



Procedure for Change of registered office of company as per Companies Act, 2013

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Procedure for Change of Registered Office within same state and ROC of a company as per Companies Act, 2013

• **At the time of Incorporation of companies**

1. A company shall, on and from the fifteenth day of its incorporation and at all times thereafter, have a registered office capable of receiving and acknowledging all communications and notices as may be addressed to it.
2. The company shall furnish to the Registrar verification of its registered office within a period of thirty days of its incorporation in such manner as may be prescribed.

• **Any other case**

✓ **WITHIN SAME STATE AND ROC**

1. **Notice of every change of the situation of the registered office, verified in the manner prescribed, after the date of incorporation of the company, shall be given to the Registrar within fifteen days of the change, who shall record the same.**
2. Therefore, notice of every change in the registered office of the company is to be filed with the ROC in form INC-22 within 15 days of such change.
3. For the purpose of verification of the situation of the registered office or the verification of change in the registered office of the company, the Govt. has prescribed rule 25 & 27 of the **Companies (Incorporation) Rules, 2014** which are reproduced for your reference:

❖ **Rule 25: Verification of registered office:**

- a) *The verification of the registered office shall be filed in Form No. INC-22 along with the fee and*
- b) *There shall be attached to said Form, any of the following documents, namely:*
 - i. *The registered document of the title of the premises of the registered office in the name of the company; or*
 - ii. *The notarized copy of lease/rent agreement in the name of the company along with a copy of rent paid receipt not older than one month;*
 - iii. *The authorization from the owner or authorized occupant of the premises along with proof of ownership or occupancy authorization, to use the premises by the company as its registered office and*
 - iv. *The proof of evidence of any utility service like telephone, gas, electricity, etc. depicting the address of the premises in the name of the owner or document, as the case may be, which is not older than two months.*

❖ **Rule 27: Notice and verification of change of situation of the registered office:**

- i. *The notice of change of the situation of the registered office and verification thereof shall be filed in Form No. INC-22 along with the fee and shall be attached to said Form, the similar documents and manner of verification as are prescribed for verification of registered office on incorporation as above in terms of sub-section (2) of section 12.*
- ii. For the purpose of verification of the registered office of the Company, the documents as prescribed in Rule 25 are to be attached with the Form INC-22 both for giving intimation of the registered office at the time of incorporation and at the time of any change in the registered office thereafter.
- iii. For the purpose of verification of the registered office of the company, the following documents are required depending on the ownership status of the registered office:
 - a. Where the registered office is owned by the company itself:
 - i. In this case the document needed for the purpose of verification of registered office is Conveyance deed of the property in the name of the company.
 - b. Where the registered office is taken on lease/rent by the Company:
 - i. In this case the document needed for verification is the lease deed or the rent agreement.
 - c. Rent receipts in r/o payment of the rent are also needed in this case. The rent receipt shall not be older than one month.
 - d. Where the premises is owned by the director or any other person and the premises is not taken on lease by the Company:
 - e. In this case, the company needs to attach a proof that the Company is permitted to use the address as the registered office of the Company.
 - f. This means that the Company needs to get a No Objection Certificate from the owner that the company is permitted to use the premises as its registered office.
 - g. In all the above cases, the company needs to attach copies of utility bills such as:
 - i. Telephone Bill
 - ii. Gas Bill
 - iii. Electricity Bill
 - iv. Mobile

- h. The bills as mentioned above should be **in the name of the Company** detailing the address to be used as the registered address of the company.
- i. The utility bills should not be older than two months.

Resolutions to be passed by the Company

- a) The Company has to pass a special resolution in a general meeting, if it wants to change the registered office to a place which is outside the local limits of the city, town or village in which the registered office is presently located.
- b) The Company will have to pass a Board Resolution to authorize a director to sign and submit form INC-22.

✓ **Approvals required for change of registered office within the same state but with a different ROC**

- a) If the company wants to change the registered office from the jurisdiction of one ROC to the jurisdiction of another ROC within the same state, the company has to apply for the approval of the Regional director (RD) in the prescribed manner (Form INC-23). Once the change is confirmed by the RD, the company has to file such confirmation to the ROC within a period of sixty days from the date of confirmation of the RD.
- b) The registrar shall confirm the change of the registered office within 30 days from the date of filing of the confirmation.

✓ **Change of Registered office from one state to another state**

- a) For changing the registered office from one state to another, the company needs to amend the MOA.
- b) A special resolution needs to be passed by the company for alteration in the MOA. This special resolution also needs to be filed to the ROC in Form MGT-14 within 30 days of passing the resolution.
- c) For changing the registered office from one state to another, the company needs to get the approval of the CG in form INC-23. Following documents are to be attached along with the application in form INC-23 for change of registered office from one state to another:
 - d) a copy of the memorandum and articles of association;
 - e) a copy of the notice convening the general meeting along with relevant Explanatory Statement;
 - f) a copy of the special resolution sanctioning the alteration by the members of the company;

- g) 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;
 - h) an affidavit verifying the application;
 - i) the list of creditors and debenture holders entitled to object to the application;
 - j) an affidavit verifying the list of creditors;
 - k) the document relating to payment of application fee;
 - l) A copy of board resolution or Power of Attorney or the executed Vakalatnama, as the case may be.
 - m) The Central Government shall dispose of the application for change of registered office outside the state within a period of sixty days and before passing its order may satisfy itself that the alteration has the consent of the creditors, debenture-holders and other persons concerned with the company.
 - n) The approval of the CG shall be filed with the Registrars of both the states in which the old and the new registered office of the company are situated.
 - o) Registrar of the State where the registered office is being shifted to, shall register the change, and shall issue a fresh certificate of incorporation indicating the alteration.
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Within Same State and ROC

"RESOLVED THAT the registered office of the Company be shifted from <Old Registered Office Address> to <New Registered Office Address>, with effect from <Date>."

"RESOLVED FURTHER THAT the Secretary of the Company be and is hereby authorized to file the necessary return with the Registrar of Companies, <ROC State> pursuant to section 12(4) of the Companies Act, 2013."

"RESOLVED FURTHER THAT change in the place of registered office of the Company be made in the name plates or board affixed at the registered office oafs also in the letter heads, official publications, documents, etc., pursuant to the provisions contained in section 12 of the Companies Act, 2013."

Within same state, but different ROC

"RESOLVED THAT pursuant to the provisions of section 12 of the Companies Act, 2013 and any other provisions applicable, if any, consent of the members of the Company be and is hereby accorded to shift the registered office of the Company from ABC to XYZ."

"FURTHER RESOLVED THAT for the purpose of giving effect to this resolution, Mr. ABC, Director of the Company be and is hereby authorized, on behalf of the Company, to do all acts, deeds, matters and things as deem necessary, proper or desirable and to sign and execute all necessary documents, applications and returns for the purpose of giving effect to the aforesaid resolution along with filing of E-form INC.22 and MGT.14 as return of Change in address of registered office with the Registrar of Companies, NCT of Delhi and Haryana."

"FURTHER RESOLVED THAT the notice of the Extra Ordinary General Meeting along with the Explanatory Statement as placed before the Board duly initialed by the Chairman for the purpose of identification be and is hereby approved and Mr. XYZ, Director of the Company be and is hereby authorized to issue the notice of EGM to the members."

"FURTHER RESOLVED THAT Mr. XYS and Mr. PQR, Directors of the Company be and are hereby authorized jointly and severally to sign the petition, application, affidavits and such other documents as may be necessary in relation to the said petition."

"FURTHER RESOLVED THAT Mr. XYS, Practicing Company Secretary, be and is hereby authorized to appear and represent the Company before the Company Law Board/Central Government in the matter of the petition to be filed with the Company Law Board/Central Government for its confirmation to the proposed alteration of the situation Clause of the Memorandum of Association and be and is hereby authorized to make such statements, furnish such information and do such things as may be necessary in relation to the said petition."

Shifting from one state to another

"RESOLVED THAT pursuant to the provisions of section 12, 13 and other applicable provision (including any modification or re-enactment thereof), if any, of the Companies Act, 2013, read with rule 30 of Companies (Incorporation) Rules, 2014, and subject to the confirmation of the Company Law Board/Central Government, the consent of the Board of directors of the Company be and is hereby accorded for shifting of the registered office of the company from the state of Uttar Pradesh to the state of Andhra Pradesh."

"FURTHER RESOLVED THAT the notice of the Extra Ordinary General Meeting along with the Explanatory Statement as placed before the Board duly initialed by the Chairman for the purpose of identification be and is hereby approved and Mr. XYZ, Director of the Company be and is hereby authorized to issue the notice of EGM to the members."

"FURTHER RESOLVED THAT Mr. XYS, Director of the Company be and are hereby authorized jointly and severally to sign the petition, application, affidavits and such other documents as may be necessary in relation to the said petition."

"FURTHER RESOLVED THAT Mrs. PQR, Practicing Company Secretary, be and is hereby authorized to appear and represent the Company before the Company Law Board/Central Government in the matter of the petition to be filed with the Company Law Board/Central Government for its confirmation to the proposed alteration of the situation Clause of the Memorandum of Association and be and is hereby authorized to make such statements, furnish such information and do such things as may be necessary in relation to the said petition."

Contact Information

For more information, kindly contact us at:

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Thank You!!

