

Form 23AAC

INSTRUCTIONS FOR FILLING OF EFORM –23AAC (Application to Central Government for not providing depreciation)

S. No.		Detailed Instruction														
		Note: Instructions are not provided for the fields which are self explanatory														
		Refer the relevant provisions of the Companies Act, 1956 and rules made there under with respect to the matter dealt in this eform														
1	(a)	Enter the 'Corporate Identity Number' (CIN) of the company <ul style="list-style-type: none"> You may find CIN by entering your existing registration number in the Find CIN/GLN service at the portal. www.mca.gov.in 														
2	(a),-(b)	Click the "Pre-fill" button System will automatically display the name and registered office address of the company														
3		Enter the start date and end date of the period for which exemption is required from providing depreciation Exemption can be claimed for more than one year through one application but the application should be made within one year from the end date of the financial year														
8	(b)	If Yes is selected in field 8(a) then enter the service request number of eform 25A filed earlier Note: In case the existing company does not have the service request number (SRN) of Eeform 25A, enter "Z99999998" as SRN of Eeform 25A and attach the approval order taken as an optional attachment														
13	(a)	Enter the number of years mentioning the first financial year in which unprovided depreciation will be adjusted.														
Attachments		<ul style="list-style-type: none"> A certificate from the secretary or director certifying that no relevant facts or materials to the proposal have been concealed or misrepresented is to be enclosed An undertaking that the company will not come up with any public issue or invite any fresh deposits in the next 18 months is to be enclosed Copy of the board of director's resolution in support of the company's proposal is to be enclosed Shareholding pattern of promoters and their relatives in the following tabular format: <table border="1"> <thead> <tr> <th>S.No</th> <th>Name of the shareholder</th> <th>Address of the shareholder</th> <th>Promoter or relative</th> <th>Relationship with promoter</th> <th>Number of shares held</th> <th>%age of shareholding</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>The definition of the term "Relative" as per Companies Act, 1956 is as follows: A person shall be considered to be a relative of another , if and only if, -</p> <ol style="list-style-type: none"> They are members of a Hindu undivided family; or They are husband and wife: or To a person who is related to another in the following manner- <ol style="list-style-type: none"> Father Mother Son(including step-son) Son's wife Daughter(including step – daughter) Father's father Father's mother 	S.No	Name of the shareholder	Address of the shareholder	Promoter or relative	Relationship with promoter	Number of shares held	%age of shareholding							
S.No	Name of the shareholder	Address of the shareholder	Promoter or relative	Relationship with promoter	Number of shares held	%age of shareholding										

	8. Mother's father 9. Mother's mother 10. Son's son 11. Son's son's wife 12. Son's daughter 13. Son's daughter's husband 14. Daughter's husband 15. Daughter's son 16. Daughter's son's wife 17. Daughter's daughter 18. Daughter's daughter's husband 19. Brother(including step daughter) 20. Brother's wife 21. Sister(including step sister) 22. Sister's husband <ul style="list-style-type: none"> ▪ In case of a government company, copy of concurrence of administrative ministry is required in case the approval is obtained. ▪ Any other information and copy of any previous approval order obtained for the same purpose can be provided as an optional attachment
Declaration	Enter the date of board resolution authorising the signatory to sign and submit this application
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.

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 a 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	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 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.
Check Form	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.
Modify	"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.
Pre scrutiny	Once the check form is done the user is required to Pre scrutinize the eform. This requires being

	<p>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 <input type="text"/></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.