



## Instruction Kit for eForm ADT-2

(Application for removal of auditor(s) from his/their office before expiry of term)

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## About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This document provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm.

This document is divided into following sections:

[Part I – Laws Governing the eForm](#)

[Part II – Instructions to fill the eForm](#)

[Part III – Important Points for Successful Submission](#)

## Part I – Law(s) Governing the eForm

eForm ADT-2 is required to be filed pursuant to Section 140(1) of the Companies Act, 2013 and rule 7(1) of the Companies (Audit and Auditors) Rules, 2014 which are reproduced for your reference.

### **Section 140(1):**

The auditor appointed under section 139 may be removed from his office before the expiry of his term only by a special resolution of the company, after obtaining the previous approval of the Central Government in that behalf in the prescribed manner:

Provided that before taking any action under this sub-section, the auditor concerned shall be given a reasonable opportunity of being heard.

### **Rule 7(1):**

The application to the Central Government for removal of auditor shall be made in Form ADT-2 and shall be accompanied with fees as provided for this purpose under the Companies (Registration Offices and Fees) Rules, 2014.

### Purpose of the eForm

eForm ADT-2 is an application by the company seeking approval from the Regional Director/ Registrar of Companies for Removal of Auditor from the office before the expiry of the term of office.

### eForm Number as per Companies Act, 1956

Form 24A.

## Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm ADT-2 at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

S. No/ Section Name		Field Name	Instructions
1	a	Corporate Identity Number (CIN)	Enter valid CIN of the company. You may find CIN by entering existing registration number or name of the company on the MCA website. ( <a href="http://www.mca.gov.in">www.mca.gov.in</a> )  Also the Company should be in 'Active' status. Please check the status in Master data of the company available at MCA site.
1		Pre-fill button	Click the <b>Pre-fill</b> button. On clicking the button, system shall automatically display the name, registered office address and email id of the company. In case there is any change in the email ID, you can enter the new valid email ID.
3		Details of the application clearly indicating the grounds for seeking removal of auditor	Specify the Details of the application clearly indicating the grounds for seeking removal of auditor
4		Whether the accounts have been qualified during last three years	Specify whether the books of accounts of the company were qualified as per the audit report in any of the preceding three years. If yes, give details regarding such qualification(s).

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S. No/ Section Name	Field Name	Instructions
5	Details of opportunity given to auditor concerned for being heard	Enter details like how and when was the opportunity of being heard given to the auditor before filing this application for removal.
6	Whether any civil/criminal proceedings are pending between the company and the concerned officer	Enter the details of any criminal proceedings if pending against the company and its officers.
7	(b) SRN of relevant form filed for appointment of the auditor	Enter an approved SRN of form 23B/ ADT-1/GNL-2 originally filed for appointing such auditor. In case the date of appointment is prior to the date of when e-filing started, you may enter Z99999999.
	(e) Period for which the auditor was appointed	Enter the original term of appointment of the concerned auditor that was entered in the intimation filed of which the SRN is mentioned above.
12	Stage of accounts of the company for each of such financial year which is yet to be approved by the Board or approved by the Board but yet to be handed over to auditors or approved by the Board, handed over to auditors but audit not yet completed or audit completed, draft report not yet given by the auditors.	Specify the Financial year end date and the stage of accounts at which the same is pending along with details of their completion, approval given by board of directors, submission to auditors for their audit and the status of audit so conducted (if any).
<b>To be digitally signed by</b>	Declaration	Enter the serial number and date of board resolution authorizing the signatory to sign and submit the eForm.
	DSC	Ensure the eForm is digitally signed by the Director, Manager, CEO, CFO or Company Secretary.






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S. No/ Section Name	Field Name	Instructions
		<p>The person should have registered his/her DSC with MCA by using the following link (<a href="http://www.mca.gov.in">www.mca.gov.in</a>). If not already registered, then please register before signing this form.</p> <p>Disqualified director is not allowed to sign the form.</p>
	DIN or Income-tax PAN or Membership number	<ul style="list-style-type: none"> <li>In case the person digitally signing the e-Form is a Director - Enter the approved DIN.</li> <li>In case the person digitally signing the e-Form is Manager, Chief Executive Officer (CEO) or Chief Financial Officer (CFO) - Enter valid income-tax PAN.</li> <li>In case the person digitally signing the e-Form is Company Secretary - Enter valid membership number in case of other than Section 8 company.</li> <li>In case of Section 8 company and if designation selected as 'company secretary', either membership number/ PAN shall be entered.</li> </ul>
<b>Attachments</b>	<ul style="list-style-type: none"> <li>Details of the grounds for seeking removal of auditor</li> <li>Optional attachments, if any</li> </ul>	

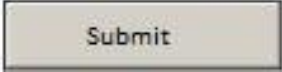
#### Common Instructions to fill eForm

Buttons	Particulars
Pre-Fill 	<p>The <b>Pre-fill</b> button can appear more than once in an eForm. The button appears next to a field that can be automatically filled using the MCA database.</p> <p>Click this button to populate the field.</p> <p><b>Note:</b> You are required to be connected to the Internet to use the Prefill functionality.</p>

Buttons	Particulars
Attach 	Click this document to browse and select a document that needs to be attached to the eForm. All the attachments should be scanned in pdf format. You have to click the attach button corresponding to the document you are making an attachment. In case you wish to attach any other document, please click the optional attach button.
Remove Attachment 	You can view the attachments added to the eForm in the <b>List of attachment</b> field.  To remove any attachment from the eForm, select the attachment in the <b>List of attachment</b> field and click the <b>Remove attachment</b> button.
Check Form 	<ol style="list-style-type: none"> <li>1. Click the <b>Check Form</b> button after, filling the eForm. System performs form level validation like checking if all mandatory fields are filled. System displays the errors and provides you an opportunity to correct errors.</li> <li>2. Correct the highlighted errors.</li> <li>3. Click the <b>Check Form</b> button again and. system will perform form level validation once again. On successful validations, a message is displayed “Form level pre scrutiny is successful”.</li> </ol> <p><b>Note:</b> The Check Form functionality does not require Internet connectivity.</p>
Modify 	The Modify button is enabled, after you have checked the eForm using the <b>Check Form</b> button.  To make changes to the filled and checked form: <ol style="list-style-type: none"> <li>1. Click the <b>Modify</b> button.</li> <li>2. Make the changes to the filled eForm.</li> <li>3. Click the <b>Check Form</b> button to check the eForm again.</li> </ol>
Pre scrutiny 	<ol style="list-style-type: none"> <li>1. After checking the eForm, click the <b>Prescrutiny</b> button. System performs some checks and displays errors, if any.</li> <li>2. Correct the errors.</li> </ol>
Buttons	Particulars
	<ol style="list-style-type: none"> <li>3. Click the <b>Prescrutiny</b> button again. If there are no errors, a message is displayed “No errors found.”</li> </ol> <p>The <b>Prescrutiny</b> functionality requires Internet Connectivity. Please attach signatures before clicking on Prescrutiny.</p>

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Buttons	Particulars
Submit 	This button is disabled at present.

### Part III - Important Points for Successful Submission

#### Fee Rules

S. No.	Purpose	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit(days) for filing
1.	Application for removal of auditor(s) from his/their office before expiry term	<a href="#">The Companies (Registration offices and fees) Rules, 2014Annexure A</a>	N/A	N/A	

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

#### Processing Type

The eForm will be processed by the office of Regional Director (Non STP).

#### Email

When an eForm is processed by the authority concerned, an acknowledgement of the same is sent to the user in the form of an email to the email id of the company.

Annexure A

**The Companies (Registration offices and Fees) Rules, 2014**

	Application made	Other than OPC & Small company	OPC & Small company
(i)	By a company having an authorized share capital of:		
	a) Up to Rupees 25,00,000	2,000	1,000
	b) Above Rupees 25,00,000 but up to Rupees 50,00,000	5,000	2,500
	c) Above Rupees 50,00,000 but up to Rupees 5,00,00,000	10,000	-
	d) Above Rupees 5,00,00,000 but up to Rupees 10 crore or more	15,000	-
	e) Above Rupees 10 crore	20,000	-
(ii)	By a company limited by guarantee but not having a share capital	2,000	-
(iii)	By a company having a valid license issued under section 8 of the Act (Section 8 Company)	2,000	-

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