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Procedure for change in registered office – Part 1

Every business organization has a principal place of business activities, which in case of a company called its registered office. The address of the situation of the registered office is very important from general public, shareholders, customers and various other points of view. Every company is governed in accordance with the provisions of the Companies Act, 2013, therefore, it is mandatory for all companies to keep the Registrar of Companies informed about the location of the registered office and changes thereto from time to time. Promoters of the Company decide the State in which the registered office shall be situated.

Why it is necessary to have registered office of a company

For the following purposes it is important to have Registered Office of a company:

a. for service of documents on a company or an officer thereof either personally or by a certificate of posting or by a registered post;
b. determination of jurisdiction of Court;
c. determination of domicile of a company for all practical purposes;
d. determination of applicability of duty as per relevant Stamps Act for stamping on Memorandum of Association, Articles of Association, Share certificates and Debenture certificates, etc.;
e. inspection of different registers and records as provided under the Companies Act;

1. Statutory provisions related to Location of the registered office of a new company

Provisions related to registered office of the company are given in Section 12 of the Companies Act, 2013. As per section **12** (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.

Verification of Registered office

As per section 12(2), it is duty of the Company to furnish to the ROC verification of its registered office within a period of thirty days of its incorporation in such manner as may be prescribed. Provisions related to Verification of Registered office of the Company are given in Rule 25 of Companies (Incorporation) Rules, 2014.

As per Rule 25:

(1) The verification of the registered office shall be filed in **Form No.INC.22** along with the fee, and

(2) There shall be attached to said Form, any of the following documents, namely :-

a. the registered document of the title of the premises of the registered office in the name of the company; or
b. the notarized copy of lease or rent agreement in the name of the company along with a copy of rent paid receipt not older than one month;
c. 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
d. 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.

2. Intimation to ROC about Change in Registered office Address

As per section 12(4), 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 through filing of E-form **INC.22**, who shall record the same.

In Erstwhile Companies Act, 1956, company was provided with time limit of 30 days for filing Intimation with ROC for Change in Registered office Address.

3. Modes of Change in situation of Registered Office

Change in situation of the registered office of the Company may be required from time to time in any of the following manners:

A. Change in registered office from one place to another place within the limits of the same city, town or village.
B. Change in registered office to a place outside the local limits of the existing place but within the same State under the jurisdiction of the same Registrar of Companies.
C. Change in registered office to a place from the jurisdiction of one Registrar to that of another Registrar within the same State.
D. Change in registered office from one State to another State.

A. Procedure for change in registered office within the limits of the same city, town or village

Not much technicality is there to follow to change the registered office of the Company within the limits of the same city, town or village. It is a very simple procedure and can be implemented by the Board of directors of the company.

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A Company by passing Board resolution can change the situation of its registered office within the limits of the same city, town or village. An intimation of the change shall be given to the Registrar electronically in e-Form **INC.22** within 15 days of the date of such change.

Secretarial procedure for change in registered office within the limits of the same city, town or village is given below:

1. **Calling of Board Meeting:** Issue notice in accordance with the provisions of section 173(3) of the Companies Act, 2013, for convening a meeting of the Board of Directors.

2. **Passing of Board Resolution:** Pass a board resolution for change in situation of registered office of the Company within the limits of the same city, town or village;

3. **ROC Form filing:** As per section 12(4), 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 through filing of E-form **INC.22**, who shall record the same.

Attachments of e-form INC.22

a. Proof of registered office address (Conveyance/Lease deed/Rent Agreement etc. along with the rent receipts not older than one month.
b. Copies of the utility bills (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.
c. Proof that company is authorized to use the address as the registered office of the Company (Authorisation letter from the owner or occupant of the premises along with proof of ownership or occupancy and it is mandatory if registered office is owned by any other entity / person (Not taken on lease by the Company).

Specimen of Board resolution for shifting of registered office from one place to another within the same city

"RESOLVED THAT pursuant to the provisions of section 12 of the Companies Act, 2013 and any other provisions applicable, if any, consent of the Board of Directors of the Company be and is hereby accorded to shift the registered office of the Company from 348, Somesh Puri, Lucknow (U.P.) to 50/B, Samsung Plaza, MG Road, Lucknow (U.P.).

FURTHER RESOLVED THAT for the purpose of giving effect to this resolution, Mr. Manoj Agarwal, Director of the Company be and is hereby authorised, 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

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the aforesaid resolution along with filing of E-form **INC.22** as return of Change in address of registered office with the Registrar of Companies, NCT of Delhi and Haryana."

Duty of the Company after change in Address:

As per section 12(3), every company shall paint or affix its name, and the address of its registered office, and keep the same painted or affixed, on the outside of every office or place in which its business is carried on, in a conspicuous position, in legible letters, and if the characters employed therefor are not those of the language or of one of the languages in general use in that locality, also in the characters of that language or of one of those languages.

Disclaimer:

This write up is intended to start academic discussion on few significant interpretations under Companies Act, 2013. It is not intended to be a professional advice and should not be relied upon for real time professional facts. Readers are advised to refer relevant provision of law before applying or accepting any of the point mentioned above. Author accepts no responsibility whatsoever and will not be liable for any losses, claims or damages which may arise because of the contents of this write up.

I am hopeful that this write up would be of some help w.r.t. your professional working and endeavors under Companies Act, 2013. Kindly share your opinion.

Thanks
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