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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 Form No. INC-13 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

Pursuant to Section 4 and 8 of Companies Act, 2013 and rules made thereunder read with Schedule I.

1.1 Purpose of the webform

This webform is used to file Memorandum of Association (MOA) for Section 8/ Part I Section 8 companies, along with SPICe+ Part B webform for company incorporation or with other webforms such as SH-7, MGT-14, INC-12 and INC-27 in case of any subsequent alteration. This webform is filed as a linked form to SPICe+ Part B in case the total number of subscribers is less than or equal to 7. However, in case the number of subscribers is more than 7 and / or non-individual subscribers are based out of India and / or Individual subscribers with nationality other than India¹ are not having valid business visa, then MOA needs to be attached in SPICe+ Part B webform. For any subsequent alteration, this webform is filed as a linked form to SH-7, MGT-14, INC-12 and INC-27, as applicable.

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 ensure that the subscribers signing the webform shall have an approved DIN/PAN/Passport number
- ✓ Please ensure that the DIN is an approved DIN, or the PAN number / membership number entered is valid.
- ✓ Please note that the signing DIN shall not be flagged for disqualification.
- ✓ Please ensure that practising professional witnessing (signing the form as witness) the subscription, shall have a valid membership number, as applicable.
- ✓ Please ensure that applicant of the webform has already submitted SPICe+ Part B webform (in case of incorporation).
- ✓ Please ensure that 'Type of company' selected in SPICe+ Part A is 'Section 8/ Part I Section 8 company' (in case of incorporation).
- ✓ Please note that the total number of first subscribers (non-individual + individual) shall be less than or equal to seven as per the section 5 of SPICe+ Part B webform (in case of incorporation).
- ✓ Please ensure that the DSC attached in the webform is registered on MCA portal against the DIN/PAN/Membership number as provided in the webform.
- ✓ Please note that the signing authority of the webform shall have valid and non-expired/non-revoked DSC.
- ✓ Please note that the DIN of the director signing the form shall not be flagged for disqualification of director.
- ✓ 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.

¹ In case of individual subscribers whose nationality is other than India, the DSC conditions will be relaxed if AoA and MoA is attached in SPICe+ Part B webform.

2 PART II – ACCESSING FORM NO. INC-13 APPLICATION

2.1 Application Process for Form No. INC-13

2.1.1 Initial Submission

In case of incorporation (SPICe+ Part B)

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials

STEP 3: Access ‘SPICe +’ application from the application history in the user dashboard

STEP 4: Access SRN dashboard by clicking on the applicable SRN/SPICe+ application with status as ‘Draft’ or ‘SPICe+ Part A approved’

STEP 5: Access “Form No. INC-13 (e-MOA (e-Memorandum of Association))”

STEP 6: Fill up the application

STEP 7: Save the webform as a draft (optional)

STEP 8: Submit the webform

STEP 9: Affix the DSC

STEP 10: Upload the DSC affixed pdf document on MCA portal

STEP 11: Filing of application along with SPICe+ Part B webform

In case of subsequent alteration in MOA document (SH-7/MGT-14/INC-12/INC-27)

Option 1

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials

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

STEP 4: Select “Company Forms Download”

STEP 5: Access “Form No. SH-7/MGT-14/INC-12/INC-27”

STEP 6: Enter Company Information²

STEP 7: Search CIN using the search option (optional)³

STEP 8: Select CIN from the dropdown option (optional)⁴

STEP 9: Fill up the application

STEP 10: Click on ‘Save and Continue’ to access e-MOA, as applicable

STEP 11: Fill up the details in e-MOA

STEP 12: Save the webform(s) as a draft (optional)

STEP 13: Submit the webform(s)

STEP 14: Affix the DSC

STEP 15: Upload the DSC affixed pdf document(s) on MCA portal

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’s and corresponding Company name for Companies where the user is associated shall be displayed.

Option 2

STEP 1: Access MCA homepage

STEP 2: Access “Form No. SH-7/MGT-14/INC-12/INC-27” through search bar on MCA homepage (website search)⁵

STEP 3: Login to MCA portal with valid credentials

STEP 4: Enter Company Information²

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(s)

STEP 8: Click on ‘Save and Continue’ to access e-MOA, as applicable

STEP 9: Fill up the details in e-MOA

STEP 10: Save the webform(s) as a draft (optional)

STEP 11: Submit the webform(s)

STEP 12: Affix the DSC

STEP 13: Upload the DSC affixed pdf document(s) on MCA portal

2.1.2 Resubmission

In case of incorporation (SPICe+ Part B)

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials

STEP 3: Access ‘SPICe +’ application from the application history in the user dashboard

STEP 4: Access SPICe + application with status as ‘Resubmission required’⁶

STEP 5: Fill up the application

STEP 6: Save the webform as a draft (optional)

STEP 7: Submit the webform

STEP 8: Affixing of DSC

STEP 9: Upload the DSC affixed pdf document on MCA portal⁷

STEP 10: Resubmission of webform along with SPICe+ Part B 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)

⁵ 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.

⁶ In case there are resubmission remarks on INC-13 webform, the user will be required to access SPICe+ application with status as ‘Resubmission required’ and shall resubmit the updated INC-13 webform along with SPICe + Part B webform.

⁷ For the SRN’s that are marked ‘Resubmission required’, the user is required to update the details in the webform 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.

In case of subsequent alteration in MOA document (SH-7/MGT-14/INC-12/INC-27)

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 “Form No. SH-7/MGT-14/INC-12/INC-27” with status as ‘Resubmission required’

STEP 5: Fill up the application

STEP 6: Click on ‘Save and Continue’ to access e-MOA, as applicable

STEP 7: Fill up the details in e-MOA

STEP 8: Save the webform(s) as a draft (optional)

STEP 9: Submit the webform(s)

STEP 10: Affix the DSC

STEP 11: Upload the DSC affixed pdf document(s) on MCA portal

STEP 12: Resubmission of webform along with Form No. SH-7/MGT-14/INC-12/INC-27 webform(s) (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)

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(s) along with e-MOA, as applicable

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

STEP 5: Submit the webform(s)

STEP 6: Affix the DSC

STEP 7: Upload the DSC affixed pdf document(s) on MCA portal

STEP 8: Resubmission of webform along with Form No. SH-7/MGT-14/INC-12/INC-27 webform(s) (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)

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill ‘Form No. INC-13’ at Field Level

Instructions to fill ‘Form No. INC-13’ 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	The Name of the Company is	<ul style="list-style-type: none"> i. In case INC-13 is filed as linked form to SPICE+ Part B, this field shall be pre-filled based on SPICE+ Part A. ii. In case INC-13 is filed as linked form to SH-7, this field shall be pre-filled based on the details available in database. iii. In case INC-13 is filed as linked form to MGT-14, this field shall be pre-filled based on the details available in database. However, this field shall be editable in case purpose selected in MGT-14 is 'Alteration in memorandum for change in name'. iv. In case INC-13 is filed as linked form to INC-12, this field shall be pre-filled based on the name provided in INC-12 webform. v. In case INC-13 is filed as linked form to INC-27, this field shall be pre-filled based on the type of conversion.
2	The Registered office of the company will be situated in the state of	<ul style="list-style-type: none"> i. In case INC-13 is filed as linked form to SPICE+ Part B, this field shall be pre-filled based on correspondence address mentioned in SPICE+ Part B. ii. In case INC-13 is filed as linked form to SH-7/INC-12/INC-27, this field shall be pre-filled based on the details available in database. iii. In case INC-13 is filed as linked form to MGT-14, this field shall be pre-filled based on the details available in database. However, this field shall be editable in case purpose selected in MGT-14 is 'Change of address of registered office resulting in change in State within the jurisdiction of same RoC or outside the jurisdiction of existing RoC'.
3 (a)	The objects for which the company is established are:	<ul style="list-style-type: none"> i. In case INC-13 is filed as linked form to SPICE+ Part B, this field shall be pre-filled based on SPICE+ Part A. ii. In case INC-13 is filed as linked form to SH-7, this field shall be pre-filled and shall be non-editable based on the last filed MOA. However, in case no MOA is already filed by the company, this field shall be editable. iii. In case INC-13 is filed as linked form to MGT-14, this field shall be pre-filled based on the main industrial activity code associated with CIN. However, in case codes are mentioned in field number 7 (c) of MGT-14 form, this field shall be pre-filled basis that NIC code

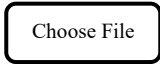


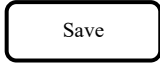
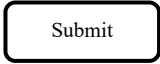
Instruction Kit for Form No. INC-13
e-MOA (e-Memorandum of Association)

Field No.	Field Name	Instructions
		<p>mentioned in 7 (c) of MGT-14 form.</p> <p>iv. In case INC-13 is filed as linked form to INC-12, this field shall be pre-filled based on the objects provided in INC-12 webform.</p> <p>v. In case INC-13 is filed as linked form to INC-27, this field shall be pre-filled based on the details available in database.</p>
8	The share capital of the company will consist of Rs _____	<p>i. This field shall be enabled only if either "A - MEMORANDUM OF ASSOCIATION OF A COMPANY LIMITED BY SHARES" or "C - MEMORANDUM OF ASSOCIATION OF A COMPANY LIMITED BY GUARANTEE AND HAVING SHARE CAPITAL" is selected in field number 8 i.e. "Table applicable to Section 8/ Part I Section 8 company".</p> <p>ii. In case INC-13 is filed as linked form to SPICe+ Part B, this field shall be pre-filled based on total authorised share capital mentioned in SPICe+ Part B.</p> <p>iii. In case INC-13 is filed as linked form to SH-7/MGT-14, authorised share capital shall be manually entered. Please ensure that value entered in this field shall be greater than zero.</p> <p>iv. In case INC-13 is filed as linked form to INC-12/INC-27, this field shall be pre-filled based on the details available in database.</p>
8	divided into, _____	<p>i. This field shall be enabled only if either "A - MEMORANDUM OF ASSOCIATION OF A COMPANY LIMITED BY SHARES" or "C - MEMORANDUM OF ASSOCIATION OF A COMPANY LIMITED BY GUARANTEE AND HAVING SHARE CAPITAL" is selected in field number 8 i.e. "Table applicable to Section 8/ Part I Section 8 company".</p> <p>ii. In case INC-13 is filed as linked form to SPICe+ Part B, this field shall be pre-filled based on total number of equity shares mentioned in SPICe+ Part B. This will display details of each class of shares provided in SPICe+ Part B.</p> <p>iii. In case INC-13 is filed as linked form to SH-7/MGT-14/INC-12/INC-27, number of equity shares shall be manually entered. Please mention details of each class of equity shares.</p>
8	equity shares of _____ rupees each	<p>i. This field shall be enabled only if either "A - MEMORANDUM OF ASSOCIATION OF A COMPANY LIMITED BY SHARES" or "C - MEMORANDUM OF ASSOCIATION OF A COMPANY LIMITED BY GUARANTEE AND HAVING SHARE CAPITAL" is selected in field number 8 i.e. "Table applicable to Section 8/ Part I Section 8 company".</p>

Field No.	Field Name	Instructions
		<ul style="list-style-type: none"> ii. In case INC-13 is filed as linked form to SPICe+ Part B, this field shall be pre-filled based on nominal amount per share of each class as mentioned in SPICe+ Part B. This will display details of each class of shares provided in SPICe+ Part B. iii. In case INC-13 is filed as linked form to SH-7/MGT-14/INC-12/INC-27, nominal amount per share of each class shall be manually entered. Please mention details of each class of equity shares.
12	Subscriber Details Name, Address, Description and Occupation	<ul style="list-style-type: none"> i. This label along with the subsequent fields shall be displayed only in case INC-13 is field as a linked form to SPICe+ Part B. ii. This field shall be pre-filled based on details provided in SPICe+ Part B.
	No. of equity shares taken	<ul style="list-style-type: none"> i. This field shall be enabled only if either "A - MEMORANDUM OF ASSOCIATION OF A COMPANY LIMITED BY SHARES" or "C - MEMORANDUM OF ASSOCIATION OF A COMPANY LIMITED BY GUARANTEE AND HAVING SHARE CAPITAL" is selected in field number 8 i.e. "Table applicable to Section 8/ Part I Section 8 company". ii. In case INC-13 is filed as linked form to SPICe+ Part B, this field shall be pre-filled based on total number of equity shares subscribed by the respective subscriber as mentioned in SPICe+ Part B. This will display details of each class of shares provided in SPICe+ Part B.
	DSC	<ul style="list-style-type: none"> i. This field shall be displayed only in case INC-13 is filed as a linked form to SPICe+ Part B. ii. This field shall be disabled in case of 'Non-individual foreign subscriber (ISO Country Code is other than 'IND')' or 'MoA is attached in the SPICe+ Part B form' or 'resubmission code R01 is selected by the BO use for SPICe+ Part B application'.
	Signed before Me DIN/PAN/Passport Number/Membership Number	<ul style="list-style-type: none"> i. This label along with the subsequent fields shall be displayed only in case INC-13 is field as a linked form to SPICe+ Part B. ii. In case 'ACA' is selected in field "Membership type of the witness – Prefix", enter membership number. iii. In all other cases, this field shall be optional and allowed to enter DIN/PAN/Passport Number iv. Please ensure that the entered DIN/PAN/Passport number should not belong to any of the subscriber.
	Attachments	<ul style="list-style-type: none"> i. This label along with the attachments shall be displayed only in case INC-13 is field as a linked form to Form No. SH-7/MGT-14/INC-12/INC-27 webform(s).

Field No.	Field Name	Instructions
		ii. All the attachments shall be either in pdf or .jpg format. The size of each individual attachment can be up to 2MB.
(a)	First Subscriber (s) sheet	This attachment shall be mandatory.
	Declaration	This label along with the attachments shall be displayed only in case INC-13 is filed as a linked form to Form No. SH-7/MGT-14/INC-12/INC-27 webform(s).
	To be digitally signed by Designation	This shall be pre-filled as 'Director'.

3.2 Other instructions to fill 'Form No. INC-13'

Buttons	Particulars
	<ul 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-13'. ii. This is an optional field. iii. 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. iv. The user has an option to attach multiple files as attachments within the webform.
	The user has an option to remove files from the attachment section using the "Remove" option provided against each attachment.
	The user has an option to download the attached file(s) using the "Download" option provided against each attachment.
	<ul 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 'CIN'. 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.
	<ul 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.

Buttons	Particulars
<div style="border: 1px solid black; padding: 5px; display: inline-block;">Save and Continue</div>	The user is required to click on ‘Save and Continue’ action button to access e-MOA.

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	e-MOA (e-Memorandum of Association)	The Companies (Registration offices and Fees) Rules, 2014 (Refer Table 1 below)	N/A	N/A	N/A

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

4.1.1 Companies (Registration offices and Fees) Rules, 2014

Table 1

Registration fee

In case of company having share capital

S#	Nominal Share Capital (INR)	Other than OPCs and Small Companies		OPC and *Small Companies	
		Fixed	For every 10, 000 or part thereof	Fixed	For every 10, 000 or part thereof
1	Up to 1, 00, 000	N/A	N/A	N/A	N/A
2	More than 1,00,000 up to 5,00,000	N/A	N/A	N/A	N/A
3	More than 5,00,000 up to 10,00,000	N/A	N/A	N/A	N/A
4	More than 10,00,000 up to 15,00,000	N/A	N/A	N/A	N/A
5	More than 15,00,000 up to 50,00,000	51,000 +	300	12,000 +	200
6	More than 50,00,000 up to 1,00,00,000	1,56,000 +	100	1,56,000 +	100
7	More than 1,00,00,000	2,06,000	75	2,06,000	75

Note: If fee payable on the authorized capital is exceeding Rupees two crore and fifty lakhs then the fee applicable shall be limited to two crore and fifty lakhs only.

Refer section [2\(85\)](#) of Companies Act, 2013 for definition of Small Company.

In case of company not having share capital

Number of members	Fees applicable (INR)
Up to 20 members	N/A
More than 20 but up to 200 members	5,000
More than 200 members (If number of members not stated as unlimited in AOA)	5,000 + Rupees 10 for every member, after the first 200

Note: The maximum fee payable to the Registrar for registration of a new company not having share capital is fixed at Rupees 10,000.

4.2 Processing Type

INC-13 webform shall be processed in Non-STP mode.

4.3 Useful links

1. Link to access Form No. INC-13: <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>