

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. Please **Do Not** scan the physical signed copy of profit and loss account for attaching with the eForm.
- No attachment can be submitted through the addendum service in respect of this eForm.

S No.		Detailed Instructions
Note: Instructions are not provided for the fields which are self explanatory.		
Refer the relevant provisions and rules made there under with respect to the matter dealt in this eForm.		
Enter the Authorised capital as on the date of filing of the eForm, in case of a company with share capital (This shall be used for calculation of filing fees of the eForm)		
Enter the Number of Members as on the date of filing of the eForm, in case of a company without share capital (This shall be used for calculation of filing fees of the eForm)		
Part A		
1	(a)	Enter the Corporate Identity Number (CIN) of the company. • 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.
Part B		
Details of Performance of the company, is not required, if Schedule VI is not applicable to the company.		
II Financial Parameter.		
1 to 8	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
7	Enter the value of any revenue item during the financial year for transaction with related parties as per AS-18.
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 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	<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 membership number in case the person digitally signing the eForm is a secretary (if available)</p>
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	<p>When you click the pre fill button after entering the Corporate Identity Number in the eForm, the name 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	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	<p>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.</p> <p>Once you have changed the filled eForm, click the Check Form button again.</p>
Pre scrutiny	<p>The “Pre scrutiny” button gets enabled once check form is done.</p> <p>You are required to be connected to the Internet for pre scrutiny.</p> <p>On pre-scrutiny, the system level check is performed and if there are any errors, the same are displayed to the user.</p> <p>After correcting the pre scrutiny errors, attach the digital signature on the eForm in the signature field.</p>
Upload eForm	<p>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.</p>