

MOA Registration Fee

Nominal Share Capital (Rs.)	OPC and Small Companies		Other Than OPC and Small Companies	
	Fixed	For Every 10,000 or part thereof	Fixed	For Every 10,000 or part thereof
Up to 1,00,000	2,000	N/A	5,000	NA
More than 1,00,000 up to 5,00,000	2,000	N/A	5,000+	400
More than 5,00,000 up to 10,00,000	2,000	N/A	21,000+	300
More than 10,00,000 up to 50,00,000	2,000+	200	36,000+	300
More than 50,00,000 up to 1,00,00,000	1,56,000+	100	1,56,000+	100
More than 1,00,00,000	2,06,000+	75	2,06,000+	75

Additional Fee Rules

Delay up to Six months	2.5 % for the period of delay
Delay beyond Six Months	3% for the delay beyond six months

- **When the difference between fees applicable on revised authorized capital and fees applicable on existing authorized capital calculated ZERO, then normal filing fees shall be applicable as below rates:**

Share Capital	ROC Fee
Less than Rs. 1,00,000	Rs. 200
1,00,000 to 4,99,999	Rs. 300
5,00,000 to 24,99,999	Rs. 400
25,00,000 to 99,99,999	Rs. 500
1,00,00,000 and above	Rs. 600

Additional Fees:

Periods of Delay	Additional Fee
Up to 30 days	2 times of normal fees
More than 30 days and up to 60 days	4 times of normal fees
More than 60 days and up to 90 days	6 times of normal fees
More than 90 days and upto 180 days	10 times of normal fees
More than 180 days	12 times of normal fees

Stamp Duty on MOA (Companies having Share Capital):

State Name	Rates % (Rs.)
Delhi	0.15% of amount of increase in authorized capital subject to maximum of Rs. 25 Lakhs.
Haryana	Nil
Maharashtra	Stamp duty shall be Rs. 1000 on every Rs.5 Lakhs of amount of increase in authorised

	<p>capital or part thereof subject to a maximum of 50 Lakhs of stamp duty.</p> <p>However, in the case of increase of Authorised Capital beyond Rs. 2,50,00,00,000/-, No Stamp duty shall be payable</p>
Andhra Pradesh	0.15% of amount of increase in authorised capital subject to a minimum of Rs. 1000/- and maximum of Rs. 5 Lakhs
Telangana	0.15% of amount of increase in authorised capital subject to a minimum of Rs. 1000/- and maximum of Rs. 5 Lakhs
Bihar	<p>Stamp duty shall be higher of (i) or (ii),</p> <p>(i) Rs. 1000/-</p> <p>(ii) 0.15% of amount of increased authorised capital subject to maximum of Rs. 5 lakhs of stamp duty Less 0.15% of amount of existing authorised capital subject to maximum of Rs. 5 lakhs of stamp duty</p> <p>(iii) However, If 0.15% of amount of existing authorised capital is Rs. 5 lakhs or more then no stamp duty shall be payable.</p>
Jharkhand	Nil
Jammu & Kashmir	Nil
Tamilnadu	Nil
Puduchery	Nil
Assam	Nil
Meghalaya	Nil
Manipur	Nil
Nagaland	Nil
Tripura	Nil
Arunachal Pradesh	Nil
Mizoram	Nil

Kerala	Nil
Lakshadweep	Nil
Madhya Pradesh	<p>Stamp duty shall be</p> <p>0.15% of amount of increased authorized capital subject to minimum of Rs. 5000 and maximum of Rs. 25 lakhs of stamp duty</p> <p>less</p> <p>0.15% of amount of existing authorized capital subject to minimum of Rs. 5000 and maximum of Rs. 25 lakhs of stamp duty (in case the last capital increase occurred on or after 16th Sept 14) OR 0.15% of amount of existing authorized capital subject to minimum of Rs. 1000 and maximum of Rs. 5 lakhs of stamp duty (in case the last capital increase occurred prior to 16th sept 14) as the case may be.</p>
Chhattisgarh	<p>Stamp duty shall be higher of (i) or (ii),</p> <p>(i) Rs. 1000/-</p> <p>(ii) 0.15% of amount of increased authorised capital subject to maximum of Rs. 5 lakhs of stamp duty Less 0.15% of amount of existing authorised capital subject to maximum of Rs. 5 lakhs of stamp duty</p> <p>(iii) However, If 0.15% of amount of existing authorised capital is Rs. 5 lakhs or more then no stamp duty shall be payable</p>
Rajasthan	0.2% of amount of increase in authorised capital subject to maximum stamp duty of Rs. 25 lakhs.
Punjab	Nil
Himachal Pradesh	Nil
Chandigarh	Nil
Uttar Pradesh	Nil
Uttarakhand	Nil

West Bengal	Nil
Karnataka	Nil
Gujarat	Nil
Dadra and Nagar Haveli	Nil
Goa	Rs. 1000/- for every Rs. 5 lakhs of amount of increase in authorised capital or part thereof
Daman and Diu	Rs. 1000/- for every Rs. 5 lakhs of amount of increase in authorised capital or part thereof
Andaman and Nikobar	Nil