



## Instruction Kit for eForm AOC-5

(Notice of address at which books of account are maintained)

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## About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This document 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

### Rule Number(s)

eForm AOC-5 is required to be filed pursuant to Section 128 of the Companies Act 2013 which is reproduced for your reference.

### Section 128:

(1) Every company shall prepare and keep at its registered office books of account and other relevant books and papers and financial statement for every financial year which give a true and fair view of the state of the affairs of the company, including that of its branch office or offices, if any, and explain the transactions effected both at the registered office and its branches and such books shall be kept on accrual basis and according to the double entry system of accounting:

Provided that all or any of the books of account aforesaid and other relevant papers may be kept at such other place in India as the Board of Directors may decide and where such a decision is taken, the company shall, within seven days thereof, file with the Registrar a notice in writing giving the full address of that other place.

### Purpose of the eForm

Every company must keep proper books of account with respect to:

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- all sums of money received and expended by the company and the matters in respect of which the receipt and expenditure take place;
- all sales and purchases of goods by the company;
- the assets and liabilities of the company; and
- in the case of a company engaged in production, processing, manufacturing or mining activities, such particulars relating to utilization of material or labor or other items of cost as may be prescribed by the Central Government, provided the Central Government so directs to any such class of companies or any particular company.

If the Board of Directors decides by passing the resolution to keep all or any of the books of account at any other place in India besides the registered office then, the company shall, within seven days of passing the Board Resolution, file this form giving full address of that other place in form AOC-5.

[eForm Number as per Companies Act, 1956](#)

[eForm 23AA as per section 209\(1\) of the Companies Act, 1956](#)

## Part II – Instructions to fill the eForm

### Specific Instructions to fill the eForm AOC-5 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.

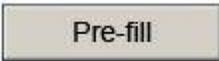
S. No/ Section Name		Field Name	Instructions
1	a	Corporate Identity Number (CIN)	<p>Enter the Valid CIN of the company. You may find CIN by entering existing registration number or name of the company on the MCA website.(<a href="http://www.mca.gov.in">www.mca.gov.in</a> )</p> <p>Also the Company should be in Active status. Please check the status in Master data of the company available at MCA site.</p>
1		Pre-fill button	Click the <b>Pre-fill</b> button. On clicking the button, system shall automatically display the name, registered office address of the company.
3		Date of board resolution wherein a decision regarding address at which books of account are to be maintained has been taken	<p>Enter the Date of board resolution wherein a decision regarding address at which books of account are to be maintained has been taken.</p> <p>The Date entered should be equal to or less than the system date.</p>
4	(a) to (e)	Address at which the books of account are to be maintained.	Please provide address at which books of accounts are to be maintained.
<b>To be digitally signed by</b>		Declaration	Enter the serial number and date of board resolution authorizing the signatory to sign and submit the eForm.
		DSC	<p>Ensure the eForm is digitally signed by the Director, Manager, CEO, CFO or Company Secretary.</p> <p>The person should have registered his DSC with MCA by using the following link (<a href="http://www.mca.gov.in">www.mca.gov.in</a>). If not already register, then please register before signing this form.</p> <p>Disqualified director should not be able to sign the form</p>
		DIN or Income-tax PAN or Membership number	<ul style="list-style-type: none"> <li>In case the person digitally signing the eForm is a Director. Enter the approved DIN.</li> <li>In case the person digitally signing the eForm is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter valid income-tax PAN/approved DIN.</li> </ul>

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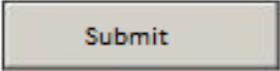
S. No/ Section Name	Field Name	Instructions
		<ul style="list-style-type: none"> <li>In case the person digitally signing the eForm is Company Secretary - Enter valid membership number.</li> </ul>
<b>Attachments</b>		<ul style="list-style-type: none"> <li>Copy of Board resolution wherein a decision regarding address at which books of account are to be maintained has been taken is to be attached.</li> <li>Any other information can be provided as an optional attachment</li> </ul>

### Common Instructions to fill eForm

Buttons	Particulars
<p>Pre-Fill</p> 	<p>The <b>Pre-fill</b> 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.</p> <p>Click this button to populate the field.</p> <p><b>Note:</b> You are required to be connected to the Internet to use the Pre-fill functionality.</p>
<p>Attach</p> 	<p>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.</p> <p>In case you wish to attach any other document, please click the optional attach button.</p>
<p>Remove Attachment</p> 	<p>You can view the attachments added to the eForm in the <b>List of attachment</b> field.</p> <p>To remove any attachment from the eForm, select the attachment in the <b>List of attachment</b> field and click the <b>Remove attachment</b> button.</p>
<p>Check Form</p> 	<ol style="list-style-type: none"> <li>Click the <b>Check Form</b> 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.</li> <li>Correct the highlighted errors.</li> <li>Click the <b>Check Form</b> button again and. system will perform form level validation once again. On successful validations, a message is displayed “Form level pre scrutiny is successful”.</li> </ol> <p><b>Note:</b> The Check Form functionality does not require Internet connectivity.</p>
<p>Modify</p> 	<p>The Modify button is enabled, after you have checked the eForm using the <b>Check Form</b> button.</p>

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Buttons	Particulars
	<p>To make changes to the filled and checked form:</p> <ol style="list-style-type: none"> <li>1. Click the <b>Modify</b> button.</li> <li>2. Make the changes to the filled eForm.</li> <li>3. Click the <b>Check Form</b> button to check the eForm again.</li> </ol>
<p>Pre scrutiny</p> 	<ol style="list-style-type: none"> <li>1. After checking the eForm, click the <b>Prescrutiny</b> button. System performs some checks and displays errors, if any.</li> <li>2. Correct the errors.</li> <li>3. Click the <b>Prescrutiny</b> button again. If there are no errors, a message is displayed “No errors found.”</li> </ol> <p>The <b>Prescrutiny</b> functionality requires Internet Connectivity. Please attach signatures before clicking on Prescrutiny.</p>
<p>Submit</p> 	<p>This button is disabled at present.</p>

### 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.	Notice of address at which books of account are maintained		<a href="#">The Companies (Registration of Offices and Fees) Rules, 2014 Annexure A</a>	Date of passing the board resolution	7 days

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

#### Processing Type

The eForm will be processed by the office of Registrar of Companies (Non STP). On processing of the eForm the details will be saved with MCA.

#### Email

When an eForm is registered by the authority concerned, an acknowledgement of the same is sent to the user in the form of an email at the end of the day to the email id of the company.

Annexure A

**The Companies (Registration of offices and Fees) Rules, 2014**

**1. In case of Company having share capital**

<b>Nominal Share Capital</b>	<b>Fee applicable</b>
Less than 1,00,000	Rupees 200 per document
1,00,000 to 4,99,999	Rupees 300 per document
5,00,000 to 24,99,999	Rupees 400 per document
25,00,000 to 99,99,999	Rupees 500 per document
1,00,00,000 or more	Rupees 600 per document

**2. Fee for filing e-Forms or documents in case of company not have share capital**

<b>Fee applicable</b>
Rupees 200 per document

**Additional fee rules**

<b>Period of delays</b>	<b>All forms</b>
Up to 30 days	2 times of normal fees
More than 30 days and up to 60 days	4 times of normal fees
More than 60 days and up to 90 days	6 times of normal fees
More than 90 days and up to 180 days	10 times of normal fees
More than 180 days	12 times of normal fees

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