

Form 2

INSTRUCTIONS FOR FILLING OF EFORM - 2 **(Return of allotment)**

S. No.	Detailed Instructions
	Note: Instructions are not provided for the fields which are self explanatory
	If it is required to file eForm 23 in relation to the resolution passed for issue of shares; ensure that filing of eForm 23 precedes filing of this eForm
	Refer the relevant provisions of the Companies Act, 1956 and rules made there under with respect to the matter dealt in this eForm
	<p>Please note the following –</p> <p>You can file this form with different event dates (date of allotment) if these dates are within 30 days of the filing date. If any of the date(s) are beyond 30 days, then separate form is to be filed for every such event date. For example:</p> <p>"Shares are allotted on 1st April; and then shares are allotted again on 5th April and on 15th April. In such case details of all the three allotments can be filed through the same form only if the form is filed on or before 1st May, as all the events would fall within 30 days. However, if the company files the form on 10th May, then separate forms would need to be filed for each of these allotments."</p>
1	<p>(a) Enter the 'Corporate Identity Number' (CIN) of the company</p> <ul style="list-style-type: none"> You may find CIN by entering existing registration number or name of the company in the 'Find CIN/GLN' service at the portal www.mca.gov.in
2	<p>(a) to (c) Click the "Pre-Fill" button.</p> <p>System will automatically display the name, registered office address and the email ID of the company. In case there is any change in the email ID, enter the new valid email ID.</p>
3	<p>Enter the details of shares allotted in cash.</p> <p>Enter the total number of allotments for which this eForm needs to be filed. Based on the number entered here, number of blocks shall be displayed for entering the details. Details of maximum five such allotments can be filed through this eForm. If the total number of allotments is more than five, then file another eForm 2 for remaining such allotments.</p> <p>Select both equity and preference shares if both kinds of shares are allotted, otherwise select whichever is applicable.</p>
4	<p>Enter the details of shares allotted for consideration otherwise than in cash.</p> <p>Enter the total number of allotments for which this eForm needs to be filed. Based on the number entered here, number of blocks shall be displayed for entering the details. Details of maximum three such allotments can be filed through this eForm. If the total number of allotments is more than three, then file another eForm 2 for remaining such allotments.</p> <p>Select both equity and preference shares if both kinds of shares are allotted otherwise select which ever is applicable.</p> <p>Select whether an agreement or contract is executed in writing for allotting shares for consideration otherwise than in cash. In case any agreement or contract is not executed then you are required to file eForm 3 in respect of particulars about the shares issued for consideration other than cash.</p>
5	(a) to (d) In case bonus shares are issued, enter the necessary details.
6	<p>(a) to (d) Enter details for the authorised, issued, subscribed and paid up share capital break up after taking into consideration the allotments made.</p> <p>Enter the number of shares, total amount of shares and nominal amount per share for each type of share. At least one type of share capital (Equity/ Preference) should be greater than zero. The Paid up capital entered in the form shall update the paid up capital of the company in master data.</p>

		<p>In case company has shares of multiple nominal amounts per share, then enter multiple nominal values per share separated by comma in the field Nominal amount per share.</p> <p>For example, if the details of share capital are as follows:</p> <p>1,00,000 equity shares of Rs. 10 each 1,00,000 equity shares of Rs. 5 each 10,000 7% Preference shares of Rs. 50 each 5,000 8% Preference shares of Rs. 100 each</p> <p>The respective fields are to be entered in the following manner:</p> <p>Authorised capital of the company (in Rs.)- 25,00,000/- Break up of Authorised capital: Number of equity shares- 2,00,000 Total amount of equity shares (in Rs.)- 15,00,000/- Nominal amount per equity share- Rs. 10, Rs. 5</p> <p>Number of preference shares- 15,000 Total amount of preference shares (in Rs.)- 10,00,000/- Nominal amount per preference share- Rs. 50, Rs.100</p>
7	(a), (b)	In case allotment is made by passing special resolution under section 81 of the Companies Act, 1956 then enter the date of passing of special resolution and service request number (SRN) of eForm 23 filed with the Registrar of Companies.
8		<p>Select whether complete list of allottees has been enclosed as an attachment. In case the complete list is not attached, you need to submit the same in a CD separately with the office of concerned Registrar of Companies (RoC). Thereafter the said list would be uploaded in the system by the RoC office.</p> <p>Please ensure to submit the complete list with the office of RoC as the approval of form shall not be allowed until the CD has been submitted and the list is uploaded in the system.</p>
Attachments		<ul style="list-style-type: none"> List of allottees (separate list for each allotment) is the mandatory attachment. Please refer the format of the list in Annexure A below Copy of board or members' resolution approving the allotment of shares. In case of <i>allotment of shares for consideration otherwise than in cash</i> and in case the agreement or contract is executed in writing, attach copy of such contract or agreement. In case of <i>issue of bonus shares</i>, attach copy of resolution specifying the allotment of bonus shares. In case of <i>issue of shares at a discount</i>, attach copy of resolution with a copy of the order of Central Government. Any other information can be provided as an optional attachment.
Verification		Enter the serial number and date of board resolution authorising the signatory to sign and submit the eForm.
Digital signature		The eForm should be digitally signed by managing director or director or 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 income-tax PAN in case the person signing the eForm is a manager</p> <p>Enter membership number or income-tax PAN in case the person digitally signing the eForm is a</p>

	secretary.
Certification	The eForm should be certified by a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice) or company secretary (in whole-time practice) by digitally signing the eForm. Select the relevant category of the professional and whether he/ she is an associate or fellow. In case the professional is a chartered accountant (in whole-time practice) or cost accountant (in whole-time practice), enter the membership number. In case the practicing professional is a company secretary (in whole-time practice), enter the certificate of practice number.

Annexure A: Format of the list of allottees (separate list to be provided for each allotment)

(Details as per Table A and separate list as per Table B, C, D as applicable, to be provided for each allotment and for each type of share allotted)

Table A

Name of the company	
Date of allotment	
Type of share allotted (Equity or Preference).	
Nominal Amount per share (in Rs.)	
Premium/ (Discount) amount per share (in Rs.)	
Total number of allottees	
Brief particulars in respect of terms and condition, voting rights etc.	

Table B (List of allottees, applicable in case of allotment of shares payable in cash)

S. No.	Name & occupation of Allottee	Address of Allottee	Nationality of the Allottee	Number of shares allotted	Total amount paid (including premium) (in Rs.)	Total amount to be paid on calls (including premium) outstanding (in Rs.)
1	2	3	4	5	6	7
Total						


Table C (List of allottees, applicable in case of allotment of shares for consideration otherwise than in cash)

S. No.	Name & occupation of Allottee	Address of Allottee	Nationality of the Allottee	Number of shares allotted	Whether shares allotted as fully or partly paid up	If partly paid up amount outstanding (in Rs.)
1	2	3	4	5	6	7
Total						

Table D (List of allottees, applicable in case of allotment of bonus shares)

S. No.	Name & occupation of Allottee	Address of Allottee	Nationality of the Allottee	Number of shares allotted
1	2	3	4	5
Total				

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 </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. When the user press the “Pay” button the mode of payment option is displayed. On challan payment option, a challan is generated displaying the amount of fee to be paid. The user is required to take the print out of three copies of challan 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>

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