

(Application to the 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

The Instruction Kit has been prepared to help you file eForms with ease. This document provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm.

This document is divided into following sections:

[Part I – Laws Governing the eForm](#)

[Part II – Instructions to fill the eForm](#)

[Part III – Important Points for Successful Submission](#)

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Section and Rule Number(s)

eForm INC-23 is required to be filed pursuant to Section **12(5) & 13(4)** of the Companies Act, 2013 and rule **28 & 30** of the Companies (Incorporation) Rules, 2014 which are reproduced for your reference.

Section 12(5):

Except on the authority of a special resolution passed by a company, the registered office of the company shall not be changed,—

(a) in the case of an existing company, outside the local limits of any city, town or village where such office is situated at the commencement of this Act or where it may be situated later by virtue of a special resolution passed by the company; and

(b) in the case of any other company, outside the local limits of any city, town or village where such office is first situated or where it may be situated later by virtue of a special resolution passed by the company:

Provided that no company shall change the place of its registered office from the jurisdiction of one Registrar to the jurisdiction of another Registrar within the same State unless such change is confirmed by the Regional Director on an application made in this behalf by the company in the prescribed manner.

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Section 13(4):

The alteration of the memorandum relating to the place of the registered office from one State to another shall not have any effect unless it is approved by the Central Government on an application in such form and manner as may be prescribed.

Rule 28:

(1) An application seeking confirmation from the Regional Director for shifting the registered office within the same State from the jurisdiction of one Registrar of Companies to the jurisdiction of another Registrar of Companies, shall be filed by the company with the Regional Director in Form no.INC-23 along with the fee.

(2) The company shall, not less than one month before filing any application with the Regional Director for the change of registered office,

- a) publish a notice, at least once in a daily newspaper published in English and in the principal language of that district in which the registered office of the company is situated and circulating in that district and
- b) serve individual notice on each debenture holder, depositor and creditor of the company clearly indicating the matter of application and stating that any person whose interest is likely to be affected by the proposed alteration of the memorandum may intimate his nature of interest and grounds of opposition to the Regional Director with a copy to the company within twenty one days of the date of publication of that notice:

Provided that in case no objection is received by the Regional Director within twenty one days from the date of service or publication of the notice, the person concerned shall be deemed to have given his consent to the change of registered office proposed in the application:

Provided further that the shifting of registered office shall not be allowed if any inquiry, inspection or investigation has been initiated against the company or any prosecution is pending against the company under the Act.

Rule 30:

(1) An application under sub-section (4) of section 13, for the purpose of seeking approval for alteration of memorandum with regard to the change of place of the registered office from one State Government or Union Territory to another, shall be filed with the Central Government in **Form No INC-23** along with the fee and shall be accompanied by the following documents, namely:-

- a) a copy of the memorandum and articles of association;

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- b) a copy of the notice convening the general meeting along with relevant Explanatory Statement;
- c) a copy of the special resolution sanctioning the alteration by the members of the company;
- d) a copy of the minutes of the general meeting at which the resolution authorizing such alteration was passed, giving details of the number of votes cast in favor or against the resolution;
- e) an affidavit verifying the application;
- f) the list of creditors and debenture holders entitled to object to the application;
- g) an affidavit verifying the list of creditors;
- h) the document relating to payment of application fee;
- i) a copy of Board Resolution or Power of Attorney or the executed Vakalatnama, as the case may be;

(2) There shall be attached to the application, a list of creditors and debenture holders, drawn up to the latest practicable date preceding the date of filing of application by not more than one month, setting forth the following details, namely :-

- a) the names and address of every creditor and debenture holder of the company;
- b) the nature and respective amounts due to them in respect of debts, claims or liabilities;

Provided that the applicant company shall file an affidavit, signed by the Company Secretary of the company, if any and not less than two directors of the company, one of whom shall be a managing director, where there is one, to the effect that they have made a full enquiry into the affairs of the company and, having done so, have formed an opinion that the list of creditors is correct, and that the estimated value as given in the list of the debts or claims payable on a contingency or not ascertained are proper estimates of the values of such debts and claims and that there are no other debts or claims against the company to their knowledge.

(3) There shall also be attached to the application an affidavit from the directors of the company that no employee shall be retrenched as a consequence of shifting of the registered office from one state to another state and also there shall be an application filed by the company to the Chief Secretary of the concerned State Government or Union Territory.

(4) A duly authenticated copy of the list of creditors shall be kept at the registered office of the company and any person desirous of inspecting the same may, at any time during the ordinary hours of business, inspect and take extracts from the same on payment of a sum not exceeding ten rupees per page to the company.

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(5) There shall also be attached to the application a copy of the acknowledgment of service of a copy of the application with complete annexures to the Registrar and Chief Secretary of the State Government or Union Territory where the registered office is situated at the time of filing the application.

(6) The company shall at least fourteen days before the date of hearing:

- a) advertise the application in Form No **INC-26** in a vernacular newspaper in the principal vernacular language in the district in which the registered office of the company is situated, and at least once in English language in an English newspaper circulating in that district;
- b) serve, by registered post with acknowledgement due, individual notice(s), to the effect set out in clause (a) above on each debenture-holder and creditor of the company; and
- c) serve, by registered post with acknowledgement due, a notice together with the copy of the application to the Registrar and to the Securities and Exchange Board of India, in the case of listed companies and to the regulatory body, if the company is regulated under any special act for the time being in force.

(7) Where any objection of any person whose interest is likely to be affected by the proposed application has been received by the applicant, it shall serve a copy thereof to the Central Government on or before the date of hearing.

(8) Where no objection has been received from any of the parties, who have been duly served, the application may be put up for orders without hearing.

(9) Before confirming the alteration, the Central Government shall ensure that, with respect to every creditor and debenture holder who, in the opinion of the Central government, is entitled to object to the alteration, and who signifies his objection in the manner directed by the Central government, either his consent to the alteration has been obtained or his debt or claim has been discharged or has determined, or has been secured to the satisfaction of the Central Government.

(10) The Central Government may make an order confirming the alteration on such terms and conditions, if any, as it thinks fit, and may make such order as to costs as it thinks proper:

Provided that the shifting of registered office shall not be allowed if any inquiry, inspection or investigation has been initiated against the company or any prosecution is pending against the company under the Act.

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Purpose of the eForm

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 eForm INC-23 has to be made to the Regional Director (Central Government) for his confirmation/ approval.

eForm Number as per Companies Act 1956

Form 1AD, 24AAA as per Companies Act, 1956

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm INC-23 at Field Level

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

S. No/ Section Name		Field Name	Instructions
1		Application is for shifting the Registered Office from	Select one of the options below: <ul style="list-style-type: none"> ○ one state to another state ○ one Registrar of Companies to another Registrar of Companies within the state
2	(a)	Corporate identity number (CIN) of company	Enter a valid ‘Corporate identity number’ (CIN). Note: You can search for CIN of a company by entering existing registration number or name of the company in the ‘Find CIN’ service link available under the menu MCA services on the MCA website.
		Pre-fill button	Click the Pre-fill button. On clicking the button, system will automatically display the name and registered office address of the company and name of the office of existing ROC.

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S. No/ Section Name	Field Name	Instructions
4	(b)	<p>Name of the office of new ROC where the proposed registered office of the company would be situated</p> <p>Select the office of the Registrar of Companies from drop down values where the new registered office of the company will be situated.</p> <p>In case the company is registered in the state of Maharashtra or Tamil Nadu, select the concerned Registrar of Companies having jurisdiction on district in which the new registered office of the company will be situated.</p> <p>Maharashtra: RoC Pune is having jurisdiction on the following districts – Ahmednagar, Kolhapur, Pune, Ratnagiri, Sangli, Satara, Sindhudurg, Sholapur RoC Mumbai is having jurisdiction on the remaining districts in the state</p> <p>Tamilnadu: RoC Coimbatore is having jurisdiction on the following districts – Coimbatore, Dharmapuri, Dindigul, Erode, Krishnagiri, Nammakkal, Nilgiris, Salem RoC Chennai is having jurisdiction on the remaining districts in the state.</p>
5	(a-c)	<p>Service Request Number..... Date of Filing..... Date of passing</p> <p>Enter the details of the eForm MGT-14 filed with RoC for registration of special resolution passed for shifting of registered office of the company.</p>

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S. No/ Section Name		Field Name	Instructions
6	(a-d)	Details of members present at	Enter the details of number of members and number of shares held by them. In case of companies not having share capital, zero may be entered as number of shares held. Ensure that number of members voted against the resolution should not be more than one third of the total number of members present at the meeting. These details are not required to be filled by OPC.
10		Whether the company has serviced the copy of the application with complete annexures with the Registrar and the chief secretary of the state (in case of change in state) o Yes o No	User is required to give these details in case of shifting of registered office from one state to another and specify the date of service of application with all the annexures to Registrar and Chief secretary of the state in which the registered office of the company is situated.
			User is required to publish the notice of application in newspaper in INC-26 and sent 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. The notice is required to be published at least 14 days before hearing in case of shifting of registered office from one state to another and not less than one month before filing application in case shifting of registered office within the state.
Declaration		Enter the serial number of the resolution and date of board meeting authorizing the signatory to sign and submit the application.	
To be digitally signed by	Designation	Select one of the option from the drop-down list – Director / Manager / Company Secretary / CEO / CFO.	

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S. No/ Section Name	Field Name	Instructions
	DSC	Ensure the eForm is digitally signed by the same person whose designation is reflected in drop down of the declaration of the eForm and is authorized by board resolution to sign the eForm.
	Director identification number of the director; or DIN or PAN of the manager/CEO/CFO; or Membership number of the Company Secretary	<ul style="list-style-type: none"> • In case the person digitally signing the eForm is a Director - Enter the approved DIN • 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 • In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.
Attachments	<p>The following attachments are mandatory in all cases:</p> <ul style="list-style-type: none"> • Memorandum of Association and Articles of Association. • Certified true copy of notice of the general meeting along with relevant explanatory statement. • Certified true copy of special resolution sanctioning shifting of registered office. • Certified true copy of the minutes of the general meeting authorizing such alteration. • Proof of service of the application to the Registrar, Chief Secretary of the state, SEBI or any other regulatory authority, if applicable. <p>In case registered office is shifted from one state to another state the following attachments are mandatory:</p> <ul style="list-style-type: none"> • Power of attorney/vakalatnama/Board resolution. • List of creditors and debenture holders. • Affidavit from Directors in terms of rules. • Affidavit verifying the application. • Affidavit by the company secretary of the company and the directors in regards to the correctness of list of creditors and affairs of the company. • Affidavit by directors about no retrenchment of employees. 	

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S. No/ Section Name	Field Name	Instructions
		<ul style="list-style-type: none"> • Affidavit verifying the list of creditors. • It is mandatory to attach in case if there is any prosecution is pending against the company or if any inquiry, inspection or investigation is initiated against the company. • Copy of newspaper advertisement for notice of shifting the registered office. It is mandatory to attach copy of newspaper publication in case if the registered office is shifting within the state. • Copy of objections (if received any) <p>Any other information can be provided as an optional attachment(s).</p> <p>User is required to send the copy of newspaper publication in case of shifting of registered office from one state to another.</p>

Common Instructions to fill eForm

Buttons	Particulars
<p>Pre-Fill</p> 	<p>The Pre-fill button can appear more than once in an eForm. The button appears next to a field that can be automatically filled using the MCA database.</p> <p>Click this button to populate the field.</p> <p>Note: You are required to be connected to the Internet to use the Pre-fill functionality.</p>
<p>Attach</p> 	<p>Click this document to browse and select a document that needs to be attached to the eForm. All the attachments should be scanned in pdf format. You have to click the attach button corresponding to the document you are making an attachment.</p> <p>In case you wish to attach any other document, please click the optional attach button.</p>

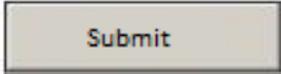
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Buttons	Particulars
Remove Attachment 	<p>You can view the attachments added to the eForm in the List of attachment field.</p> <p>To remove any attachment from the eForm, select the attachment in the List of attachment field and click the Remove attachment button.</p>
Check Form 	<ol style="list-style-type: none"> 1. Click the Check Form button after, filling the eForm. System performs form level validation like checking if all mandatory fields are filled. System displays the errors and provides you an opportunity to correct errors. 2. Correct the highlighted errors. 3. Click the Check Form button again and. system will perform form level validation once again. On successful validations, a message is displayed “Form level pre scrutiny is successful”. <p>Note: The Check Form functionality does not require Internet connectivity.</p>
Modify 	<p>The Modify button is enabled, after you have checked the eForm using the Check Form button.</p> <p>To make changes to the filled and checked form:</p> <ol style="list-style-type: none"> 1. Click the Modify button. 2. Make the changes to the filled eForm. 3. Click the Check Form button to check the eForm again.
Pre scrutiny 	<ol style="list-style-type: none"> 1. After checking the eForm, click the Prescrutiny button. System performs some checks and displays errors, if any. 2. Correct the errors. 3. Click the Prescrutiny button again. If there are no errors, a message is displayed “No errors found.” <p>The Prescrutiny functionality requires Internet Connectivity.</p>

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Buttons	Particulars
Submit 	This button is disabled at present.

Part III - Important Points for Successful Submission

Fee Rules

S. No	Purpose of the form	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional Fees		Remarks
				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	#N/A	#N/A	#N/A	
2	Shifting of registered office from one state to another		#N/A	#N/A	#N/A	

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

Processing Type

The eForm will be processed by the office of Regional Director.

SRN Generation

On successful submission of the eForm INC.23, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

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Challan Generation

On successful submission of the eForm INC.23, Challan will be generated depicting the details of the fees paid by the user to the Ministry. It is the acknowledgement to the user that the eForm has been filed.

Email

When an eForm is approved/rejected by the authority concerned, an acknowledgement of approval/rejection letter along with related documents if there is any is sent to the user in the form of an email to the email id of the company. If email is not possible, printout of the email is sent through regular mail.

Rejection Codes

eForm may be rejected on following grounds:

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 favor or against the resolution

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Rejection Code	Description
10	Furnish affidavit from directors that no employee is retrenched as a consequence of such alteration
11	Furnish proof of serving a copy of application to Chief Secretary/Registrar/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
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
22	Furnish copy of notice published in two different newspapers
23	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
24	Publication is not in two languages i.e. one in English and in vernacular language of the district in which the office is situated
25	Provide affidavit verifying application
Others	In this case, the description is entered by Back Office User.

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[Annexure A](#)

The Companies (Registration offices and fees) Rules, 2014

	Application made	Other than OPC & Small company	OPC & Small company
(i)	By a company having an authorized share capital of:		
	a) Up to Rupees 25,00,000	2,000	1,000
	b) Above Rupees 25,00,000 but up to Rupees 50,00,000	5,000	2,500
	c) Above Rupees 50,00,000 but up to Rupees 5,00,00,000	10,000	N/A
	d) Above Rupees 5,00,00,000 but up to Rupees 10 crore or more	15,000	N/A
	e) Above Rupees 10 crore	20,000	N/A
(ii)	By a company limited by guarantee but not having a share capital	2,000	N/A
(iii)	By a company having a valid license issued under section 8 of the Act (Section 8 Company)	2,000	N/A

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