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In this Article I have made attempt to explain the procedure for Incorporation of a Company under Companies Act, 2013. In this article details of required documents are also given.

Please find below the stepwise basic procedure for Incorporation of a Company under Companies Act, 2013:

### **1. Obtain Digital Signatures**

At least one director is required obtain Digital signature to sign the E-form INC.1 and other E-forms.

### **2. Obtain Director Identification Number [Section 153]**

As per 153 of the Companies Act, 2013, every individual intending to be appointed as director of a company shall have a valid Director Identification Number.

Therefore, before submission of e-Form **INC.1** for availability of name, all the directors of the proposed company must ensure that they are having DIN and if they are not having DIN, it should be first obtained.

Please note that to obtain DIN the individual has to make an application in the prescribed form i.e **DIR-3**. DIR-3 is digitally signed.

### **3. Name availability for proposed company**

As per section 4(4) read with **Rule-9** of Companies (Incorporation) Rules, 2014, application for the reservation/availability of name shall be in Form no. **INC.1** along with prescribed fee of Rs. 1,000/-.

In the form INC-1 upto six names can be proposed. But in Form SPICe only one name can be proposed.

After approval of name a letter of name approval is issued in the name of applicant. This name is valid for sixty days from the date of name approval.

### **5. Application for incorporation of a Company**

An application shall be filed, with the Registrar within whose jurisdiction the registered office of the company is proposed to be situated, in 36[Form No INC-7 (Part I company and company with more than seven subscribers) and Form No.INC-32 (SPICe)] along with the fee as provided in the Companies (Registration offices and fees) Rules, 2014 for registration of a company.

#### **Form no. INC 7 Attachments:**

A. Memorandum of Association as per Table A of schedule I

B. Articles of association as per Table F of Schedule I

C. Declaration in Form No. **INC-8** by Professionals. (As per **Rule-14** of Companies (Incorporation) Rules, 2014, A declaration in the prescribed form by an advocate, a CA, CMA or CS in practice who is engaged in the formation of the company, and by a person named in the articles as a director, manager or secretary of the company, that all the requirements of this Act

and the rules made there under in respect of registration and matters precedent or incidental thereto have been complied with;)

D. Affidavit from each of the subscriber to the Memorandum in Form No. **INC-9**.

E. Proof of Identity: PAN Card (mandatory) and any one of the following

- i. Voter's identity card
- ii. Driving License copy
- iii. Unique Identification Number (UIN)
- iv Proof of nationality in case the subscriber is a foreign national. v. Passport

F. Proof of residential address (such as Bank Statement, Electricity Bill, Telephone / Mobile Bill;)

G. NOC in case there is change in the promoters .

**Particulars of first directors of the company and their consent to act as such. (Form Dir12)**

The particulars of each person mentioned in the articles as first director of the company and his interest in other firms or bodies corporate along with his consent to act as director of the company shall be filed in Form No.DIR.12 along with the fee as provided in the Companies (Registration offices and fees) Rules, 2014.

**Attachments:**

1. Declaration by first director in Form **INC-9** is mandatory to attach in case of a new company.
1. Declaration of the appointee Director, in Form **DIR-2**;

1. Interest in other entities of director it is mandatory to attach in case number of entities entered is more than one.

1. Optional attachment(s), if any

**Verification of registered office.-**

The verification of the registered office shall be filed in Form No.INC.22 along with the fee.

Along with the above details in Form No. **INC.7**, Form no.**DIR.22** to be filed with the following attachments:

**Attachments:**

(a) The registered document of the title of the premises of the registered office in the name of the company; or

(b) The notarized copy of lease or rent agreement in the name of the company along with a copy of rent paid receipt not older than one month;

(c) The authorization from the owner or authorized occupant of the premises along with proof of ownership or occupancy authorization, to use the premises by the company as its registered office; and

(d) The proof of evidence of any utility service like telephone, gas, electricity, etc. depicting the address of the premises in the name of the owner or document, as the case may be, which is not older than two months.

**Simplified Proforma for Incorporating Company Electronically (SPICe).**

**(1)** The application for incorporation of a company under this rule shall be in FORM No INC-32 (SPICe) alongwith e-Memorandum of Association (e-MOA) in Form No INC-33 and e-Articles of Association (e-AOA) in Form no. INC-34

Provided that in case of incorporation of a company falling under section 8 of the Act FORM No.INC-32 (SPICe) shall be filed along with FORM No.INC-13 (Memorandum of Association) and FORM No.INC-31 (Articles of Association) as attachments

**(2)** For the purposes of sub-rule (1), the application for allotment of Director Identification Number upto three Directors, reservation of a name, incorporation of company and appointment of Directors of the proposed for One Person Company, private company, public company and a company falling under section 8 of the Act, shall be filed in FORM No. INC-32 (SPICe), with the Registrar, within whose jurisdiction the registered office of the company is proposed to be situated along with the fee of rupees five hundred in addition to the registration fee as specified in the Companies (Registration of Offices and Fees) Rules, 2014

Provided that where an applicant has applied for reservation of a name under Rule 9 and which has been approved therein, he may fill the reserved name as proposed name of the company

**(3)** For the purposes of filing SPICe Form, the particulars of maximum of three directors shall be allowed to be filled in FORM No, INC-32 (SPICe), and allotment of Director Identification Number of maximum of three proposed directors shall be permitted in FORM No INC-32 (SPICe) in case of proposed directors not having approved Director Identification Number,

**(4)** The promoter or applicant of the proposed company shall prepare Memorandum of Association (e-MoA) in FORM No. INC-33 and Articles of Association (e-AoA) in FORM No. INC-34, in accordance with rule 13.

The proviso states that the subscribers and witness or witnesses shall affix their digital signatures to the e-MoA and e-AoA

(5) For incorporation using application SPICe affixing recent photograph shall not apply.

(6) FORM No.INC-22 shall not be required to be filed in case the proposed company maintains its registered office at the given correspondence address

**Disclaimer:** Writer of this blog, Pramod Kumar Sharma is Practicing Company Secretary in Agra and Qualified Insolvency Professional. This blog is a knowledge sharing initiative. Author accepts no responsibility whatsoever and will not be liable for any losses, claims or damages which may arise because of the contents of this write up