APG FOUNDER TOOLKIT

Company Registration Toolkit – India

A practical guide to incorporating and maintaining an Indian Private Limited Company

Updated: 2026

Starting a company involves more than getting a Certificate of Incorporation.

You need to prepare the right documents, complete the MCA filings, set up the registered office, complete the first post-incorporation requirements and then keep up with recurring compliance.

This toolkit brings the process into one place.

Scope: This toolkit is primarily designed for an Indian Private Limited Company incorporated under the Companies Act, 2013. Some requirements differ for OPCs, LLPs, public companies, Section 8 companies and other entities.

Official sources: Ministry of Corporate Affairs (MCA) and India Code.

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1. COMPANY REGISTRATION CHECKLIST

A. Before Starting the Application

- [ ] Decide the proposed business structure.
- [ ] Decide the proposed company name.
- [ ] Identify the proposed business activities.
- [ ] Identify the subscribers/shareholders.
- [ ] Identify the proposed directors.
- [ ] Confirm that proposed directors have or can obtain DIN as applicable.
- [ ] Arrange Digital Signature Certificates (DSCs) for persons required to sign.
- [ ] Decide the registered office address.
- [ ] Collect proof of the registered office address.
- [ ] Decide the authorized and subscribed share capital.
- [ ] Decide the shareholding of each subscriber.
- [ ] Prepare the proposed objects of the company.
- [ ] Check whether the proposed business requires any sector-specific approval or licence.

B. Documents for the Promoters and Directors

The exact documents required can vary depending on the applicant and circumstances.

For Indian individual subscribers/directors, prepare applicable:

- [ ] PAN
- [ ] Proof of identity
- [ ] Address proof
- [ ] Photograph, where required
- [ ] Digital Signature Certificate
- [ ] DIN details, where already allotted

For foreign individuals or foreign body corporates, additional documentation and authentication requirements may apply.

MCA's incorporation FAQs specify documentation requirements for different subscriber situations and provide instructions for SPICe+ filings.

C. Registered Office Documents

Prepare applicable documents showing the company's right to use the proposed registered office.

Depending on the situation, this can include:

- [ ] Ownership/title document
- [ ] Lease or rental agreement
- [ ] Rent/lease supporting documents
- [ ] Utility bill or other prescribed address evidence
- [ ] Authorization/NOC from the owner, where applicable

The registered office must be capable of being verified in accordance with the Companies Act and applicable rules.

Under Section 12 of the Companies Act, 2013, the company must furnish verification of its registered office to the Registrar in the prescribed manner.

D. MCA Incorporation Filing

The incorporation process is carried out through the MCA's electronic filing system.

The process commonly involves:

- [ ] Name reservation, where applicable
- [ ] SPICe+ incorporation form
- [ ] e-MoA, where applicable
- [ ] e-AoA, where applicable
- [ ] AGILE-PRO-S and linked registrations, where applicable
- [ ] Declaration and supporting documents
- [ ] Digital signatures
- [ ] Payment of applicable government fees and stamp duty

MCA's SPICe+ FAQ explains the linked incorporation forms and the information and documents required for incorporation.

E. Before Submission

Perform a final review.

- [ ] Company name is correct.
- [ ] Subscriber names match identity documents.
- [ ] PAN details are correct.
- [ ] Director details are correct.
- [ ] Address details match supporting documents.
- [ ] Shareholding percentages and amounts are correct.
- [ ] Objects of the company accurately describe the proposed business.
- [ ] All required attachments are included.
- [ ] Documents are properly signed.
- [ ] DSCs are valid and correctly applied.
- [ ] The correct forms are being used.
- [ ] Applicable fees and stamp duty have been checked.

MCA specifically highlights errors such as incorrect subscriber information, missing documents and improperly copied signatures as issues that can affect SPICe+ filings.

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2. INCORPORATION TIMELINE

There is no single guaranteed number of days for company incorporation.

The actual time can depend on the completeness of the application, name-related issues, document requirements, resubmission, MCA processing and other factors.

A better way to understand incorporation is as a sequence.

Stage	What Happens	Typical Output
1. Business Planning	Decide structure, ownership, business activity and proposed objects.	Basic incorporation plan
2. Name Preparation	Proposed company name is prepared and checked against applicable requirements.	Proposed name
3. DSC Preparation	Required subscribers/directors obtain or arrange DSCs.	Valid digital signatures
4. SPICe+ Filing	Incorporation information and supporting documents are submitted through MCA.	Submitted incorporation application

Stage	What Happens	Typical Output
5. Linked Filings	Applicable linked forms and registrations are submitted.	Integrated application
6. MCA Review	MCA reviews the application and documents.	Approval or resubmission
7. Resubmission, if Required	Defects identified by MCA are corrected and the application is resubmitted.	Revised application
8. Certificate of Incorporation	On approval, the company is incorporated.	Certificate of Incorporation
9. PAN/TAN	PAN and TAN are allotted through the integrated incorporation process where applicable.	PAN/TAN details
10. Post-Incorporation Compliance	Registered office, commencement declaration, first Board meeting, auditor appointment and other applicable requirements are completed.	Operationally compliant company

MCA states that on approval of SPICe+ linked filings, the Certificate of Incorporation is issued with PAN allotted by the Income Tax Department, and PAN/TAN information is communicated as part of the process.

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3. DOCUMENT CHECKLIST

Keep one central digital folder for the company.

A. Incorporation Documents

- [ ] Certificate of Incorporation
- [ ] PAN
- [ ] TAN
- [ ] SPICe+ application and acknowledgement
- [ ] Approved company name records
- [ ] Memorandum of Association
- [ ] Articles of Association
- [ ] AGILE-PRO-S filing records, where applicable
- [ ] MCA challans and payment receipts
- [ ] MCA approval communications

B. Founder and Ownership Records

- [ ] PAN of subscribers
- [ ] Identity documents
- [ ] Address proofs
- [ ] DSC records
- [ ] DIN records

- [ ] Subscriber details
- [ ] Shareholding details
- [ ] Share subscription records
- [ ] Register of members
- [ ] Share certificates

The Companies Act contains requirements relating to the issue and delivery of share certificates. For subscribers to the memorandum, the share certificate is generally required to be delivered within two months from the date of incorporation, subject to the applicable provisions.

C. Registered Office Records

- [ ] Registered office proof
- [ ] Ownership document or lease/rent agreement, as applicable
- [ ] Utility bill or prescribed address proof
- [ ] Owner authorization/NOC, where applicable
- [ ] INC-22 filing, where applicable

If the registered office address is different from the correspondence address used during incorporation, MCA's incorporation guidance states that INC-22 is required within 30 days of incorporation.

D. Board and Corporate Records

Maintain:

- [ ] First Board meeting notice
- [ ] Board meeting minutes
- [ ] Board resolutions
- [ ] Register of directors and key managerial personnel, where applicable
- [ ] Register of members
- [ ] Share certificates
- [ ] Statutory registers applicable to the company
- [ ] Auditor appointment records
- [ ] Other prescribed corporate records

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4. FIRST 180 DAYS AFTER INCORPORATION

Incorporation is not the end of the process.

Several post-incorporation requirements begin immediately.

Registered Office

If the registered office verification was not completed through the incorporation process in the applicable manner, the company must complete the prescribed filing.

Section 12 of the Companies Act requires verification of the registered office within 30 days of incorporation.

Commencement of Business

For a company incorporated after the commencement of the relevant provision and having share capital, Section 10A requires a director to file the prescribed declaration within 180 days of incorporation confirming that subscribers have paid the value of shares agreed to be taken.

The company also needs to have filed the registered-office verification required under Section 12.

The company cannot commence business or exercise borrowing powers unless the requirements of Section 10A are satisfied.

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5. FIRST BOARD MEETING

The Companies Act requires the first Board meeting to be held within 30 days of incorporation.

The company should also establish its Board-meeting and corporate-record process from the beginning.

At the first Board meeting, applicable matters may include:

- [ ] Taking note of the Certificate of Incorporation
- [ ] Taking note of MOA and AOA
- [ ] Taking note of registered office
- [ ] Appointment of first auditor, where applicable
- [ ] Opening/operating the bank account
- [ ] Noting statutory registers and records
- [ ] Share certificate matters
- [ ] Other matters applicable to the company

The exact agenda depends on the company's circumstances.

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6. FIRST AUDITOR

For a company other than a Government company, the first auditor is appointed by the Board within 30 days from the date of registration.

If the Board fails to appoint the auditor within that period, the members appoint the auditor within the period prescribed under Section 139 of the Companies Act.

The appointment and related filing requirements should be completed according to the applicable provisions and rules.

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7. ANNUAL COMPLIANCE CALENDAR

The following calendar focuses on common recurring requirements for an Indian Private Limited Company.

The exact compliance list depends on the company's activities, size, transactions, financial year, capital structure and other facts.

Compliance	Common Due Date / Frequency	Applicability
Board Meetings	At least 4 meetings in each year, subject to applicable exemptions; maximum gap generally 120 days	Companies subject to the relevant Board meeting requirements
Annual General Meeting (AGM)	Within 6 months from the end of the financial year; first AGM has a separate timeline	Companies required to hold an AGM
AOC-4 / Financial Statements	Generally within 30 days of AGM	Companies required to file financial statements
MGT-7 / MGT-7A	Generally within 60 days of AGM, depending on the applicable form	Companies required to file annual return
DIR-3 KYC	Annual filing by the prescribed due date for applicable DIN holders	Applicable DIN holders
DPT-3	Generally by 30 June, where applicable	Companies to which the filing requirement applies
MSME-1	April 30 and October 31, where applicable	Companies covered by the applicable reporting requirement
Income Tax Return	Depends on company type and applicable tax-audit requirements	Companies subject to income-tax filing
GST Returns	Depends on registration, scheme and filing frequency	GST-registered businesses
TDS Returns	Quarterly, where applicable	Businesses required to deduct tax
Payroll Compliance	Depends on applicable registrations and employees	Employers

Important: The table is a practical overview, not a complete list of all MCA, tax, GST, labour or sector-specific compliances.

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8. ANNUAL COMPLIANCE WORKFLOW

A simple annual workflow can look like this:

Close the Books

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Prepare Financial Statements

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Complete Audit, Where Applicable

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Board Approval

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Hold AGM

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File Financial Statements

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File Annual Return

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Complete Other Applicable MCA Filings

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Review Next Year's Compliance Calendar

The Companies Act contains separate requirements for financial statements, annual returns, Board meetings and annual general meetings.

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9. MONTHLY COMPANY COMPLIANCE REVIEW

Not every company has an MCA filing every month. A monthly review is still useful.

- [ ] Check MCA notifications and pending filings.
- [ ] Check whether any director details have changed.
- [ ] Check whether the registered office has changed.
- [ ] Check shareholding changes.
- [ ] Check whether any shares were issued or transferred.
- [ ] Review Board meeting requirements.

- [ ] Review statutory registers.
- [ ] Review upcoming tax and GST deadlines.
- [ ] Review payroll compliance.
- [ ] Check whether any new business activity requires registration or approval.
- [ ] Maintain copies of completed filings.

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10. COMPANY COMPLIANCE MASTER FILE

A simple folder structure can make compliance much easier to manage.

01 — Incorporation

02 — MOA & AOA

03 — Directors

04 — Shareholders & Share Capital

05 — Board Meetings

06 — General Meetings

07 — MCA Filings

08 — Financial Statements

09 — Tax & GST

10 — Payroll

11 — Licences & Registrations

12 — Notices & Government Correspondence

13 — Statutory Registers

14 — Audit

15 — Historical Records

Keep the latest approved version of important documents in one clearly identified location.

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11. COMMON POST-INCORPORATION DEADLINES TO REMEMBER

Timeline	Requirement
Within 30 days	First Board meeting
Within 30 days	Registered office verification under Section 12, where applicable
Within 30 days	Appointment of first auditor by Board
Within 180 days	Commencement-of-business declaration under Section 10A for applicable companies
Within 2 months	Share certificates to subscribers, subject to applicable provisions
Every financial year	Board meetings and annual compliance as applicable
After financial year-end	Financial statements, AGM and annual return according to statutory timelines

These timelines come from the Companies Act, 2013 and applicable rules.

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12. BEFORE YOU CONSIDER THE COMPANY "SET UP"

Use this final review.

- [ ] Certificate of Incorporation received
- [ ] PAN received
- [ ] TAN received, where applicable
- [ ] MOA and AOA saved
- [ ] Registered office requirements completed
- [ ] Bank account process completed
- [ ] Share subscription money received
- [ ] Share certificates prepared/issued as applicable
- [ ] First Board meeting completed
- [ ] First auditor appointed
- [ ] Commencement declaration completed, where applicable
- [ ] Accounting system established
- [ ] GST registration completed, where applicable
- [ ] Payroll registrations completed, where applicable
- [ ] Statutory registers established
- [ ] Annual compliance calendar created
- [ ] Government filing records stored centrally

OFFICIAL REFERENCE SOURCES

Ministry of Corporate Affairs

MCA21 Portal
https://www.mca.gov.in/

MCA – SPICe+ Incorporation FAQs
Official guidance covering SPICe+, linked forms, documents, resubmission and incorporation-related questions.

MCA – INC-22 Instruction Kit
Official instructions covering registered-office verification and Section 12 requirements.

India Code

Companies Act, 2013
Official text of the Companies Act, including incorporation, registered office, commencement of business, accounts and management requirements.

Section 10A – Commencement of Business
Official text specifying the 180-day declaration requirement for applicable companies.

APG NOTE

Company registration is a starting point, not the completion of compliance.

The most useful system is one that keeps the incorporation documents, statutory records, accounting records and filing calendar connected from day one.

This toolkit is designed as a practical reference. It does not replace the current MCA forms, Companies Act, rules, notifications or requirements applicable to a particular company.

Always check the current MCA portal and applicable legislation before making a filing.