

ROC FILING CHECKLIST



The Registrar of Companies (ROC) is an office under the Ministry of Corporate Affairs (MCA), which is the body that deals with the administration of companies and Limited Liability Partnerships (LLPs) in India. At present, Registrar of Companies (ROCs) are operating in all the major states/UT's.

However, states like Tamil Nadu and Maharashtra, have more than one ROC. Some ROCs have jurisdiction of two or more states/UT like Chennai ROC has jurisdiction of Tamil Nadu state and UT of Andaman and Nicobar Islands.

As per section 609 of the Companies Act, 1956, the ROCs are tasked with the principal duty of registering both the companies and LLPs across the states and the union territories. Currently, after the introduction of Companies Act, 2013, the same powers conferred under section 609 is provided under section 396 of the Companies Act, 2013 to the ROCs.

The Registrar of Companies also certifies that LLPs (Limited Liability Partnerships) comply with the legal requirements contained in the Limited Liability Partnership Act, 2008.

Registrar of Companies maintains a registry of records concerning companies which are registered with them and allows the general public to access this information on payment of a stipulated fee. The Central Government preserves administrative control over the Registrar of Companies with the help of Regional Directors. As of today, there are seven Regional Directors, supervising the operations of ROCs within their relevant regions.

Functions of ROC

- The ROC takes care of registration of a company (also referred to as incorporation of the company) in the country.
- It completes regulation and reporting of companies and their shareholders and directors and also administers government reporting of several matters which includes the annual filing of numerous documents.
- The Registrar of Companies plays an essential role in fostering and facilitating business culture.
- Every company in the country requires the approval of the ROC to come into existence. The ROC provides an incorporation certificate which is conclusive evidence of the existence of any company. A company, once incorporated, cannot cease unless the name of the company is struck off from the register of companies.
- Among other functions, it is worthy to note that the Registrar of Companies could also ask for supplementary information from any company. It could search its premises and seize the books of accounts with the prior approval of the court.
- Most importantly, the Registrar of Companies could also file a petition for winding up of a company.

Company Registration by ROC

- No company can come into existence by itself. It requires a certificate of incorporation issued by the Registrar of Companies after the finalization of several statutory requirements. As part of the statutory process, the promoters need to submit several documents to the Registrar of Companies.
- The documents to be submitted to the ROC include Memorandum of Association (MoA), Articles of Association (AoA), the pre-incorporation agreement for appointing directors/managing directors and the declaration by an authorized person confirming that requirements relating to registration have been adhered to.
- After authenticating the documents, the ROC inputs the company's name in the register of companies and releases the certificate of incorporation. The Registrar together with the certificate of incorporation also issues a certificate of commencement of business. A public limited company is required to get this certificate prior to commencing business.

ROC Filing Process

To file ROC forms such as AOC-4 and MGT-7 on the Ministry of Corporate Affairs (MCA) portal, follow this revised and detailed process:

- **Access Forms:** Initially, you should download the necessary e-forms like AOC-4 and MGT-7 from the MCA portal. Navigate to the 'MCA services' tab, choose 'Company E-filing,' and then 'Company Forms Download' to access these forms.
- **Form Preparation:** After downloading, complete the forms applicable to your company. You will need to attach the required supporting documents to the forms.
- **Digital Signature:** Once the forms are filled, verify them by using the 'Check form' functionality. Attach the Digital Signature Certificate (DSC) of the company director and the practicing professional overseeing the process. Note that One Person Companies and small companies are typically exempt from this requirement.
- **Portal Registration:** If you haven't already, you must register on the MCA portal as a Business User. Use your credentials to log in.
- **Form Submission:** Post login, upload the filled and signed forms from your local system to the portal.
- **Payment and Tracking:** Upon successful upload, the system generates a Service Request Number (SRN). A payment window will appear next. You have the option to either pay immediately via internet banking or a credit/debit card, or choose the 'Pay Later' option and complete the payment within the prescribed time frame using the saved challan.

Documents Required ROC :

Companies incorporated under the Companies Act, 1956 need to file the following documents:

- Balance sheet: Form 23AC
- Profit and loss account: Form 23ACA
- Annual return: Form 20B for companies with share capital, Form 21A for companies without share capital
- Compliance certificate: Form 66 for companies with paid up capital of Rs. 10 lakh to Rs. 5 crore

Other documents

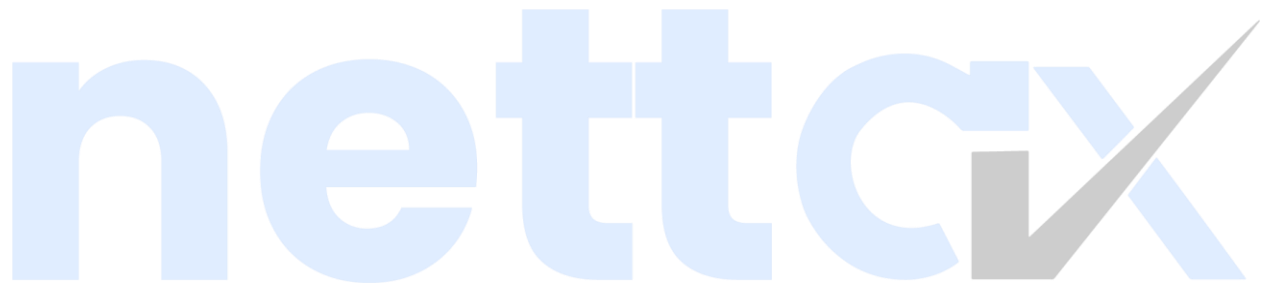
- Other documents that need to be filed include:
- Return of Allotment (Form No. Pas-3)
- Change of Registered office (Form No. INC-22)
- Change among the Directors (Form No. DIR-12)
- Charges (Form No. CHG- 1, 9, 4)
- Company financials
- Company annual report
- List of shareholders
- Audit report
- Auditor's appointment letter
- Auditor's consent letter
- Notice of the AGM

Company registration

Documents that need to be filed for company registration include:

- KYC documents of promoters (PAN, Aadhar, ID and Address Proof)
- Registered office address proof
- Memorandum and Articles of Association
- Declarations of shareholders and directors in INC 9

**Good Luck
For Your Business**



**Shop No 5, 1st Floor, Vallabh Vihar Park, Nr Bhagirath
bungalows, Vijay Park BRTS, Ahmedabad - 382345**