

## Form 23B

### INSTRUCTIONS FOR FILLING OF EFORM – 23B (Information by Auditor to Registrar)

**NOTE:**

- After the eForm has been filled, click the Pre scrutiny button to prescrutinise the eForm. If the eForm is not prescrutinised, it shall be rejected when you attempt to upload the eForm.
- This eForm shall be taken on record through electronic mode without any processing at the Registrar of Companies office. Ensure that all particulars in the eForm are correct. There is no provision for resubmission of this eForm.
- No attachment can be submitted through the addendum service in respect of this eForm.

S. No.		Detailed Instructions
		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"><li>• You may find CIN by entering existing registration number or name of the company in the 'Find CIN/GLN' service at the portal <a href="http://www.mca.gov.in">www.mca.gov.in</a></li></ul>
2	(a), (b)	Click the "Pre-fill" button System will automatically display the name and registered office address of the company.
3		Select whether auditor is an individual or a firm.
4	(a) to (e)	Enter the particulars of the auditor or auditor's firm, as the case may be.
8		Enter the period of accounts of the company for audit.
Attachments		Copy of intimation received by auditor from the company is to be attached. Any other information can be provided as an optional attachment.
Digital Signature		The eForm should be digitally signed by the auditor who has been appointed as an auditor of the company. Enter the 'Membership Number' of auditor signing the eForm and select whether he/ she is an associate or fellow. In case category of auditor is 'Individual', then 'Membership Number' entered should be same as entered in field 4(c).
Pre scrutiny		After the check eForm is successful and required documents have been attached, pre-scrutinise the eForm. This is a mandatory step.

### Common Instruction Kit

Buttons	Particulars
Pre-Fill	When the user clicks the Pre-Fill button after entering the corporate identity number in eForm, the name and address is displayed by the system. This button may appear more than once in an eForm, and shall be required to be clicked for displaying the data pertaining to that field. You are required to be connected to the internet for pre-filling.
Attach	Click the Attach button corresponding to the document you wish to attach. In case you wish to attach any other document, click the Optional Attachment button (Through Optional attachment, you can attach maximum five attachments).
Remove	You can view the attachments added to eForm in the rectangle box provided next to the list of

attachment	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 eForm is filled up, click the Check Form button for form level validation, for example, to check whether all the mandatory fields have been filled or not. If an error is displayed, rectify the error and click the "Check Form" button again. When the form level validation is complete, the message, "Form level pre scrutiny is successful", is displayed. The form level validation (Check Form) is done without being connected to the Internet.
Modify	The "Modify" button gets enabled after the check form is done. By clicking this button, you can make changes in the filled eForm. The digital signatures, if already attached, shall be removed. Once you have changed the filled eForm, click the Check Form button again.
Pre scrutiny	The "Pre scrutiny" button gets enabled once check form is done. You are required to be connected to the Internet for pre scrutiny. On pre-scrutiny, the system level check is performed and if there are any errors, the same are displayed to the user. After correcting the pre scrutiny errors, attach the digital signature on the eForm in the signature field.
Upload eForm	Once the eForm is pre scrutinised, filled and signed, it is ready for uploading on the MCA21 portal. Login to the MCA21 portal with your user ID and password for uploading the eForm.

Note: User is advised to refer to eForm specific instruction kit.