



Instruction Kit for eForm Cods
(Application for Condonation of Delay Scheme -2018)

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About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This documents provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm.

This document is divided into following sections:

[Part I – Laws Governing the eForm](#)

[Part II – Instructions to fill the eForm](#)

[Part III – Important Points for Successful Submission](#)

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Procedure to be followed for the purposes of the scheme:- (1) In the case of defaulting companies whose names have not been removed from register of companies,-

- i) The DINs of the disqualified directors de-activated at present shall be temporarily activated during the validity of the scheme to enable them to file the overdue documents.
- ii) The defaulting company shall file the overdue documents in the respective prescribed eForms paying the statutory filing fee and additional fee payable as per section 403 of the Act read with Companies (Registration Offices and fee) Rules, 2014 for filing these overdue documents.
- iii) The defaulting company after filing documents under this scheme, shall seek condonation of delay by filing form e-CODS 2018 attached to this scheme along with a fee of Rs. 30,000/- (Rs. Thirty Thousand only) as prescribed under the Companies (Registration Offices and Fee) Rules, 2014 well before the last date of the scheme.



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- iv) The DINs of the Directors associated with the defaulting companies that have not filed their overdue documents and the eform Cods, and these are not taken on record in the MCA21 registry and are still found to be disqualified on the conclusion of the scheme in terms of section 164(2)(a) r/w 167(1)(a) of the Act shall be liable to be deactivated on expiry of the scheme period.

Purpose of the eForm

With a view to allow an opportunity for the defaulting companies to rectify the default, in exercise of its powers conferred under sections 403, 459 and 460 of the Companies Act, 2013, the Central Government has decided to introduce a Scheme namely “Condonation of Delay Scheme, 2018.

The defaulting companies after filing the overdue documents in the respective prescribed e-Forms, paying the statutory filing fee and additional fee payable as per section 403 of the Act read with Companies (Registration Offices and fee) Rules, 2014, shall seek condonation of delay by filing form e-CODS 2018.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm Cods at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

S. No/ Section Name	Field Name	Instructions
	The Registrar of Companies	This field would be pre-filled after pressing the Pre-Fill button of CIN
1	(a) Corporate identity number (CIN)	Enter the Valid CIN of the company. You may find CIN by entering existing registration number or name of the company on the MCA website.(www.mca.gov.in) Also the Company should be in Active status. Please check the status in Master data of the company available at MCA site.
2	(a) Name of the company	This field would be pre-filled after pressing the Pre-Fill button of CIN.



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S. No/ Section Name	Field Name	Instructions
	(b) Address of the registered office	This field would be pre-filled after pressing the Pre-Fill button of CIN.
	(c) email id of the company	This field would be pre-filled after pressing the Pre-Fill button of CIN. In case there is any change in the email ID, enter the new valid email ID.
	(d) Date of incorporation of Company of Indian company	This field would be pre-filled after pressing the Pre-Fill button of CIN.
3	Details of documents filed under the Condonation of Delay scheme,2018	
	Total number of Service Request Number (SRN)(s)	Enter the number of SRNs to be pre-filled in the below table. Maximum 20 SRNs can be entered in a form.
	SRN	Enter the SRNs filed to remove the default of the company. The SRNs entered should belong to the form ID AOC-4/AoC-4 CFS/AOC-4 XBRL/ 23AC/23ACA/23ACXBRL/23ACA XBRL/20B/21A/MGT-7/ADT-1/23B/66
	Form number (s)	This field would be pre-filled after pressing the Pre-Fill button of SRN.
	Date of filing (DD/MM/YYYY)	This field would be pre-filled after pressing the Pre-Fill button of SRN.
4	Whether any appeal(s) was filed against any notice issued or complaint filed before the competent court for violation of the provisions under the Act in respect of the above mentioned document(s). If yes, attach proof of withdrawal of such appeal	Select the Radio button. If Yes is selected, then attachment 1 is mandatory to attach.



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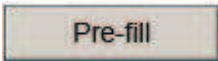
S. No/ Section Name	Field Name	Instructions
5	Whether any prosecution(s) is pending in court against the company and its officers in respect of belated documents filed under the scheme. If yes, provide details thereof as an attachment	Select the Radio button. If Yes is selected, then attachment 2 is mandatory to attach.
6	Whether any director(s) of the company is declared as proclaimed offender or facing criminal case(s) for economic offences. If yes, provide details of such director(s) as an attachment.	Select the Radio button. If Yes is selected, then attachment 3 is mandatory to attach.
To be digitally signed by	Designation	Select one of the option from the drop-down values – Director / Manager / Company Secretary / CEO / CFO who is digitally signing the eForm.
	DSC	In case of an existing company the eForm should be digitally signed by a director or manager or secretary or CEO or CFO of the company duly authorized by the board of directors.
	Director identification number of the director ; DIN or PAN of the manager or CEO or CFO ; or Membership number of the Company Secretary	• In case the person digitally signing the eForm is a Director - Enter the approved DIN. • In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter valid income-tax PAN. • In case the person digitally signing the eForm is Company Secretary - Enter valid membership number in case of other than Section 8 company. In case of Section 8 company and if designation selected as 'company secretary' – Enter valid membership number/ PAN.
Attachments	1. Proof of withdrawal of any appeal(s) against any notice issued or complaint filed before the competent court – Mandatory if 'Yes selected in field 4	



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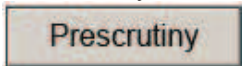
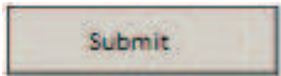
S. No/ Section Name	Field Name	Instructions
		2. Details in respect of prosecution(s) pending against the company and its officers in respect of belated documents filed under the scheme which requires withdrawal by the Registrar - Mandatory if 'Yes selected in field 5 3. Details of Director(s) declared as proclaimed offender or facing criminal case(s) for economic offences - Mandatory if 'Yes selected in field 6 4. Any other information can be provided as an optional attachment.

Common Instructions to fill eForm

Buttons	Particulars
Pre-Fill 	The Pre-fill button can appear more than once in an eForm. The button appears next to a field that can be automatically filled using the MCA database. Click this button to populate the field. Note: You are required to be connected to the Internet to use the Pre-fill functionality.
Attach 	Click this document to browse and select a document that needs to be attached to the eForm. All the attachments should be scanned in pdf format. 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.
Remove Attachment 	You can view the attachments added to the eForm in the List of attachment field. To remove any attachment from the eForm, select the attachment in the List of attachment field and click the Remove attachment button.
Check Form 	1. Click the Check Form button after, filling the eForm. System performs form level validation like checking if all mandatory fields are filled. System displays the errors and provides you an opportunity to correct errors. 2. Correct the highlighted errors. 3. Click the Check Form button again and. system will perform form level validation once again. On successful validations, a message is displayed "Form level pre scrutiny is successful".



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Buttons	Particulars
	Note: The Check Form functionality does not require Internet connectivity.
Modify 	The Modify button is enabled, after you have checked the eForm using the Check Form button. To make changes to the filled and checked form: 1. Click the Modify button. 2. Make the changes to the filled eForm. 3. Click the Check Form button to check the eForm again.
Pre scrutiny 	1. After checking the eForm, click the Prescrutiny button. System performs some checks and displays errors, if any. 2. Correct the errors. 3. Click the Prescrutiny button again. If there are no errors, a message is displayed "No errors found." The Prescrutiny functionality requires Internet Connectivity. Please attach signatures before clicking on Prescrutiny.
Submit 	This button is disabled at present.

Part III - Important Points for Successful Submission

Fee Rules

S. No.	Purpose	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit(days) for filing
1.	Application for Condonation of delay Scheme, 2018	Rupees 30,000	#N/A	#N/A	#N/A

Processing Type

The eForm will be auto-approved (STP).



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Email

When an eForm is approved/rejected by the authority concerned, an acknowledgement of the same is sent to the user in the form of an email.

FORM-e- CODS 2018**Application for Condonation of Delay Scheme, 2018 (CODS, 2018)**

[Pursuant to Condonation of Delay Scheme, 2018]

Note - All fields marked in * are to be mandatorily filled.

To

The Registrar of Companies,

Sir/ Madam,

I herewith make an application for the Condonation of Delay Scheme, 2018 and give below the following particulars, namely:-

1. (a) *Corporate identity number (CIN)

Pre-fill

(b) Global Location number (GLN) of company

2. (a) Name of the company

(b) Address of registered office or of the principal place of business in india of the company

(c) *email id of the company

(d) Date of incorporation of Indian company

(DD/MM/YYYY)

3. *Details of documents filed under the Condonation of Delay Scheme, 2018

Total number of Service Request Number (SRN)(s)

SRN	Form Number	Date of filing (DD/MM/YYYY)
	Pre-Fill	

4. * Whether any appeal(s) was filed against any notice issued or complaint filed before the competent court for violation of the provisions under the Act in respect of the above mentioned document(s). If yes, attach proof of withdrawal of such appeal.

☐ Yes ☐ No ☐ Not applicable

5. * Whether any prosecution(s) is pending in court against the company and its officers in respect of belated documents filed under the scheme. If yes, provide details thereof as an attachment.

☐ Yes ☐ No

6. * Whether any director(s) of the company is declared as proclaimed offender or facing criminal case(s) for economic offences. If yes, provide of such details of such director(s) as an attachment.

☐ Yes ☐ No

Attachments

List of attachments

4. Optional attachment(s) - if any.

Attach

Remove attachment

Declaration & Verification

To the best of my knowledge and belief, the information given in this application and its attachments is correct and complete.

- ☐ I have been authorized by the Board of directors' resolution number dated (DD/MM/YYYY) to sign and submit this application.
- ☐ The company had failed to comply with the provisions of the Act as mentioned in respect of filing of above mentioned documents.
- ☐ The company has withdrawn the appeal(s)/writ(s) pending before any Court or NCLT/ NCLAT or Regional Director or any other adjudicating authority.

* To be digitally signed by

* Designation

* Director identification number of the director; or DIN or PAN
of the manager or CEO or CFO; or
Membership number of the Company Secretary

Note: Attention is drawn to provisions of Section 448 of the Companies Act, 2013 which provide for punishment for false statement and certification.

Modify

Check Form

Prescrutiny

Submit

This eform has been taken on file maintained by the registrar of companies through electronic mode and on the basis of statement of correctness given by the filling company.