

## FEES PAYABLE FOR REGISTRATION OF COMPANIES LIMITED BY SHARES

Nominal Capital	Filing fee to be deposited with the ROC	
	Memorandum	Articles & Forms* (each)
50,000	4,000	100
100,000	4,000	200
200,000	7,000	200
500,000	16,000	300
1,000,000	26,000	300
1,500,000	36,000	300
2,500,000	56,000	500
5,000,000	106,000	500
7,500,000	131,000	500
10,000,000	156,000	500
12,500,000	168,500	500
15,000,000	181,000	500
17,500,000	193,500	500
20,000,000	206,000	500
25,000,000	231,000	500
30,000,000	256,000	500
40,000,000	306,000	500
50,000,000	356,000	500
75,000,000	481,000	500
100,000,000	606,000	500
200,000,000	1,106,000	500
300,000,000	1,606,000	500
400,000,000	2,106,000	500
500,000,000	2,606,000	500
750,000,000	3,856,000	500
1,000,000,000	5,106,000	500

**Note:**

1. Above nominal capital of ` 100 lakhs for every ` 10,000/- (or part thereof) increase, ` 50/- would be the filing fees for Memorandum of Association.
2. ROC fees to be compulsorily paid through online banking up to ` 50,000/-.

## STAMP DUTY PAYABLE FOR REGISTRATION OF COMPANIES LIMITED BY SHARES

Nominal Capital	Stamp duty payable in Gujarat	
	Memorandum*	Articles
20000	1000	1000
50000	1000	1000
1 lakh	1000	1000
2 lakhs	1000	1000
5 lakhs	1000	1000
10 lakhs	1000	1500
15 lakhs	1000	2250
30 lakhs	1000	4500
50 lakhs	1000	7500
1 crore	1000	15000
10 crores	1000	150000
35 crores and above	1000	500000

\* Amount given is leviable only if the Memorandum of Association is accompanied by Articles of Association. Otherwise the same duty as is leviable on Articles of Association.

The Stamp duty payable under the **Indian Stamp Act** on :

- i) Articles of Association           ` 25
- ii) Memorandum of Association   ` 15

and if Memorandum is not accompanied by articles           ` 40

### Notes

- Maximum fees for filing of MOA not to exceed ` 2,00,00,000/- in any case.
- As per notification dated 12-7-2000, filing fees on increase of authorised capital is payable by taking the difference of the filing fees as above on the increased capital as per above table and the filing fees payable on existing capital as per above table.
- To illustrate, if a Company increases its authorised capital from 50 lakhs to 1 crore, the filing fees payable are :

Fees on 1 crore           1,56,000

Less fees on ` 50 lakhs  
(see earlier sch. of fees)           1,06,000

Filing fees payable now           50,000

- Filing fee by S. 25 company having capital at the time of registration as well as on increase of capital is ` 50.
- No Stamp duty is payable in Maharashtra, Gujarat and under Indian Stamp Act for company registered u/s. 25 of the Companies Act.