CONCEPT NOTE

Stakeholder Consultations on Rationalisation of

MCA Filing Architecture under the Companies Act, 2013

Re-Envisioning Ease of Doing Business for Viksit Bharat @2047

Multi-City Consultation Series | April-May 2026

Last Date to Submit Comments: 15th May 2026

MINISTRY OF CORPORATE AFFAIRS
with the technical support of
INDIAN INSTITUTE OF CORPORATE AFFAIRS

PART I — CONCEPT NOTE

1. Background and Context

Since the enactment of the Companies Act, 2013, the Ministry of Corporate Affairs (MCA) has built one of the most progressive and digitally advanced corporate governance frameworks globally. Landmark initiatives, MCA21, SPICe+, AGILE-PRO, the Central Registration Centre (CRC), and C-PACE, among others, have collectively transformed India's corporate compliance ecosystem, dramatically accelerating incorporation timelines, deepening regulatory reach, and establishing India as a transparent and credible destination for domestic and foreign investment.

India now stands at a defining strategic inflection point. The next phase of reform offers an opportunity to set new international benchmarks in digital corporate governance, building a framework that the world looks to as a model of transparency, efficiency, and regulatory excellence. This effort is anchored in the national vision of Viksit Bharat @2047, wherein India's regulatory architecture must be fully calibrated to support a $30 trillion economy.

2. Purpose of this Consultation

MCA, through the Indian Institute of Corporate Affairs (IICA), is undertaking a structured multi-city stakeholder consultation to co-create the next chapter of India's corporate compliance architecture. The consultation specifically seeks stakeholder inputs on the rationalisation of the MCA filing framework under the Companies Act, 2013, including the consolidation of forms, transition to a data-centric architecture, expansion of Straight Through Processing (STP), and the adoption of an interaction-based, pre-filled filing interface (MCA21 Version 3).

The primary objectives of this consultation are:

- **Map high-impact reform opportunities:** across all stages of the corporate lifecycle, i.e., from incorporation to exit.
- **Harness practitioner expertise:** to elevate, strengthen, and future-proof compliance workflows.
- **Unlock automation potential:** through intelligent system integration, pre-filling, and reuse of registry data.
- **Advance technology-driven compliance:** by transitioning to a globally benchmarked digital architecture.
- **Ensure inclusive, evidence-based reform:** that reflects the lived experience of businesses, professionals, and regulators.

3. Scope of Consultation

The consultation covers the full corporate lifecycle across three stages:

Stage	Phase	Key Domains
Stage I	**Entry & Incorporation**	Incorporation, securities issuance, share capital, charges
Stage II	**Operational & Ongoing Compliance**	Annual filings, board governance, accounts, audit, director management
Stage III	**Exit & Closure**	Strike-off, winding up, compromises, amalgamations

The scope of the consultation encompasses a comprehensive, chapter-wise review of forms and e-forms prescribed under the Companies Act, 2013. It covers filings across the full corporate lifecycle, structured as follows:

- Incorporation and Entry (Chapters II, XXI, XXII): SPICe+ (INC-32), RUN, INC-9, INC-22, INC-20A, AGILE-PRO-S (INC-35), INC-24, INC-28; FC-1 to FC-6
- Capital and Securities (Chapters III, IV): PAS-3, PAS-4, PAS-5, PAS-6; SH-7, SH-8 to SH-11, SH-12
- Deposits and Charges (Chapters V, VI): DPT-3; CHG-1, CHG-4, CHG-9
- Governance and Ongoing Compliance (Chapters VII, VIII): MGT-7/MGT-7A, MGT-6, MGT-8, MGT-14; IEPF-1 to IEPF-7
- Accounts and Audit (Chapters IX, X): AOC-4 series; ADT-1, ADT-3, ADT-4
- Directors and Managerial Personnel (Chapters XI, XII, XIII): DIR-3, DIR-3 KYC, DIR-12; MR-1 to MR-3; (Board matters through MGT-14)
- Approvals and General Filings (Chapter XXIV): GNL-1, GNL-2, RD-1, INC-28
- Special Category Filings (Chapters XXV–XXVII): NDH-1 to NDH-4; NFRA-1, NFRA-2
- Restructuring, Exit and Closure (Chapters XV, XVIII, XX): CAA-1 to CAA-5; STK-1 to STK-7; WIN-1 to WIN-4
- Cross-cutting / Other: MSME-1; MSC-1, MSC-3, MSC-4

This coverage enables a structured identification of duplication, scope for consolidation, and opportunities for standardisation and automation of filings, in line with the rationale to rationalisation of forms, reduction of compliance burden, and enhancement of system efficiency.

4. Core Reform Themes

Platform Excellence: Elevate MCA21's performance, resilience, and user experience to the highest global standards through robust infrastructure and zero-downtime architecture.

Technology-Enabled Compliance: Harness AI, automation, and intelligent pre-filling to deliver an effortless, accurate, and error-minimised compliance experience.

Intelligent Interoperability: Enable seamless data-sharing across MCA, GSTN, CBDT, UIDAI, banks, depositories, and allied regulatory systems to eliminate data duplication.

Form Rationalisation: Streamline and consolidate the filing architecture into a coherent, modular, user-centred experience — reducing forms, eliminating redundancy, and preserving legal integrity.

Inclusive & Proportionate Design: Calibrate compliance obligations to entity size, sector, and risk profile, ensuring MSMEs, startups, and small producers are not disproportionately burdened.

5. Stakeholder Categories

This consultation is open to all stakeholders with an interest in corporate compliance and governance, including:

Stakeholder Category	Examples
Businesses & Market Participants	Startups, MSMEs, Large Corporates, MNCs / FDI entities
Compliance & Advisory Ecosystem	Practising CS, CAs, Cost Accountants, Law Firms

Regulatory & Government Authorities	RoC / RD / MCA / CRC / Sectoral Regulators
Financial & Capital Market Institutions	Banks, FIs, PE/VC Investors, Depositories
Insolvency & Restructuring Ecosystem	Insolvency Professionals, NCLT Practitioners
Industry & Representative Bodies	Industry Chambers, Sector Associations
Interconnected Government Systems	CBDT, GSTN, UIDAI, RBI
Academic & Policy Institutions	Research Institutions, Think Tanks

6. How to Participate

Stakeholders are invited to complete the questionnaire set out in Part II of this document. Responses may be submitted electronically at https://iica.nic.in/mcaeodbform

For any further information, School of Business Environment, IICA, can be reached at **eodbadvisory@iica.in/ 0124-2640044**

When submitting responses, stakeholders are requested to: (i) be specific and evidence-based; (ii) distinguish between immediate, near-term, and long-term recommendations; (iii) identify their stakeholder category for analytical purposes (optional); and (iv) flag any unintended consequences or legal risks not addressed in the questionnaire. **Last Date to Submit Comments: 15th May 2026**

All inputs will be used solely for policy analysis and reform design. The final recommendations will be compiled by IICA for submission to the Ministry of Corporate Affairs and will be based on overall stakeholder feedback, legal feasibility, and regulatory considerations.

PART II — STAKEHOLDER QUESTIONNAIRE

This questionnaire is structured in three parts. Section A contains ten targeted questions (multiple-choice or select-all) designed to capture structured inputs on priority reform options. Section B contains chapter-wise viability assessments for key provisions of the Companies Act, 2013. Section C invites broad, open-ended strategic inputs. Stakeholders may respond to all or any sections most relevant to their experience.

SECTION A — TARGETED QUESTIONS (MCQ / SELECT ALL)

The following ten questions seek your structured views on the core directions of the proposed MCA filing reform. For each question, select the option(s) that most closely reflect your position. You may provide additional comments in the box provided.

Q1 Priority Goal of Filing Rationalisation

MCA is considering several overarching approaches to reform the filing architecture. The options below represent distinct but compatible reform philosophies.

What should be the single most important goal of rationalising the MCA filing architecture?

(Select ONE option that best reflects your view)

- ☐ Reduction in the total number of forms to lower compliance burden
- ☐ Consolidation of forms with overlapping data fields and similar statutory purpose
- ☐ Transition to a data-centric architecture (file once, use everywhere)
- ☐ Expansion of STP to enable fully automated, approval-free processing for standard filings
- ☐ Adoption of a modular filing model (core form with conditional annexures)
- ☐ Risk-based differentiation — separating high-risk filings from low-risk disclosures
- ☐ Threshold-based compliance calibration (MSME vs large; listed vs unlisted)
- ☐ Integration of MCA data with GSTN, CBDT, SEBI, RBI — eliminating duplicate cross-regulatory reporting

Additional Comments / Justification (Optional):

Q2 Criteria for Consolidating or Merging Forms

When assessing whether two or more forms can be consolidated or merged, a range of criteria must be weighed against each other.

Which of the following criteria should guide decisions on form consolidation or merger? *(Select all options that apply)*

- ☐ Similarity in statutory purpose, data fields, or triggering event

- ☐ Potential for auto-population or reuse of registry data
- ☐ Preservation of third-party rights (creditors, investors, depositors)
- ☐ Evidentiary value of the filing in legal or adjudicatory proceedings
- ☐ Requirement of professional certification or government approval (RoC / RD / Central Govt)
- ☐ Impact on regulatory supervision and early-risk detection
- ☐ Risk of misuse, suppression, or delayed reporting if merged
- ☐ Interoperability with SEBI, RBI, GSTN, or other regulatory frameworks
- ☐ International benchmarking against comparable registries (UK Companies House, Singapore ACRA, etc.)
- ☐ Other (please specify in comments)

Additional Comments / Justification (Optional):

Q3 Expansion of Straight Through Processing (STP)

Currently, STP operates only for limited categories of filings. MCA proposes a significant expansion of STP-based auto-approval across the compliance lifecycle.

For which of the following filing categories do you consider STP-based auto-approval most appropriate? *(Select all options that apply)*

- ☐ Routine annual filings (AOC-4, MGT-7 / MGT-7A) where data matches registry records
- ☐ Director appointments, resignations, and basic KMP changes (DIR-12, MR-1)
- ☐ Charge creation, modification, and satisfaction filings (CHG-1, CHG-4)
- ☐ Share capital changes for standard transactions (SH-7, PAS-3)
- ☐ Registered office change (INC-22) within the same city / state
- ☐ Strike-off applications for companies with nil activity, no dues, no pending litigation
- ☐ Conversion / change-of-constitution filings (E-CON module) where conditions are met
- ☐ STP should not be expanded beyond current scope — manual review is necessary
- ☐ Other (please specify in comments)

Additional Comments / Justification (Optional):

Q4 Pre-Filled and Delta-Based Filing

Under the proposed MCA21 Version 3 interface, existing company data will be pre-populated from the registry. Users will only input incremental changes (‘delta inputs’), rather than re-entering static information with every filing.

Which categories of data should be pre-filled by the system in the new interface?

(Select all options that apply)

- ☐ Company master data (CIN, registered office address, date of incorporation)
- ☐ Director and KMP details (DIN, PAN, name, designation, date of appointment)
- ☐ Shareholding pattern (from last filed return)
- ☐ Auditor details and appointment / rotation history
- ☐ Charge register status (charge ID, holder, amount, status)
- ☐ Financial parameters from previous year’s AOC-4 (paid-up capital, turnover, net worth)
- ☐ CSR obligation and expenditure data (from AOC-4 / MCA records)
- ☐ None of the above — pre-filling increases risk of error propagation
- ☐ Other (please specify in comments)

Additional Comments / Justification (Optional):

Q5 Integration with Other Regulatory Systems

A key reform objective is reducing duplicate reporting across MCA, GSTN, CBDT, SEBI, RBI, UIDAI, and other government systems by enabling API-based data sharing.

For which of the following cross-regulatory integrations do you consider data-sharing most urgent and feasible? *(Select all options that apply)*

- ☐ GSTN — auto-validate GST registration status and turnover for MCA filings
- ☐ CBDT / PAN — real-time PAN / income-tax return validation for directors and companies
- ☐ UIDAI / Aadhaar — Aadhaar-OTP authentication as alternate to DSC for eligible filings

- ☐ SEBI / Depositories — eliminate duplication in shareholding, allotment, and charge data
- ☐ RBI / FEMA — auto-verify foreign investment compliance for filings by companies with FDI
- ☐ EPFO / ESIC — auto-generate registrations at incorporation without separate applications
- ☐ CERSAI — synchronise charge registry for secured lending transactions
- ☐ NCLT / eCourts — digitise filing and tracking of judicial proceedings (CAA, winding up)
- ☐ Other (please specify in comments)

Additional Comments / Justification (Optional):

Q6 Threshold-Based Compliance Differentiation

A proportionate compliance framework calibrates filing obligations by entity type, size, and risk profile — avoiding one-size-fits-all regulation.

Which differentiation criteria should be built into the revised filing architecture? *(Select all options that apply)*

- ☐ Listed vs Unlisted companies (enhanced disclosure for listed; simplified for unlisted)
- ☐ Turnover-based thresholds (e.g., MSMEs below ₹40 cr turnover: simplified annual return)
- ☐ Paid-up capital thresholds (e.g., companies below ₹10 cr: reduced form requirements)
- ☐ Dormant / inactive companies (minimal annual compliance; auto-renewal of dormancy status)
- ☐ Small companies (as defined u/s 2(85)): single integrated annual return in lieu of AOC-4 + MGT-7
- ☐ Section 8 (not-for-profit) companies: distinct filing set reflecting their governance model
- ☐ Producer companies: conditional module within mainstream framework
- ☐ One Person Companies (OPCs): fully paperless, auto-approved compliance lifecycle
- ☐ No differentiation — uniform compliance obligations for all companies
- ☐ Other (please specify in comments)

Additional Comments / Justification (Optional):

Q7 Filings to be Retained as Standalone (Non-Mergeable)

Not all filings are candidates for consolidation. Some carry independent evidentiary, legal, or regulatory significance that must be preserved.

Which of the following categories of filings should be retained as mandatory standalone forms and kept outside any consolidation exercise? *(Select all options that apply)*

- ☐ Fraud reporting (ADT-4) — auditor’s report to Central Govt
- ☐ Director disqualification reporting (DIR-8, DIR-9) — independent evidentiary value
- ☐ Charge creation / modification / satisfaction filings — third-party creditor rights
- ☐ Private placement offer letters and allotment returns (PAS-4) — investor protection
- ☐ IEPF transfer returns — sequential investor claim workflow integrity
- ☐ Penalty adjudication form (ADJ) — quasi-judicial proceedings
- ☐ Liquidation / winding-up petitions — NCLT judicial proceedings
- ☐ Cross-border merger filings (CAA-16) — RBI / FEMA compliance linkage
- ☐ Auditor resignation and removal forms — governance accountability
- ☐ Other (please specify in comments)

Additional Comments / Justification (Optional):

Q8 Transition Strategy for Implementation

Given the scale of the proposed reforms, the transition strategy will critically determine whether stakeholders can adapt without disruption to ongoing compliance.

Which transition mechanisms do you consider essential for a successful rollout? *(Select all options that apply)*

- ☐ Parallel operation of legacy and revised filing systems during a defined transition window
- ☐ Pilot implementation for selected company categories before full rollout
- ☐ Phased rollout by company type (OPCs and small companies first; listed / large companies later)
- ☐ Comprehensive sandbox / beta testing with professional bodies before go-live
- ☐ Publication of detailed guidance notes, FAQs, and mapping of old forms to new workflows

- ☐ Dedicated training programmes for Practising CS, CAs, and Cost Accountants
- ☐ Condonation provisions for delayed filings during the transition period
- ☐ Dedicated MCA helpdesk / grievance redressal mechanism for transition-period issues
- ☐ Post-implementation review after 6 months with stakeholder feedback loop
- ☐ Other (please specify in comments)

Additional Comments / Justification (Optional):

Q9 Safeguards for Legal and Regulatory Integrity

Rationalisation must not compromise the legal enforceability, audit trail, and data integrity of the compliance framework. Robust safeguards are essential.

Which safeguards should be incorporated as non-negotiable features of the revised filing framework? *(Select all options that apply)*

- ☐ Explicit rule amendments to reflect the revised filing structure (no transitional ambiguity)
- ☐ Tamper-evident audit trails for all submissions, edits, and resubmissions
- ☐ Unique SRN-based traceability for every filing event (no anonymous transactions)
- ☐ Multi-factor digital authentication (DSC + OTP + PAN/Aadhaar-based identity)
- ☐ Legal recognition of system-generated outputs as admissible evidence (statutory amendment required)
- ☐ Role-based access controls distinguishing company, professional, director, and regulator roles
- ☐ Real-time data validation and cross-form consistency checks before acceptance
- ☐ Cybersecurity and data protection measures compliant with the Digital Personal Data Protection Act, 2023
- ☐ Structured grievance redressal and correction mechanism with defined timelines
- ☐ Other (please specify in comments)

Additional Comments / Justification (Optional):

Q10 Overall Assessment of Reform Direction

This question seeks your overall structured assessment of the MCA filing reform programme as a whole.

Which of the following best describes your overall assessment of the proposed reform direction? (Select one — and elaborate in the comment box below)

- ☐ Strongly support the overall direction, i.e., reform is timely and the approach is sound
- ☐ Support in principle, but pace of reform should be moderated to allow adaptation
- ☐ Support simplification, but concerned that legal safeguards may be diluted
- ☐ Support technology-driven reform, but interoperability ambitions are premature
- ☐ Neutral — requires more detailed design before forming a firm view
- ☐ Partial support — reforms are welcome for certain company categories only
- ☐ Do not support — current system, with targeted fixes, is preferable

Additional Comments / Justification (Optional):

SECTION B — CHAPTER-WISE VIABILITY ASSESSMENT

The following questions seek your structured assessment of the feasibility of specific reform proposals for key chapters of the Companies Act, 2013. For each question: (A) rate overall viability; (B)–(D) select applicable considerations from the sub-parts. Provide justification in the comment box where appropriate.

B1 Chapter II — Incorporation (SPICe+ / Single-Window)

The incorporation process involves multiple linked filings (SPICe+, AGILE-PRO, e-MOA, e-AOA, PAN/TAN, GST, EPFO, ESIC) with repeated data entry and validations across systems.

To what extent is it feasible to implement a fully integrated, single-window incorporation system with real-time approvals and auto-generated registrations across all linked agencies?

A. Overall Viability Assessment (select one):

☐ **High Viability**	☐ **Medium Viability**	☐ **Low Viability**

B. Data & System Considerations (select all that apply):

- ☐ A single unified data input can serve all incorporation requirements without re-entry
- ☐ Real-time API integration with CBDT, GSTN, EPFO, and ESIC is technically feasible
- ☐ Auto-generation of statutory registrations is achievable without human intervention

- ☐ Risk of cascading failures due to dependency on external agency systems is significant

C. Legal & Regulatory Considerations (select all that apply):

- ☐ Separate statutory filings may be unavoidable under the respective governing Acts
- ☐ Integrated approval workflow requires inter-departmental rule and procedural changes
- ☐ Certain approvals (name, MOA, AOA) may still require limited manual oversight

D. Key Risks (select all that apply):

- ☐ System dependency causing incorporation delays beyond the promised timeline
- ☐ Data errors at entry propagating across all linked registrations simultaneously
- ☐ Reduced flexibility to handle exceptional or non-standard incorporation scenarios
- ☐ None of the above

Additional Comments / Justification (Optional):

B2 Chapter XI — Directors (Centralised Director Master Profile)

Director-related filings (DIR-3, DIR-3 KYC, DIR-6, DIR-11, DIR-12, DIR-8/9/10) are among the highest-volume filings on MCA, with significant data duplication and the structural redundancy of dual filing for resignations (DIR-11 by director + DIR-12 by company).

To what extent is it feasible to rationalise director compliance through a Centralised Director Master Profile, with event-based KYC, Aadhaar/PAN identity verification, and a unified resignation workflow merging DIR-11 and DIR-12?

A. Overall Viability Assessment (select one):

☐ **High Viability**	☐ **Medium Viability**	☐ **Low Viability**

B. Data & System Considerations (select all that apply):

- ☐ Director identity data (DIN, PAN, Aadhaar) can be captured once and auto-populated
- ☐ Event-based KYC can replace annual / triennial DIR-3 KYC, reducing periodic burden
- ☐ DIR-3C can be auto-generated from DIR-12 data, eliminating it as a separate filing
- ☐ Aadhaar-OTP authentication can substitute DSC for director-side filings

C. Legal & Regulatory Considerations (select all that apply):

- ☐ Separate DIR-11 and DIR-12 filings may be necessary to preserve individual accountability
- ☐ DIN-linked identity changes require amendment of the Companies (Directors) Rules, 2014

- ☐ Disqualification reporting (DIR-8, DIR-9) must retain independent evidentiary value
- ☐ DIR-10 (removal from office) involves quasi-judicial proceedings and must remain standalone

D. Key Risks (select all that apply):

- ☐ Data errors in the Master Profile propagating across all linked director filings
- ☐ Identity verification failures due to PAN / Aadhaar data mismatches
- ☐ Reduced governance accountability if director and company resignation filings are merged
- ☐ None of the above

Additional Comments / Justification (Optional):

B3 Chapter IX — Accounts (Unified Annual Filing Framework)

Annual filings include multiple forms and annexures (AOC-4, AOC-4 XBRL, AOC-4 CFS, MGT-7, MGT-7A) with potential data overlap, fragmented annexure structure, and inconsistency in sector-specific requirements.

To what extent is it feasible to implement a comprehensive unified annual filing framework, integrating financial statements, governance disclosures, and mandatory annexures into a single structured submission?

A. Overall Viability Assessment (select one):

☐ **High Viability**	☐ **Medium Viability**	☐ **Low Viability**

B. Data Considerations (select all that apply):

- ☐ Core data fields across AOC-4 and MGT-7 can be unified without loss of specificity
- ☐ Sector-specific differentiation (banking, insurance, NBFC) must be accommodated through conditional modules
- ☐ XBRL compatibility is manageable within a unified framework
- ☐ Consolidation introduces high complexity and increases risk of filing errors

C. Legal Considerations (select all that apply):

- ☐ Separate statutory filings are required under the Act for financial statements vs annual return
- ☐ CSR and governance disclosures may require structural separation for enforcement purposes
- ☐ Annexures can be embedded as conditional modules without statutory amendment

D. Key Risks (select all that apply):

- ☐ Overloading a single form leading to increased errors and processing failures
- ☐ System performance degradation during peak annual filing season
- ☐ Reduced transparency for sector regulators relying on distinct data streams
- ☐ None of the above

Additional Comments / Justification (Optional):

B4 Chapter VI — Charges (Consolidated Charge Filing)

Charge-related filings impact creditor rights, priority claims, and third-party enforceability. Certain outputs (certificates, satisfaction memoranda) may be convertible to system-generated documents while core filings carry substantive legal consequences.

To what extent is it feasible to consolidate charge-related filing events into unified forms, convert certificates to system-generated outputs, and integrate with CERSAI — without compromising legal enforceability or creditor priority?

A. Overall Viability Assessment (select one):

☐ **High Viability**	☐ **Medium Viability**	☐ **Low Viability**

B. Data & System Considerations (select all that apply):

- ☐ A unified CHG form with conditional logic can handle creation, modification, and satisfaction
- ☐ System-generated charge certificates are technically and legally feasible
- ☐ Integration with CERSAI and lender systems is achievable via standardised APIs
- ☐ Backend validation complexity is high and may require significant engineering effort

C. Legal Considerations (select all that apply):

- ☐ Third-party creditor rights require distinct, unambiguous filing events
- ☐ Rectification of charge register involves adjudicatory proceedings and must remain standalone
- ☐ The MCA portal can serve as Single Source of Truth, rendering a separate physical register redundant

D. Key Risks (select all that apply):

- ☐ Litigation risk arising from ambiguity in charge priority after consolidation
- ☐ Technical feasibility concerns for real-time CERSAI synchronisation

- ☐ Risk of creditor data being inaccessible during system downtime
- ☐ None of the above

Additional Comments / Justification (Optional):

B5 Chapter XVIII — Exit (Fast-Track Strike-Off & Dormancy)

The strike-off process involves multiple non-STP forms (STK-2 to STK-8), physical indemnity bonds, sworn affidavits, and manual clearances from Income Tax and GST authorities, resulting in timelines of 60–90 days. Dormant company provisions (MSC-1 to MSC-4) are significantly underutilised due to procedural complexity.

To what extent is it feasible to transition strike-off and dormancy to a fast-track digital pathway, with API-based automated tax clearances, digital declarations replacing physical bonds and affidavits, and conditional STP for eligible applications?

A. Overall Viability Assessment (select one):

☐ High Viability	☐ Medium Viability	☐ Low Viability

B. Data & System Considerations (select all that apply):

- ☐ API-based no-dues verification with CBDT and GSTN can replace manual NOC collection
- ☐ Digital declarations can replace physical indemnity bonds (STK-3) and affidavits (STK-4)
- ☐ Conditional STP is feasible for applications with nil activity, no pending litigation, no outstanding dues
- ☐ Dormancy eligibility (MSC-1) can be auto-verified from existing filing data

C. Legal & Regulatory Considerations (select all that apply):

- ☐ Creditor protection requires retention of a public objection period even in a fast-track model
- ☐ RBI clearance for companies with foreign investment must remain mandatory
- ☐ Full replacement of director indemnity by digital declaration requires rule amendment
- ☐ Section 455 dormancy provisions require statutory amendment for automatic triggers

D. Key Risks (select all that apply):

- ☐ Premature strike-off of companies with undisclosed liabilities or ongoing disputes
- ☐ Misuse of fast-track route to evade creditor obligations before dissolution
- ☐ Data errors in automated tax clearance generating incorrect no-dues certifications
- ☐ None of the above

Additional Comments / Justification (Optional):

SECTION C — OPEN-ENDED STRATEGIC INPUTS

This section invites detailed, experience-based inputs from stakeholders. There are no prescribed answer options. Stakeholders are encouraged to draw on practical knowledge, international comparisons, and forward-looking perspectives. Responses to all or any questions most relevant to the stakeholder's expertise are welcome.

C1 Overall Assessment of the Reform Direction

Provide your overall assessment of the proposed direction of reform towards a rationalised, data-centric, interface-driven MCA filing architecture.

Consider addressing: Appropriateness and timing; balance between ease of doing business and regulatory oversight; key strengths and potential gaps; any aspects of the reform agenda that require reconsideration.

(Please provide your response here. Use additional sheets if required.)

C2 Ground-Level Implementation Feasibility

How feasible is the proposed shift towards consolidated filings, pre-filled interaction-based interfaces, and modular workflows (E-CON / E-CHNG) from the perspective of day-to-day practice?

Consider addressing: Ground-level implementation challenges; readiness of companies and professionals; capacity and digital literacy constraints; rural and semi-urban business accessibility.

(Please provide your response here. Use additional sheets if required.)

C3 Risks and Unintended Consequences

Identify any critical risks, systemic vulnerabilities, or unintended consequences not sufficiently addressed in this consultation document.

Consider addressing: Legal risks from consolidation or STP expansion; operational risks during transition; systemic data integrity risks; stakeholder resistance and compliance culture challenges.

(Please provide your response here. Use additional sheets if required.)

C4 Strengthening MCA21 — Platform and User Experience

What specific improvements would you recommend to strengthen the MCA21 digital ecosystem in terms of platform reliability, user experience, and data integrity?

Consider addressing: Interface design; error-handling and correction workflows; system uptime and performance; user support mechanisms; accessibility for first-time users and MSMEs.

(Please provide your response here. Use additional sheets if required.)

C5 Phased Implementation Roadmap

What sequencing, prioritisation, and timeline would you recommend for the phased implementation of the proposed reforms?

Consider addressing: Which reforms should be implemented in the immediate term (0–12 months); near term (1–3 years); and long term (3+ years); which categories of companies or filings should be prioritised for early rollout.

(Please provide your response here. Use additional sheets if required.)

C6 Entity-Specific and Sector-Specific Considerations

Are there entity-type, size-based, or sector-specific considerations that should be factored into the design of the revised filing framework?

Consider addressing: MSMEs and small companies; listed companies and those with SEBI oversight; Section 8 companies; Nidhi companies; producer companies; foreign companies; government companies and public sector undertakings.

(Please provide your response here. Use additional sheets if required.)

C7 International Benchmarks and Adaptable Practices

Are there international corporate registry practices, digital filing models, or regulatory approaches that could usefully inform the design of the revised MCA framework?

Consider addressing: Digital registry systems (UK Companies House, Singapore ACRA, New Zealand Companies Office, EU Business Registers); filing simplification models; interoperability frameworks; risk-based compliance architecture.

(Please provide your response here. Use additional sheets if required.)

C8 Any Additional Suggestions or Comments

Please share any additional observations, recommendations, or concerns not covered elsewhere in this questionnaire.

(Please provide your response here. Use additional sheets if required.)

—— End of Questionnaire ——

Thank you for your valued contribution to this consultation.

Responses will be compiled and analysed by the Indian Institute of Corporate Affairs (IICA) and submitted to the Ministry of Corporate Affairs as part of the final reform report.

Contact for more information: eodbadvisory@iica.in