

Instruction Kit for Form No. INC-23
(Application to Regional Director for approval to shift the Registered Office from one state
to another state or from jurisdiction of one Registrar to another
Registrar within the same State)

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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 the Form No. INC-23 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.

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1 PART I – LAW(S) GOVERNING THE WEBFORM

Pursuant to Section [12\(5\)](#) and [13\(4\)](#) of the Companies Act, 2013 read with Rule [28](#) and Rule [30](#) of the Companies (Incorporation) Rules, 2014

1.1 Purpose of the webform

In order to shift the registered office of the company from one state to another or from jurisdiction of one Registrar of Companies to another, an application in webform INC-23 has to be made to the Regional Director (Central Government) for confirmation/ approval.

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 the person signing the webform shall have a valid and non-expired/ non-revoked DSC.*
- ✓ *Please ensure that the signatories shall have an approved DIN or valid PAN or valid Membership number, as applicable.*
- ✓ *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 the DIN/ PAN/ Membership number entered in the signatory field is associated with the company under the selected designation as on the date of filing.*
- ✓ *Please note that the DSC of the authorised signatories should be registered on MCA portal against the DIN/ PAN/ Membership number being mentioned in the webform.*
- ✓ *Please ensure that no other webform INC-23 is pending against the CIN.*
- ✓ *Please ensure that no other form INC-23 has been approved against the SRN of form MGT-14..*
- ✓ *Please note that in case of resubmission, application of Form No. INC-23 shall be available in the application history of the user and T+15days (where T is the date of marking the application as 'Resubmission Required') should not have elapsed.*
- ✓ *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.*

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2 PART II – ACCESSING THE FORM NO. INC-23 APPLICATION

2.1 Application Process for Form No. INC-23

2.1.1 Initial Submission

2.1.1.1 Option 1

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials¹

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

STEP 4: Select “Company Forms Download”

STEP 5: Navigate to the header “Reporting / Change of Registered Office Address”

STEP 6: Access “Application to Regional Director for approval to shift the Registered Office from one state to another state or from jurisdiction of one Registrar to another Registrar within the same State (INC-23)”

STEP 7: Enter CIN/FCRN information²

STEP 8: Search CIN/FCRN using the search option (optional)³

STEP 9: Select CIN/FCRN from the dropdown option (optional)⁴

STEP 10: Fill up the application

STEP 11: Save the webform as a draft (optional)⁵

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 16: 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 17: Acknowledgement is generated

STEP 18: Once the form is processed an approval/rejection letter is sent to the registered Email ID of the user

2.1.1.2 Option 2

STEP 1: Access MCA homepage

STEP 2: Access INC-23 through search bar on MCA homepage (website search)⁶

STEP 3: Login to MCA portal with valid credentials

¹ 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 “Application to Regional Director for approval to shift the Registered Office from one state to another state or from jurisdiction of one Registrar to another Registrar within the same State (INC-23)” in case the user is not already logged in.

² In case the user filling the webform is a company user then, CIN/FCRN 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 the CIN/FCRN basis the name of the company.

⁴ In case the user filing the webform is any other business user, a dropdown option containing a list of all the CIN/FCRN and corresponding company name for companies where the user is associated shall be displayed.

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

⁶ 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.

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STEP 4: Enter CIN/FCRN information²

STEP 5: Search CIN/FCRN using the search option (optional)³

STEP 6: Select CIN/FCRN from the dropdown option (optional)⁴

STEP 7: Fill up the application

STEP 8: Save the webform as a draft (optional)⁵

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

STEP 15: Once the form is processed an approval/rejection letter is sent to the registered Email ID of the user

2.1.2 Resubmission

2.1.2.1 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 INC-23 application with status as 'Resubmission required'

STEP 5: Fill up the application

STEP 6: Save the webform as a draft (optional)⁵

STEP 7: Submit the webform

STEP 8: SRN is updated

STEP 9: Affix the DSC

STEP 10: Upload the DSC affixed PDF document on MCA portal⁷

STEP 11: Resubmission of 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)

STEP 12: Acknowledgement is generated

STEP 13: Once the form is processed an approval/rejection letter is sent to the registered Email ID of the user

⁷For 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.

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2.1.2.2 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

STEP 4: Save the webform as a draft (optional)⁵

STEP 5: Submit the webform

STEP 6: SRN is updated

STEP 7: Affix the DSC

STEP 8: Upload the DSC affixed PDF document on MCA portal⁷

STEP 9: Resubmission of 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)

STEP 10: Acknowledgement is generated

STEP 11: Once the form is processed an approval/rejection letter is sent to the registered Email ID of the user

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3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill Form No. INC-23 at Field Level

Instructions to fill Form No. INC-23 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)	Corporate Identity Number (CIN)	<ul style="list-style-type: none"> i. In case of company users, CIN/ FCRN of company shall be pre-filled based on the user id. ii. In case of professional users, a search option shall be provided to search the CIN/ FCRN basis the company name. Either full name of the company or partial name can be used to search the company. iii. In case of other business users, a dropdown option is provided containing the list of CIN/ FCRN with which the user is associated.
1 (b)	Name of the company	These fields shall be pre-filled based on the CIN entered by the user in field number 1 (a) i.e. “Corporate Identity Number (CIN)” and shall be non-editable.
1 (c)	Address of the registered office of the company	
1 (d)	Email ID of the company	
3	Have you filed MGT-14?	<ul style="list-style-type: none"> i. Select the relevant radio button. ii. Please ensure that MGT-14 must be filed prior to filing INC-23
4 (a)	Name of the state/Union territory where the new registered office of the company would be situated	<ul style="list-style-type: none"> i. Select the relevant option from the dropdown. ii. In case purpose selected in field number 2 i.e. “Purpose of filing of form” is ‘Change in state within the jurisdiction of existing ROC’ or ‘change in state outside the jurisdiction of existing ROC’ then the new state entered shall be different from the existing state. iii. In case purpose selected in field number 2 i.e. “Purpose of filing of form” is ‘Change in ROC within the same State’ then the new state entered shall be same as existing state.
4 (b)	Name of the office of new ROC where the new proposed registered office of the company would be situated	<ul style="list-style-type: none"> i. This field shall be pre-filled in case single ROC is mapped against the State/Union territory selected in field number 4 (a) i.e. “Name of the state/Union territory where the new registered office of the company would be situated”. ii. If multiple ROC’s are mapped against the State/Union territory selected in field number 4 (a) i.e. “Name of the state/Union territory where the new registered office of the

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Field No.	Field Name	Instructions
		<p>company would be situated”, select the relevant option from the dropdown list.</p> <p>iii. In case purpose selected in field number 2 i.e. “Purpose of filing of form” is ‘Change in ROC within the same State’ or ‘change in state outside the jurisdiction of existing ROC’ then the new ROC shall be different from existing state.</p> <p>iv. In case purpose selected in field number 2 i.e. “Purpose of filing of form” is ‘Change in state withing the jurisdiction of existing ROC’ then the new ROC shall be same as existing ROC.</p>
6 (c)	Date of publishing of Advertisement in English (DD/MM/YYYY)	i. Please note that as per rule 30(5) of The Companies (Incorporation) Rules, 2014, the company shall advertise, not more than thirty days before the date of filing the application in Form No. INC-23.
6 (d)	Date of publishing of Advertisement in Vernacular Language (DD/MM/YYYY)	ii. User is required to publish the notice of application in newspaper in INC-26 and send the copy of publication by registered post to every debenture holder and creditor of the company and also to Registrar and other regulatory body, if any.
10	List of creditors	i. These fields and sub fields shall be enabled and mandatory if ‘Change in state within the jurisdiction of existing ROC’ OR ‘Change in state outside the jurisdiction of existing ROC’ is selected in field number 2 i.e. ‘Purpose of filing the form’.
11	List of debenture holders	<p>ii. The user will have an option to add rows by selecting ‘Add row’ option and can also delete the newly added rows by selecting ‘Delete row’ option.</p> <p>iii. Please that the user will not be able to delete any existing row which is pre-filled from master data.</p> <p>iv. Maximum of 1000 rows can be added under this table, remaining details shall be provided as optional attachment</p>
	Attachments	All the attachment shall be either in pdf or.jpg format. The size of each individual attachment can be up to 2MB.
(a)	Power of attorney/vakalatnama/Board resolution	These attachments are mandatory.
(b)	Copy of newspaper advertisement for notice of shifting the registered office	

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Field No.	Field Name	Instructions
(c)	Acknowledgement of Proof of service of the application to the Chief secretary of the state, SEBI or any other regulatory authority (if applicable)	
(d)	Copy of objections (if received any)	This field shall be enabled and mandatory if “Yes” is selected in field number 6 (a) i.e. “Any objections received in response to the advertisement”.
(e)	Optional attachment(s) - if any	<ul style="list-style-type: none"> i. This field can be used to provide any other information. ii. Please note that the user has an option to upload up to five optional attachments.
	To be digitally signed by: Designation	<ul style="list-style-type: none"> i. Select the relevant option from the dropdown list - Director/ Manager/ Company Secretary/ CEO/ CFO
	Director identification number of the director; or DIN or PAN of the manager or CEO or CFO; or Membership number of the Company Secretary	<ul style="list-style-type: none"> i. In case the person digitally signing the eForm is a Director - Enter the approved DIN. ii. In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter approved DIN or valid income-tax PAN. iii. In case the person digitally signing the eForm is Company Secretary – Enter membership number in all case other than Section 8 company. In case of Section 8 company, enter PAN/Membership number.

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3.2 Other instructions to fill Form No. INC-23

Buttons	Particulars
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin: 10px auto;">Choose File</div>	<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-23. ii. All the attachments should be uploaded in PDF <i>or .jpg format</i>. The total size of the document being submitted can be up to 10 MB. iii. The user has an option to attach multiple files as attachments within the form.
<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 file(s) required to be attached 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>	<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 <i>CIN</i>. 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.
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; width: fit-content; margin: 10px auto;">Submit</div>	<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.

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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	Shifting of registered office from jurisdiction of one RoC to another within the same state	The Companies (Registration offices and Fees) Rules, 2014 (Refer Table 1 below)	NA	NA	NA
2	Shifting of registered office from one state to another	The Companies (Registration offices and Fees) Rules, 2014 (Refer Table 1 below)	NA	NA	NA

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

4.1.1 The Companies (Registration offices and Fees) Rules, 2014

Table 1

S #	Application made	Other than OPC and Small company	Other than OPC and Small company
1	By a company having an authorised share capital of:	2,000	1,000
	a) Up to INR 25,00,000	5,000	2,500
	b) Above INR 25,00,000 but up to INR 50,00,000	10,000	NA
	c) Above INR 50,00,000 but up to INR 5,00,00,000	15,000	NA
	d) Above INR 5,00,00,000 but up to INR 10 crore or more	20,000	NA
	e) Above INR 10 crore		
2	By a company limited by guarantee but not having a share capital	2000	NA
3	By a company having a valid license issued under section 8 of the Act (Section 8 Company)	2000	NA

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

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thereunder.

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

4.2 Processing Types

Form No. INC-23 shall be processed in Non-STP mode.

4.3 Useful Links

1. Link to access Form No. INC-23 : <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>

4.4 Rejection codes

Rejection Code	Description
1	Elaborate/justify the reasons for shifting the registered office of the company
2	Furnish the complete latest list of members/shareholders of the company drawn up to not less than one month
3	Furnish complete list of creditors/depositors/debenture holders with names and addresses along with the nature and respective amounts due to them as required drawn up to latest practicable not less than one month from the date of application
4	Provide affidavit on non-judicial stamp paper of requisite value
5	Furnish Power of attorney/Vakaltnama
6	Furnish MOA/AOA in legible form
7	Furnish altered MOA/AOA
8	Furnish certified true copy of special resolution approving shifting of registered office of the company along with notice and explanatory statement
9	Furnish signed copy of minutes of general meeting authorizing such alteration giving details of members with number of votes who casted vote in favour or against the resolution
10	Furnish affidavit from directors that no employee is retrenched as a consequence of such alteration
11	Furnish Acknowledgement of proof of serving a copy of application to Chief Secretary/ SEBI/ regulatory authority
12	Furnish proof of serving by registered post individual notice(s) to debenture holder(s) and creditors of the company
13	Furnish details that objecting creditors/depositors/debenture holders have been discharged with their due debts/ has given consent to such alteration
14	Furnish certified true copy of Board resolution authorizing such alteration
15	Furnish details of prosecution/inquiry/inspection
16	Provide affidavit by CS and the directors that giving an opinion for correctness of list of creditors
17	Elaborate the reasons for shifting the registered office of the company from one state to another/from jurisdiction of one RoC to another
18	Furnish with justification the details of objections if received in response to the advertisement

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Rejection	Description
19	Publication of notice in newspaper is not one month before filing the application in case of shifting of registered office from jurisdiction of one RoC to another within the same state
20	Furnish copy of notice published in two different newspapers
21	Publication of notice in newspaper is not 14 days before the date of hearing in case of shifting of registered office from one state to another
22	Publication is not in two languages i.e. one in English and in vernacular language of the district in which the office is situated
23	Provide affidavit verifying application