

## Form 44

### **INSTRUCTIONS FOR FILLING OF EFORM -44** (Documents delivered for registration by a foreign company)

S. No.	Detailed Instructions
	<p>Note:</p> <ol style="list-style-type: none"> <li>1. Instructions are not provided for the fields which are self explanatory</li> <li>2. 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 eForm.</li> </ol>
	<p><b>Please note the following:</b></p> <ul style="list-style-type: none"> <li>• Stamp duty on eForm 44 can be paid electronically through the MCA portal.</li> <li>• Payment of stamp duty electronically through MCA portal is mandatory in respect of the States which have authorized the Central Government to collect stamp duty on their behalf. In respect of the States from whom the authorization is yet to be received, the company will continue to pay stamp duty outside the MCA portal. List of states/ union territories for which stamp duty cannot be paid electronically is available below in Annexure B.</li> <li>• Refer notification G.S.R 642(E) and S.O 2276(E) dated 7<sup>th</sup> September 2009 and S.O. 3314(E) dated 31<sup>st</sup> December, 2009 available on the MCA portal under the head 'Notifications' of main head 'Acts, Bills &amp; Rules'</li> <li>• Refund of stamp duty, if any, will be processed by the respective state/ union territory government in accordance with the rules and procedures as per the state/ union territory Stamp Act</li> </ul>
	Refer the relevant provisions of the Companies Act, 1956 and rules made there under with respect to the matter dealt in this eForm
5, 6	<p>Enter the full &amp; complete address of the registered office or principal office of the company situated outside India.</p> <p>Enter the full &amp; complete address of the principal place of business in India.</p>
7	<p>Select the type of office. In case type of office is selected as Other Office, provide details. Please enter the main division of business activity to be carried out in India as per National Industrial Classification (NIC)-2004 given below in Annexure A. The main division should be selected based on relevant sub-class and description applicable to the company given in NIC-2004. The details of main division, sub-class and description of National Industrial Classification- 2004 are also available under 'information' link on MCA21 portal</p>
8	<p>Enter the number of persons authorized in India on behalf of the company. Based on the number entered, blocks for entering particulars of persons authorised shall be displayed.</p> <p>Details of maximum four person authorised(s) can be filed through this eForm. If the total number is more than four, then details of remaining person(s) can be provided as an optional attachment.</p> <p>Enter the particulars of person authorised(s).</p> <p>Select whether the person authorised has been appointed through power of attorney or by passing the resolution.</p>
9	<p>(b)(i)</p> <p>Click the "Pre-fill" button.</p> <p>System shall automatically display the amount of stamp duty to be paid on Form 44 based on the state wise stamp rules. Amount of Stamp duty is Rs. 100 for the state of Delhi and Rs. 50 for all other states/ union territories. The detailed State wise stamp rules are also available under 'information' link on MCA21 portal.</p> <p>Select whether stamp duty is to be paid electronically through MCA portal. Please note that stamp duty is mandatory to be paid electronically through MCA portal for certain states or union territories only. List of states/ union territories for which stamp duty cannot be paid electronically is available</p>

S. No.	Detailed Instructions
	<p>below in Annexure B.</p> <p>'Yes' shall be selected for the states and union territories where stamp duty is mandatory to be paid electronically through MCA portal and where amount of stamp duty to be paid electronically is greater than zero.</p> <p>'No' shall be selected only for the states and union territories for which stamp duty cannot be paid electronically.</p> <p>In case payment of stamp duty is not applicable (i.e. any person authorised is not appointed through power of attorney), select 'Not applicable'.</p>
(b)(ii)	<p>In case 'No is selected and if any person authorised is appointed through power of attorney, enter the details of stamp duty paid under the relevant Stamp Act</p> <p>Enter the total amount of stamp duty paid. Select the mode of payment of stamp duty; and enter the Name of the office of the collector of stamps or prescribed authority, serial number of embossing or stamps or treasury challan number, date and place of payment of stamp duty</p> <p>Place of payment of stamp duty shall be mandatory to enter in case mode of payment of stamp duty is 'Manual'.</p>
Attachments	<ul style="list-style-type: none"> <li>▪ Charter, statutes or memorandum and articles of association or other instrument constituting or defining the constitution of the company is to be attached. If the same is not in English language then it should be translated copy in English language.</li> <li>▪ Details of individuals' directors are to be attached. Details should contain name, surname, former name-if any, residential address, occupation and other directorship- if any.</li> <li>▪ Director's details- in case of body corporate, details containing name and complete address of body corporate.</li> <li>▪ Approval letter from Reserve Bank of India for the setting up of business in India is to be attached.</li> <li>▪ Secretary details-if any.</li> <li>▪ Power of attorney or board resolution in favor of the authorized representatives is to be attached.</li> <li>▪ Any other information can be provided as an optional attachment.</li> </ul>
Digital Signature	The eForm should be digitally signed by the authorised representative of the foreign company.
	Enter the Income-tax permanent account number (income-tax PAN) of the authorised representative.

## Annexure A – List of main division of business activity to be carried out in India

Categories	Divisions (Codes)
Agriculture and Allied Activities	Agriculture, Hunting and related Service activities (01); Forestry, logging and related Service activities(02); Fishing, Operation of fish hatcheries and fish farms; Service activities incidental to fishing (05)
Mining & Quarrying	Mining of coal and lignite, extraction of peat (10); Extraction of crude petroleum and natural gas, service activities incidental to oil and gas extraction excluding surveying (11); Mining of uranium and thorium ores (12); Mining of metal ores (13); Other Mining and Quarrying (14)
Manufacturing (Food stuffs)	Manufacture of food products and beverages (15); Manufacture of tobacco products (16)
Manufacturing (Textiles)	Manufacture of textiles (17); Manufacture of wearing apparel, dressing and dyeing of fur (18)
Manufacturing (Leather & products thereof)	Tanning and dressing of leather, manufacture of luggage handbags, saddlery & harness and footwear (19)
Manufacturing (Wood Products)	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plating materials (20)
Manufacturing (Paper & Paper products; Publishing, printing and reproduction of recorded media)	Manufacture of paper and paper products (21); Publishing, printing and reproduction of recorded media (22)
Manufacturing (Metals & Chemicals, and products thereof)	Manufacture of coke, refined petroleum products and nuclear fuel (23); Manufacture of chemicals and chemical products (24); Manufacture of rubber and plastic products (25); Manufacture of other non-metallic mineral products (26); Manufacture of basic metals (27); Manufacture of fabricated metal products, except machinery and equipments (28)
Manufacturing (Machinery & Equipments)	Manufacture of machinery and equipment n.e.c (29); Manufacture of office, accounting and computing machinery (30); Manufacture of electrical machinery and apparatus n.e.c (31); Manufacture of radio, television and communication equipment and apparatus (32); Manufacture of medical, precision and optical instruments, watches and clocks (33); Manufacture of motor vehicles, trailers and semi-trailers (34);

<b>Categories</b>	<b>Divisions (Codes)</b>
	Manufacture of other transport equipment (35)
Manufacturing (Others)	Manufacture of furniture; manufacturing n.e.c (36); Recycling (37)
Electricity, Gas & Water companies	Electricity, gas, steam and hot water supply (40); Collection, purification and distribution of water (41)
Construction	Construction (45)
Trading	Sale, maintenance and repair of motor vehicles and motor cycles; retail sale of automotive fuel (50); Wholesale trade and commission trade, except of motor vehicles and motorcycles (51); Retail trade, except of motor vehicles and motorcycles, repair of personal and household goods (52); Hotels and Restaurants (55)
Transport, storage and Communications	Land transport; transport via pipelines (60); Water Transport (61); Air Transport (62); Supporting and auxiliary transport activities, activities of travel agencies (63); Post and telecommunications (64)
Finance	Financial intermediation, except insurance and pension funding (65); Activities auxiliary to financial intermediation (67)
Insurance	Insurance and pension funding, except compulsory social security (66)
Real Estate and Renting	Real estate activities (70); Renting of machinery and equipment without operator and of personal and household goods (71)
Business Services	Computer and related activities (72); Other Business Activities (74)
Community, personal & Social Services	Research and Development (73); Public Administration and Defence, compulsory social security (75); Education (80); Health and Social Work (85); Sewage and refuse disposal, sanitation and similar activities (90); Activities of membership organizations n.e.c. (91); Recreational, cultural and sporting activities (92); Other Service activities (93); Activities of private households as employers of domestic staff (95); Undifferentiated goods-producing activities of private households for own use (96); Undifferentiated service-producing activities of private households for own use (97); Extra territorial organizations and bodies (99)

## **Annexure B-**

### **List of States/ Union Territories for which eStamp duty payment is mandatory to be paid electronically through MCA portal**

- Mandatory w.e.f. 1<sup>st</sup> April, 2010
  1. Andaman & Nicobar Islands
  2. Andhra Pradesh
  3. Arunachal Pradesh
  4. Assam
  5. Bihar
  6. Chhattisgarh
  7. Delhi
  8. Gujarat
  9. Haryana
  10. Jharkhand
  11. Karnataka
  12. Kerala
  13. Lakshadweep
  14. Madhya Pradesh
  15. Maharashtra
  16. Manipur
  17. Meghalaya
  18. Orissa
  19. Punjab
  20. Rajasthan
  21. Tamil Nadu
  22. Uttar Pradesh
  23. Uttarakhand
  24. West Bengal
  
- Mandatory w.e.f. 13<sup>th</sup> June, 2010
  25. Mizoram
  
- Mandatory w.e.f. 11<sup>th</sup> July, 2010
  26. Chandigarh
  27. Puducherry
  28. Tripura
  
- Mandatory w.e.f. 8<sup>th</sup> August, 2010
  29. Himachal Pradesh
  
- Mandatory w.e.f. 1<sup>st</sup> May, 2011
  30. Jammu and Kashmir
  
- Mandatory w.e.f. 24<sup>th</sup> July, 2011
  31. Dadra and Nagar Haveli
  32. Daman and Diu
  33. Goa
  34. Nagaland

### **List of States/ Union Territories for which eStamp duty payment is not available on line through MCA portal**

**Note:** Now eStamp duty payment is to be done online through MCA portal for all the states

**State where provisions of Companies Act, 1956 are not extended**

1. Sikkim

### Common Instruction Kit

Buttons	Particulars
Pre-fill	<p>When the user clicks the pre fill button after entering the corporate identity number in eForm (excepting eForm 1A), the name and address is displayed by the system.</p> <p>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.</p> <p>You are required to be connected to the internet for pre-filling.</p>
Attach	<p>You have to click the attach button corresponding to the document you are making an attachment. In case you wish to attach any other document, please click the optional attach button.</p>
Remove attachment	<p>You can view the attachments added to eForm in the rectangle box provided next to the list of attachment. If the user wants to remove or delete any attachment, select the attachment to be removed and press the “Remove attachment” button.</p>
Check Form	<p>Once the form is filled up. The user is required to press the Check Form button. When this button is pressed form level validation is done such as, Whether all the mandatory fields are filled up or not. If an error is displayed after pressing the button the user is required to correct the mistake and again press the “Check Form” button. When all the form level validation is done. A message is displayed that “Form level pre scrutiny is successful”. The Check Form is done without being connected to the internet.</p>
Modify	<p>“Modify” button gets enabled after the check form is done. By pressing this button the user can make the changes in the filled in form. If the user makes any change in the form again the user is required to press the “Check Form” button.</p>
Pre scrutiny	<p>Once the check form is done the user is required to Pre scrutinize the eForm. This requires being connected to the MCA21 site for uploading the form. On pre-scrutiny the system level check is performed and if there are any errors it is displayed to the user and once the error is corrected and again on Pre scrutiny if the message displayed is “No errors found. Click on the button below to “Get Form”. Press the Get Form button and make the required corrections.</p> <p>Note: before pressing Submit button attach the digital signature by clicking on the box appearing on the signature field <input data-bbox="591 1171 683 1205" type="text"/></p>
Submit	<p>After pre scrutiny is done the user is required to submit the form. This requires being connected to the MCA21 site for uploading the form.</p> <p>In case of online filing the user can submit the form by pressing the “Submit” button</p> <p>Once the form is submitted the fee is displayed to the user. In case stamp duty is also being paid electronically through the MCA portal, the amount of stamp duty payable shall also be displayed. When the user press the “Pay” button the mode of payment option is displayed. For online payment option (Credit Card or Net banking), user shall be redirected to pay the filing fees and upon payment of the same, option for payment of stamp duty shall be provided.</p> <p>On challan payment option, a challan is generated displaying the amount of filing fee to be paid. In case stamp duty is also being paid electronically through the MCA portal, separate challan for payment of stamp duty shall also be generated. The user is required to take the print out of three copies of both challans and submit the payment at authorized bank branch. The user has to submit three copies at bank and user shall receive one copy with bank acknowledgment for user’s record.</p> <p>Kindly make payment for filing fee and stamp duty fee (if applicable) simultaneously failing which the eForm shall not be processed.</p>
Country code	<p>The list of country code required to be mentioned in the form are as follows:</p>

Note: User is advised to refer to eForm specific instruction kit.

### List of ISO Country Code

Country Name	Country Code	Country Name	Country Code
AFGHANISTAN	AF	LIBERIA	LR
ÅLAND ISLANDS	AX	LIBYAN ARAB JAMAHIRIYA	LY
ALBANIA	AL	LIECHTENSTEIN	LI
ALGERIA	DZ	LITHUANIA	LT
AMERICAN SAMOA	AS	LUXEMBOURG	LU
ANDORRA	AD	MACAO	MO
ANGOLA	AO	MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF	MK
ANGUILLA	AI	MADAGASCAR	MG
ANTARCTICA	AQ	MALAWI	MW
ANTIGUA AND BARBUDA	AG	MALAYSIA	MY
ARGENTINA	AR	MALDIVES	MV
ARMENIA	AM	MALI	ML
ARUBA	AW	MALTA	MT
AUSTRALIA	AU	MARSHALL ISLANDS	MH
AUSTRIA	AT	MARTINIQUE	MQ
AZERBAIJAN	AZ	MAURITANIA	MR
BAHAMAS	BS	MAURITIUS	MU
BAHRAIN	BH	MAYOTTE	YT
BANGLADESH	BD	MEXICO	MX
BARBADOS	BB	MICRONESIA, FEDERATED STATES OF	FM
BELARUS	BY	MOLDOVA, REPUBLIC OF	MD
BELGIUM	BE	MONACO	MC
BELIZE	BZ	MONGOLIA	MN
BENIN	BJ	MONTENEGRO	ME
BERMUDA	BM	MONTSERRAT	MS
BHUTAN	BT	MOROCCO	MA
BOLIVIA	BO	MOZAMBIQUE	MZ
BOSNIA AND HERZEGOVINA	BA	MYANMAR	MM
BOTSWANA	BW	NAMIBIA	NA
BOUVET ISLAND	BV	NAURU	NR
BRAZIL	BR	NEPAL	NP
BRITISH INDIAN OCEAN TERRITORY	IO	NETHERLANDS	NL
BRUNEI DARUSSALAM	BN	NETHERLANDS ANTILLES	AN
BULGARIA	BG	NEW CALEDONIA	NC
BURKINA FASO	BF	NEW ZEALAND	NZ
BURUNDI	BI	NICARAGUA	NI
CAMBODIA	KH	NIGER	NE
CAMEROON	CM	NIGERIA	NG
CANADA	CA	NIUE	NU
CAPE VERDE	CV	NORFOLK ISLAND	NF
CAYMAN ISLANDS	KY	NORTHERN MARIANA ISLANDS	MP
CENTRAL AFRICAN REPUBLIC	CF	NORWAY	NO
CHAD	TD	OMAN	OM
CHILE	CL	PAKISTAN	PK

<b>Country Name</b>	<b>Country Code</b>	<b>Country Name</b>	<b>Country Code</b>
CHINA	CN	PALAU	PW
CHRISTMAS ISLAND	CX	PALESTINIAN TERRITORY, OCCUPIED	PS
COCOS (KEELING) ISLANDS	CC	PANAMA	PA
COLOMBIA	CO	PAPUA NEW GUINEA	PG
COMOROS	KM	PARAGUAY	PY
CONGO	CG	PERU	PE
CONGO, THE DEMOCRATIC REPUBLIC OF THE	CD	PHILIPPINES	PH
COOK ISLANDS	CK	PITCAIRN	PN
COSTA RICA	CR	POLAND	PL
COTE D'IVOIRE	CI	PORTUGAL	PT
CROATIA	HR	PUERTO RICO	PR
CUBA	CU	QATAR	QA
CYPRUS	CY	REUNION	RE
CZECH REPUBLIC	CZ	ROMANIA	RO
DENMARK	DK	RUSSIAN FEDERATION	RU
DJIBOUTI	DJ	RWANDA	RW
DOMINICA	DM	SAINT BARTHELEMY	BL
DOMINICAN REPUBLIC	DO	SAINT HELENA	SH
ECUADOR	EC	SAINT KITTS AND NEVIS	KN
EGYPT	EG	SAINT LUCIA	LC
EL SALVADOR	SV	SAINT MARTIN	MF
EQUATORIAL GUINEA	GQ	SAINT PIERRE AND MIQUELON	PM
ERITREA	ER	SAINT VINCENT AND THE GRENADINES	VC
ESTONIA	EE	SAMOA	WS
ETHIOPIA	ET	SAN MARINO	SM
FALKLAND ISLANDS (MALVINAS)	FK	SAO TOME AND PRINCIPE	ST
FAROE ISLANDS	FO	SAUDI ARABIA	SA
FIJI	FJ	SENEGAL	SN
FINLAND	FI	SERBIA	RS
FRANCE	FR	SEYCHELLES	SC
FRENCH GUIANA	GF	SIERRA LEONE	SL
FRENCH POLYNESIA	PF	SINGAPORE	SG
FRENCH SOUTHERN TERRITORIES	TF	SLOVAKIA	SK
GABON	GA	SLOVENIA	SI
GAMBIA	GM	SOLOMON ISLANDS	SB
GEORGIA	GE	SOMALIA	SO
GERMANY	DE	SOUTH AFRICA	ZA
GHANA	GH	SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS	GS
GIBRALTAR	GI	SPAIN	ES
GREECE	GR	SRI LANKA	LK
GREENLAND	GL	SUDAN	SD
GRENADA	GD	SURINAME	SR
GUADELOUPE	GP	SVALBARD AND JAN MAYEN	SJ
GUAM	GU	SWAZILAND	SZ

<b>Country Name</b>	<b>Country Code</b>	<b>Country Name</b>	<b>Country Code</b>
GUATEMALA	GT	SWEDEN	SE
GUERNSEY	GG	SWITZERLAND	CH
GUINEA	GN	SYRIAN ARAB REPUBLIC	SY
GUINEA-BISSAU	GW	TAIWAN, PROVINCE OF CHINA	TW
GUYANA	GY	TAJIKISTAN	TJ
HAITI	HT	TANZANIA, UNITED REPUBLIC OF	TZ
HEARD ISLAND AND MCDONALD ISLANDS	HM	THAILAND	TH
HOLY SEE (VATICAN CITY STATE)	VA	TIMOR-LESTE	TL
HONDURAS	HN	TOGO	TG
HONG KONG	HK	TOKELAU	TK
HUNGARY	HU	TONGA	TO
ICELAND	IS	TRINIDAD AND TOBAGO	TT
INDIA	IN	TUNISIA	TN
INDONESIA	ID	TURKEY	TR
IRAN, ISLAMIC REPUBLIC OF	IR	TURKMENISTAN	TM
IRAQ	IQ	TURKS AND CAICOS ISLANDS	TC
IRELAND	IE	TUVALU	TV
ISLE OF MAN	IM	UGANDA	UG
ISRAEL	IL	UKRAINE	UA
ITALY	IT	UNITED ARAB EMIRATES	AE
JAMAICA	JM	UNITED KINGDOM	GB
JAPAN	JP	UNITED STATES	US
JERSEY	JE	UNITED STATES MINOR OUTLYING ISLANDS	UM
JORDAN	JO	URUGUAY	UY
KAZAKHSTAN	KZ	UZBEKISTAN	UZ
KENYA	KE	VANUATU	VU
KIRIBATI	KI	VENEZUELA, BOLIVARIAN REPUBLIC OF	VE
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	KP	VIET NAM	VN
KOREA, REPUBLIC OF	KR	VIRGIN ISLANDS, BRITISH	VG
KUWAIT	KW	VIRGIN ISLANDS, U.S.	VI
KYRGYZSTAN	KG	WALLIS AND FUTUNA	WF
LAO PEOPLE'S DEMOCRATIC REPUBLIC	LA	WESTERN SAHARA	EH
LATVIA	LV	YEMEN	YE
LEBANON	LB	ZAMBIA	ZM
LESOTHO	LS	ZIMBABWE	ZW