

ADT forms FAQs

1.How can I access Form ADT-1?

You can access Form ADT-1 through:

- MCA Homepage → MCA Services → Company e-Filing → Compliance Services → ADT-1; or
- By searching “ADT-1” in the MCA website search bar

2) What should I check before submitting ADT-1?

Please check the following checkpoints before submission of e-form ADT-1:

- Ensure mandatory fields are filled
- Attach required documents in PDF/JPG format
- Dates entered in the form should be valid
- DSC should be valid and registered
- No other ADT-1 pending for same financial year (except in cases of removal or resignation)

3) What happens if I enter overlapping financial year dates?

The system will throw Validation Rule error if overlapping financial years are entered in the form. Please ensure “From date” and “To date” do not overlap with previously filed ADT-1

4) What should I do if I encounter a 'PAN Validation Error' while appointing an auditor with a Sole Proprietorship firm in Form ADT-1?

Stakeholders are advised to Select the Category as "Individual" in the Form ADT-1 to proceed with the filing, in case 'PAN Validation Error' occurs while appointing an auditor who has a 'Sole Proprietorship firm' in Form ADT-1,

This will help ensure smooth validation and successful submission of the form.

5) What does the error “Company has already appointed the auditor for financial year” mean, while filing Form ADT-1, and how should I address it?

This error indicates that Form ADT-1 has already been filed for the specified financial year. To resolve this:

1. Verify the SRN and financial year of the previously submitted Form ADT-1 to ensure that the auditor appointment has not already been recorded for the same period.
2. Do not re-file Form ADT-1 for the same financial year dates if it has already been duly submitted and acknowledged by the MCA Portal.
3. In case of casual vacancy, ensure that the auditor has duly filed e-form ADT-3 at the time of resignation.

6. What does “Specify the SRN of relevant form” mean in Field 7(b) while filing Form ADT-1 for a casual vacancy?

This issue arises when users incorrectly provide the SRN of Form ADT-3 in Field 7(b) of Form ADT-1, which is meant for referencing the original auditor appointment. To resolve this,

please ensure that Field 7(b) contains the SRN of the original Form ADT-1, Form 23B, or Form GNL-2 associated with the company's CIN.

Example:- The company originally appointed Auditor A and filed Form ADT 1 on 15 June 2023, generating SRN F12345678.

Later, the auditor resigned, and the company filed Form ADT 3 on 10 January 2026, generating SRN A99887766.

Now, the company is filing Form ADT 1 again to appoint a new auditor due to a casual vacancy.

Correct entry in Field 7(b):

- The user must enter SRN F12345678, which is the SRN of the original auditor appointment (Form ADT 1 / Form 23B / Form GNL 2). Incorrect entry:
- Entering SRN A99887766 (from Form ADT 3) is not valid, because ADT 3 is only a resignation form and not the form of the original appointment.

7. While filing ADT-1 for appointment of joint auditors, the error “Company has already appointed the auditor for financial year <financial year#>” is coming. How to resolve such error?

While appointing joint auditors, users must ensure to select “Yes” in Field 4(b) of the ADT-1 webform, which confirms that the appointment is for a joint auditor. Also, the Company should provide the details of all existing auditors in the Company while appointing a joint auditor.

Example:- LMN Private Limited is appointing joint auditors for the financial year 2025–26. The company already has Auditor A (M/s P & Co.) appointed for FY 2025–26 through a previously filed ADT 1.

Now, the company wants to appoint Auditor B (M/s Q & Associates) as a joint auditor and begins filing a fresh ADT 1 for Auditor B.

While filing the new ADT 1, the user did not select “Yes” in Field 4(b) — “Whether the appointment is for a joint auditor?”

So, the system assumes this is an attempt to appoint a new sole auditor for the same financial year, for which Auditor A is already appointed.

This triggers the validation message:

“Company has already appointed the auditor for financial year .”

Additionally, in some cases, users fail to enter the details of the existing auditor (Auditor A) in the section that requires listing all current auditors of the company. This also leads to the same validation error.

Correct Approach to Resolve

To successfully file ADT 1 for the joint auditor:

1. Select “Yes” in Field 4(b) indicating that the appointment is for a joint auditor.
2. Enter the details of Auditor A (existing auditor for the same financial year) in the “Details of existing auditors” section.
3. Complete the filing with Auditor B’s information — the system will now correctly treat this as joint auditor appointment, not a duplicate appointment.

Correct Example Entry (Summary)

- Field 4(b): Select “Yes” (Joint Auditor Appointment)
- Existing Auditor Listed: Auditor A – M/s P & Co.
- New Appointment: Auditor B – M/s Q & Associates (joint auditor)

The ADT 1 will then be accepted without triggering the error.

8. What should be entered in Field 4(i) i.e., “Period of accounts for which appointed” of Form ADT-1?

In Field 4(i) of Form ADT-1, user must enter the Financial Year Start Date and End Date for which the auditor is being appointed. Please do not enter the date of the Annual General Meeting (AGM) or the date of appointment.

- For regular auditor appointments, use the financial year dates (e.g., 1st April to 31st March).
- In case of first auditor appointment, the Start Date should be the Date of Incorporation of the company.

Example:

A company was incorporated on 15 August 2025, and the auditor is being appointed as the first auditor. What to enter in Field 4(i):

- Start Date: 15 August 2025 (Date of Incorporation)
- End Date: 31 March 2026 (End of the financial year)

Therefore, Field 4(i) should be: 15/08/2025 to 31/03/2026

9. What is Form ADT-2 used for?

Form ADT-2 is an application by a company seeking approval from the Regional Director/Registrar of Companies for the removal of an auditor before the expiry of their term.

10. How can I access Form ADT-2?

You can access Form ADT-2 through:

- MCA Homepage → MCA Services → Approval Services (ROC/RD/HQ) → ADT-2; or
- By searching “ADT-2” in the MCA website search bar.

11. What should be checked before submitting ADT-2?

Please check the following checkpoints before submission of e-form ADT-2:

- Ensure mandatory fields are filled
- Attach required documents in PDF/JPG format
- DSC should be valid and registered
- No other ADT-2/ADT-3 pending for the same auditor
- SRN of ADT-1 must be valid and associated with CIN
- Membership number should be valid as per ICAI database
- DIN of the director signing the e-form ADT-2 should not be flagged for disqualification

12. ADT-1 is not mandatory for the appointment of first auditor. How to file ADT-1 (in case of casual vacancy), ADT-2 and ADT-3 form without ADT-1 SRN?

Although Rule 4(2) of the Companies (Audit and Auditors) Rules, 2014, only mentions Section 139(1) – appointment of auditors and not Section 139(6) – appointment of the first auditor, it is recommended that companies file Form ADT-1 even for the appointment of the first auditor. In case ADT-1 SRN is not available for first auditor, Z99999999 SRN can be entered.

Example:

XYZ Private Limited was incorporated on 10 July 2025. The Board appointed M/s A & Co. as the first auditor under Section 139(6).

Since filing ADT 1 for the first auditor is not mandatory, the company did not file ADT 1 at that time, and therefore no ADT 1 SRN exists.

Later, the first auditor resigned on 15 November 2025, creating a casual vacancy. The company must now file:

1. ADT 3 – for resignation of the first auditor
2. ADT 1 – for appointment of a new auditor in the casual vacancy
3. ADT 2 – only if removal was involved (not applicable here)

However, both ADT 3 and ADT 1 (casual vacancy) require the SRN of the previous ADT 1, which does not exist because ADT 1 was not filed at the time of first appointment.

Solution:

In such cases, the system allows entry of Z99999999 in place of the missing ADT 1 SRN.

How the company should proceed:

- In ADT 3 (resignation):

Enter Z99999999 in the field asking for the SRN of the original ADT 1.

- In ADT 1 (appointment in casual vacancy):

Again, enter Z99999999 in Field 7(b), which requires the SRN of the earlier ADT 1.

This enables filing even though no ADT 1 was originally submitted for the first auditor.

13. What is Form ADT-3 used for?

Form ADT-3 is used by an auditor to notify the Registrar about resignation from a company.

It must be filed within 30 days from the date of resignation.

14. How to access Form ADT-3?

You can access Form ADT-3 through:

- MCA Homepage → MCA Services → Company e-Filing → Compliance Services → ADT-3
- Or by searching “ADT-3” in the MCA website search bar.

15. What should be checked before submitting ADT-3?

Please check the following checkpoints before submission of e-form ADT-3:

- Ensure mandatory fields are filled
- Attach required documents in PDF/JPG format
- DSC should be valid and registered
- SRN of ADT-1 must be valid and associated with CIN
- No other ADT-3 should be pending for the same CIN
- Membership number should be valid as per ICAI database

16. What is the purpose of Form ADT-4?

Form ADT-4 is used by an auditor (including Practising Company Secretary and Practising Cost Accountant) to report suspected fraud to the Central Government under Section 143(12) of the Companies Act, 2013. It should be filed when the auditor has reason to believe that an offence of fraud involving ₹1 crore or more has been or is being committed by the company’s officers or employees.

17. How to access Form ADT-4?

You can access ADT-4 through:

- MCA Homepage → MCA Services → Approval Services (ROC/RD/HQ) → ADT-4
- Or by searching “ADT-4” in the MCA website search bar.

18. What should be checked before submitting ADT-4?

Please check the following checkpoints before submission of e-form ADT-4:

- Ensure mandatory fields are filled
- Attach required documents in PDF/JPG format
- Auditor must be a registered professional user
- Membership number or Certificate of Practice must be valid
- DSC should be valid and registered

- SRN of ADT-1 or CRA-2 must be valid and associated with CIN
- Estimated fraud amount must be ₹1 crore or above

19. Why do I get a validation error when filing ADT-1 for appointment of a subsequent auditor after ending of casual vacancy period caused by death of the auditor?

This happens because Validation Rule checks for prior filings of ADT-2 (removal) or ADT-3 (resignation) before allowing a subsequent ADT-1 submission. In cases of auditor's death, neither ADT-2 nor ADT-3 exists, so the system flags an error.

For existing cases where users face this error while filing ADT-1 for appointment of a subsequent auditor after the end of a casual vacancy, please raise a ticket. The issue will be resolved after verification.

Conditions for raising a ticket:

1. This relaxation applies only to existing cases of e-form ADT-1 filed in V2 or V3.
2. An earlier ADT-1 submission must exist for a casual vacancy where:
 - "Others" was selected in Field 7(a) (reason for appointment), or
 - A reason was provided in the text field for V2 SRNs.

Example:

ABC Private Limited had appointed M/s R & Co. as its statutory auditor. The company filed Form ADT 1 for this appointment in V2, generating SRN F11223344.

On 12 October 2025, the auditor unfortunately passed away, creating a casual vacancy.

v Since this vacancy occurred due to death, the company could not file:

- ADT 2 (removal), because no removal took place, and
- ADT 3 (resignation), because the auditor did not resign.

To fill the vacancy, the company appointed M/s S & Associates as the new auditor and filed ADT 1 for casual vacancy, selecting "Others" in Field 7(a) and entering "Casual vacancy due to death of auditor" in the text field. This generated SRN F55667788.

Now, after completion of that term, the company tries to file a subsequent ADT 1 for regular auditor appointment for FY 2026–27.

However, the system triggers a validation error, because the automated rule checks for earlier filings of ADT 2 or ADT 3, which do not exist in cases of death.

Outcome:

The company becomes unable to submit the subsequent ADT 1 due to system-level validation logic.

Correct Action:

The company must raise a support ticket, as per the relaxation provided for existing cases, because:

1. The earlier ADT 1 was filed in V2, and

2. The prior ADT 1 for casual vacancy had "Others" selected in Field 7(a) with a reason mentioned.

Upon verification, the backend team will enable ADT 1 filing for the subsequent auditor appointment.