user then, FCRN and Company name will be auto-populated based on the user id from which the user logs in.

<sup>3</sup>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 FCRN basis name of Company.

<sup>4</sup>In case the user filling the webform is any other business user, a dropdown option containing a list of all the FCRN's and corresponding Company name for

<sup>5</sup>The option to save the webform as a draft shall be enabled once the user enters the FCRN.

<sup>6</sup>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.

**STEP 4:** Enter Company Information<sup>2</sup>

**STEP 5:** Search FCRN using the search option (optional)

**STEP 6:** Select FCRN from the dropdown option (optional)<sup>4</sup>

**STEP 7:** Fill up the application

**STEP 8:** Save the webform as a draft (optional)<sup>5</sup>

**STEP 9:** Submit the webform

**STEP 10:** SRN is generated upon submission of webform (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

### 3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

#### 3.1 Specific Instructions to fill the Form No. FC-3 at Field Level

*Instructions to fill FC-3 are tabulated below at field level. Only important fields that require detailed instructions are explained. Self-explanatory fields are not explained.*

Field No.	Field Name	Instructions
1 (a)	Foreign Company Registration Number (FCRN)	<ul style="list-style-type: none"> <li>i. In case of company users, FCRN of foreign company shall be pre-filled based on the user id.</li> <li>ii. In case of professional users, a search option shall be provided to search the FCRN basis the foreign company name. Either full name of the foreign company or partial name can be used to search the foreign company.</li> <li>iii. In case of other business users, a dropdown option is provided containing the list of FCRN with which the user is associated.</li> </ul>
1 (b)	Name of the company	These fields shall be <b>prefilled</b> based on the FCRN entered in field number 1 (a) i.e. “Foreign Company Registration Number (FCRN)” and shall be non-editable.
1 (c)	Address of the registered or principal place of foreign company	
1 (d)	Email id of the Company	
1 (e)	Description of the business activities carried out at the principal place	
3	Period of Annual Accounts	
3 (a)	From (DD/MM/YYYY)	Please do not enter a future date.
3 (b)	To (DD/MM/YYYY)	<ul style="list-style-type: none"> <li>i. Please do not enter a future date.</li> <li>ii. Please enter a date greater than or equal to the date entered in field number 3(a) i.e. "From (DD/MM/YYYY)"</li> </ul>
3 (c)	Date of Signing of report on the annual accounts by the auditors (DD/MM/YYYY)	Please do not enter a future date.
4	Figures as at the end of (Previous Financial Year) (in INR) (DD/MM/YYYY)	<ul style="list-style-type: none"> <li>i. Date entered shall be one day prior to date entered in field “Figures as at the end of (Current Financial year) (in INR) (DD/MM/YYYY)”</li> <li>ii. Please note that if the company is filing for the first year post establishment of business place, this field will be optional else the field will be mandatory i.e. this field will be mandatory in case date entered in field number 3a i.e. “From (DD/MM/YYYY)” is greater than the date of establishment</li> </ul>

Field No.	Field Name	Instructions
		of place in India.
4 I (f)	Others 1 (Please specify)	This field cannot be left blank if a value is entered in next field i.e. "Others 2 (Please Specify)"
4 I (g)	Others 2 (Please specify)	This field cannot be left blank if a value is entered in previous field i.e. "Others 1 (Please Specify)"
4 IIA (b)	Less: Depreciation and Amortization	The value entered in this field cannot be greater than the value entered in field number 4 IIA (a) i.e. "Gross Fixed assets (including intangible assets)"
4 IIA (b)	Net Fixed assets	
4 IIC (f)	Others 1 (Please Specify)	This field cannot be left blank if a value is entered in next field i.e. "Others 2 (Please Specify)"
4 IIC (g)	Others 2 (Please Specify)	This field cannot be left blank if a value is entered in previous field i.e. "Others 1 (Please Specify)"
4 (h)	Total	The total should be equal to "Total amount" calculated for 'Sources of funds' in field 4 I (h).
7 (a)	<b>Financial year ended (DD/MM/YYYY)</b>	<ul style="list-style-type: none"> <li>i. The year entered in the 2nd column cannot be greater than the year entered in column 1.</li> <li>ii. The year entered in the 3rd column cannot be greater than the year entered in column 2.</li> <li>iii. Difference between year 1 and 2 cannot be greater than 2 and same is applicable for 2nd to 3rd year.</li> <li>iv. The year cannot be same in all three columns.</li> <li>v. The year shall not be less than the year of incorporation.</li> </ul>
10 (b)	Amount spent in local area (in INR)	<ul style="list-style-type: none"> <li>i. This field shall be enabled and mandatory if amount is entered in field number 10 (a) i.e. "Total amount spent on CSR for the financial year".</li> <li>ii. The amount entered shall be equal to or less than the amount entered in field number 10 (a) i.e. "Total amount spent on CSR for the financial year".</li> </ul>
10 (c)	Number of CSR activities	<ul style="list-style-type: none"> <li>i. Shall be enabled and mandatory if amount is entered above in field number 10 (a) i.e. "Total amount spent on CSR for the financial year" is greater than zero</li> <li>ii. Please note that the value entered cannot be zero.</li> </ul>
	Amount spent on the projects or programs (in INR)	<ul style="list-style-type: none"> <li>i. The value entered in this field shall be greater than zero.</li> <li>ii. Total of all amount spent entered in the column of the table shall be equal to amount entered in field number 10 (a) i.e. "Total amount spent on CSR for the financial year". However, if value is not entered in any of the cell of this column due to 'Prime Minister's National Relief Fund' selected then Total of all amount spent entered in the column of the table shall be equal to or less than amount entered in field number 10 (a) i.e. "Total amount spent on CSR for the financial year"</li> </ul>



Field No.	Field Name	Instructions
	<b>Attachments</b>	All the attachment shall be either in pdf or.jpg format. The size of each individual attachment can be up to 2MB.
(a)	Copy of latest consolidated financial statement of parent company	These attachments are mandatory.
(b)	Copy of balance sheet and profit and loss account duly authenticated under section 381(1)	
(c)	Statement of related party transactions as per rule 4 (2)(a)	These attachments are optional.
(d)	Statement of repatriation of profits as per rule 4 (2)(b)	
(e)	Statement of transfer of funds as per rule 4 (2)(c)	
(f)	Copy of Approval letter of extension of validity period	Shall be enabled and mandatory if 'Yes' is selected in field number 14 i.e. "Did you seek order from the applicable authorities for extension of tenure of office in India."
(g)	Details of other entity(s) through with CSR Activities have been undertaken	Shall be enabled and mandatory if 'Directly by company' is selected in field "Mode of Amount spent."
(h)	Optional Attachment(s)- if any	<ul style="list-style-type: none"> <li>i. This field can be used to provide any other information.</li> <li>ii. Please note that the user has an option to upload up to five optional attachments.</li> </ul>
	<b>Declaration</b>	
	To be digitally signed by	
	Authorised representative of the Foreign company	<ul style="list-style-type: none"> <li>i. The webform shall be digitally signed by the authorized representative of the foreign company.</li> <li>ii. Enter the Income Tax PAN of the authorized representative signing the webform.</li> </ul>
	Income Tax PAN of the Authorised representative	

### 3.2 Other instructions to fill Form No. FC-3

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"> <li>i. Click the “Choose File” button to browse and select a document that is required to be attached.as a supporting to Form No. FC-3.</li> <li>ii. This is an optional field.</li> <li>iii. All the attachments should be uploaded in <i>pdf or .jpg format</i>. The total size of the document being submitted can be <b>up to 10 MB</b>.</li> <li>iv. The user has an option to attach multiple files as attachments within the webform.</li> </ol>
<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"> <li>i. Click on Save button for saving the application in a draft form at any given point in time prior to submitting the webform.</li> <li>ii. The ‘Save’ option will be enabled only after entering the <i>FCRN</i>.</li> <li>iii. This is an optional field.</li> <li>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.</li> <li>v. The previously saved drafts can also be accessed (at a later point in time) using the application history functionality.</li> </ol>
<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"> <li>i. This is a mandatory field.</li> <li>ii. When the user clicks on the submit button the details filled in the webform are auto saved and the system verifies the webform. Incase errors are detected the user will be taken back to webform and all the relevant error messages shall be displayed.</li> <li>iii. In case at the submission of webform no errors are detected by the system the submission will be successful.</li> </ol>



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