

# *An Analysis on the “Shifting of Registered Office of Company”*

**navneet k. arora & co.**  
COMPANY SECRETARIES

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# Proprietor 's Profile at a Glance

## Navneet K. Arora & Co., Company Secretaries

### BASIC DETAILS

- ✂ Name of the Proprietor – **CS Navneet Arora**
- ✂ Year of Passing of ICSI Final Examination – **June 1990**
- ✂ Date of becoming Associate Member of ICSI (ACS - 8421) – **3<sup>rd</sup> March 1992**
- ✂ Date of becoming Fellow Member of ICSI (FCS - 3214) – **21<sup>st</sup> July 1997**
- ✂ Date of holding Certificate of Practice (CP - 3005) – **20<sup>th</sup> November 1998**
- ✂ Experience (No. of Years) – **25 Years (15 Years in Practice)**



### EDUCATIONAL QUALIFICATION:

- ✂ Master of Commerce.
- ✂ Fellow Member of The Institute of Company Secretaries of India
- ✂ Post Graduate Diploma in Financial Management

### PROFESSIONAL ASSOCIATION / RECOGNITION / MEMBERSHIP OF CONFEDERATION BODIES:

- ✂ Member - **All India Management Association New Delhi (AIMA).**
- ✂ Professional Member - **PHD Chamber of Commerce and Industries, New Delhi.**
- ✂ Appointed as **Peer Reviewer** by ICSI to conduct peer review of Practicing Member of ICSI.
- ✂ ICSI Certified participant of **National Workshop on Diligence Report for Banks.**
- ✂ **Convener South Delhi Study Group of NIRC of the ICSI** -2011, 2012, 2013 & 2014. Also Past Governing Body Member of Kanpur Chapter of NIRC of the ICSI & Past Member of various Professional Development Committee of NIRC of the ICSI.
- ✂ Regular Participant, Speaker of Seminars / Workshop on the Professional Development Program of various Professional Management Institutes including Institute of Company Secretaries of India (ICSI), Asia Pacific Institute of Management (AIM), National Foundation for Corporate Governance (NFCG) etc.

# *Overview of Shifting of Registered Office of Company*

- ❑ A Registered Office is the official address of an Incorporated Company, Association or any other legal entity duly registered with Ministry of Corporate Affairs at the time of incorporation. Generally it will form part of the public record and is required where the registered organization or legal entity is incorporated. A registered physical office address is required for incorporated organizations to receive official correspondence and formal notices from government departments, investors, banks, shareholders and the general public.
- ❑ A Company can change its registered office any time after acquiring Certificate of Incorporation and Certificate of Commencement of Business).
- ❑ Such change in the address of Registered Office can be classified under following types:
  - Change within local limits of city, town or village
  - Change outside local limits of city, town or village within the same ROC and State
  - Change in ROC within same State
  - Change in State within the jurisdiction of same ROC
  - Change in State outside the jurisdiction of existing ROC
- ❑ **Section 12 and 13 of the Companies Act, 2013 and Companies (Incorporation of Company and Matters Incidental Thereto) Rules, 2014 specify the law and procedure regarding the Registered Office of the Company and shifting of Registered Office of the Company.**

## ***Change within Local limits of City, Town or Village / Change outside local limits of city, town or village within the same ROC and State***

- **Extract of the relevant provisions prescribed in Section 12 & 13 of the Companies Act, 2013 and Companies (Incorporation of Company and Matters Incidental thereto) Rules, 2014 as under:-**
- As per the provisions of Section 12 & 13 of Companies Act, 2013 A Company can change the place of its registered office within the local limits of city, town or village and also the change in ROC within same state after passing the resolution and filling an application in Form no. INC.22 made by the Company in this behalf along with the following documents:
  - Proof of Registered Office address
  - Copy of utility bills
  - A proof that the Company is permitted to use the address as the Registered Office of the Company if the same is owned by any other entity / person

## *Change in ROC within same State*

- As per the provisions of Section 12 & 13 of Companies Act, 2013 A Company can change the place of its registered office from the jurisdiction of one Registrar to the Jurisdiction of another Registrar within the same State only after seeking the permission of Regional Director on an application in Form no. INC.23 made by the Company in this behalf.
- The company shall, not less than one month before filing any application with the Regional Director for the change of registered office-
  - (a) publish a notice, at least once in a daily newspaper published in English and in the principal language of that district in which the registered office of the company is situated and circulating in that district; and
  - (b) serve individual notice on each debenture holder, depositor and creditor of the company, clearly indicating the matter of application and stating that any person whose interest is likely to be affected by the proposed alteration may intimate his nature of interest and grounds of opposition to the Regional Director with a copy to the company within twenty one days of the date of publication of that notice:
- Further, if no objection is received by the Regional Director within twenty one days from the date of service or publication of the notice, the person concerned shall be deemed to have given his consent to the change of registered office proposed in the application.
- After obtaining such permission from Regional Director, the Company is required to intimate such change in the Registered Office of the Company to the Registrar within 15 days of such change.

## *Change in State within the jurisdiction of same ROC / Change in State outside the jurisdiction of existing ROC*

- As per the provisions of Section 13 of Companies Act, 2013 A Company can change the place of its registered office from one State to another State after seeking the permission of Central Government in Form no. INC.23 along with the fee and shall be accompanied by the following documents, namely:-
  - (a) a copy of the memorandum and articles of association;
  - (b) a copy of the notice convening the general meeting along with relevant Explanatory Statement;
  - (c) a copy of the special resolution sanctioning the alteration by the members of the company;
  - (d) a copy of the minutes of the general meeting at which the resolution authorizing such alteration was passed, giving details of the number of votes cast in favor or against the resolution;
  - (e) an affidavit verifying the application;
  - (f) the list of creditors and debenture holders entitled to object to the application;
  - (g) an affidavit verifying the list of creditors;
  - (h) the document relating to payment of application fee;
  - (i) a copy of board resolution or Power of Attorney or the executed Vakalatnama, as the case may be.

## ***Change in State within the jurisdiction of same ROC / Change in State outside the jurisdiction of existing ROC***

- There shall be attached to the application, a list of creditors and debenture holders, drawn up to the latest practicable date preceding the date of filing of application by not more than one month, setting forth the following details, namely:-
  - (a) the names and address of every creditor and debenture holder of the company;
  - (b) the nature and respective amounts due to them in respect of debts, claims or liabilities:

Further, the applicant company shall file an affidavit, signed by the Company Secretary of the company, if any and not less than two directors of the company, one of whom shall be a managing director, where there is one, to the effect that they have made a full enquiry into the affairs of the company and, having done so, have formed an opinion that the list of creditors is correct, and that the estimated value as given in the list of the debts or claims payable on a contingency or not ascertained are proper estimates of the values of such debts and claims and that there are no other debts of or claims against the company to their knowledge.

- There shall also be attached to the application an affidavit from the directors of the company that no employee shall be retrenched as a consequence of shifting of the registered office from one state to another state and also there shall be an application filed by the company to the Chief Secretary of the concerned State Government or the Union territory.



## ***Change in State within the jurisdiction of same ROC / Change in State outside the jurisdiction of existing ROC***

- A duly authenticated copy of the list of creditors shall be kept at the registered office of the company and any person desirous of inspecting the same may, at any time during the ordinary hours of business, inspect and take extracts from the same on payment of a sum not exceeding ten rupees per page to the company.
- There shall also be attached to the application a copy of the acknowledgment of service of a copy of the application with complete annexure to the Registrar and Chief Secretary of the State Government or Union territory where the registered office is situated at the time of filing the application.
- The company shall at least fourteen days before the date of hearing-
  - (a) advertise the application in the Form No.INC.26 in a vernacular newspaper in the principal vernacular language in the district in which the registered office of the company is situated, and at least once in English language in an English newspaper circulating in that district;
  - (b) serve, by registered post with acknowledgement due, individual notice(s), to the effect set out in above mentioned clause on each debenture-holder and creditor of the company; and
  - (c) serve, by registered post with acknowledgement due, a notice together with the copy of the application to the Registrar and to the Securities and Exchange Board of India, in the case of listed companies and to the regulatory body, if the company is regulated under any special Act or law for the time being in force.
- Where any objection of any person whose interest is likely to be affected by the proposed application has been received by the applicant, it shall serve a copy thereof to the Central Government on or before the date of hearing.



## *Change in State within the jurisdiction of same ROC / Change in State outside the jurisdiction of existing ROC*

- Where no objection has been received from any of the parties, who have been duly served, the application may be put up for orders without hearing.
- Before confirming the alteration, the Central Government shall ensure that, with respect to every creditor and debenture holder who, in the opinion of the Central government, is entitled to object to the alteration, and who signifies his objection in the manner directed by the Central government, either his consent to the alteration has been obtained or his debt or claim has been discharged or has determined, or has been secured to the satisfaction of the Central Government.
- The Central Government may make an order confirming the alteration on such terms and conditions, if any, as it thinks fit, and may make such order as to costs as it thinks proper provided that the shifting of registered office shall not be allowed if any inquiry, inspection or investigation has been initiated against the company or any prosecution is pending against the company under the Act.
- The certified copy of the order of the Central Government, approving the alteration of the memorandum for transfer of registered office of the company from one State to another, shall be filed in Form No.INC.28 along with the fee as with the Registrar of the State within thirty days from the date of receipt of certified copy of the order.

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  - Virtual Office Management Services,
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*Thanking you*

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