

Form 23ACA

INSTRUCTIONS FOR FILLING OF EFORM – 23ACA (For filing Profit and loss account and other documents with the registrar)

NOTE:

- The information to be provided in the eForm should pertain to the financial year.
- After the eForm has been filled, click the **Prescrutiny** button to prescrutinise the eForm. If the eForm is not prescrutinised, it shall be rejected when you attempt to upload the eForm. .
- This eForm shall be taken on record through electronic mode without any processing at the Registrar of Companies office. Ensure that all particulars in the eForm are correct as per the profit and loss account to be attached. There is no provision for resubmission of this eForm.
- Profit and loss account attached with the eForm shall be a copy of profit and loss authenticated under section 215. **You are required to convert the soft copy of the profit and loss account into PDF format and attach with the eForm. In the soft copy, before converting it into PDF format, write name, designation and date of signing of Profit and Loss Account and other documents by the auditor(s) and of directors/ officers of the company in the same manner as signed and authenticated the original Profit and Loss Account and other documents and also write Sd- above such name, designation and date.** Scanning of profit and loss account is not recommended as comparatively it results into excessive size of PDF attachment.
- No attachment can be submitted through the addendum service in respect of this eForm.

S No.	Detailed Instructions	
Note: <ul style="list-style-type: none">○ Instructions are not provided for the fields which are self explanatory.○ All figures are to be entered in Rupees only. Please convert the figures from crores, millions, lakhs, thousands or hundreds into rupees before entering the figures.		
Refer the relevant provisions and rules made there under with respect to the matter dealt in this eForm. Part A		
1	(a)	Enter the Corporate Identity Number (CIN) of the company. <ul style="list-style-type: none">• You can find the CIN by entering the existing registration number of the company in the 'Find CIN/GLN' service at the portal (www.mca.gov.in)
2	(a), (b)	Click the "Pre-fill" button. The system will automatically display the name and registered office address of the company. System will also display the authorised capital or number of members of the company, as the case may be.
3	(a), (b)	Enter the period of profit and loss account. End date shall be same as the end date of balance sheet entered in Form 23AC. Enter the date of signing of report on the annual accounts by the auditors

Part B:

- In case any field is not applicable, zero may be entered.
- In case the company is filing its first profit and loss account, then zero is to be entered in figures for the previous financial year.
- Statement of Profit and Loss is not required, if Schedule VI is not applicable to the company

I. Statement of Profit and Loss - In case the start date of profit and loss account is on or after 01.04.2011, then details are to be entered in '**STATEMENT OF PROFIT AND LOSS (As per Schedule VI to the Companies Act, 1956 applicable for the financial year commencing on or after 1.4.2011)**' and on the other hand, in case start date of profit and loss account is before 01.04.2011, then details are to be entered in '**STATEMENT OF PROFIT AND LOSS (Applicable for financial year commencing before 01.04.2011)**'

II. Detailed Profit and Loss items - Details are to be entered only in case the start date of profit and loss account is on or after 01.04.2011.

III. Financial Parameters - All figures are to be entered in Rupees only. Please convert the figures from crores, millions, lakhs, thousands or hundreds into rupees before entering the figures.

In case any field is not applicable, zero may be entered.

1 to 9	The figures should be as per the latest profit and loss account of the company, attached with the eForm.
5	Enter the Amount for any revenue subsidies or grants received by the company
8	Enter the value of any revenue item during the financial year for transaction with related parties as per AS-18.

IV. Details related to principal products or services of the company-

Enter the detail of all the principal products or services produced or rendered by the company.

Enter ITC code in case of principal product and NPCS code in case of services.

Details are to be provided in following manner:

Case1: Total number of product category(s) - 3

Product or service category code (ITC/NPCS 4 digit code)	Description of the product or service category	Turnover of the product or service category (In Rs.)	Highest turnover contributing product or service (ITC/NPCS 8 digit) code	Description of the product or service	Turnover of highest contributing product or service (In Rs.)
3924	Tableware, kitchenware, other household articles or toilet articles of plastics	7,80,000	39249010	Toilet articles	5,77,250

3925	Builders ware of plastics, Not elsewhere specified or included.	2,78,290	39252000	Doors, windows and their frames	2,10,120
3926	Other articles of plastics	1,99,520	39264041	Table and other household articles for decoration of polyurethane foam.	1,99,520

Case II- Total number of service category(s) - 2

Product or service category code (ITC/NPC S 4 digit code)	Description of the product or service category	Turnover of the product or service category (In Rs.)	Highest turnover contributing product or service (ITC/NPC S 8 digit code)	Description of the product or service	Turnover of highest contributing product or service (In Rs.)
9963	Accommodation, food and beverage services	87,03,45,000	99631110	Room or unit accommodation services for visitors, with daily housekeeping services	65,05,55,000
9964	Passenger transport services	89,25,000	99641150	Taxi services	89,25,000

- Note: Please refer to 'Indian Trade Classification' based on harmonized commodity description and coding system issued by the Ministry of Commerce & Industry for Product Codes and National Product Classification for Services (NPCS) for Services codes issued by Ministry of Statistics & Programme Implementation, Government of India.
- Details of ITC and NPCS codes are available on MCA-XBRL portal under the head 'Important Downloads'

Attachments	<ul style="list-style-type: none"> • Copy of Profit and loss account and other documents • Statement of subsidiaries as per section 212 • Any other information can be provided as an optional attachment.
Verification	Enter the serial number and date of board resolution authorising the signatory to sign and submit the eForm.

Digital signature	The eForm should be digitally signed by the Managing Director, director, manager or secretary of the company duly authorised by the board of directors.
Designation	Select the designation of the person digitally signing the eForm. Enter the DIN in case the person digitally signing the eForm is a director or managing director Enter income-tax PAN in case the person signing the eForm is a manager Enter membership number or income-tax PAN in case the person digitally signing the eForm is a secretary (if available)
Certification	The eForm should 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 eForm. Select the relevant category of the professional and whether he/ she is an associate or fellow. In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice), enter the membership number. In case the practicing professional is a company secretary (in whole-time practice), enter the certificate of practice number. Professional certification in Form 23AC and 23ACA includes (i) verification of particulars filled in the forms from the records of the company as true and correct; (ii) verification that the balance sheet and profit and loss account and other documents attached with the forms are true, correct and complete copies of the original balance sheet and profit and loss account signed by the directors and auditors and the said copies are same as laid and approved by the members in the AGM; and (iii) all the required attachment(s) have been completely attached to the forms.
Pre-scrutiny	You are required to compulsorily pre-scrutinise the eForm after the check form is successful and the attachments have been made.

Common Instruction Kit

Buttons	Particulars
Pre Fill	When you click the pre fill button after entering the Corporate Identity Number in the eForm, the name is displayed by the system. This button may appear more than once in an eForm, and shall be required to be clicked for displaying the data pertaining to that field. You are required to be connected to the Internet for pre-filling.
Attach	Click the Attach button corresponding to the document you wish to attach. In case you wish to attach any other document, click the Optional Attachment button. (Through Optional attachment, you can attach maximum five attachments).
Remove attachment	You can view the attachments added to eForm in the rectangle box provided next to the list of attachment. If you want to remove or delete any attachment, select the attachment to be removed and click the "Remove attachment" button.

Check Form	Once the eForm is filled up, click the Check Form button for form level validation, for example, to check whether all the mandatory fields have been filled or not. If an error is displayed, rectify the error and click the "Check Form" button again. When the form level validation is complete, the message, "Form level pre scrutiny is successful", is displayed. The form level validation (Check Form) is done without being connected to the Internet.
Modify	The "Modify" button gets enabled after the check form is done. By clicking this button, you can make changes in the filled eForm. The digital signatures, if already attached, shall be removed. Once you have changed the filled eForm, click the Check Form button again.
Pre scrutiny	The "Pre scrutiny" button gets enabled once check form is done. You are required to be connected to the Internet for pre scrutiny. On pre-scrutiny, the system level check is performed and if there are any errors, the same are displayed to the user. After correcting the pre scrutiny errors, attach the digital signature on the eForm in the signature field.
Upload eForm	Once the eForm is pre scrutinised, filled and signed, it is ready for uploading on the MCA21 portal. Login to the MCA21 portal with your user ID and password for uploading the eForm.