

Refund Form

INSTRUCTIONS FOR FILLING OF REFUND FORM (Application for requesting refund of fees paid)

S. No.	Detailed Instructions												
	<p>Note:</p> <ul style="list-style-type: none"> Instructions are not provided for the fields which are self explanatory 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. 												
	<p>Please note the following:</p> <ul style="list-style-type: none"> Refund form can be filed w.e.f. 01/05/2011. There is no fee for filing Refund form. <p>In case reason for refund is other than 'Incorrect Payment via NeFT':</p> <ul style="list-style-type: none"> Refund form can be filed only if payment status of the transaction for which refund is sought is 'PAID'. Refund form can be filed only for claiming refund of MCA21 service fees. Refund form cannot be filed for claiming refund of any stamp duty paid electronically through MCA21 system. For refund of stamp duty, you are requested to contact the concerned state/ union territory in respect of which stamp duty has been paid. 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. Refund form can not be filed for the following services/ eForms: Public Inspection of documents, Request for Certified Copies, Payment for transfer deeds, Stamp duty fee (D series SRN), Form 1A - Name withdrawn cases, IEPF Payment, STP Forms (even for cases when the same were non STP earlier), Form DIN – 1, Form 1AA, Form 22, Form 4, Form 22B, Form 25C, Form 15, Form 23AA, Form 36, Form DDB and Form 68. However in case of Form 2, 3, 18, 32 which have been filed as non STP forms, filing of refund form shall be allowed. The refund form is to be filed within the stipulated time period. Also, there shall be deduction in the amount to be refunded based on time period within which refund eForm is filed. Filing of refund form shall not be allowed after expiry of 1095 days of filing of the original request. For all the earlier cases (i.e. cases filed before introduction of refund process), the time limit shall be considered from the date on which the refund process is introduced i.e. from 01/05/2011. The following is the time slab for filing refund form and the corresponding deduction in refund amount: <table border="1" data-bbox="410 1423 1438 1629"> <thead> <tr> <th>Time within which refund application is made</th> <th>Default value for deduction</th> </tr> </thead> <tbody> <tr> <td>0-90 days</td> <td>2.5%</td> </tr> <tr> <td>91-180 days</td> <td>5%</td> </tr> <tr> <td>181- 270 days</td> <td>7.5%</td> </tr> <tr> <td>271-365 days</td> <td>10%</td> </tr> <tr> <td>>365 days</td> <td>25%</td> </tr> </tbody> </table> <p>In case reason for refund is 'Incorrect Payment via NeFT':</p> <ul style="list-style-type: none"> ➤ Refund can be sought only in respect of UTNs (Unique Transaction Number) generated before implementation of revised NeFT process i.e. 22nd June 2012. ➤ Refund form in case of NeFT payments can be filed for following options: <ul style="list-style-type: none"> ○ Payment of stamp duty fee into account identified for MCA filing fee. ○ Payment of MCA filing fee into account identified for stamp duty fee. 	Time within which refund application is made	Default value for deduction	0-90 days	2.5%	91-180 days	5%	181- 270 days	7.5%	271-365 days	10%	>365 days	25%
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	<ul style="list-style-type: none"> ○ Payment after the expiry date of SRN. ○ Single consolidated payment for multiple SRNs. ○ Excess payment than the amount mentioned by MCA21 system. ○ Less payment than the amount mentioned by MCA21 system ○ Payment made without generating any SRNs <p>For such cases, the following process is to be followed:</p> <ul style="list-style-type: none"> ○ User needs to link the SRN for which refund is sought with the UTN through service 'Link NeFT payment' on the MCA21 portal. Upon linking the status of the SRN for which refund is sought shall change to 'Marked for Refund'. ○ In case reason for NeFT refund is 'Single consolidated payment for multiple SRNs' or 'Excess payment than the amount mentioned by MCA21 system' or 'Less payment than the amount mentioned by MCA21 system' or 'Payment made without generating any SRNs', then user is required to generate SRN of 'Pay Miscellaneous Fee' facility available on the MCA21 portal using 'Individual' option. Payment mode should be selected as 'NeFT'. SRN generated should be of the same amount as amount paid through NeFT for which refund is sought. ○ Thereafter, this SRN of 'Pay Miscellaneous Fee' should be linked with the UTN instead of the original SRN(s). ○ Upon linking of the SRN with the UTN, the status of the SRN shall be changed to 'Marked for Refund'. ○ Thereafter, user is required file Refund Form for claiming the refund. 	
1	(a)	<p>In case of an Indian company, enter the 'Corporate Identity Number' (CIN). In case of a Foreign company, enter the 'Foreign Company Registration Number (FCRN)'. In case of refund request relates to Form 1A, enter Service request number (SRN) of Form 1A.</p> <ul style="list-style-type: none"> • You may find CIN/ FCRN by entering existing registration number or name of the company in the 'Find CIN/GLN' service at the MCA21 portal
2	(a), (b)	<p>In case of CIN/ FCRN, click the "Pre-fill" button. System will automatically display the name, registered office address (in case of Indian company) or name and address of principal place of business in India (in case of foreign company).</p>
3	<p>Enter the name of person applying for refund. This is applicable in case of companies under liquidation or in case Form 1A reference number has been entered in field 1(a) or where the service for which refund is sought does not belong to any company.</p>	
4	<p>Select the mode of payment of refund. For time being, only 'Cheque' can be selected as mode of payment. Facility for "Direct deposit into bank account" will be made available later.</p>	
For Payment of refund through cheque		
5	(a)	<p>Enter the Payee details. System will automatically display the name of the company (in case of Indian/ Foreign company) or the name of applicant (in case status of CIN is under liquidation or in case of Form 1A SRN or where the service for which refund is sought does not belong to any company) as Name of Payee.</p>
	(b) to (g)	<p>System will automatically display the registered office address (in case of Indian companies) or address of principal place of business in India (in case of a Foreign company). Enter the address of payee in case of company under liquidation or in case Form 1A reference number has been entered in field 1(a) or where the service for which refund is sought does not belong to any company.</p>

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6		Enter the 'Bank Account number' of the payee.
8		<p>Select the reason for refund.</p> <p>'Multiple payments' includes cases where service seeker has done multiple filings of eForm 1 or eForm 5 and has made payments more than once (multiple times) for the same service. However, refund form shall not be allowed for eForm 1 and 5 which have already been approved.</p> <p>'Incorrect Payments' option is applicable in case where the service seeker has made payment in respect of an eForm or Stamp duty through an incorrect option under Pay miscellaneous fee facility.</p> <p>Excess Payment includes cases where any excess fee has been paid by the service seeker due to some incorrect data entered in the eForm or incorrect data in MCA21 system due to migration of data from legacy system.</p> <p>'Incorrect payment via NeFT' includes cases where user has selected NeFT as mode of payment and made the errors as mentioned in note above.</p>
9	(a) to (f)	<p>In case reason for refund is 'Incorrect payment via NeFT', select the reason for NeFT refund along with the Unique transaction number (UTN) received from bank while making payment through NeFT, User Account Number and Amount Paid via NeFT.</p> <p>In case reason for NeFT refund is 'Single consolidated payment for multiple SRNs' or 'Excess payment than the amount mentioned by MCA21 system' or 'Less payment than the amount mentioned by MCA21 system' or 'Payment made without generating any SRNs', then enter a valid SRN of Pay Miscellaneous Fee. The status of SRN should be 'Marked for Refund'. Also, provide the details of original SRN(s) in respect of which the payment was made through NeFT if applicable.</p>
10	(a) to (h)	<p>Enter the SRN of eForm or service for which refund is being sought. In case SRN of Pay Miscellaneous Fee is entered in field 9(e), then the same SRN shall be displayed in this field.</p> <p>Click the "Pre-fill" button.</p> <p>System will automatically display the service description, date of filing (SRN), payment details, SRN status and date of such status.</p> <p>Once the refund eForm is filed, further processing of the SRN for which refund is sought, if pending, shall not be allowed.</p> <p>In case reason for refund is multiple filing of eForm 1/ eForm 5, only corresponding eForm SRN (i.e. Form 1 or Form 5 as the case may be) shall be allowed and status of such SRN should not be approved.</p> <p>In case reason for refund is incorrect payment, it should be SRN of pay miscellaneous fee.</p> <p>In case reason for refund is Excess payment, status of SRN should be 'Approved'.</p> <p>In case reason for refund is 'Incorrect Payment via NeFT', status of this SRN should be 'Marked for Refund' and UTN entered above should have been linked to this SRN.</p> <p>In case 'Payment of stamp duty fee into account identified for MCA filing fee' is selected in 'Reason for NeFT refund', then SRN should be of stamp duty fee.</p> <p>In case 'Payment of MCA filing fee into account identified for stamp duty fee' is selected, then SRN should be of MCA service fee.'</p>
10	(i), (j)	<p>In case reason of refund is 'Excess payment', it shall be mandatory to enter the total amount of refund sought. Based on the amount entered, system shall automatically display the amount in words.</p>
11	(a) to (h)	<p>In case of multiple filing of Form 1/ Form 5 or incorrect payment, it is mandatory to provide details of the other transaction.</p> <p>Click the "Pre-fill" button.</p> <p>System will automatically display the service description, date of filing (SRN), payment details, SRN status and date of such status.</p>

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	In case reason for refund is multiple filing of eForm 1/ eForm 5, only corresponding eForm SRN (i.e. Form 1 or Form 5 as the case may be) shall be allowed. Status of SRN of other transaction should be 'Approved'
Attachments	<ul style="list-style-type: none"> • Copy of challan duly acknowledged by bank in respect of SRN for which refund is sought (Mandatory in case payment mode of SRN for which refund is sought is 'Offline') • Copy of challan duly acknowledged by bank in respect of other SRN, if applicable (Mandatory in case payment mode of SRN of other transaction entered in field 10(a) is 'Offline') • Any other information can be provided as an optional attachment.
Verification	<p>First verification is mandatory to be marked in case Form is being filed by an Indian company (other than company under liquidation) and enter the serial number and date of board resolution authorising the signatory to sign and submit the form.</p> <p>Second verification is mandatory to be marked in case Form is being filed by Applicant (in case of Form 1A) or Authorised representative (in case of Foreign company) or Liquidator (in case of company under liquidation).</p> <p>Third verification is mandatory to be marked in case Form is being filed by Applicant (in case of Form 1A)</p>
Digital Signature	The eForm should be digitally signed by managing director or director or manager or secretary of the company (in case of an Indian company) or authorised representative (in case of a foreign company) or liquidator (in case of company under liquidation) or applicant (in case of Form 1A).
Designation	<p>Select the designation of the person digitally signing the eForm.</p> <p>Enter the DIN in case the person digitally signing the eForm is a director or managing director</p> <p>Enter income-tax PAN in case the person signing the eForm is a manager or liquidator (in case of an under liquidation company) or authorised representative (in case of foreign company) or applicant (in case of Form 1A SRN is entered).</p> <p>Enter membership number or income-tax PAN in case the person digitally signing the eForm is a secretary.</p>
<p>Note:</p> <p>The refund eForm shall be scrutinised by the MCA user and if found 'Eligible for refund', MCA shall intimate the same through email along with the format of G.A.R 33. The G.A.R. 33 shall also be available at the 'Track Transaction status' functionality available on the MCA21 portal. You are required to take print out and fill the required details. Thereafter you are required to send the signed G.A.R. 33 as a physical copy to Drawing and Disbursement Officer, Ministry of Corporate Affairs on the below mentioned address:</p> <p>Sh. Shyam Sundar, Deputy Director, Ministry of Corporate Affairs, Room No, 580A, 5th Floor, "A" Wing, Shastri Bhawan, Rajendra Prasad Road, New Delhi – 110001.</p>	

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	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.
Remove attachment	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.
Check Form	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.
Modify	"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.
Pre scrutiny	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. Note: Before pressing Submit button attach the digital signature by clicking on the box appearing on the signature field. <input type="text"/>
Submit	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. In case of online filing the user can submit the form by pressing the "Submit" button

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