

FREQUENTLY ASKED QUESTIONS

REFUND PROCESS

1. What is refund process?

The user is required to make various payments to avail MCA21 services. A number of instances have been observed where the users make multiple payments or incorrect payment or excess payment while using these services. In order to allow the stakeholders to claim refund of such payments, refund process has been introduced by MCA.

2. How can I apply to claim refund?

You are required to file the 'Refund Form' available on MCA21 portal for claiming refund.

3. Under which circumstances refund of MCA 21 fees is available?

The refund of MCA21 fees is available in the following cases:

A) Multiple Payments – This includes cases where service seeker does multiple filings of e-Form No. INC-2/INC-7/old Form 1 or e-Form No. SH-7/old Form 5 and makes payments more than once (multiple times) for the same service. However, refund shall not be allowed in respect of approved e-Forms.

B) Incorrect Payments – This includes cases where the service seeker has made payment in respect of an e-Form or Stamp duty through an incorrect option under Pay miscellaneous fee facility.

C) Excess Payment – This includes cases where any excess fee has been paid by the service seeker due to some incorrect data entered in the e-Form or incorrect data in MCA21 system due to migration of data from legacy system

4. Can I claim refund for excess/ incorrect payments made for stamp duty payments?

No, for refund of stamp duty, you are required to approach the concerned state/ union territory.

5. My company has been amalgamated. Whether the transferee company can claim the refund?

Yes, in case of amalgamation, filing shall be allowed by the transferee company.

6. For which all payments, refund process is not applicable?

Refund process is not applicable for the following services/ e-Forms:

- Public Inspection of documents
- Request for Certified Copies
- Payment for transfer deeds
- Stamp duty fee (D series SRN)

- IEPF Payment
- STP Forms i.e. Form 20B, 23AC, 66, 21A, 23ACA, Form 14 – LLP (even for cases when the same were non STP earlier)
- Form No. DIR-3/old form DIN – 1

7. Do I have to pay any fee for filing the refund e-Form?

No there is no fee for filing the refund form.

8. Is there any time limit for filing refund e-Form?

Yes, the refund form is to be filed within the stipulated time period. Also, there shall be deduction in the amount to be refunded based on time period within which refund e-Form is filed. The following is the time slab for filing refund form and the corresponding deduction in refund amount:

Time within which refund application is made	Default value for deduction
0-90 days	2.5%
91-180 days	5%
181- 270 days	7.5%
271-365 days	10%
>365 days	25%

Filing of refund form shall not be allowed after expiry of 1095 days of filing of the original request. For all earlier cases, (i.e. cases filed before introduction of refund process), the time limit shall be considered from the date on which the refund process is introduced i.e. from 01/05/2011.

9. What are the different modes of payment of refund available under refund process?

Currently, the mode of payment of refund shall be through cheque only. Later, provision for payment of refund through ECS will also be made available.

10. If I choose mode of payment of refund as “Direct deposit into your bank account”, which all Banks are available for the same purpose?

Currently, the facility for “Direct deposit into your bank account” is not available. The same will be made available later.

11. I have filed a refund e-Form for refund of multiple payment of Form No. INC-2/INC-7/old form 1. However, the same has been rejected. Whether I can file the refund e-Form again in respect of the same SRN?

Yes, filing of another refund form in this case is allowed. However, only one other refund form is allowed to be filed in respect of one transaction i.e. if the refund form in respect of the same request is rejected twice, filing of another refund e-form shall not be allowed.

12. Status of my refund e-Form is shown as "Eligible for refund", however I have not yet received the Cheque for the refund. What shall I do?

Once the refund e-Form is found to be "Eligible for refund", MCA shall intimate the same to you through email along with the format of G.A.R 33. This GAR 33 is also available at the 'Track Transaction status' functionality available on the MCA21 portal. You are required to send signed G.A.R. 33 as a physical copy to Drawing and Disbursement Officer, Ministry of Corporate Affairs on the below mentioned address: Sh. Shyam Sunder, Deputy Director, Ministry of Corporate Affairs, Room No. 508A, 5th Floor, "A" Wing, Shastri Bhawan, Rajendra Prasad Road, New Delhi - 110001. After receipt of the G.A.R. 33, a refund Cheque shall be prepared and shall be sent to you.

Source: www.mca.gov.in

Manual: <http://www.mca.gov.in/Ministry/pdf/ProcedureForReversalAndRefundOfPayment.PDF>

In case you need further assistance please feel free to contact us!!

We will be more than happy to work with you :-)

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Thanks & Regards,

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