

# Manual

## Do you want to change the Registered Office of your Company?

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## *Manual: Shifting of Registered Office of a Company*

### **Meaning of Registered Office:**

A registered office is the official address of a company to which all official letters and reminders will be sent by any person, any government or non government or regulatory body. In terms of Section 146 of the Companies Act, 1956 (the “Act”), all registered companies are legally required to have a registered office address in India from the date of commencement of business or within thirty days from the date of incorporation whichever is earlier. However, under the incorporation process effective as on date, the proposed company is required to intimate the address of its proposed registered office at the time of incorporation itself.

Usually a registered office is situated where most of the stakeholders reside. The only reason being is for their convenience. However sometimes it happens so that the registered office needs to be shifted to another place for better management of the company. The shifting can be within the local limits of same city, outside the local limits within same city, from jurisdiction of present RoC to jurisdiction of another RoC (in Maharashtra and Tamilnadu<sup>1</sup>) and sometimes, from one state to another.

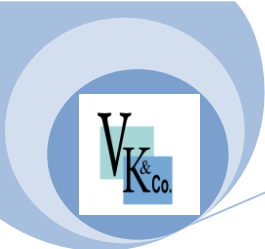
Below we discuss the detailed procedure for shifting of registered office of a company:

### **Provisions of the Act governing shifting of registered office**

- (A) From one place to another within the limits of same municipality and local limits [Section 146 (2)].
- (B) Shifting of office outside the local limits of any city, town or village [Proviso to Section 146 (2)].
- (C) From the jurisdiction of one Registrar of Companies (“RoC”) to another RoC [Section 17A].
- (D) From one state to another state [Section 17].

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<sup>1</sup> Note that **in Maharashtra**, RoC Pune is having jurisdiction on Ahmednagar, Kolhapur, Pune, Ratnagiri, Sangli, Satara, Sindhudurg, Sholapur and RoC Mumbai is having jurisdiction on the remaining districts in the state. **In Tamilnadu**, RoC Coimbatore is having jurisdiction on Coimbatore, Dharmapuri, Dindigul, Erode, Krishnagiri, Nammakkal, Nilgiris, Salem and RoC Chennai is having jurisdiction on the remaining districts in the state.



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### **Detailed procedure**

#### **A) Shifting of Registered Office from one place to another within the local limits of same municipality<sup>2</sup>**

1. Convene a meeting of Board of Directors of the company and pass a Resolution approving the change in the Registered Office of the Company from one place to another within the local limits of same municipality.
2. File e-Form 18 with the concerned RoC within 30 days from the date of the change.

Requirements for Form 18:

- (a) Extract of Board Resolution approving the change in address
  - (b) Police Station jurisdiction for new address
3. Give intimation of change in the situation of registered office to all the concerned and make necessary corrections in the name board, stationery and records of the company wherever it is required in terms of provisions of section 147.

#### **B) Shifting of Registered Office outside the local limits of any city, town or village but within the jurisdiction of same RoC**

1. Convene a Board Meeting to consider the proposal of shifting of registered office and approve the notice calling General Meeting of members.
2. Issue the notice of General Meeting to all members eligible to receive the same.
3. Hold General Meeting and pass the Special Resolution.
4. File Form 23 within 30 days of passing of Special Resolution.

Requirements for Form 23:

- (a) Notice, Explanatory statement and extract of Special Resolution are to be attached.
5. File Form 18 with the RoC within 30 days of passing of Special Resolution.  
Requirements for Form 18:
    - (a) Police Station jurisdiction for new address
    - (b) SRN of Form 23
    - (c) Extracts of Board Resolution and Special Resolution (optional).

6. Give intimation of change in the situation of registered office to all the concerned and make necessary corrections in the name board, stationery and records of the company wherever it is required in terms of provisions of section 147.

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<sup>2</sup> Note that in terms of *Department circular no 19/72* dated 26-06-1972, “local limits” should be taken to mean both the local body limits and the postal limits, and where the two do not coincide, the wider of the two



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**C) Shifting of Registered Office from the jurisdiction of one RoC to another RoC**

1. Hold a Board Meeting to consider the proposal of shifting of registered office and alteration in Memorandum of Association with regard to registered office clause and approve the notice calling General Meeting of members.
2. Issue the notice of General Meeting to all members eligible to receive the same.
3. Hold General Meeting and pass the Special Resolution approving the alteration in registered office and in MOA, subject to confirmation of Regional Director.
4. File Form 23 within 30 days of passing of Special Resolution.

Requirements for Form 23:

- (a) Explanatory statement and extract of Special Resolution are to be attached.
5. Give a newspaper advertisement at least 21 days before making application to Regional Director (RD) of the state: one in any of the English newspaper and another in the local regional language of the district where the registered office is situated.
6. File Form 1AD with the RD for his approval. The RD shall communicate his confirmation within 4 weeks from the date of receipt of application for such change.

Requirements for Form 1AD

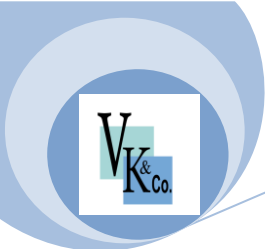
- (a) SRN of Form 23
- (b) Copy of Minutes of the Meeting
- (c) Copies of the Newspaper Advertisement.
7. After getting the confirmation by the RD, file the certified true copy of such confirmation in e-Form 61 with the RoC under whose jurisdiction the old office is situated within 2 months from the date of order communicated to the company.
8. File Form 18 with both the RoCs.

Requirements for Form 18:

- (a) New address of the registered office
- (b) Police Station jurisdiction
- (c) Date from which the new address of the registered office of the company with be effective.
9. The Registrar shall within one month of filing the order register the same and shall issue a certificate indicating new CIN to that effect

**D) Shifting of Registered Office from one state to another state (from the jurisdiction of one RD to another RD)**

1. Hold a Board Meeting to consider the proposal and approve the notice of General Meeting and authorise the CS or Director to move an application before RD



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- within whose jurisdiction the registered office of the company (before change) is situated<sup>3</sup>.
2. Issue the notice of General Meeting.
  3. Hold General Meeting and pass the Special Resolution approving the shifting subject to the approval of the RD.
  4. File form 23 within 30 days of Special Resolution.
  5. In case of listed companies:-
    - a. Forward three copies of notice to the SE where the shares of the Company are listed.
    - b. Forward to the SE the proceedings (minutes) of the BM and GM.
  6. Prepare a list of creditors and debenture holders and intimate them accordingly. The list is required to be filed with the petition and should be duly verified by an affidavit and should such list should not precede the date of filing of petition by more than one month.
  7. At least one month before filing the petition under Section 17, the company is required to publish a general notice in a newspaper one in regional language and one in English in daily newspaper circulating in the State.
  8. The notice shall state that any person whose interest is likely to be affected due to change may intimate to the RD within 21 days of the publication of the notice.
  9. The notice is also required to be sent to each creditor and debenture holder of the Company through registered post A.D.
  10. A copy of notice along with the copy of petition is also required to be sent to the Chief Secretary of the State or Union Territory concerned and the view of the concerned Government authorities will be taken in to account by the RD.
  11. File a petition in form 1 of CLB Regulations. It should be duly verified by an affidavit. A soft copy of the petition is to be filed in Form 24AAA before filing the hard copy with the RD.
  12. Following documents are required to be attached with the petition:-
    - a. Copy of the notice calling the General Meeting with explanatory statement.
    - b. Copy of Special Resolution.
    - c. Minutes of the General Meeting.
    - d. Affidavit verifying the petition.
    - e. Memorandum of appearance along with the copy of Board Resolution or duly executed Vakalatnama (now to be filed as per the format given in Form 2 of the CLB Regulation, previously form 5 was filed for filing memorandum of appearance).
    - f. Copy of the latest audited balance sheet and profit and loss account of the company along with auditors' and directors' report.

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<sup>3</sup> Please note that vide notification dated July 10, 2012, power under Section 17 has been delegated to RD. The notification has come into force from August 12, 2012.



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- g. Affidavit proving the dispatch and service of notice to the Chief Secretary.
  - h. Newspaper cuttings.
  - i. Certified copy of list of creditors along with the affidavit verifying the list of creditors.
  - j. Challan of Form 24AAA.
13. The RD, on satisfaction, may pass the order on or without hearing the matter.
  14. The Company shall within 3 months from receiving the order file the certified copy of the orders to the RoC in e-Form 21.
  15. File form 18 within 30 days of change.
  16. The Registrar shall within one month of filing the order register the same and shall issue a certificate indicating new CIN to that effect.
  17. Make alteration in the MoA with respect to the state in every copy of Memorandum.
  18. Notify the change of registered office in newspaper (optional).
  19. Each stationery, banner, signboard, bills, invoice etc. should show the new address and necessary advice should be sent to shareholders, debenture holders, and other concerned parties.

For further assistance in relation to any of the above procedure, we can be reached at [nidhiladha@vinodkothari.com](mailto:nidhiladha@vinodkothari.com) or [aditi@vinodkothari.com](mailto:aditi@vinodkothari.com) or [vinod@vinodkothari.com](mailto:vinod@vinodkothari.com).