

Ministry of Corporate Affairs

CL-V Section

Policy-01/2/2025-CL-V-MCA-Part(2)

New Delhi, the 8th April, 2026

Public Notice

In view of representations, suggestions and recommendations received from the stakeholders from time to time, including industry associations, professionals, regulatory authorities, internal committee set up the Ministry and other users of the corporate regulatory framework, a comprehensive review of the Companies (Incorporation) Rules, 2014 has been undertaken.

These amendments are aimed at streamlining the process of incorporation of companies, reducing compliance burden on stakeholders, and further advancing the objective of facilitating Ease of Doing Business.

Accordingly, a draft notification titled the Companies (Incorporation) Amendment Rules, 2026, proposing amendments to the Companies (Incorporation) Rules, 2014, has been prepared and is placed on the website of the Ministry of Corporate Affairs (www.mca.gov.in) for information of stakeholders.

The Ministry invites suggestions and comments from stakeholders on the proposed draft amendments. Suggestions/comments, along with brief justification, may be submitted through the e-Consultation Module available on the website of the Ministry of Corporate Affairs latest by 9th May, 2026. The explanatory note on the matter is enclosed.

Explanatory Note

Sub.: Amendment in Companies (Incorporation) Rules, 2014.

1. The draft proposes consolidation of several incorporation-related forms into two simplified e-forms to reduce multiplicity of filings and repetitive disclosures. Forms INC-4, INC-22, INC-23 and INC-24 are proposed to be merged into a single form “E-CHNG” for changes in registered office and name, while forms INC-6, INC-18, INC-12, INC-20, INC-27, RD-1 and INC-28 are proposed to be merged into a single form “E-CON” for various conversions, approvals and orders.
2. The requirement of submissions of affidavit by directors for conversion into OPC under Rule 7(4)(iii) is proposed to be done away with. Further, the criminal liability specific to OPCs under Rule 7A is proposed to be omitted.
3. Name availability and name reservation provisions are proposed to be simplified. Rule 8 is proposed to be fully redrafted in simpler and clearer language, after examining comparable international practices, and Rule 8A is proposed to be substituted to give more clarity on trade mark related objections and other aspects raised by stakeholders.
4. A proviso is proposed to be inserted to the existing Rule 9A to allow for withdrawal of reserved names before incorporation or change of name.
5. KYC and document requirements for subscribers at the time of incorporation are proposed to be rationalised through amendment in Rule 16.
6. Rule 17, which currently requires filing DIR-12 for first directors along with their particulars and consents at incorporation, is proposed to be omitted since such details are now captured through SPICe+ itself.
7. For companies licensed under section 8, documents required along with licence applications are proposed to be streamlined. Clauses requiring manual attachment of MoA/AoA and estimates of future income and expenditure are proposed to be omitted, to promote Ease of Doing Business. Further, existing provisions do not allow conversion of a Section 8 company limited by guarantee to a Section 8 company limited by shares. Rule 39 is proposed to be amended to allow such conversions.

8. The process for giving public notice and sending copies in cases such as conversion of section 8 companies and shifting of registered office is proposed to be rationalised and aligned with current modes of communication. Timelines are proposed to be adjusted so that public notice is issued not more than 15 days before filing the application, and the requirement of sending notices by “registered post” are also proposed to be replaced by “speed post” and the use of e-mail in specified rules is also proposed (Rules 22, 28 and 30).
9. A new Rule 23B is proposed to address situations where a subscriber passes away before paying for the shares taken at incorporation (other than OPCs). The legal representative of such deceased subscriber will be liable to pay the unpaid amount, and once payment is made, will step into the shoes of the subscriber and enjoy the same rights as if he/she had been the subscriber, with “legal representative” defined in line with the general legal principles.
10. Registered office related documents to be filed is proposed to be updated with clearer scenarios and a wider range of acceptable documents. Rule 25 is proposed to be substituted so that (a) owned premises, (b) leased/rented premises, (c) co-working or other arrangements, and (d) premises in Special Economic Zones are each specifically covered, with more options such as title deed, property tax receipt, municipal khata, allocation letters, payment receipts, or recent utility bills, and with an explanation on when a letter of authorisation is needed.
11. Physical verification of the registered office by the Registrar under section 12(9) is proposed to be made more flexible. Rule 25B (1) is proposed to be amended so that the Registrar may cause physical verification through an authorised person, in the presence of two local witnesses and, if required, with assistance of local police, based on information and documents available, thereby allowing risk based and need based verification instead of mandatory visits in all cases.
12. Rules dealing with shifting of registered office from one State to another are proposed to be updated. Companies will be allowed to serve notices on debenture-holders, creditors, Registrar, SEBI and concerned regulators by speed post or e-mail (instead of only registered post). Further, the revised Rule 30(9) will permit shifting in limited cases even when inquiry/inspection/investigation is pending, based on Board undertakings,

and will allow shifting in IBC resolution cases where the defaults relate to periods prior to change of management.

13. Provisions on incorporation through SPICe+ and allotment of Director Identification Numbers are proposed to be liberalised. The cap on number of directors for whom DIN can be applied at the time of incorporation is proposed to be increased from three to five, and consent of individuals who are also subscribers to the Memorandum will be treated as deemed consent to act as directors, while for other proposed directors consent will be captured through OTP-based authentication or, where OTP is not used, via Form DIR-2.
14. The integrated registration requirements under Rule 38A (AGILE-PRO-S/INC-35) are proposed to be made more business-friendly. While the form will continue to facilitate multiple registrations (GSTIN, EPFO, ESIC, Profession Tax, Shops and Establishment, and bank account opening), obtaining EPFO, ESIC and bank account through this route will be made optional, thus giving flexibility to companies to opt for these registrations at a later stage based on their business needs.
15. Overall, the proposed amendments aim to simplify procedures, reduce the number of forms and duplicate filings, enable wider use of electronic communication, align with other regulatory frameworks (such as GST and IBC), and clarify grey areas like liability of deceased subscribers and documentation for registered office. Stakeholders are invited to examine these changes, and to offer specific, actionable suggestions and objections with brief justification.
