General

1) Whether previous year's annual filings are allowed to be filed in V3 system?

Yes. Previous years filings are allowed to be filed in V3 system subject to payment of required additional fee as applicable

2) Is it mandatory to file Annual filing forms in sequential manner in V3 system?

No. It is advisable to file the forms in a sequential manner so that the previous year figures would get auto populated in subsequent years filing.

3) I have filed AOC-4/AOC-4 XBRL/MGT-7/MGT-7A in V2 system which only updated Paid-up capital at Company master. How do I update Class wise master in this scenario?

• If the paid-up capital got updated through annual filing forms due to partly paid-up shares have become fully paid-up, please raise FO ticket with issue description and absolute values.
• In case update is not feasible through FO ticket [will be communicated through FO ticket], online CRF needs to be raised mentioning the clear description of issue with revised capital structure bifurcation.
• If the paid-up capital got updated through annual filing forms due to fresh allotment of shares, please file PAS-3 to update the class wise master.
• If the paid-up capital got updated through annual filing forms due to partly paid-up shares have become fully paid-up, please raise FO ticket with issue description and absolute values.
• In case update is not feasible through FO ticket [will be communicated through FO ticket], online CRF needs to be raised mentioning the clear description of issue with revised capital structure bifurcation.
• If the paid-up capital got updated through annual filing forms due to fresh allotment of shares, please file PAS-3 to update the class wise master.
• If the paid-up capital got updated through annual filing forms due to redemption of preference shares, please file SH-7 to update the class wise master.

4) What is the logic of paid-event date for updating Paid-up Capital through Annual filing forms?

• Paid-up capital in MCA system gets updated only when event date mentioned in the current form is greater than or equal to the event date available in the system.
• Event dates for different forms:
• PAS-3 – Date of allotment
• SH-7 – Date of redemption [Redemption of preference shares]
• SH-11 – Date of completion of buy back
• INC-28 – Date of issue of certified copy of order [for reduction of share capital]
• Annual filing forms [MGT-7/MGT-7A]: FY end date
• Ex: Company has filed PAS-3 on 10th May 2024 for allotment of shares with allotment date 01 May 2024. On 30 Sept 2024, Company filed MGT-7 with event date 31 March 2024. In this

case, paid-up capital shall not get updated based on annual filing forms as existing event date available in the system is higher than the event date mentioned in the form.

• Ex. Company has filed PAS-3 on 10th May 2024 for allotment of shares with allotment date 01 May 2024 without giving effect of buy back which happened on 01 April 2024. on 01 Jun 2024, Company has filed SH-11 with event date 01 April 2024. In this case, paid-up capital shall not get updated based on SH-11 as existing event date available in the system is higher than the event date mentioned in the form.

• Ex. Company has filed PAS-3 on 10th May 2024 for allotment of shares with allotment date 01 May 2024 without giving effect of redemption of preference shares which happened on 30 April 2024. on 01 Jun 2024, Company has filed SH-7 for redemption of preference shares with event date 30 April 2024. In this case, paid-up capital shall not get updated based on SH-7 as existing event date available in the system is higher than the event date mentioned in the form.

Note: Stakeholders are requested to file the forms in sequential manner.

5) What is the logic of small company?

Company is considered as small company if all the below conditions are satisfied:

a. If company is an Indian company.

b. And company is private.

c. And is not a section 8 company.

d. And is not a Holding Or Subsidiary company.

e. And Paid-up capital is less than or equal to 10 crore.

f. And Turnover is less than or equal to 100 crore.

6) As per Notification G.S.R. 452 (E) dated 7th July, 2025, the Ministry of Corporate Affairs (MCA) has substituted Form CSR-1 under the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2025, effective from 14th July, 2025.

Entities already registered for undertaking CSR activities with a valid Registration Number are not required to reapply or re-file the form. The form is only applicable to new or unregistered implementing agencies seeking CSR registration.

7) While uploading MGT-15, error message "Digital Signature Verification failed. Please affix a valid DSC." Encountered. How to resolve this?

Important points to check before uploading a signed PDF:-

1. Ensure that all mandatory DSCs are affixed as required in the form.
2. If "Yes" is selected in the field no 3 (vi) "Whether Chairman of the meeting appointed"? - Only Chairman's and Company Secretary's DSC need to be affixed.
3. If "No" is selected in above field - Directors' and Company Secretary's DSC fields will be enabled for affixing DSC.
4. Confirm that the DSC is valid, registered with MCA, and enabled in the PDF.

8) Why I am getting error for DSC verification failed, when uploading the form.

Please ensure the following points-

1. DSC is affixed in all mandatory places in form.
2. DSC is Valid and not expired.
3. DSC is not associated in profile of Director / Professional.
4. Check Role in profile whether it is correctly updated.

9) Why CIN of the company is not appearing in drop down if I am filing from Directors Account?

Please updated the role as director in profile of such person.