

### Highlights of the Draft Companies (Incorporation) Amendment Rules, 2026

MCA vide public notice dated April 08, 2026 has released the draft of the Companies (Incorporation) Amendment Rules, 2026. The highlights of the draft amendment rules are as follows:

1. **Consolidation of forms:** The draft proposes consolidating multiple incorporation-related forms into two simplified e-forms—**E-CHNG** and **E-CON**—to streamline filings, reduce duplication, and simplify compliance.

The forms proposed to be merged into **E-CHNG** include INC-4, INC-22, INC-23, and INC-24. The forms proposed to be merged into **E-CON** include INC-6, INC-18, INC-12, INC-20, INC-27, RD-1, and INC-28.

Existing Form	Purpose of the form	Proposed form
<b>Forms relating to intimation/application for change</b>		
Form INC 4	Intimation of change in members or nominee of OPC	Form E- CHNG – Part A
Form INC 20	Intimation to registrar of revocation/ surrender of license issued under section 8.	Form E- CHNG – Part B
Form INC 24	Application for approval of central government for change of name	Form E- CHNG – Part C
Form INC 22	Notice of situation or change of situation of registered office	Form E- CHNG – Part D
Form INC 23	Application to Regional Director for approval to shift the Registered Office	Form E- CHNG – Part E
Form RD 1	Application to Regional Director for change in FY	Form E- CHNG – Part F
<b>Forms relating to conversion and approval</b>		
Form INC 27	Conversion of public company into private company or vice versa	Form E- CON- Part A
Form RD 1	Application to RD for conversion of public company into private company	Form E- CON- Part B
Form INC 6	Conversion of OPC into a private or public company or vice versa	Form E- CON- Part C
Form INC 12	Application for grant of license under section 8	Form E- CON- Part D
Form INC 18	Application to RD for conversion of section 8 company into company of any other kind	Form E- CON- Part E

2. The draft proposes to simplify the process of conversion of Private company into an OPC by removing the requirement for directors to submit an affidavit.

Previously, a private company was required to file Form INC-6 along with documents such as altered e-MOA and e-AOA, NOCs from creditors, and an affidavit from directors confirming members' consent. Under the proposed amendments, such applications will be filed through the consolidated Form E-CON, and the requirement to submit the directors' affidavit has been eliminated, thereby streamlining and reducing compliance requirements.

3. The draft proposes simplifying name reservation rules by redrafting Rule 8 for clarity and updating Rule 8A to better address trademark objections. Detailed illustrations have been provided in the notification.

4. The draft proposes inserting a new proviso to Rule 9A, which currently deals with extension of name reservation, to allow withdrawal of a reserved name before incorporation or name change.
5. The draft proposes to streamline and rationalise subscriber KYC requirements under Rule 16. For Indian nationals, proof of identity is simplified to PAN or Aadhaar, while foreign nationals shall continue to provide their passport.  
Further, the scope of acceptable residential proof is expanded to include documents such as property tax receipts, Aadhaar, and any utility bill. The validity period for such documents is also relaxed from two months to three months, thereby enhancing flexibility and ease of compliance.
6. The draft proposes omission of Rule 17, which requires filing Form DIR-12 for first directors, including their particulars, interests in other entities, and consent to act. This requirement is proposed to be removed, as such details are already captured through the SPICe+ form, thereby reducing duplication and compliance burden.
7. The draft proposes to simplify the incorporation process for Section 8 companies by omitting clause (a) and clause (c) of sub-rule (3) of Rule 19. Accordingly, the requirement to submit the memorandum and articles of association and the projected income and expenditure statement for the next three years along with the application is proposed to be removed, thereby reducing documentation and easing compliance.
8. The draft proposes that applications for registration of an existing company as a Section 8 company be filed in **Form E-CON (Part D)** instead of Form INC-12, in line with the consolidated framework, thereby simplifying the process.  
The draft proposes a minor amendment to substitute the term “Form No. INC-26” with “Notice No. INC-26” in relation to the publication of notice by the company, thereby aligning the terminology with its actual nature.  
The draft proposes a terminological change in sub-rule (6) by substituting “Form No. INC-16 or Form No. INC-17” with “License No. INC-16 or License No. INC-17,” thereby aligning the wording with the nature of the document issued.
9. The draft proposes that applications for conversion of a Section 8 company into any other kind of company be filed in **Form E-CON (Part E)** instead of Form INC-18, in line with the consolidated framework and to streamline the process. The draft proposes omitting the requirement to file a copy of the application along with annexures with the Registrar, where the same has already been filed with the Regional Director, thereby reducing duplication.
10. The draft proposes to amend the timeline and terminology for publication of notice in case of conversion of a Section 8 company. The notice is required to be published **not more than fifteen days before the date of submitting the application** (instead of within one week after submission), and the term “Form No. INC-19” is proposed to be replaced with “Notice No. INC-19,” thereby aligning the process and terminology.

11. The draft proposes to update the mode of communication under Rule 22(2) by allowing notices, along with the application and attachments, to be sent by speed post, hand delivery, or email instead of only by registered post or hand delivery, thereby enabling greater flexibility and use of electronic communication.
12. The draft proposes that, in case of revocation of a Section 8 licence, the company shall file the application with the Registrar in **Form E-CHNG (Part B)** instead of Form INC-20 for conversion of status and change of name, in line with the consolidated form framework.
13. The draft proposes insertion of a new Rule 23B to address cases where a subscriber (other than in an OPC) dies before paying for the shares agreed at incorporation. In such cases, the legal representative of the deceased will be liable to pay the unpaid amount and, upon payment, will be entitled to the same rights as the original subscriber.
14. The draft proposes to substitute Rule 25 to provide a more comprehensive and flexible framework for verification of the registered office. The filing will now be made through **Form E-CHNG (Part D)** or **SPICe+ (INC-32)**.

The amendment expands the list of acceptable documents based on the nature of the premises—owned, leased/rented, or other arrangements (such as co-working). It allows documents like title deed, property tax receipt, municipal khata, utility bills (up to three months old), lease agreements, payment receipts, and government allotment letters. Separate provisions are also introduced for premises located in Special Economic Zones.

Additionally, the requirement of a **letter of authorisation** is clarified, making it applicable where the supporting document is not in the name of the company. Overall, the changes aim to bring clarity, flexibility, and ease in compliance.
15. The draft proposes to substitute sub-rule (1) of Rule 25B to introduce a more flexible approach for physical verification of a company's registered office. Instead of a mandatory requirement, the Registrar may now conduct verification on a **need-based and risk-based approach**, through an authorised person, in the presence of two local witnesses, and with assistance from local police if required. This change aims to make the verification process more practical and efficient.
16. The draft proposes that notice and verification for change in the registered office be filed in **Form E-CHNG (Part D)** instead of Form INC-22, in line with the consolidated form.
17. The amendment to Rule 28 of the Companies (Incorporation) Rules, 2014 simplifies the process of shifting a company's registered office within the same State between different ROC jurisdictions. The application form has been changed from INC-23 to E-CHNG Part-E, in line with the new integrated filing system. Additionally, instead of submitting an acknowledged copy of intimation to the Chief Secretary, companies can now provide proof of intimation sent via email, speed post, or hand delivery, along with supporting evidence such as tracking details, a self-certified email, or an acknowledgement. Other requirements, such as Board and Special Resolutions and necessary declarations, remain unchanged, making the overall process more flexible and easier to comply with.

18. The application form for change of name has been updated from **INC-24 to E-CHNG Part-C** under the new filing system, and the new certificate issued **after name change is now referred to as "Certificate No. INC-25."** Overall, the amendment mainly updates the forms and improves clarity while keeping the existing compliance requirements the same.
19. The amendment to Rule 30 aligns inter-state registered office shifting with the new consolidated framework by replacing Form INC-23 with **Form E-CHNG (Part E)**. It modernizes communication by treating INC-26 as a **notice** and permitting service of notices via **speed post or email** instead of registered post. A clear bar is introduced where **shifting is prohibited if prosecution is pending**, while allowing **one-time shifting during inquiry or investigation** subject to board cooperation. Importantly, **IBC-driven changes in management** are carved out as an exception, ensuring legacy violations do not obstruct corporate revival. Overall, the changes simplify procedure, promote digital governance, and balance regulatory oversight with ease of doing business.
20. The amendment to Rule 33 deals with the **alteration of Articles of Association for conversion between public and private companies**, replacing **Form INC-27** with **Form E-CON (Part A)**. Further, **Form RD-1** is substituted with **Form E-CHNG (Part F)** for matters requiring Regional Director approval. These changes streamline the conversion process and reduce dependence on multiple legacy forms.
21. The amendment to **Rule 33A** deals with **Allotment of a new name to the existing company under section 16(3) of the Act** which clarifies that ROC enters the new name in its register & issue fresh Certificate of Incorporation in **Form INC-11C** is replaced with **Certificate No. INC-11C**. Further, **Form INC-24** is substituted with **Form E-CHNG (Part C)** for obtaining approval for change of name.
22. The amendment to **Rule 37** relates to the **conversion of an unlimited liability company into a limited liability company by shares or by guarantee**. The application for such conversion, earlier required to be filed in **Form INC-27**, is now to be filed in **Form E-CON (Part A)**. The requirement of public advertisement, earlier prescribed in **Form INC-27A**, is clarified by replacing it with **Notice No. INC-27A**. Further, **Form INC-11A** is substituted with **Certificate No. INC-11A**, confirming that it is a certificate issued by the Registrar upon approval of the conversion.
23. The amendment to **Rule 38** expands the scope of allotment of **Director Identification Numbers (DINs)** at the time of incorporation by increasing the limit from **three to five directors**. Correspondingly, the maximum number of directors who can receive DINs through incorporation is also raised to five. It further simplifies consent requirements by providing that **subscriber-directors are deemed to have given consent** by subscribing to the memorandum. In other cases, consent to act as director may be given through **OTP-based authentication**, and only if this is not done, **Form DIR-2** is required. Additionally, **Form INC-11** is replaced with **Certificate No. INC-11**, clarifying its nature as a certificate issued by the Registrar.
24. The amendment to **Rule 38A** introduces a relaxation to the proposed company which shall be effect from the commencement of the **Companies (Incorporation) Third Amendment Rules, 2025**. It makes the requirements relating to **registration EPFO [clause (b)]**, **ESIC [clause (c)]**, and **opening**

**of a bank account [clause (e)] optional instead of mandatory** at the time of incorporation. This change reduces the initial compliance burden and provides greater flexibility to companies during incorporation.

25. The amendment to **Rule 39** relates to Conversion of Company limited by guarantee into limited by shares where it expands its applicability by **removing the exclusion of Section 8 companies**, thereby allowing all the companies to undertake conversion under this rule. It further aligns the procedure with the consolidated e-form framework by replacing **Form INC-27** with **Form E-CON (Part A)** for filing conversion applications. Additionally, **Form INC-11B** is substituted with **Certificate No. INC-11B**, clarifying that it is a certificate issued by the Registrar upon approval.
26. The amendment to **Rule 40** relates to the **application for change of financial year under section 2(41) of the Act**. It replaces **Form RD-1** with **Form E-CHNG (Part F)** and streamlines the approval process by providing that where the application is in order, the **Regional Director shall approve and convey the order by uploading it in Form E-CHNG (Part F)**. Such approval is required to be issued **within 30 days** from the date of application or the last re-submission, as applicable. Further, **sub-rule (4)**, which required the company to intimate the Regional Director's order to the Registrar in **Form INC-28**, has been omitted.
27. The amendment to **Rule 41** updates the procedural framework relating to the **conversion of public companies into private companies** by replacing the application in **Form RD-1** with **Form E-CON (Part B)**. It simplifies documentation by substituting the requirement of an **affidavit** with a **declaration**. The mode of service of individual notice to debenture holders and creditors is liberalised by allowing service through **speed post, email, or hand delivery with acknowledgement**. Further, **Form INC-25A** prescribed for public notice is clarified as **Notice No. INC-25A**. A new proviso provides relief where conversion is sought after a **change in management under the Insolvency and Bankruptcy Code, 2016**, subject to conditions relating to cooperation and absence of post-change prosecution, thereby supporting corporate resolution and revival.
28. The amendment inserts a new **Certificate No. INC-11D** in the annexure to formally evidence registration of entities authorised under **Section 366 of the Companies Act, 2013**. This certificate applies to partnership firms, LLPs, societies, trusts, or other business entities converting into companies under Part I of Chapter XXI. The insertion standardises proof of registration by clearly specifying CIN, PAN, and TAN details issued by the Registrar.

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