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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-27 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, 5, 8, 14 and 18 of Companies Act, 2013 read with Rule 33, 37, 39 and 41 of Companies (Incorporation Rules), 2014.

1.1 Purpose of the webform

The webform INC-27 aims to simplify the process of filing an application for conversion of Type / Category / Class of company with Registrar of Companies (RoC).

For the purpose of conversion from private to public company, a private company is required to pass special resolution and file an intimation in Form INC-27. A Public company can also get converted into a private company by filing Form INC-27 subject to passing the special resolution and approval of the competent authority. Further, an unlimited liability company can also convert itself into limited liability company (limited by shares / guarantee) by filing form INC-27 subject to fulfilment of other requirements as notified. INC-27 can also be filed for making application to convert a company limited by guarantee to company limited by shares.

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 note that in case of resubmission, application of INC-27 shall be available in the application history of the user and T+15 days (where T is the date of marking the application as 'Resubmission Required') should not have elapsed.
- ✓ Please note that the company for which the webform is being filed shall have a valid and approved CIN.
- ✓ Please ensure that the DSC attached in the webform, eMOA and eAOA forms is registered on MCA portal against the DIN/PAN/Membership number as provided in the form.
- ✓ Please ensure that applicant of the webform is registered as Business User at the MCA portal before filing the webform.
- ✓ Please note that the signing authority of the webform shall have valid and non-expired/non-revoked DSC.
- ✓ Please ensure that valid SRN of Form MGT-14 is available with the user.
- ✓ Please ensure that the authorized signatories of the company shall have an approved DIN or valid PAN or valid membership number as applicable.
- ✓ Please ensure that in case of condonation of delay, valid and approved SRN of Form CG-1 shall be available with the user.
- ✓ Please ensure that in case of conversion of Public Company to Private Company, valid and approved SRN of Form RD-1 shall be available with the user.
- ✓ Please ensure that no other INC-27 form is pending for approval against the CIN.

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(Conversion of public company into private company or private company into public company and Conversion of Unlimited Liability Company into a Company Limited by shares or guarantee or Conversion of Company limited by guarantee into a Company limited by shares)

- ✓ *Please ensure that no other RD-1 form pending for the purpose of 'Conversion of Public company to Private Company' shall be pending for approval against the CIN.*
- ✓ *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.*

2 PART II – ACCESSING THE FORM NO. INC-27 APPLICATION

2.1 Application Process for Form No. INC-27

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” module

STEP 5: Access “Conversion from Public to Private / Private to Public or change in Category (INC-27)”

STEP 6: Enter the 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, eMOA and eAOA webforms⁵

STEP 10: Save the webform(s) as a draft (optional)⁶

STEP 11: Submit the webform(s)

STEP 12: SRN is generated upon submission of webform(s) (The SRN can be used by the user for any future correspondence with MCA.)

STEP 13: Affix the DSC

STEP 14: Upload the DSC affixed pdf document on MCA portal

STEP 15: 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 Company Form INC-27 through search bar on MCA homepage (website search)⁷

STEP 3: Login to MCA portal with valid credentials

STEP 4: Enter Company Information²

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

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 “Conversion from Public to Private / Private to Public or change in Category” in case the user is not already logged in.

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

⁵ In case the company is a section 8 company as per the master associated with the CIN provided in field 2 of INC-27 form, then eMOA and eAOA applicable to section 8 company shall be available for filing. Similarly, if the company is other than section 8 company, then eMOA and eAOA applicable to other than section 8 company shall be available for filing.

⁶ The option to save the webform as a draft shall be enabled once the user enters the “CIN”.

⁷ 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 6: Select CIN from the dropdown option (optional)⁴

STEP 7: Fill up the application, eMOA and eAOA webforms⁵

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

STEP 9: Submit the webform(s)

STEP 10: SRN is generated upon submission of webform(s) (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

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-27 application with status as 'Resubmission required'

STEP 5: Fill up the application

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

STEP 7: Submit the webform(s)

STEP 8: SRN is updated

STEP 9: Affix the DSC

STEP 10: Upload the DSC affixed pdf document on MCA portal⁸

STEP 11: Resubmission of web form (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

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(s) as a draft (optional)⁵

STEP 5: Submit the webform(s)

STEP 6: SRN is updated

STEP 7: Affix the DSC

⁸ For the SRN's that are marked 'Resubmission required', the user is required to update the details in the web-form 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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STEP 8: Upload the DSC a fixed pdf document on MCA portal⁸

STEP 9: Resubmission of webform (In case the user does not complete re-submission of the form and upload the DSC a fixed 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

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill webform ‘INC-27’ at Field Level

Instructions to fill the webform INC-27 are tabulated below at field level. Only important fields that require detailed instructions to be filled in the form are explained. Self-explanatory fields are not discussed.

Field No.	Field Name	Instructions
2	Corporate Identity Number (CIN)	<ul style="list-style-type: none"> i. In case of company users, CIN of the company shall be pre-filled based on the company information entered by the user post accessing the “INC-27” web form. ii. In case of professional users, a search option shall be provided to search the CIN 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 with which the user is associated. iv. CIN entered in this field shall be valid.
3 (a)	Name of the company	These fields shall be pre-filled based on the CIN entered by the user in field number 2 i.e., “Corporate identity number (CIN)” and shall be non-editable.
3 (b)	Address of the registered office of the company	
3 (c)	Email ID of the company	
5 (a)	SRN of Form MGT-14	SRN entered in this field shall be a valid SRN and should be associated with the CIN of the company for which the form is being filed.
5 (b)	Date of passing the special resolution (DD/MM/YYYY)	<ul style="list-style-type: none"> i. This field shall be pre-filled on the basis of date of passing the special resolution provided in MGT-14, SRN of which is provided in field number 5 (a) i.e., “SRN of Form MGT-14”. ii. The user shall not be allowed to edit this field.
6 (a)	SRN of Form RD-1	<ul style="list-style-type: none"> i. This field shall be displayed and mandatory only in case option 2 i.e., ‘Conversion of public company into private company’ is selected in field number 1 i.e., “Application for”. ii. SRN entered in this field shall be a valid SRN and should be associated with the CIN of the company for which the form is being filed.

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Field No.	Field Name	Instructions
6 (b)	Date of passing the order (DD/MM/YYYY)	<ol style="list-style-type: none"> This field shall be prefilled on the basis of Date of passing the order by RD attached to the work item associated with RD-1 form, SRN of which is provided in field number 6 (a) i.e., “SRN of Form RD-1”. This field shall be displayed and mandatory only in case option 2 i.e., ‘Conversion of public company into private company’ is selected in field number 1 i.e., “Application for”. The user shall not be allowed to edit this field.
6 (c)	Date of receiving the order (DD/MM/YYYY)	<ol style="list-style-type: none"> This field shall be displayed and mandatory only in case option 2 i.e., ‘Conversion of public company into private company’ is selected in field number 1 i.e., “Application for”. Dates more than the current date shall not be available for selection for the user. Date entered in this field should be less than or equal to system date and greater than or equal to the date entered in field number 6 (b) i.e., “Date of passing the order (DD/MM/YYYY)”.
7	SRN of Form CG-1	<ol style="list-style-type: none"> This field shall be displayed and mandatory in the following conditions: <ul style="list-style-type: none"> In case option 1 is selected and the current date is greater than T+15, where T=Date as provided in field number 5 (b) i.e., “Date of passing the special resolution (DD/MM/YYYY)” In case option 2 is selected and the current date is greater than T+15, where T= Date as provided in field 6 (c) i.e., “Date of receiving the order”. SRN entered in this field shall be a valid SRN and associated with the CIN of the company for which the form is being filed.
9 (a)	Date of publication of notice in English language as per rule 37 of the Companies (Incorporation) Rules, 2014 (DD/MM/YYYY)	<ol style="list-style-type: none"> This field shall be displayed and mandatory in case option 3 i.e., “Conversion of Unlimited Liability Company into a Company Limited by shares” or option 4 i.e., “Conversion of Unlimited Liability Company into a Company Limited by guarantee” is selected in number 1 i.e., “Application for”. The date entered in this field should be less than the system date.
9 (b)	Date of publication of notice in vernacular language as per rule 37 of the Companies (Incorporation) Rules, 2014 (DD/MM/YYYY)	<ol style="list-style-type: none"> This field shall be displayed and mandatory in case option 3 i.e., “Conversion of Unlimited Liability Company into a Company Limited by shares” or option 4 i.e., “Conversion of Unlimited Liability Company into

Field No.	Field Name	Instructions
		<ul style="list-style-type: none"> i. a Company Limited by guarantee” is selected in number 1 i.e., “Application for”. ii. The date entered in this field should be less than the system date.
10	Particulars of Creditors and Debenture Holders	<ul style="list-style-type: none"> i. This field shall be displayed and mandatory in case option 3 i.e., “Conversion of Unlimited Liability Company into a Company Limited by shares” or option 4 i.e., “Conversion of Unlimited Liability Company into a Company Limited by guarantee” is selected in number 1 i.e., “Application for”. ii. Following fields shall be available for user input in separate columns of a table: <ul style="list-style-type: none"> a. S. No. b. Name of the Creditor / Debenture Holder c. Type d. Address e. Amount Due f. Remarks (Nature of Debt / Claim / Liability) iii. User shall be provided with ‘Add row’ and ‘Delete row’ action buttons for input or deletion of data. iv. User can also provide the details by downloading the excel template (using ‘Download excel’ action button), filling information and thereafter populating data from excel template (using ‘Import’ action button).
	Attachments:	All the attachments shall be either in pdf or .jpg format. The size of each individual attachment can be up to 2MB.
(a)	Copy of Newspaper publication	These attachments shall be displayed and mandatory in case option 3 i.e., “Conversion of Unlimited Liability Company into a Company Limited by shares” or option 4 i.e., “Conversion of Unlimited Liability Company into a Company Limited by guarantee” is selected in number 1 i.e., “Application for”.
(b)	A copy of Statutory Auditors Certificate	Unlimited Liability Company into a Company Limited by guarantee” is selected in number 1 i.e., “Application for”.
(c)	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.
	Declaration dated.....to sign and submit this application.	Date entered in this field should be less than or equal to system date and should be greater than or equal to incorporation date of the company for which the form is being filed.
	To be digitally signed by	

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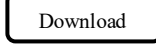
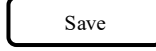
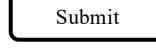
Field No.	Field Name	Instructions
	Designation	Select one of the options from the drop-down list provided i.e. (a) Director (b) Manager (c) Company Secretary (d) CEO (e) CFO
	Director identification number of the director; or DIN or PAN of the manager or CEO or CFO; or Membership number of the secretary	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 valid membership number of the company secretary.
	Declarations under rule 37	i. This field shall be displayed and mandatory in case option 3 i.e., "Conversion of Unlimited Liability Company into a Company Limited by shares" or option 4 i.e., "Conversion of Unlimited Liability Company into a Company Limited by guarantee" is selected in number 1 i.e., "Application for". ii. Please ensure that all the checkboxes are marked.
	To be digitally signed by Designation	i. These signatory fields shall be displayed and mandatory in case option 3 i.e., "Conversion of Unlimited Liability Company into a Company Limited by shares" or option 4 i.e., "Conversion of Unlimited Liability Company into a Company Limited by guarantee" is selected in number 1 i.e., "Application for".
	Director identification number of the director	
	To be digitally signed by Designation	ii. DIN entered in both the signatory fields shall be approved and valid.
	Director identification number of the director	
	Declaration and Certification by Professional	
	Chartered Accountant/ Company Secretary/ Cost Accountant	i. The webform shall be certified by a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) or company secretary (in whole-time practice) by digitally signing the webform. ii. It shall be auto selected as Chartered Accountant in case ICAI selected above, or Company Secretary in case of

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Field No.	Field Name	Instructions
		ICSI selected, or Cost Accountant in case of ICWAI selected in field number “member of.....”
	Whether Associate or Fellow	iii. The user shall not be allowed to edit this field.
	Membership number	Select the relevant category of the professional and whether he/she is an associate or fellow.
	Certificate of Practice number	i. In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice), enter the membership number.
		ii. In case the professional is a company secretary (in whole-time practice), enter the certificate of practice number.
		iii. Please ensure that the membership/ certificate of practice number of the professional corresponds to the ‘Associate’ or ‘Fellow’ member category selected in the webform.

3.2 Other instructions to fill Form No. INC-27

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-27. ii. 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. iii. The user has an option to attach multiple files as attachments within the form.
	<p>The user has an option to remove files from the attachment section using the “Remove” option provided against each attachment.</p>
	<p>The user has an option to download the attached file(s) using the “Download” option provided against each attachment.</p>
	<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.
	<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.

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	Conversion of private company into public company (i.e., if option 1 is selected in field 1 of INC-27 form)	As per the Companies (Registration of offices and fees) Rules, 2014 (Please refer table 1 and table 2 below)		Date of passing the special resolution (Field 5b of form INC-27)	15 days
2	Conversion of public company into private company (i.e., if option 2 is selected in field 1 of INC-27 form)			Date of receiving the order (Field 6c of form INC-27)	15 days
3	Conversion of Unlimited Liability Company into Limited Liability Company (i.e., if option 3/4 is selected in field 1 of INC-27 form)			Date of passing the special resolution (Field 5b of form INC-27)	45 days
4	Conversion of company limited by guarantee into company limited by shares (i.e., if option 5 is selected in field 1 of INC-27 form)			Date of passing the special resolution (Field 5b of form INC-27)	30 days

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 – Normal Fee

Fees (In case company having share capital)

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

Fees (In case company having share capital)

- INR 200

Table 2 – Additional Fee

Additional fee rules

Period of delays	Additional Fees
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

4.2 Processing Type

INC-27 form shall be processed in Non-STP mode.

4.3 Useful links

1. Link to access Form No. INC-27: <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/paymentsservices.html>

5 ANNEXURES

5.1 Annexure A – List of Activity Codes – NIC 2008

Please refer the below link to view the list of activity codes:

https://www.ncs.gov.in/Documents/NIC_Sector.pdf