

# Company registration in India: A chronological, comprehensive guide

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## Pre-incorporation planning

### 1. Identify place of business:

Decide your registered office (can be a residence); collect proof (utility bill/lease) and owner's NOC. Temporary address is allowed at incorporation, but verification must follow within statutory timelines.

### 2. Choose business structure:

- **Private limited company** (most common for startups)
- **One Person Company (OPC)**
- **LLP** (if you prefer partnership-style governance)  
Consider founders, investment plans, compliance appetite, and ESOP needs.

### 3. Define core details:

- **Name(s) shortlist** aligned to activities
  - **Main objects** (business description)
  - **Share capital and shareholding**
  - **Directors and their roles**
  - **Registered office city/state** (affects stamp duty, professional tax)
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## Digital identity, name, and statutory profiles

### 4. Obtain digital signatures (DSC):

Each proposed director and the authorized signatory needs a Class 3 DSC for MCA filings.

### 5. Get Director Identification Number (DIN):

New directors can obtain DIN within the SPICe+ incorporation form; existing DINs can be reused.

### 6. Reserve the company name (MCA):

Use **SPICe+ Part A** (or RUN for specific cases) to apply for name reservation; ensure the name is distinctive and not infringing trademarks.

SPICe: Simplified Proforma for Incorporating a Company electronically

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## Incorporation on MCA (SPICe+ workflow)

### 7. Prepare constitutional documents (MoA & AoA):

- Use **eMoA (INC-33)** and **eAoA (INC-34)** with your main objects, liability, and governance clauses.
- Include founder subscription details (number of shares each will take).

### 8. File SPICe+ Part B and linked forms:

- **SPICE+ Part B:** Core incorporation details (registered office, capital, directors, subscribers).
  - **AGILE-PRO-S:** Apply simultaneously for **PAN, TAN, GST (optional at this stage), ESIC, EPFO, and bank account** (with participating banks); Shops & Establishments applicability varies by state.
  - Attach KYC, address proofs, NOC from premises owner, and declarations.
9. **Pay stamp duty and file:**  
Stamp duty varies by state and paid online during filing. Submit forms with DSC; Track MCA approval.
10. **Receive incorporation certificate (COI), PAN & TAN:**  
The COI includes CIN; PAN/TAN are allotted automatically. Download MoA/AoA, COI, PAN/TAN PDFs for records.
11. **Registered office verification (if provisional):**  
If a temporary address was used, file **INC-22** to verify the final office within prescribed time.
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## Immediate post-incorporation actions

12. **Open the company bank account:**  
Use COI, PAN, board resolution, KYC, and address proofs.
13. **File commencement of business (INC-20A):**  
For companies with share capital, file within 180 days confirming subscription money receipt into the bank.
14. **Hold the first board meeting (within 30 days):**  
Approve auditor appointment, bank signatories, issue of share certificates, statutory registers, and common seal (if adopted).
15. **Issue share certificates (Form SH-1):**  
Issue to subscribers within 60 days; pay any applicable stamp duty.
16. **Maintain statutory registers and disclosures:**  
Prepare register of members, directors, and share transfers. Record director MBP-1 disclosures.
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## Licenses, registrations, and local compliances

17. **GST registration (if applicable):**  
Obtain GSTIN if crossing turnover thresholds or if required by business model; can be applied via AGILE-PRO-S or directly on GST portal.
18. **Trade license (municipal):**  
Many cities require a local **trade/establishment license** from the municipal corporation for operating premises.
19. **Shops & Establishments registration (state):**  
Mandatory in most states within a short timeline after commencement; governs working conditions and records.
20. **Professional tax registrations:**
- **Employer PT:** Register and deduct PT for eligible employees.

- **Employee PT:** Deduct and remit per state slabs (e.g., Maharashtra, West Bengal).
21. **FSSAI license (if dealing with food):**  
Choose **Basic/State/Central** license based on turnover and supply chain; mandatory for manufacturing, processing, distribution, or retail of food.
  22. **Drug/cosmetics/medical devices license (if applicable):**  
Obtain approvals through **State FDA/CDSCO** for manufacturing/sale/import; ensure site, technical staff, and quality systems compliance.
  23. **Factory license and labor registrations (if manufacturing):**  
Apply under the **Factories Act** (thresholds for workers and power use), and register under applicable labor laws.
  24. **Pollution control and fire NOC (if applicable):**
    - **Consent to Establish/Operate** from State Pollution Control Board for certain categories.
    - **Fire NOC** for premises meeting occupancy/industrial criteria.
  25. **Import Export Code (IEC) for cross-border trade:**  
Apply on **DGFT** portal if importing or exporting.
  26. **MSME (Udyam) registration:**  
Optional but beneficial for priority lending and government schemes.
  27. **Trademark protection (brand):**  
File for your wordmark/logo to secure brand identity.
  28. **Startup India/DPIIT recognition (optional):**  
Useful for certain benefits, fast-track IP, and funding schemes.
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## Ongoing compliances and timelines

29. **Accounting and taxation setup:**
    - **Books of account** from day one; choose accounting system.
    - TDS, GST returns (as applicable), PT, ESIC/EPFO filings.
  30. **Company law filings:**
    - **Auditor appointment** within 30 days of incorporation.
    - **Annual return (MGT-7)** and **financials (AOC-4)** annually.
    - **Director KYC (DIR-3 KYC)** annually; maintain board and AGM calendars.
  31. **Payroll and HR policies:**  
Draft employment contracts, POSH policy, leave, and data protection practices.
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## Practical checklist (chronological)

- **Plan:** Business structure, objects, partners, office, name.
- **IDs:** DSC → DIN → Name reservation (SPICe+ Part A).

- **File:** SPICe+ Part B, eMoA/eAoA, AGILE-PRO-S → Pay stamp duty → Get COI, PAN/TAN.
- **Set up:** Bank account → INC-20A → First board meeting → Auditor → Share certificates.
- **Register:** GST (if needed) → Trade license → Shops & Establishments → Professional tax.
- **Sector licenses:** FSSAI/CDSCO/Factory/Pollution/Fire (as applicable).
- **Trade aids:** IEC → Udyam → Trademark → DPIIT (optional).
- **Operate:** Accounting, taxes, payroll, statutory registers, annual filings.