



The Companies Act, 2013 – Ready Reckoner

1. The Companies Act, 2013: Bare Act
2. The Companies (Amendment) Act 2015
3. The Companies (Amendment) Act, 2017
4. The Companies (Amendment) Ordinance, 2018
5. The Companies (Amendment) Second Ordinance, 2019
6. The Companies (Amendment) Act, 2019
7. Companies (Amendment) Act, 2020
8. Draft Companies (Meetings of Board and its Powers) Amendment Rules, 2025
9. Updates on Companies Act, 2013

Updated till June 30, 2025

S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
1.	I - Preliminary	The Companies (Specification of definitions details) Rules, 2014 dated 31 st March, 2014.	<p>The Companies (Specification of definitions details) Amendment rules, 2014 dated 17th July, 2014.</p> <p>Companies (Restriction on number of layers) Rules 2017 dated 20th September, 2017</p> <p>The Companies (Specification of definitions details) Amendment rules, 2018 dated 7th May, 2018.</p> <p>Companies (Specification of definitions details) Amendment Rules 2021 dated 01.02.2021</p> <p>Companies (Specification of definitions details) Second Amendment Rules, 2021 dated 19.02.2021</p> <p>Companies (Specification of definition details) Third amendment rules, 2021 dated 05.08.2021</p>	<p>General Circular No. 20/2013 dated 27th December, 2013- Clarification with regard to holding of shares or exercising power in a fiduciary capacity - Holding and Subsidiary relationship under Section 2(87) of the Companies Act, 2013.</p> <p>General Circular No. 24/2014 dated 25th June, 2014- Clarification with regard to holding of shares in a fiduciary capacity by associate company under section 2(6) of the Companies Act, 2013.</p>	<p>The Companies (Removal of Difficulties) Fifth Order, 2014 dated 09th July, 2014.</p> <p>The Companies (Removal of Difficulties) Sixth Order, 2014 dated 24th July, 2014.</p> <p>The Companies (Removal Of Difficulties) Order, 2015 dated 13th February, 2015.</p>	<p>Commencement Notification dated 12th September, 2013-Commencement Notification Of Companies Act, 2013</p> <p>Commencement Notification of the Companies Act, 2013. Notification dated 26th March, 2014.</p> <p>Commencement Notification of Companies (Amendment) Act, 2015. Notification dated 29th May, 2015.</p> <p>Commencement Notification of Companies (Amendment) Act, 2015 dated 29th May 2015.</p> <p>Exemptions to Government Companies under section 462 of CA 2013-Notification dated 05th June, 2015.</p> <p>Exemptions to Private Companies under section 462 of CA 2013- Notification dated 05th June, 2015.</p> <p>Exemptions to Section 8 (Non-Profit) under section 462 of CA 2013–Notification dated 05th June, 2015.</p>



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			<p>Companies (Specification of Definition details) Amendment Rules 2022 dated 15.09.2022</p> <p>The Companies (Restriction on number of layers) Amendment Rules, 2025 dated 27.06.2025</p>			<p>Commencement Notification of the Companies Act, 2013 Notification dated 07th Dec, 2016.</p> <p>Exemption to Specified IFSC Private Company under Section 462 of CA 2013 Notification dated 04th January, 2017.</p> <p>Exemption to Specified IFSC Public Company under Section 462 of CA 2013 Notification dated 04th January, 2017.</p> <p>Exemption to Private Companies under section 462 of CA, 2013 dated 13th June , 2017</p> <p>Corrigendum related to private company dated 13th July, 2017.</p> <p>Exemption to Government Companies under section 462 of CA, 2013 dated 13th June, 2017.</p> <p>Exemption to Section 8 Companies under section 462 of CA, 2013 dated 13th June, 2017</p> <p>Commencement of proviso to section 2(87) of CA2013 dated 20th September, 2017</p> <p>Notification dated 23 January, 2018 regarding commencement of Companies Amendment Act 2017</p> <p>Commencement Notification dated 09.02.2018</p> <p>Commencement notification dated 07.05.2018</p> <p>Commencement notification date 1 July, 2019</p> <p>Commencement Notification dated 14th August, 2019</p> <p>Exemption to Government Companies under section 462 of the CA 2013-Notification dated 02/03/2020</p> <p>Notification regarding Companies (Amendment) Act, 2020 dated 28.09.2020</p> <p>Commencement notification dt 11.02.2021</p>



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
2.	II - Incorporation of companies and matters incidental thereto	The Companies (Incorporation) Rules, 2014 dated 31 st March, 2014.	<p>The Companies (Incorporation) Amendment Rules, 2015 dated 01st May, 2015.</p> <p>The Companies (Incorporation) Second Amendment Rules, 2015 dated 29th May, 2015.</p> <p>The Companies (Incorporation) Amendment Rules, 2016 dated 22nd January, 2016.</p> <p>Notification under section 396 of Companies Act, 2013 dated: 22nd January, 2016.</p> <p>Notification dated 23rd March, 2016 - Notification for CRC phase-2 Incorporation.</p> <p>The Companies (Incorporation) Second Amendment Rules, 2016 dated 23rd March 2016.</p> <p>The Companies (Incorporation) Third Amendment Rules, 2016 dated 27th July, 2016.</p> <p>The Companies (Incorporation) Fourth Amendment Rules, 2016 dated 1st October, 2016.</p> <p>The Companies (Incorporation) Fifth amendment rules dated 29th Dec, 2016 effective from 01st January, 2017.</p>	<p>General Circular No. 11/2014 dated 12th May, 2014 - One time opportunity for extension of period of Reservation of Name.</p> <p>General Circular No. 12/2014 dated 22nd May, 2014- Applicability of PAN requirement for Foreign Nationals.</p> <p>General Circular No. 13/2014 dated 23rd May, 2014- Extension of validity period for names reserved as on 31st March, 2014.</p> <p>General Circular No. 16/2014 dated 10th June, 2014- Applicability of PAN requirement for Foreign Nationals.</p> <p>General Circular No. 18/2014 dated 11th June, 2014- Clarification for filing of form No. INC-27 for conversion of company from public to private under the provisions of Companies Act, 2013.</p> <p>General Circular No. 23/2014 dated 25th June, 2014- Clarification relating to incorporation of a company i.e. company Incorporated outside India.</p> <p>General Circular No. 26/2014</p>		<p>Notification regarding commencement of section 13 and 14 of Companies (Amendment) Act, 2015 dated 14th December, 2015.</p> <p>Corrigendum to the commencement notification of the Companies Amendment Act 2017 dated 21st June, 2018</p> <p>Commencement notification dated 5th July, 2018</p> <p>Commencement notification dated 5th July, 2018</p> <p>PERIOD/DAYS OF EXTENSION FOR NAMES RESERVED AND RESUBMISSION OF FORMS Notification Dated 22.04.2020</p> <p>Commencement Notification dated 22.07.2021</p>



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
			<p>The Companies (Incorporation) Amendment Rules, 2017 dated 25th January, 2017 effective from 30th January, 2017.</p> <p>The Companies (Incorporation) Second Amendment Rules 2017 dated 27th July, 2017</p> <p>The Companies (Incorporation) Amendment Rules, 2018 dated 20th January, 2018</p> <p>The Companies (Incorporation) Second Amendment Rules, 2018 dated 23.03.2018</p> <p>The Companies (Incorporation) Third Amendment Rules, 2018 dated 27.07.2018</p> <p>Draft amendment to rule 8 of the Companies (Incorporation) Rules, 2014 dated 17.12.2018</p> <p>Companies (Incorporation) 4th Amendment Rules, 2018 dated 19.12.2018</p> <p>Companies (Incorporation) Amendment Rules, 2019 dated 21.02.2019</p> <p>Companies (Incorporation) 2nd Amendment Rule 2019 dated 06.03.2019</p> <p>Companies (Incorporation) 3rd Amendment Rule 2019 dated 29.03.2019</p> <p>Companies (Incorporation) 4th Amendment Rule, 2019 dated 25.04.2019</p> <p>Companies (Incorporation) Fifth Amendment Rules, 2019 dated 10th</p>	<p>dated 27th June, 2014- Clarification with regard to use of the words "Commodity Exchange" in a company.</p> <p>General Circular No. 29/2014 dated 11th July, 2014- Registration of names of the Companies shall be in consonance with the provisions of the Emblems and Names (Prevention of Improper Use) Act, 1950.</p> <p>General Circular No. 31/2014 dated 19th July, 2014- Extension of validity of reserved names.</p> <p>Clarification regarding applicability of section 16(1)(a) of the CA 2013 with reference to cases under corresponding provisions of Companies Act, 1956 dated 16.05.2017.</p> <p>Clarification on filing of e-form RD- I-Conversion of public company into private company and change in a Financial Year dated 11.03.2019</p> <p>General Circular No. 05/2022 dated 30.05.2022 – Micro Finance/ Micro Credit as an Object Clause of MOA of Section 8 companies registered under the CA 2013 - Clarification</p>		



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			May, 2019 Companies (Incorporation) Sixth Amendment Rules, 2019 dated 7 th June, 2019 Companies (Incorporation) Seventh Amendment Rules, 2019 dated 28 th August, 2019 The Companies (Incorporation) Amendment Rules 2020 dated 18 th February, 2020 Companies (Incorporation) Third amendment Rules, 2020 dated 24 th December, 2020 Companies (Incorporation) 2nd Amendment Rules, 2021 dated 01.02.2021 Companies (Incorporation) 3rd Amendment Rules, 2021 dated 05.03.2021 Companies Incorporation 4th Amendment Rules, 2021 dated 07.06.2021 Company (Incorporation) Fifth Amendment Rules 2021 dated 22.07.2021 Company (Incorporation) second Amendment Rules, 2022 dated 20.05.2022 Companies (Incorporation) Third Amendment Rules 2022 dated 18.08.2022 Companies (Incorporation) Amendment Rules, 2023 dated 21.01.2023 Companies (Incorporation) Second Amendment, 2023 dated 02-08-2023 Companies (Incorporation) Third Amendment Rules, 2023 dated 20-10-2023			

The Companies (Incorporation)
Amendment Rules, 2024 dated
16.07.2024

The Companies (Incorporation)
Amendment Rules, 2025 dated
27.06.2025



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3.	III - Prospectus and allotment of securities	<p>The companies (Prospectus and allotment of securities) rules, 2014 dated 31st March, 2014.</p> <p>The Companies (Listing of equity shares in permissible jurisdictions) Rules, 2024. Dated 24th January, 2024</p>	<p>The companies (Prospectus and allotment of securities) Amendment rules, 2014 dated 30th June, 2014.</p> <p>The companies (Prospectus and allotment of securities) Amendment rules, 2018 dated 7th May, 2018</p> <p>The companies (Prospectus and allotment of securities) Second Amendment rules, 2018 dated 7th August, 2018</p> <p>Companies (Prospectus and allotment of securities) 3rd Amendment Rules 2018</p> <p>Companies (Prospectus and Allotment of Securities) Amendment Rules, 2019 dated 23.01.2019</p> <p>Companies Prospectus and Allotment of Securities) Second Amendment Rules, 2019 dated 19.02.2019</p> <p>Companies (Prospectus and Allotment of Securities) Third Amendment Rules, 2019 dated 22.05.2019</p> <p>Companies (Issue of Global Depository Receipts) Amendment Rules, 2020 dated 13.02.2020</p> <p>Companies (Prospectus and Allotment of Securities) Amendment Rules, 2020 dated 16.10.2020</p> <p>Notification dated 05.05.2022 - Companies (Prospectus and Allotment of Securities) Amendment Rules, 2022</p> <p>Companies (Prospectus and allotment of securities) Amendment Rules, 2023 dated 20.01.2023</p> <p>Companies (Prospectus and Allotment of Securities) Second Amendment Rules, 2023. Dated 27.10.2023</p> <p>The Companies (Prospectus and Allotment of Securities) Amendment Rules, 2024 dated 20.09.2024</p>	<p>General Circular 43/2014 dated 13th November, 2014- Issue of FCCBs [FCCBs and Foreign Currency Bonds (FCBs)] – Clarification regarding applicability of provisions of Chapter III of the Companies Act, 2013.</p> <p>General Circular dated 03rd August, 2016- Issuance of rupee bonds to overseas investors by Indian companies.</p> <p>General Circular - Extension of last date of filing of Form PAS-6-- reg. dated 28th Nov., 2019</p> <p>General Circular No. 05/2024-Extension of time for Filing PAS-7 - reg.</p>		<p>Commencement notification dated 07th August, 2018</p> <p>Commencement notification dt 05.03.2021</p> <p>Commencement notification dt 30.10.2023</p>

The Companies (Prospectus and Allotment of Securities) Amendment Rules, 2025 dated 12.02.2025

4.	IV - Share capital and	The Companies (Share capital	The Companies (Share capital and	General Circular No. 19/2014	Order under the proviso to the clause (d)	Commencement notification dated 07.08.2018
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	debentures	and debentures) rules, 2014 dated 31 st March, 2014.	<p>debentures) amendment rules, 2014 dated 18th June, 2014.</p> <p>The Companies (Share capital and debentures) Amendment rules, 2015 dated 18th March, 2015.</p> <p>The Companies (Share Capital and Debentures) Second Amendment Rules, 2015 dated 29th May, 2015.</p> <p>The Companies (Share Capital and Debentures) Third Amendment Rules, 2015 dated 06th November, 2015.</p> <p>The Companies (Share Capital and Debentures) Amendment Rules, 2016 dated 10th March, 2016.</p> <p>The Companies (Share Capital and Debentures) Second Amendment Rules, 2016 dated 29th March, 2016.</p> <p>The Companies (Share Capital and Debentures) Third Amendment Rules, 2016 dated 19th July, 2016.</p> <p>The Companies (Share Capital and Debentures) Fourth Amendment Rules, 2016 dated 12th August, 2016.</p> <p>The Companies (Share Capital and Debentures) Amendment Rules, 2018 dated 10th April, 2018</p> <p>The Companies (Share Capital and</p>	<p>dated 12th June, 2014- Clarification on Rules prescribed under the Companies Act, 2013- Matters relating to share capital and debentures.</p> <p>General Circular No. 21/2020 dated 11.05.2020 - Clarification on dispatch of notice under section 62(2) of Companies Act, 2013 by listed companies for rights issue opening upto 31st July, 2020</p> <p>General Circular No. 26/2020 dated 03.08.2020 - Clarification on dispatch of notice under section 62(2) Companies Act, 2013 by listed companies for rights issues opening upto 31st December, 2020</p>	<p>of sub-section (2) of section 68 of the Companies Act, 2013 dated 10th March, 2016.</p>	



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			<p>Debentures) 2nd Amendment Rules, 2018 dated 7th May, 2018</p> <p>The Companies (Share Capital and Debentures) Amendment Rules, 2019 dated 16 August, 2019</p> <p>The Companies (Share Capital and Debentures) Amendment Rules, 2020 dated 05.06.2020</p> <p>The Companies (Share Capital and Debentures) Second Amendment Rules, 2020</p> <p>The Companies (Share Capital and Debentures) Amendment Rules, 2021 dated 11.02.2021</p> <p>Notification dated 04.05.2022 – The Companies (Share Capital and Debentures) Amendment Rules, 2022</p> <p>Companies (Share Capital and Debentures) Amendment Rules, 2023 dated 21.01.2023</p>			
5.	V - Acceptance of deposits by companies	The Companies (Acceptance of deposits) rules, 2014 dated 31 st March, 2014.	<p>The Companies (Acceptance of deposits) amendment rules, 2014 dated 06th June, 2014.</p> <p>The Companies (Acceptance of deposits) amendment rules, 2015 dated 31st March, 2015.</p> <p>The Companies (Acceptance of Deposits) Second Amendment Rules, 2015 dated 15th September, 2015.</p>	<p>General Circular No. 27/2014 dated 30th June, 2014- Clarification regarding filing of Form DPT4 under Companies Act, 2013.</p> <p>General Circular No. 5/2015 dated 30th March, 2015- Clarification regarding applicability of Companies (Acceptance of Deposits) Rules, 2014.</p> <p>General Circular No. 9/2015 dated 18th June, 2015- Clarification on repayment of deposits accepted by the</p>		Notification dated 6 th June, 2014 – Commencement of provisions of sub sections (2) and (3) of section 74. .



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			<p>The Companies (Acceptance of Deposits) Amendment Rules, 2016 dated 29th June, 2016.</p> <p>The Companies (Acceptance of Deposits) Amendment Rules, 2017 (315 KB) dated 11th May, 2017.</p> <p>The Companies (Acceptance of Deposits) Second Amendment Rules, 2017 dated 19th September, 2017.</p> <p>The Companies (Acceptance of Deposits) Amendment Rules, 2018 dated 5th July, 2018.</p> <p>Companies (Acceptance of Deposits), Amendment Rules, 2019 dated 22.01.2019</p> <p>Companies (Acceptance of Deposits), Amendment Rules, 2019 dated 30.04.2019</p> <p>Companies (Acceptance of Deposits), Rules, 2020 dated 07.09.2020</p> <p>The Companies (Acceptance of Deposits) Amendment Rules, 2022 dated 29.08.2022</p>	<p>companies before 1st April, 2014.</p> <p>Clarification regarding the timelines for making applicable/available new Form DPT-3 issued vide the Companies (Acceptance of Deposits) Second Amendment Rules, 2017 dated 27th September, 2017</p> <p>Clarification regarding the timelines for making applicable/available new Form DPT-3 issued vide the Companies (Acceptance of Deposits) Second Amendment Rules, 2017</p> <p>Filing of one time return in DPT-3 Form dated 12.04.2019</p> <p>General Circular No. 24/2020 dated 20.06.2020 Clarification with regard to creation of deposit repayment reserve of 20% u/s. 73 (2) (C) of the companies Act 2013 and to invest or deposit 15% of amount of debentures u/r.18 of Companies (Share capital and Debentures) Rules 2014 - COVID-19 -Extension of time</p> <p>General Circular No. 34/2020 dated 29.09.2020 - Clarification with regard to creation of deposit repayment reserve of 20% u/s. 73 (2) (C) of the Companies Act 2013 and to invest or deposit 15% of amount of debentures u/r.18 of Companies (Share capital and Debentures) Rules 2014 - COVID-19 - Extension of time-regarding.</p>		



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6.	VI - Registration of Charges	The Companies (Registration of Charges) rules, 2014 dated 31 st March, 2014.	<p>The Companies (Registration of Charges) Amendment Rules, 2015 dated 29th May, 2015.</p> <p>The Companies (Registration of Charges) Amendment Rules, 2017 dated 7th April, 2017.</p> <p>The Companies (Registration of Charges) Amendment Rules, 2017 dated 5th July, 2018.</p> <p>Companies (Registration of Charges) 2nd Amendment Rules, 2018 dated 19.12.2018</p> <p>Companies (Registration of Charges) Amendment Rules, 2019 dated 30.04.2019</p> <p>Notification dated 27.04.2022 – Companies (Registration of Charges) Amendment Rules, 2022</p> <p>The Companies (Registration of Charges) Second Amendment Rules, 2022 dated 29.08.2022</p>	<p>General Circular No. 23/2020 dated 17.06.2020 Scheme for relaxation of time for filing forms related to creation or modification of charges under the Companies Act, 2013</p> <p>General Circular No. 32/2020 dated 28.09.2020 - Extension of time - Scheme for relaxation of time for filing forms related to creation or modification of charges under the Companies Act, 2013</p> <p>General Circular No. 07/2021 dated 03.05.2021 – Relaxation of time for filling forms related to creation and modification of charge under the Companies Act, 2013.</p> <p>General Circular No. 12/2021 dated 30.06.2021 – Relaxation of time for filing forms related to creation and modification of charges under the Companies Act, 2013 – Extension of time</p>		<p>Commencement notification dated 05th July, 2018;</p> <p>Commencement Notification July 01, 2019</p>
7.	VII - Management and administration	The Companies (Management and administration) rules, 2014 dated 31 st March, 2014.	<p>The Companies (Management and administration) amendment rules, 2014 dated 23rd June, 2014.</p> <p>The Companies (Management and administration) second amendment rules, 2014 dated 24th July, 2014.</p>	<p>General Circular No. 17/2014 dated 11th June, 2014 - Filing of MGT-10-clarification.</p> <p>General Circular No. 20/2014 dated 17th June, 2014- Clarification with regard to voting through electronic means.</p>		Notification dated 31 st March, 2015 relating to Delegation of Power to RDs u/s 94(5) read with section 458 of CA, 2013.



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			<p>The Companies (Management and administration) Amendment Rules, 2015 dated 19th March, 2015.</p> <p>The Companies (Management and Administration) Amendment Rules, 2015 dated 28th August, 2015.</p> <p>The Companies (Management and Administration) Second Amendment Rules, 2015 dated 24th September, 2015.</p> <p>The Companies (Management and Administration) Third Amendment Rules, 2015 dated 16th November, 2015.</p> <p>The Companies (Management and Administration) Amendment Rules, 2016 dated 23rd September, 2016.</p> <p>The Companies (Management and Administration) Amendment Rules, 2018 dated 16.02.2018</p> <p>The Companies (Significant Beneficial Owners) Rules, 2018 dated 13.06.2018</p> <p>Companies (Management and Administration) 2nd Amendment Rules, 2018 dated 13.06.2018</p> <p>Companies (Significant Beneficial Ownership) Amendment Rules, 2019 dated 08.02.2019</p>	<p>General Circular No. 22/2014 dated 25th June, 2014 -Clarification with regard to format of annual return applicable for Financial Year 2013-14 and fees to be charged by companies for allowing inspection of records.</p> <p>General Circular No. 28/2014 dated 09th July, 2014 -Clarification on form MGT-14 through STP mode.</p> <p>General Circular 45/2014 dated 18th November, 2014 - Extension of time for holding Annual General Meeting (AGM) under section 96(1) of the Companies Act, 2013- Companies registered in State of Jammu and Kashmir.</p> <p>General Circular 10/2015 dated 13th July, 2015- Relaxation of Additional Fee and Extension of last date for filling MGT-7 and AOC-4.</p> <p>General Circular No. 14/2015 dated 28th October, 2015 - Relaxation of additional fees and extension of last date of filing of AOC-4, AOC-4 XBRL and MGT-7 E-Forms under the Companies Act, 2013.</p> <p>General Circular No. 15/2015 dated 30th November, 2015 - Relaxation of additional fees</p>		



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			<p>Companies (Significant Beneficial Owners) Second Amendment Rules, 2019 dated 01.07.19</p> <p>Companies (Management and administration) Amendment rules 2020 dated 28.08.2020</p> <p>Companies Management and administration) Amendment rules, 2021 dated 05.03.2021</p> <p>Companies (Management and Administration) Amendment Rules, 2022 dated 06.04.2022</p> <p>Companies (Management and Administration) Amendment Rules, 2023 dated 20.01.2023</p> <p>Companies (Management and Administration) Second Amendment Rules, 2023. Date 20.10.2023</p> <p>The Companies (Significant Beneficial Owners) Amendment Rules, 2024 dated 15.07.2024</p> <p>The Companies (Management and Administration) Amendment Rules, 2024 dated 15.07.2024</p> <p>The Companies (Management and Administration) Amendment Rules, 2025 Dated 30.05.2025</p>	<p>and extension of last date of in filing of forms MGT-7 (Annual Return) and AOC-4 (Financial Statement) under the Companies Act, 2013.</p> <p>General Circular No. 16/2015 dated 30th December, 2015 - Relaxation of additional fees and extension of last date of in filing of forms MGT-7 (Annual Return) and AOC-4 (Financial Statement) under the Companies Act, 2013- State of Tamil Nadu and UT of Puducherry.</p> <p>Relaxation of additional fees and extension of last date of filing Form BEN-2 dated 06.09.2018</p> <p>Clarification in filing BEN-1 under CA 2013 dated 10.09.2018</p> <p>Relaxation of additional fees and extension of last date of In filing of CRA-4 (Cost Audit Report in XBRL format) dated 10.12.2018</p> <p>CRA-2 – Additional Fee reg dated 04.04.2019</p> <p>General Circular for the Extension of last date Form BEN-2 dated 29 July 2019</p> <p>General Circular for Relaxation of additional fees and extension of last date of filing of Form BEN-2 and BEN-1 under the Companies</p>		



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				<p>Act, 2013 dated 24 Sep, 2019</p> <p>General Circular for Relaxation of additional fees and extension of last date in filing of forms MGT-7 (Annual Return) and AOC-4 (Financial Statement) under the Companies Act, 2013- UT of J&K and UT of Ladakh dated 28th November, 2019</p> <p>Relaxation of additional fees and extension of last date of filing Form BEN-2 dated 01.01.2020</p> <p>Relaxation of additional fees and extension of last date of filing of AoC-4 NBFC (Inc AS) and AoC-4 CFS NBFC (Ind AS) for FY 2018-19 under the Companies Act, 2013 dated 30 Jan 2020</p> <p>Relaxation of additional fees and extension of last date of filing of forms MGT-7 (Annual Return) and AOC-4 (Financial Statement) under the Companies Act, 2013 under the Companies Act, 2013- UT of J&K and UT of Ladakh dated 31st Jan, 2020</p> <p>General Circular No. 14/2020 dated 08.04.2020 - Clarification on passing of ordinary and special resolutions by companies under the Companies Act, 2013 and rules made</p>		



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				<p>thereunder on account of the threat posed by Covid-19.</p> <p>General Circular No. 17/2020 dated 13.04.2020 - Clarification on passing of ordinary and special resolutions by companies under the Companies Act, 2013 and rules made thereunder on account of the threat posed by Covid-19.</p> <p>General Circular No. 18/2020 dated 21.04.2020 - Holding of AGMs by companies whose financial year ended on 31st December, 2019</p> <p>General Circular No. 20/2020 dated 05.05.2020 - Clarification on holding of annual general meeting (AGM) through video conferencing (VC) or other audio visual means (OAVM)</p> <p>General Circular No. 21/2020 dated 15.06.2020 - Extension of Time for EGMs</p> <p>General Circular No. 28/2020 dated 17.08.2020 - Clarification on Extension of Annual General Meeting (AGM) for the financial year ended 31.03.2020, Companies Act, 2013</p> <p>General Circular No. 29/2020 dated 10.09.2020 - Relaxation of additional fees</p>		



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				<p>and extension of last date of filing of CRA-4 (form for filing of cost audit report) for FY 2019-20 under the Companies Act, 2013</p> <p>General Circular No. 33/2020 dated 28.9.2020 - Extension of time for EGM through Video Conference (V)C or Other Audio Visual Means (OAVM) or passing of certain items only through postal ballot without convening general meeting</p> <p>General Circular No. 38/2020 dated 01.12.2020 - Relaxation of additional fees and extension of last date of filing of CRA-4 (form for filing of cost audit report) for FY 2019-20 under the Companies Act, 2013</p> <p>General circular No. 39/2020 dated 31.12.2020 - Clarification on passing of ordinary and special resolutions by companies under the Companies Act,2013 read with rules made thereunder on account of COVID-19- Extension of time.</p> <p>General Circular No. 02/2021 dated 13.01.2021 - Clarification on holding of AGM through VC other OAVM.</p> <p>General Circular No. 04/2021 dated 29.01.2021 - Relaxation of additional fee in filing all AOC-4 e-forms</p> <p>General Circular No. 10/2021 dated 23.06.2021 - Clarification on passing of ordinary and special</p>		



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				<p>resolutions</p> <p>General Circular No. 11/2021 dated 30.06.2021 – Relaxation on levy of additional fees in filing of certain forms under the Companies Act, 2013 and LLP Act, 2008- extension of time</p> <p>General Circular No. 17/2021 dated 29.10.2021 – Relaxation on levy of additional fees in filing of e-forms AOC-4, AOC-4(CFS), AOC-4, AOC-4 XBRL, AOC-4 Non XBRL and MGT-7/MGT-7A for the financial year ended on 31.03.2021 under the Companies Act, 2013 – Reg.</p> <p>General Circular No. 19/2021 dated 08.12.2021 – Clarification of holding of Annual General Meeting (AGM) through Video Conference (VC) or Other Audio Visual Means (OAVM)</p> <p>General Circular No. 20/2021 dated 08.12.2021 – Clarification on passing of Ordinary and Special Resolutions by the companies under the Companies Act, 2013 read with rules made thereunder on account of COVID-19- Extension of timeline</p> <p>General Circular No. 21/2021 dated 14.12.2021 – Clarification on holding of Annual General Meeting (AGM) through Video Conference (VC) or Other Audio Visual Means (OAVM)</p>		



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
				<p>General Circular No. 22/2021 dated 29.12.2021 – Relaxation on levy of additional fees in filing of e-forms AOC-4, AOC-4(CFS), AOC-4 XBRL, AOC-4 Non XBRL, and MGT-7, MGT-7A for the financial year ended on 31.03.2021 under the Companies Act, 2013</p> <p>General Circular No. 01/2022 dated 14.02.2022 – Relaxation on levy of additional fees in filing of e-forms AOC-4, AOC-4(CFS), AOC-4 XBRL, AOC-4 Non-XBRL and MGT-7/MGT-7A for the financial year ended on 31.03.2021 under the Companies Act, 2013.</p> <p>General Circular No. 02/2022 dated 05.05.2022 – Clarification of holding of Annual General Meeting (AGM) through Video Conference (VC) or other Audio Visual Means (OAVM).</p> <p>General Circular No. 03/2022 dated 05.05.2022 – Clarification on passing of ordinary and Special resolutions by the Companies under the Companies Act, 2013 read with rules made thereunder on account of COVID-19 – Extension of timeline</p> <p>General Circular No.10/2022-dated 28/12/2022 - Clarification of holding of Annual General Meeting (AGM) through Video Conference (VC) or Other Audio Visual Means (OAVM)-reg.</p> <p>General Circular No.04/2024-Filing of Forms [BEN-2, MGT-6] due to migration from V2</p>		

				Version to V3 Version in MCA21 Portal from 04th July 2024 14th July 2024 – Reg dated 04.07.2024		
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S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
8.	VIII - Declaration and payment of Dividend	<p>The Companies (Declaration and payment of Dividend) rules, 2014 dated 31st March, 2014.</p> <p>IEPF Authority (Recruitment, Salary and other Terms and Conditions of Service of Officers and other Employees) Rules, 2016- yet to be legislatively vetted.</p> <p>Investor Education and Protection Fund Authority (Appointment of Chairperson and Members, holding of meetings and provision for offices and officers) Rules, 2016 dated 13th January, 2016.</p> <p>IEPF Authority (Recruitment, Salary and other Terms and Conditions of Service Officers and other Employees), Rules 2016 dated 11th April, 2016.</p> <p>Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 – 5th September, 2016</p>	<p>The Companies (Declaration and payment of Dividend) Amendment rules, 2014 dated 12th June, 2014.</p> <p>The Companies (Declaration and Payment of Dividend) (Amendment) Rules, 2015 dated 24th February 2015.</p> <p>The Companies (Declaration and Payment of Dividend) Second Amendment Rules, 2015 dated 29th May, 2015.</p> <p>Investor Education and Protection Fund Authority (Appointment of Chairperson and Members, holding of meetings and Provision for offices and officers) Amendment Rules, 2016 – 5th September, 2016</p> <p>Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Amendment Rules, 2017 dated 28th February, 2017.</p> <p>Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Second Amendment Rules, 2017 dated 13th October, 2017</p> <p>Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Second Amendment Rules, 2019.</p> <p>The Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Amendment Rules, 2024 dated 16.07.2024</p>	<p>Relaxation of additional fees for filing form IEPF-1 dated 7th September, 2016.</p> <p>Clarification Regarding Filing of Offline Challans with IEPF Authority under Companies Act dated 05th December, 2016.</p> <p>Clarification regarding due date of transfer of shares to IEPF Authority dated 07th December, 2016.</p> <p>Clarification regarding online generation of Challans for Offline payment cases dated 20.04.2017</p> <p>Transfer of shares to IEPF Authority dated 27.04.2017</p> <p>File Formats for Transfer of Shares to the demat account of Investor Education and Protection Fund (IEPF) Authority dated 28.04.2017.</p> <p>Transfer of shares to IEPF Authority dated 16.05.2017.</p> <p>Clarification regarding due date of transfer of shares to IEPF Authority dated 29.05.2017.</p> <p>Clarification regarding transmission of Securities by Operation of Law dated 05.06.2017.</p> <p>Relaxation of additional fees and extension of last date of filing of Form IEPFA-1A</p>		<p>Notification dated 13th January, 2016 - Commencement of sub-sections (5), (6) and (7) of section 125 of CA 2013.</p> <p>Notification dated 5th September, 2016 under Sub-section (3) of section 1 of the Companies Act, 2013(18 of 2013: some sub-sections of section 124.</p> <p>Notification dated 20th February, 2017 regarding Notification regarding IEPF Authority - Extending the period of tenure of CEO (Additional Charge).</p> <p>Notification dated 09.11.2021 – Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Second amendment rules, 2021</p>



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
			<p>The Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Second Amendment Rules, 2024 dated 09.09.2024</p> <p>The Investor Education and Protection Fund Authority (Form of Annual Statement of Accounts) Amendment Rules, 2024 dated 03.10.2024</p>	<p>and Form IEPF-2 dated 25.10.2019</p> <p>General Circular No. 16/2020 dated 13.04.2020 - filings under section 124 and section 125 of the Companies Act 2013 r/w IEPFA (Accounting, Audit, Transfer and Refund) Rules 2016 in view of emerging situation due to outbreak of COVID-19.</p> <p>General Circular number 35/2020 dated 29.09.2020 - Filings under section 124 and section 125 of the Companies Act 2013 r/w IEPFA (Accounting, Audit, Transfer and Refund) Rules 2016 in view of extension of CFSS, 2020</p> <p>General Circular No.09/2023-Clarification on holding of Annual General Meeting (AGM) and EGM through Video Conference (VC) or Other Audio-Visual Means (OAVM) and passing of Ordinary and Special resolutions by the companies under the Companies Act, 2013 read with rules made thereunder Dated 25.09.2023</p> <p>General Circular No. 05a/2024-Filing under Section 124 and Section 125 of the Companies Act, 2013 read with IEPFA (Accounting, Audit, Transfer and Refund) Rules 2016 in view of transition from MCA21 version 2 to version 3 dated 16.07.2024</p> <p>General Circular No. 06/2024-Filing under Section 124 and Section 125 of the Companies Act, 2013 read with IEPFA (Accounting, Audit, Transfer and Refund) Rules 2016 in view of transition from MCA21 version 2 to version 3 dated 16.07.2024</p>		

General Circular
No.07/2024-Merger of Forms
IEPF-3 With IEPF-4 and
IEPF-7 with IEPF-1 along
with change in payment
process thereof in MCA
Version 3 dated 17.07.2024

General Circular
No.09/2024-Clarification on
holding of Annual General
Meeting (AGM) and EGM
through Video Conference
(VC) or Other Audio Visual
Means (OAVM) and passing
of Ordinary and Special
resolutions by the companies
under the Companies Act,
2013 read with Rues made
thereunder dated 19.09.2024

9.	IX - Accounts of Companies	<p>http://www.mca.gov.in/Ministry/pdf/companiesINC3rdAmendmentRules_30032019.pdf</p> <p>The Companies (Accounts) rules, 2014 dated 31/03/2014</p> <p>The companies (CSR policy) rules, 2014 dated 27/02/2014</p> <p>The Companies (Indian Accounting Standards) Rules, 2015 dated 16.02.2015</p> <p>The Companies (Filing of Documents and Forms in</p>	<p>The Companies (Accounting Standards) Amendment Rules, 2008 dated 27.03.2008</p> <p>The Companies (Accounts) Amendment rules, 2014 dated 14/10/2014</p> <p>The Companies (Accounts) Amendment rules, 2015 dated 16/01/2015</p> <p>The Companies (CSR policy) amendment rules, 2014 dated 12/09/2014</p>	<p>General Circular No. 08/2014 dated 04/04/2014- Commencement of provisions of the Companies Act, 2013 with regard to maintenance of books of accounts and preparations/ adoption/filing of financial statements, auditor's report, Board's report and attachments to such statements and reports- Applicability with regard to relevant financial year.</p> <p>General Circular No. 21/2014 dated 18/06/2014- Clarifications with regard to provisions of Corporate Social Responsibility under section 135 of the Companies Act, 2013.</p> <p>General Circular No.</p>	<p>The Companies (Removal of Difficulties) Second Order, 2016 dated 29.03.2016</p>	<p>Notification relating to effective date of provisions of section 135 and Schedule VII of Companies Act, 2013 dated 27/02/2014</p> <p>Notification relating to amendments of Schedule VII of Companies Act, 2013 dated 27/02/2014</p> <p>Corrigenda to Notification no. GSR 261E dated 31.03.2014 regarding Schedule VII [w.r.t CSR Activities].</p> <p>Notification dated 31/03/2014 for Amendment to Schedule II</p> <p>Amendment in schedule VII of Companies</p>
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S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
		<p>Extensible Business Reporting language) Rules, 2015 dated 09.09.2015</p> <p>The National Financial Reporting Authority (Manner of Appointment and other Terms and Conditions of Service of Chairperson and Members) Rules, 2018 dated 21.03.2018.</p> <p>The National Financial Reporting Rules dated 13.11.2018</p> <p>National Financial Reporting Authority (Meeting for Transaction of Business) Rules, 2019 dated 22.05.2019</p>	<p>The Companies (CSR policy) amendment rules, 2015 dated 19/01/2015</p> <p>The Companies (Accounts) Second Amendment Rules, 2015 dated 04th September, 2015</p> <p>The Companies (Accounting Standards) Amendment Rules, 2016 dated 30.03.2016</p> <p>The Companies (Indian Accounting Standards) Amendment Rules, 2016 dated 30.03.2016</p> <p>The Companies (Indian Accounting Standards) (Amendment) Rules, 2017 dated 17th March, 2017</p> <p>The Companies(Filing of Documents and Forms in Extensible Business Reporting Language) Amendment Rules, 2016 dated 04.04.2016</p> <p>The Companies (Corporate Social Responsibility Policy) Amendment Rules, 2016 dated 23.05.2016</p>	<p>35/2014 dated 27/08/2014- Clarification Accounting Standards(AS) 10- Capitalization of Cost-regarding</p> <p>General Circular No. 36/2014 dated 17/09/2014- Clarification with regard to provisions of Corporate Social Responsibility (CSR) under section 135 of the Companies Act, 2013.</p> <p>General Circular No. 39/2014 dated 14/10/2014- Clarification Relating to Consolidated Financial Statements</p> <p>General Circular 01/2015 dated 03/02/2015- Constitution of a High Level Committee to suggest measures for improved monitoring of the implementation of Corporate Social Responsibility policies by the companies under Section 135 of the Companies Act, 2013</p> <p>General Circular 10/2015 dated 13/07/2015- Relaxation of Additional Fee and Extension of last date for filling MGT-7 and AOC-4</p> <p>General Circular No. 11/2015 dated 21/07/2015- Clarification with regard to circulation and filing of financial statement under</p>		<p>Act, 2013. Notification dated 06/08/2014</p> <p>Amendment in schedule II of Companies Act, 2013. Notification dated 29/08/2014</p> <p>Notification dated 18/09/2014 for National Advisory Committee on Accounting Standards</p> <p>Notification dated: 24.10.2014 - Amendment in Schedule VII of the Companies Act, 2013</p> <p>The Companies (Indian Accounting Standards) Rules, 2015. Notification dated 16/02/2015</p> <p>Commencement of section 125(5) and (6) of Companies Act,2013 FAQs on Corporate Social Responsibility dated 13.01.2016</p> <p>Notification regarding sub-section (6) of section 129 of the Companies Act, 2013 (18 of 2013) dated 04.09.2015</p> <p>Notification regarding sub-section (1) of section 467 of the Companies Act, 2013 (18 of 2013) dated 04.09.2015 Alterations in Schedule III dated 04 Sep, 2015</p> <p>Notification dated 04.09.2015 -regarding sub-section (6) of section 129 of the Companies Act, 2013 (18 of 2013) – Applicability of few provisions in Schedule III to Government companies</p> <p>Notification for amendment in S.O.2425(E) dated 18.09.2014 - section 210A of Companies Act 1956 dated 10.09.2015</p>



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
			<p>The Companies (Accounts) Amendment Rules, 2016 dated 27.07.2016</p> <p>The Companies (Filing of Documents and Forms in Extensible Business Reporting language) Amendment Rules, 2017 dated 06.11. 2017</p> <p>The Companies (Accounts) Amendment Rules, 2017 dated 07.11.2017</p> <p>Companies (Filing of Documents and Forms in Extensible Business Reporting Language), Second Amendment, Rules, 2017 dated 04.12.2017.</p> <p>The Companies (Accounts) Amendment Rules, 2018 dated 27.02.2018</p> <p>The Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Amendment Rules, 2018 dated 08.03.2018</p> <p>The Companies (Indian Accounting Standards) Amendment Rules, 2018 dated 28.03.2018</p> <p>Companies (Accounting Standards) Amendment Rules, 2018 dated 18.06.2018</p> <p>The Companies (Accounts) Amendment rules, 2018 dated 31/07/2018</p> <p>The Companies (Corporate Social Responsibility Policy) Amendment Rules, 2018</p> <p>The Companies (Indian Accounting</p>	<p>relevant provisions of the Companies Act, 2013</p> <p>General Circular No. 13/2015 dated 16.09.2015-Extension for a period of one month for the High Level Committee on CSR.</p> <p>General Circular No. 14/2015 dated 28.10.2015- Relaxation of additional fees and extension of last date of filing of AOC-4, AOC-4 XBRL and MGT-7 E-Forms under the Companies Act, 2013</p> <p>General Circular No. 15/2015 dated 30.11.2015-Relaxation of additional fees and extension of last date of in filing of forms MGT-7 (Annual Return) and AOC-4 (Financial Statement) under the Companies Act, 2013</p> <p>General Circular No. 16/2015 dated 30.12.2015-Relaxation of additional fees and extension of last date of in filing of forms MGT-7 (Annual Return) and AOC-4 (Financial Statement) under the Companies Act, 2013-State of Tamil Nadu and UT of Puducherry</p> <p>General Circular No. 01/2016 dated 12.01.2016-Frequently</p>		<p>Amendment in Schedule III of the Companies Act, 2013- Notification dated 06th April, 2016.</p> <p>Notification dated 17th November, 2016 to amend Schedule II.</p> <p>Corrigendum to Notification no. GSR 1075E dated 17.11.2016 regarding Schedule II.</p> <p>Notification dated 30th March, 2017 - Amendment in Schedule III to the Companies Act, 2013.</p> <p>Notification dated 23rd March, 2017 - Substitution of ICSI and ICAI nominee on NACAS</p> <p>National Advisory Committee on Accounting Standards dated 21st September, 2017</p> <p>Notification regarding Exemption to Government Companies under section 129(6) of Companies Act, 2013 from recognizing Deferred Tax Assets/ Deferred Tax Liability under AS-22/Ind AS-12 dated 5.2.2018</p> <p>Notification regarding Exemption for segment reporting dated 23.02.2018</p> <p>Commencement Notification dated 21.03.2018</p> <p>Notification regarding amendments in the notification number S.O. 529(E) dated 05.02.2018</p> <p>Commencement Notification dated 13.06.2018</p> <p>Constitution of NFRA dated 01.10.2018</p> <p>Commencement notification dated 01.10.2018</p> <p>Regarding amendments in Schedule III to the Companies Act, 2013-reg. dated 11.10.2018</p>



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
			Standards) Second Amendment Rules, 2018 dated 20.09.2018	Asked Questions (FAQs) with regard to Corporate Social Responsibility under section 135 of the Companies Act, 2013		Commencement notification dated 24.10.2018 dated 24.10.2018
			Companies (Indian Accounting Standard) Amendment Rules, 2019 dated 30.03.2019			Amendment of item no. (ix) in the Schedule VII of the Companies Act, 2013 dated 24.08.2020
			Companies (Indian Accounting Standard) Second Amendment Rules, 2019 dated 30.03.2019	General Circular No. 04/2016 dated 27.04.2016- Clarification with regard to companies (Accounting Standards) Amendment Rules, 2016		Notification dated 24.03.2021, Amendment to schedule III to the Companies Act, 2013.
			Amendment in Schedule VII dated 30.05.2019			
			National Financial Reporting Authority (Amendment) Rules, 2019 dated 5th September, 2019	General Circular No. 05/2016 dated 16.05.2016- Clarification with regard to provisions of Corporate Social Responsibility under section 135 of the Companies Act, 2013		
			Companies (Accounts) Amendment Rules, 2019 dated 22nd October, 2019			
			Companies (Accounts) Amendment Rules, 2020 dated 30 th January, 2020	General Circular No. 08/2016 dated 29.07. 2016- Relaxation of additional fees and extension of last date of filing AOC-4, AOC-4(XBRL), AOC-4 (CFS) and MGT-7 under the Companies Act, 2013		
			Companies (Indian Accounting Standards) Amendment Rules, 2020 dated 24.07.2020			
			Amendment of the Companies (CSR Policy) Rules, 2014 of the Companies Act, 2013 dated 24.08.2020	General Circular No. 14/2016 dated 07.12. 2016- Relaxation of additional fees on Annual filing upto 31.12.2016 – in the State of J&K		
			Companies (Accounts) amendment rules, 2021 dated 24.03.2021	Clarification regarding obligation with the Indian		



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
			<p>Company (Accounts) second amendment rules, 2021 dated 01.04.2021</p> <p>Companies (Indian Accounting Standards) Amendment Rules, 2021 dated 18.06.2021</p> <p>Companies (Accounting Standards) Rules, 2021 dated 23.06.2021</p> <p>Notification dated 11.02.2022 – Companies (Accounts) Amendment Rules, 2022 –reg form CSR-2 as an addendum to form AOC-4</p> <p>Companies (Accounts) Second amendment Rules, 2022 dated 31.03.2022</p> <p>Companies (Accounts) Third Amendments Rules, 2022 dated 31.05.2022</p> <p>NFRA Amendment Rules, 2022 dated 17.06.2022</p> <p>Companies (Accounts) Fourth Amendment Rules, 2022</p> <p>Amendment of the Companies (CSR Policy) Rules, 2014 of the Companies Act, 2013 dated 20.09.2022</p>	<p>Accounting Standards (Ind AS) and Rule 4 of Companies (Indian Accounting Standards) Rules 2015-payment banks, small finance banks which are subsidiaries of Corporates dated 13th September, 2017</p> <p>Relaxation of additional fees and extension of last date of filing of AOC-4 XBRL E-Forms using Ind AS under the Companies Act, 2013 dated 26th October, 2017</p> <p>Clarification with regard to provisions under section 135 (5) of the Companies Act, 2013.</p> <p>Relaxation of additional fees and extension of last date of in filling of forms MGT-7(Annual Return) and AOC-4 Financial Statement Under the companies Act,2013-State of Kerala- reg dated 05.10.2018</p> <p>The additional fee waiver vide circular No.10 dated 29th October 2018 has been implemented w.e.f 31st October midnight dated 30.10.2018</p> <p>Extension of Last Date of filing of Forms NFRA-1 dated 13.12.2018</p> <p>Extension of Tenure of High Level Committee or Corporate Social</p>		



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
			<p>Companies (Accounts) Amendment Rules dated 20.01.2023</p> <p>Companies (Indian Accounting Standards) Amendment Rules, 2023 dated 27-04-2023</p> <p>Companies (Accounts) Second Amendment Rules, 2023 dated 31-05-2023</p> <p>The Companies (Indian Accounting Standards) Amendment Rules, 2024 dated 12.08.2024</p> <p>The Companies (Indian Accounting Standards) Second Amendment Rules, 2024 dated 09.09.2024</p> <p>The Companies (Accounts) Amendment Rules, 2024 dated 24.09.2024</p> <p>The Companies (Indian Accounting Standards) Third Amendment Rules, 2024 dated 28.09.2024</p> <p>The Companies (Accounts) Second Amendment Rules, 2024 dated 31.12.2024</p> <p>The Companies (Indian Accounting Standards) Amendment Rules, 2025 dated 07.05.2025</p>	<p>Responsibility -2018 dated 08.03.2019</p> <p>MCA circular Extension of last date of filing of Form NFRA-2 dated 27th Nov, 2019</p> <p>MCA circular Extension of last date of filing of Form NFRA-2 dated 5th March, 2020</p> <p>General Circular No. 10/2020 dated 23.03.2020 - Clarification on spending of CSR Funds for COVID-19 dated 23 March, 2020</p> <p>General Circular No. 15/2020 dated 13.04.2020 - COVID-19 related FAQs on CSR</p> <p>General Circular No. 19/2020 dated 30.04.2020 Extension of the last date of filing of Form NFRA-2</p> <p>General Circular No. 26/2020 dated 06.07.2020 - Extension of the last date of filing of Form NFRA-2.</p> <p>General Circular No. 01/2021 dated 13.01.2021 - Clarification on spending of CSR funds for Awareness and public outreach on COVID-19 Vaccination programme.</p> <p>General Circular No. 5/2021 dated 22.04.2021 - Clarification on spending of</p>		



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
			<p>The Companies (Accounts) Amendment Rules, 2025 dated 19.05.2025</p> <p>The Companies (Accounts) Second Amendment Rules, 2025 dated 30.05.2025</p> <p>The Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Amendment Rules, 2025 dated 06.06.2025</p>	<p>CSR funds for setting up temporary COVID Care facilities and makeshift hospitals-reg</p> <p>General Circulation No. 09/2021 - creating health infrastructure for COVID care', 'establishment of medical oxygen generation and storage plants' etc</p> <p>Circular_20052021 dated 20.05.2021 – Clarification on offsetting the excess CSR spent for FY 19-20 reg.</p> <p>General Circular No. 13/2021 dated 30.07.2021 – Clarification on spending of CSR funds for COVID-19 vaccination – reg.</p> <p>General Circular No. 14/2021 dated 25.08.2021 – Frequently asked questions (FAQs) on Corporate Social Responsibility (CSR)</p> <p>General Circular No. 08/2022 dated 26.07.2022 - Clarification on spending of CSR funds for "Har Ghar Tiranga" campaign- reg</p> <p>General Circular No.02/2025- Separate filing of e-form CSR-2 post the period of transition from MCA 21 V2 to V3 dated 16.06.2025</p>		

10.	X - Audit and auditors	<p>The Companies (Audit and auditors) rules, 2014 dated 31/03/2014</p> <p>The Companies (Cost Records and Audit) rules, 2014 dated 30/06/2014</p>	<p>The Companies (Audit and auditors) amendment rules, 2014 dated 14/10/2014</p> <p>The Companies (Cost Records and Audit) Amendment Rules, 2014 dated 31/12/2014</p> <p>The Companies (cost records and</p>	<p>General Circular No. 33/2014 dated 31/07/2014- Clarification with regard to applicability of provisions of section 139(5) and 139(7) of the Companies Act,2013</p> <p>General Circular 42/2014 dated 12/11/2014- Clarification on matters relating to Cost Records and</p>	<p>The Companies (Removal Of Difficulties) Seventh Order, 2014 dated 04/09/2014</p> <p>The Companies (Auditor's Report) Order, 2015 dated 10/04/2015</p> <p>The Companies (Auditor's Report) Order, 2016 dated 29.03.2016</p>	<p>Companies (cost records and audit) Amendment Rules, 2018 dated 03.12.2018</p>
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S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
			<p>audit) (Amendment) Rules, 2015 dated 12/06/2015</p> <p>The Companies (Audit and auditors) Amendment Rules ,2015 dated 14.12.2015</p> <p>The Companies (cost records and audit) Amendment Rules, 2016 dated 14.07.2016</p> <p>The Companies (Audit and Auditors) Amendment Rules, 2017 dated 30th March, 2017</p> <p>The Companies (Audit and auditors)Second amendment rules, 2017 dated 22/06/2017</p> <p>Companies (cost records and audit) Amendment Rules, 2017 dated 07th December,2017</p> <p>Companies (cost records and audit) Second Amendment Rules, 2017 dated 20th December,2017</p> <p>The Companies (Audit and Auditors) Amendment Rules, 2018 dated 16.02.2018</p> <p>The Companies (Audit and Auditors) Amendment Rules, 2018 dated 07.05.2018</p> <p>Corrigendum related to Companies (Audit and Auditors) Second Amendment Rules, 2018 dated 17. 05.2018</p> <p>Companies (Audit and Auditors) Amendment Rules, 2021 dated 24.03.2021</p>	<p>Audit) Rules, 2014</p> <p>General Circular 02/2015 dated 11/02/2015-Extension of time for filing of Notice of appointment of the Cost Auditor in Form CRA-2.</p> <p>General Circular 08/2015 dated 12/06/2015 –Extension of time for filling CRA-2 for FY 2015-16 and CRA-4 for FY 2014-15</p> <p>General Circular no. 12/2015 dated 01.09.2015- Extension of time for filing of cost audit report to the Central Government for the Financial Year 2014-2015 in form CRA-4</p> <p>General Circular no. 15/2017 dated 04-12-2017- Extension of time for filing of cost audit report to the Central Government in form CRA-4</p> <p>Circular No. 8/2017 dated 25th July, 2017-Clarification regarding exemption given to private companies under section 143(3)(i) of the Companies Act, 2013.</p> <p>General circular- 1/2018 dated 28.03.2018 Relaxation of additional fees and extension of last date of filing of AOC-4 XBRL E- Forms using Ind AS under</p>	<p>The Companies (Removal of Difficulties) Order, 2016 dated 29.03.2016</p> <p>The Companies (Removal of Difficulties) Second Order, 2016 dated 29.03.2016</p> <p>The Companies (Removal Of Difficulties) Third Order,2016 dated 30.06.2016</p> <p>The Companies (Auditor's Report) Order, 2016 dated 25.02.2020</p> <p>CARO 2020 dated 24.03.2020</p>	



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
			<p>Companies (Audit and Auditors) Second amendment Rules, 2021 dated 01.04.2021</p> <p>The Companies (Audit and Auditors) Amendment Rules, 2025 dated 30.05.2025</p> <p>The Companies (Cost Records and Audit) Amendment Rules, 2025 dated 30.05.2025</p>	<p>the Companies Act, 2013</p> <p>Clarification for form ADT-I filed through GNL-2 under the Companies Act, 2013- reg dated May 13, 2019</p> <p>Relaxation of additional fees and extension of last date of filing of e-Form CRA-4 (Cost Audit Report) for FY 2018-19 under the Companies Act, 2013 dated 24.10.2019</p> <p>Extension of time for filing of cost audit report to the Central Government in form CRA-4 for financial year 2018-19 dated 30.12.2019</p> <p>General Circular No. 15/2021 dated 27.09.2021 – Extension of last date of filing of Cost Audit Report to the Board of Directors under Rule 6(5) of the Companies (Cost Records and Audit) Rules, 2014-reg.</p> <p>General Circular No. 18/2021 dated 29.10.2021 – Extension of last date of filing of Cost Audit Report to the Board of Directors under Rule 6(5) of the Companies (Cost Records and Audit) Rules, 2014-reg.</p>		
11.	XI - Appointment and qualification of directors	The Companies (Appointment and qualification of directors) rules, 2014 dated 31/03/2014	<p>The Companies (Appointment and qualification of directors) amendment rules, 2014 dated 18/09/2014</p> <p>The Companies (Appointment and qualification of directors) amendment rules, 2015 dated 19/01/2015</p>	<p>General Circular No. 14/2014 dated 09/06/2014- Clarifications on Rules prescribed under the Companies Act, 2013 - Matters relating to appointment and qualifications of directors and Independent directors</p>	The Companies (Removal of Difficulties) Order, 2018	<p>Notification dated 09/01/2015, authorizing officers for filing complaint under section 159 read with section 155 of the Companies Act, 2013</p> <p>Notification dated 02/03/2020, Clarification on prosecutions filed or internal adjudication</p>



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
			<p>The Companies (Appointment and Qualification of Directors) Amendment rules, 2017 dated 05/07/2017</p> <p>Schedule IV of the Companies Act, 2013 dated 05th July, 2017</p> <p>Companies (Appointment and Qualification of Directors) Amendment Rules 2018. Dated 26.01.2018</p> <p>Companies (Appointment and Qualification of Directors) second Amendment Rules 2018. Dated 07.05.2018</p> <p>Companies (Appointment and Qualification of Directors) 3rd Amendment Rules, 2018 dated 12.06.2018</p> <p>Companies (Appointment and Qualification of Directors) 4th Amendment Rules, 2018 dated 05.07.2018.</p> <p>Companies (Appointment and Qualification of Directors) Fifth Amendment Rules, 2018 dated 21.08.2018</p> <p>Companies (Appointment and Qualification of Directors) Sixth Amendment Rules, 2018 dated 20.09.2018</p> <p>Companies (Appointment and Qualification of Directors) Amendment Rules, 2019 dated 30.04.2019</p> <p>Companies (Appointment and Qualification of Directors) Second Amendment Rules, 2019 dated 16</p>	<p>General Circular No. 25/2014 dated 26/06/2014 Clarification on applicability of requirement for resident director.</p> <p>General Circular No. 38/2014 dated 14/10/2014-Right of persons other than retiring directors to stand for directorship - Refund of deposit under section 160 of the Companies Act, 2013 in certain cases.</p> <p>General Circular 03/2015 dated 03/03/2015-General Circular 03/2015: Clarification relating to filing of e-form DIR-II & DIR-12 under the Companies Act, 2013.</p> <p>General Circular dated 05th September, 2017 - Exemptions given to certain unlisted public companies under the companies (Appointment and Qualification of Directors) Rules, 2014 from the appointment of independent directors</p> <p>Filing DIR-3 KYC under the Companies Act. 2013- Regarding dated 27 June 2019</p> <p>General Circular No. 36/2020 dated 20.10.2020 - Special measures under the</p>		<p>proceedings initiated against Independent Directors, non- promoters and non-KMP non-executive directors-reg.</p> <p>Notification dated 18/03/2021, Amendment in Schedule V of the Companies Act, 2013</p>



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
			<p>May, 2019</p> <p>Companies (Appointment and Qualification of Directors) Third Amendment Rules, 2019 25 July 2019</p> <p>Companies (Appointment and Qualification of Directors) Fourth Amendment Rules, 2019 dated 30th September, 2019</p> <p>Companies (Appointment and Qualification of Directors) Fifth Amendment Rules, 2019 dated 22nd October, 2019</p> <p>Companies (Creation and Maintenance of Databank of Independent Directors) Rules, 2019 dated 22nd October, 2019</p> <p>Notification of IICA as Institute for maintenance of databank of IDs dated 22nd October, 2019</p> <p>Companies (Appointment and Qualification of Directors) Amendment Rules, 2020 dated 28th February, 2020</p> <p>Companies (Appointment and Qualification of Directors) 2nd Amendment rules, 2020 dated 29.04.2020.</p> <p>Companies (Appointment and Qualification of Directors) 3rd amendment rules 2020 dated 23.06.2020</p> <p>Companies (Appointment and Qualification of Directors) 4th Amendment rules, 2020 dated 29.09.2020</p> <p>Companies (Appointment and Qualification of Directors) fifth</p>	<p>Companies Act 2013 and LLP Act 2008 In view of COVID-18 outbreak- Extension –reg.</p> <p>Disqualification of DINs dated 10.11.2021</p> <p>General Circular No.09/2022- Extension of time for filing e-form DIR-3 KYC and web-form DIR-3 KYC WEB without fee up to 15.10.2022 dated 28 September 2022</p>		



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
			<p>Amendment Rules, 2020 dated 18th December, 2020</p> <p>Companies (creation and maintenance of databank of Independent Directors) Amendment Rules, 2021 dated 18.06.2021</p> <p>Companies (creation and maintenance of databank of Independent Director) 2nd amendment rules, 2021 dated 19.08.2021</p> <p>Companies (Appointment and Qualification of Directors) Amendment Rules, 2021 dated 19.08.2021</p> <p>Companies (Appointment and Qualification of Directors) Amendment Rules, 2022 dated 01.06.2022</p> <p>Companies (Appointment and Qualification of Directors) Second Amendment Rules, 2022 dated 10.06.2022</p> <p>Companies (Appointment and Qualification of Directors) Third Amendment Rules, 2022 dated 29.08.2022</p> <p>Companies (Appointment and Qualification of Directors) Amendment Rules, 2023 dated 20.01.2023</p> <p>The Companies (Appointment and Qualification of Directors) (Amendment) Rules, 2024 dated 16.07.2024</p>			
12.	XII - Meetings of Board and its powers	The Companies (Meetings of Board and its powers) rules, 2014 dated 31/03/2014	The Companies (Meetings of Board and its powers) Amendment rules, 2014 dated 12/06/2014	General Circular No. 19/2013 dated 10/12/2013-Clarification with regard to applicability of section 182(3) of the Companies Act,	The Companies (Removal Of Difficulties) Order, 2015 dated 13/02/2015	Notification on Notice regarding Board meetings under the Companies Act, 2013 dated 18th March, 2020



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
			<p>The Companies (Meetings of Board and its powers) Second Amendment rules, 2014 dated 14/08/2014</p> <p>The Companies (Meetings of Board and its powers) Amendment rules, 2015 dated 18/03/2015</p> <p>The Companies (Meetings of Board and its Powers) Second Amendment Rules, 2015 dated 14th December, 2015</p> <p>The Companies (Meetings of board and its powers) Amendment Rules, 2017 dated 30th March, 2017</p> <p>The Companies (Meetings of board and its powers) Second Amendment Rules, 2017 dated 13th July , 2017</p> <p>The Companies (Meetings of Board and its Powers) Amendment Rules, 2018 dated 07.05.2018</p> <p>The Companies (Meetings of Board and its Powers) Amendment Rules, 2019 dated 11.10.2019</p> <p>The Companies (Meetings of Board and its Powers) Second Amendment Rules, 2019 dated 18 November, 2019.</p> <p>The Companies (Meetings of Board and its Powers) Amendment Rules, 2020 dated 19th March, 2020</p> <p>The Companies (Meetings of Board and its Powers) second amendment</p>	<p>2013</p> <p>General Circular No. 3/2014 dated 14/02/2014- Clarification with regard to Section 185 of the Companies Act, 2013.</p> <p>General Circular No. 4/2014 dated 25/03/2014- Clarification with regard to section 180 of the Companies Act, 2013</p> <p>General Circular No. 15/2014 dated 09/06/2014- Clarification regarding maintaining register in new format [sub-section(9) of section 186]</p> <p>General Circular No. 30/2014 dated 17/07/2014- Clarification on matters relating to Related Party Transactions.</p> <p>General Circular 4/2015 dated 10/03/2015 Clarification with regard to section 185 and 186 of the Companies Act, 2013 - loans and advances to employees</p> <p>General Circular 6/2015 dated 09/04/2015- Clarification under sub-section (7) of Section 186 of the Companies Act, 2013</p> <p>General Circular No. 08/2021</p>		



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
			<p>rules, 2020 dated 23.06.2020</p> <p>Companies (Meeting of Boards and its powers) Third Amendment Rules, 2020 dated 29.09.2020</p> <p>Companies (Meeting of Board and its powers) Fourth Amendment Rules, 2020 dated 30.12.2020</p> <p>Companies (Meeting of Board and its powers) Amendment Rules, 2021 dated 16.06.2021</p>	<p>dated 03.05.2021 – Gap between two board meetings under section 173 of the Companies Act, 2013 – Clarification regarding</p>		
13.	XIII - Appointment and remuneration of managerial personnel	The Companies (Appointment and remuneration of managerial personnel) rules, 2014 dated 31/03/2014	<p>The Companies (Appointment and remuneration of managerial personnel) Amendment rules, 2014 dated 09/06/2014</p> <p>The Companies (Appointment and Remuneration of Managerial Personnel) Amendment Rules, 2016 dated 30.06.2016</p> <p>The Companies (Appointment and Remuneration of Managerial Personnel) Amdt Rules, 2020 dated 03.01.2020</p> <p>Companies (Appointment and Remuneration of Managerial Personnel) Amendment Rules, 2023 dated 21.01.2023</p>	<p>General Circular 7/2015 dated 10/04/2015- Remuneration to managerial person under Schedule XIII of the Companies Act, 1956 - Clarification with regard to payment for period</p>		<p>Second Proviso to sub-section (1) of Section 203 of Companies Act, 2013. Notification dated 25/07/2014</p>



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
14.	XIV - Inspection, Inquiry and Investigation	<p>The Companies (Inspection, Inquiry and Investigation) rules, 2014 dated 31/03/2014</p> <p>Arrests in connection with Investigation by serious Fraud Investigation Office) Rules, 2017 dated 24.08.2017</p>				<p>Notification dated 31.12.2015- Notification under section 458 of Companies Act, 2013: Delegating of powers to RDs under section 208 of the said Act.</p> <p>Notification dated 29.04.2016-Sub-section (1) of section 458 of the companies Act (18 of 2013) dated 29.04.2016</p> <p>Commencement of sub-sections (8) to (10) of section 212 of CA 2013 dated 24.08.2017.</p> <p>Notification under section 396 of CA 2013 – ROC-cum-OL at Dehradun dated 26.10.2018</p> <p>Notification under section 396 of CA 2013 – ROC Vijayawada dated 26.10.2018</p>
15.	XV - Compromises, Arrangements and Amalgamations	The Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 dated 14th December, 2016	<p>The Companies (Compromises, Arrangements and Amalgamations) Amendment Rules, 2017 dated 13th April, 2017</p> <p>The Companies (Compromises, Arrangements and Amalgamations) Amendment Rules, 2020 dated 3rd February, 2020</p> <p>The Companies (Compromises, Arrangements and Amalgamations) second Amendment Rules, 2020 dated 18th December, 2020</p> <p>The Companies (Compromises, Arrangements and Amalgamations) Amendment Rules, 2021 dated 01.02.2021</p> <p>The Companies (Compromise, Arrangements and Amalgamations) Amendment Rules, 2022 dated 30.05.2022</p> <p>Companies (Compromises, Arrangements and Amalgamations) Amendment Rules, 2023 dated 15-05-2023</p>	Clarification under section 232(6) of the Companies Act, 2013 dated 21 August, 2019		<p>Notification dated 13th April, 2017 – Commencement of section 234 of Companies Act, 2013</p> <p>Notification dated 03.02.2020-Commencemnet of sub section (11) & (12) of section 230 of Companies Act, 2013</p>



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
			The Companies (Compromises, Arrangements and Amalgamations) Amendment Rules, 2024 dated 09.09.2024			
16.	XVI-Prevention of Oppression and Mismanagement	-				
17.	XVII - Registered Valuers	The Companies (Registered Valuers and Valuation) Rules, 2017 dated 18 th October, 2017	<p>The Companies (Registered Valuers and Valuation) Amendment Rules, 2018 dated 09.02.2018</p> <p>Companies (Registered Valuers and Valuation) 2nd Amendment Rules, 2018 dated 13.06.2018</p> <p>Companies(Registered valuers and valuation) 3rd Amendment Rules, 2018 dated 25th September, 2018</p> <p>Companies (Registered Valuers and Valuation) Fourth Amendment Rules, 2018 dated 13th November, 2018</p> <p>Companies (Registered Valuers and Valuation) Amendment Rules, 2022 dated 22nd November, 2022</p>		The Companies (Removal Of Difficulties) Second Order, 2017 dated 23 rd October, 2017.	<p>Notification for delegation of powers under section 247 of CA 2013 to Insolvency and Bankruptcy Board of India dated 23rd October, 2017</p> <p>Insolvency and Bankruptcy Code (Amendment) Act, 2021 dated 12.08.2021</p>
18.	XVIII- Removal of Names of Companies from the Register of Companies	The Companies (Removal of Names of companies from the Register of Companies) Rules, 2016 dated 26.12.2016	<p>The Companies (Removal of Names of Companies from the Register of Companies) Amendment Rules, 2017 dated 12th April, 2017</p> <p>Companies (Removal of Names of Companies from the Register of Companies) Amendment Rules, 2019</p>	General Circular 16/2016 dated 26.12.2016 – Removal of names of Companies from the Register of Companies – clarification regarding availability of Form STX on MCA-21 Portal		In terms of Notification no. S.O.(E) dated 26.12.2016 – Sections 248 to 252 was made effective from 26.12.2016.



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
			<p>dated May 08, 2019</p> <p>Companies (Removal of Names of Companies from the Register of Companies) Amendment Rules, 2020 dated 29.06.2020</p> <p>The Companies (Removal of Name of Companies from the Register of Companies) Amendment Rules, 2022 dated 09.06.2022</p> <p>Companies (Removal of Names of Companies from the Register of Companies) Amendment Rules, 2022 dated 09.06.2022</p> <p>Companies (Removal of Names of Companies from the Register of Companies) Second Amendment Rules, 2022 dated 26.08.2022</p> <p>Companies (Removal of Names of Companies from the Register of Companies) Amendment Rules, 2023 dated 17-04-2023</p> <p>Companies (Removal of Names of Companies from the Register of Companies) Second Amendment Rules, 2023 dated 10-05-2023</p>	<p>General Circular No. 03/2021 dated 15.01.2021 - Scheme for condonation of delay for companies restored during Dec 2020 u/s 252 of the CA 2013</p>		
19.	XIX- Revival and Rehabilitation of Sick Companies	<p>Sections 253 to 269 shall be omitted.</p> <p>In terms of MCA Notification no. S.O. 3453(E) dated 15th November, 2016, section 255 of the Insolvency and Bankruptcy Code, 2016 was made effective. w.e.f. 15th November, 2016</p> <p>Section 255 of the Insolvency and Bankruptcy Code, 2016 provides that the Companies Act, 2013 shall be amended in the manner specified in the Eleventh Schedule.</p> <p>Eleventh Schedule provides that sections 253 to 269 shall be omitted.</p> <p>Report of the Cross Border Insolvency Rules & Regulations Committee dated 23.11.2021.</p>				
20.	XX- Winding up	<p>Part II.—Voluntary winding up i.e. Sections 304 to 323 shall be omitted.</p> <p>In terms of MCA Notification no. S.O. 3453(E) dated 15th November, 2016, section 255 of the Insolvency and Bankruptcy Code, 2016 was made effective. w.e.f. 15th November, 2016</p> <p>Section 255 of the Insolvency and Bankruptcy Code, 2016 provides that the Companies Act, 2013 shall be amended in the manner specified in the Eleventh Schedule.</p>				



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
		Eleventh Schedule provides that Part II.—Voluntary winding up i.e. Sections 304 to 323 shall be omitted. Companies (Winding up) Rules, 2020 dated 24 January, 2020				
21.	XXI - Companies authorised to register under this Act	The Companies (Authorised to register) rules, 2014 dated 31/03/2014	The Companies (Authorised to Register) Amendment Rules, 2016 dated 31.05.2016 Companies (Authorised to Register) Amendment Rules, 2018 dated 16.02.2018 Companies (Authorised to Register) second Amendment Rules, 2018 dated 05.07.2018 Companies (Authorised) Amendment Rules, 2023 dated 20.01.2023			
22.	XXII - Companies Incorporated Outside India	The Companies (Registration of Foreign Companies) rules, 2014 dated 31/03/2014	The companies (Registration of Foreign Companies) Rules, 2021 dated 05.08.2021 Companies (Registration of Foreign Companies) Amendment Rules, 2023 dated 20.01.2023 The Companies (Registration of Foreign Companies) Amendment Rules, 2024 dated 12.08.2024	General Circular No. 01/2017 dated 22/02/2017-Section 391(2) closure of place of business by a Foreign Company		Notification dated 19 th July, 2016- In exercise of the powers conferred by sub- section (1) of section 381 of the Companies Act, 2013 (18 of 2013). Notification under section 393A of Companies Act, 2013 dated 05.08.2021
23.	XXIII – Government Companies	-				
24.	XXIV - Registration Offices and Fees	The Companies (Registration Offices and Fees) rules, 2014 dated 31/03/2014	The Companies (Registration Offices and Fees) Amendment rules, 2014 dated 28/04/2014 The Companies (Registration Offices and Fees) Amendment Rules.2015 dated 24/02/2015 The Companies (Registration Offices and Fees) Second Amendment Rules, 2015 dated 29/05/2015 The Companies (Registration Offices and Fees) Amendment Rules 2016 dated 06.05.2016	General Circular No. 05/2014 dated 28/03/2014-Online payment of stamp duty and court fee stamp for issue of certified copies General Circular No. 09/2014 dated 25/04/2014-Availability of E-forms/non-e-forms under the companies act 2013 General Circular No. 10/2014 dated 07/05/2014-Certification of E-forms/non e-forms under the Companies Act, 2013 by the Practicing Professionals: - regarding.		Notification dated 26.04.2016- section 396 of CA 2013 - Jurisdiction of the state of Telangana Notification regarding sub-section (1) of Section 396 of the Companies Act, 2013 (18 of 2013) dated 03.11.2015 Notification 2022 dated 11.01.2022 Notification 2022 dated 11.01.2022 regarding commencement date Notification dated 02.02.2024 for Establishment of Central Processing Centre



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
			<p>The Companies (Registration Offices and Fees) Second Amendment Rules 2016 dated 07.11.2016</p> <p>Notification under section 396 of Companies Act, 2013 dated: 22nd January, 2016.</p> <p>Notification dated 23rd March, 2016 - Notification for CRC phase-2 Incorporation.</p> <p>The Companies (Registration Offices and Fees) Amendment Rules 2018 dated 20.01.2018</p> <p>The Companies (Registration Offices and Fees) Second Amendment Rules 2018 dated 07.05.2018</p> <p>The Companies (Registration Offices and Fees) Third Amendment Rules 2018 dated 05.07.2018</p> <p>Companies (Registration Offices and Fees) fourth Amendment Rules, 2018 dated 21.08.2018</p> <p>Companies (Registration Offices and Fees) fifth Amendment Rules, 2018 dated 20.09.2018</p> <p>Companies (Region offices and Fees) Amendment Rules, 2019 dated 21.02.2019</p> <p>Companies (Registration Offices and Fees) 2nd Amendment Rules, 2019 dated 25.04.2019</p> <p>Companies (Registration Offices and Fees) Third Amendment Rules, 2019 dated 30.04.2019</p> <p>Companies (Registration Offices and</p>	<p>Table of Fees dated 01/04/2014</p> <p>General Circular No. 03/2016 dated 12.04.2016-Relaxation of additional fees and extension of last date of filing of various e-Forms under the Companies Act</p> <p>General Circular No. 06/2016 dated 16.05.2016-Relaxation of additional fees and extension of last date of filing of various e-Forms under the companies Act</p> <p>General Circular No. 07/2016 dated 31.05.2016-Relaxation of additional fees and extension of time and filing of e-Forms by the Companies under Companies Act, 2013 and for filing of Annual Return (Form 11) by the LLPs under the Limited Liability Partnership Act, 2008</p> <p>General Circular 12/2020 dated 30.03.2020 -Companies Fresh Start Scheme, 2020 (CFSS-2020)</p> <p>General Circular No. 30/2020 dated 28.09.2020 Extension of</p>		



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
			<p>Fees) Fourth Amendment Rules, 2019 dated 25 July 2019</p> <p>The Companies (Registration Offices and Fees) Fifth Amendment Rules, 2019 dated 30 September, 2019</p> <p>Jurisdiction of ROC, Jammu dated 30 October, 2019</p> <p>Jurisdiction of Registrar of Companies-cum-Official Liquidator, Jammu dated 30 October, 2019</p> <p>Jurisdiction of Regional Director, North Region Directorate, Headquarter at New Delhi dated 30 October, 2019</p> <p>Companies (Registration offices and Fees) Amendment Rules, 2020 dated 18th Feb 2020</p> <p>Notification dated 11.01.2022 – Companies (Registration offices and fees) amendment rules, 2022</p> <p>Companies (Registration of offices and Fee Companies) Amendment Rules, 2023 dated 23.01.2023</p> <p>Companies (Registration Offices and Fees) Amendment Rules, 2024 dated 14.02.2024</p> <p>The Companies (Registration Offices and Fees) Amendment Rules, 2025 dated 30.05.2025</p>	<p>Companies Fresh Start Scheme, 2020</p> <p>General Circular No. 06/2021 dated 03.05.2021 – Relaxation of time for filling forms under the Companies Act, 2013.</p> <p>General Circular No. 11/2021 dated 30.06.2021 – Relaxation on levy of additional fees in filing of certain forms under the Companies Act, 2013 and LLP Act, 2008- extension of time</p> <p>General Circular No.01/2025- Relaxation of additional fee for filing of 13 e-forms during the period of transition from MCA 21 V2 to V3 dated 16.06.2025</p>		
25	XXV-Companies to furnish Information or Statistics	-				

26.	XXVI - Nidhis	Nidhi Rules, 2014 dated 31/03/2014	Nidhi (Amendment) Rules, 2019 dated 01 July 2019 Nidhi (Amendment) Rules, 2020 dated 3 Feb 2020			Notification dated 05.06.2015- Exemptions to Nidhis under section 462 of CA 2013 Corrigendum Notification dated 02.03.2020
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S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
			<p>Nidhi (Second Amendment) Rules, 2020 dated 14 Feb 2020</p> <p>Nidhi (Amendment) rules, 2022 dated 19.04.2022</p> <p>The Nidhi (Amendment) Rules, 2024 dated 16.07.2024</p>			<p>Notification dated 12th March, 2020 on Sensitization of Nidhi companies towards compliance of provisions of section 406 of Companies Act, 2013 and Nidhi Rules, 2014 as amended vide Nidhi (Amendment) Rules, 2019 w.e.f 15.08.2019 and general public to invest in genuine and compliant Nidhis only</p>
27.	XXVII – National Company Law Tribunal and Appellate Tribunal	<p>National Company Law Tribunal (Salary, Allowances and other Terms and Conditions of Service of President and other Members) Rules, 2015 dated 21/09/2015</p> <p>National Company Law Appellate Tribunal (Salaries, Allowances and other Terms and Conditions of Service of Chairperson and other Members) Rules, 2015 dated 19/08/2015</p> <p>National Company Law Tribunal Rules, 2016 dated 21.07.2016</p> <p>National Company Law Appellate Tribunal Rules, 2016 dated 21.07.2016</p> <p>Companies (Transfer of Pending Proceedings) Rules, 2016 dated the 7th December, 2016</p> <p>The NCLT (Procedure for</p>	<p>National Company Law Tribunal (Amendment) Rules, 2016 dated 20th December,2016</p> <p>Companies (Transfer of Pending Proceedings) Amendment Rules, 2017 dated 28/02/2017</p> <p>NCLAT (Amendment) Rules 2017 dated 23.08.2017</p> <p>National Company Law Tribunal(Amendment) Rules, 2017 dated 05.07.2017</p> <p>NCLT Amendment Rules, 2019 dated 15.01.2019</p> <p>National Company Law Tribunal (Second Amendment) Rules, 2019 dated 8 May 2019</p> <p>National Company Law Tribunal (Salary, Allowances and other Terms and Conditions of Service of President and other Members) Amendment Rules, 2019 dated 23</p>			<p>Notification dated 13/06/2014 for the Official Liquidator at Hyderabad having territorial jurisdiction in the whole State of Telangana</p> <p>The CLB (Fees on Applications and Petitions) Amendment rules, 2014 dated 03/11/2014</p> <p>Notification dated 01.06.2016 constituting the National Company Law Tribunal and National Company Law Appellate Tribunal under Sections 408 and 410 respectively of the Companies Act, 2013</p> <p>Notification dated 01.06.2016 regarding Transfer of matters or proceedings or cases pending before the Company Law Board to National Company Law Tribunal</p> <p>Commencement Notification under Section 1(3) of the Companies Act, 2013 and Notification constituting the Benches of National Company Law Tribunal - Dated 01.06.2016</p>



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
		reduction of share capital of company) Rules, 2016 dated 15 th December, 2016 Companies (Transfer of Pending Proceedings) Rules, Second Amendment Rules, 2017 dated 29 th June, 2017.	September, 2019 National Company Law Tribunal (Amendment) Rules, 2020 dated 3 Feb, 2020			
28.	XXVIII – Special Courts	The Companies (Mediation and Conciliation) Rules, 2016 dated 9 th September, 2016	List of Mediators and Conciliators dated 17.09.2020			<p>Notification dated 18.05.2016-commencement of section 2(29), sections 435 to 438 and 440 of Companies Act, 2013</p> <p>Notification dated 18.05.2016-special courts under section 435 of Companies Act, 2013</p> <p>Special Court under section 435 of the Companies Act, 2013 dated 27th July, 2016</p> <p>Designation of Special Courts vide MCA Notification dated 1st September, 2016</p> <p>Designation of Special Courts vide MCA Notification dated 17th November, 2016.</p> <p>Designation of Special Court for the state of Telangana and Andhra Pradesh dated 23rd March, 2017.</p> <p>Designation of Special Court dated 05.02.2018</p> <p>Notification of Special Court under sub-section (1) of Section 435 of the Companies Act, 2013 date 22 July, 2019</p> <p>Designation of Special Court for the state of Utrakhand and J&K, laddakh dated 19.12.2019</p> <p>Notification of Special Courts in state of Assam under section 435(2)(b) dated 28.07.2020</p> <p>Notification of Special Courts under section 435 of the Companies Act, 2013 dated 27.11.2020</p> <p>Notification of Special Courts dated</p>



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
						19.08.2021 Notification of Special Courts for the state of Jharkhand. Notification regarding designation of Special Courts dated 18.06.2025
29.	XXIX Miscellaneous	- The Companies (Miscellaneous) Rules, 2014 dated 31/03/2014 The Companies (Adjudication of Penalties) Rules, 2014 dated 31/03/2014	The Companies (Miscellaneous) Amendment Rules, 2014 dated 17/07/2014 The Companies (Central Government's) General Rules and Forms Amendment, rules 2014 dated 17/11/2014 Companies (Adjudication of Penalties) Amendment Rules, 2019 dated 19.02.2019 Producer Company Rules, 2021 Companies (Misc) Amendments Rules, 2023 dated 20/01//2023 The Specified Companies (Furnishing of information about payment to micro and small enterprise suppliers) Amendment Order, 2024, dated 15.07.2024. The Companies (Adjudication of Penalties) Amendment Rules, 2024 dated 05.08.2024 The Companies (Adjudication of Penalties) Second Amendment Rules, 2024 dated 09.10.2024	General Circular No. 15/2013 dated 13/09/2013-Clarification on the notification dated 12.9.2013 General Circular No. 16/2013 dated 18/09/2013-Clarification on the notification dated 12.9.2013. General Circular No. 06/2014 dated 29/03/2014- Roll out plan of various forms under the Companies Act, 2013 and continuance of forms under the provisions of Companies Act, 1956 General Circular No. 07/2014 dated 01/04/2014- Dissemination of Information with regards to provisions of the Companies Act,2013 General Circular No. 32/2014 dated 23/07/2014-Clarification on transitional period for resolutions passed Under the Companies Act, 1956. General Circular No. 34/2014 dated 12/08/2014-Company Law Settlement Scheme, 2014	Companies (Removal of Difficulties) Order,2013 dated 20/09/2013 Corrigendum: "the Companies (Removal of Difficulties) Second Order, 2014" read as "the Companies (Removal of Difficulties) Order, 2014" dated 27/05/2014 Companies (Removal of Difficulties) Order, 2014 dated 27/05/2014 The Companies (Removal of Difficulties) Second Order,2014 dated 02/06/2014 The Companies (Removal of Difficulties) Third Order, 2014 dated 02/06/2014 The Companies (Removal of Difficulties) Fourth Order, 2014 dated 06/06/2014 Constitution of Companies Law Committee dated 04.06.2015 Office order dated 22.06.2017	Nomenclature of various forms prescribed under the provisions of Companies Act, 2013 being notified. Notification dated 27/03/2014 Delegation of powers under section of CA 2013 to RDs. Notification dated 21/05/2014 Delegation of powers u-s 153 and 154 of CA 2013 to RD Noida. Notification dated 21/05/2014 Delegation of powers under section 458 of CA 2013 to ROCs. Notification dated 21/05/2014 Notification dated 13/06/2014 for registrar of Companies at Hyderabad having territorial jurisdiction in the whole State of Telangana Appointment of RoCs as adjudicating officers with jurisdiction and their appellate authorities u/s 454 of CA 2013 dated 24.03.2015 Delegation of powers to RDs under section 458 of CA 2013 Notification dated 19/12/2016 Delegation of powers to RDs under section 458 of CA 2013 Notification dated 06/09/2017 Notification under section 454 of CA 2013 dated 26.10.2018 The Companies (Amendment) Ordinance, 2018 (9 of 2018) dated 02.11.2018 Delegation of powers to Regional Directors



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
				<p>General Circular 40/2014 dated 15/10/2014-Company Law Settlement Scheme, 2014 (CLSS-2014)</p> <p>General Circular 41/2014 dated 15/10/2014-Company Law Settlement Scheme, 2014 (CLSS-2014) - Clarification u/s 164(2) of the Companies Act, 2013</p> <p>General Circular 44/2014 dated 14/11/2014-Extension of Company Law Settlement Scheme, 2014 (CLSS-2014) up to 31/12/2014.</p> <p>Condonation of Delay Scheme 2018 dated 29/12/2017</p> <p>Condonation of Delay Scheme 2018 dated 27/04/2018</p> <p>Condonation of delay scheme 2018 dated 17/05/2018</p> <p>Extension for last date of filing initial return in MSME Form 1 dated 21.02.2019</p> <p>General Circular 11/2020 dated 24.03.2020 - Special Measures under Companies Act, 2013 (CA-2013) and Limited Liability Partnership Act, 2008 in view of COVID- 19 outbreak</p> <p>Filing of Forms GNL-2 (filing of prospectus related documents) and MGT-14(filing of Resolutions relating to prospectus related documents) due to migration from V2 Version to V3 Version in MCA 21 Portal from 7th January, 2023 to 22nd January, 2023- General Circular No. 02/2023 dated 09.01.2023</p>		<p>dated 18.12.2018</p> <p>Companies (Furnishing of information about payment to micro and small enterprise suppliers) Order, 2019 dated 22.01.2019.</p> <p>Notification under section 465 of CA 2013 dated 30.01.2019</p> <p>Notification Company Affirmation of Readiness towards COVID-19 dated 22.03.2020</p> <p>Commencement Notification dt 22.01.2021 dated 23.01.2021</p> <p>Commencement Notification dt 22.01.2021</p>



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
				<p>Release Plan of 45 company e-Forms in MCA 21 Version 3.0- Genral Circular No. 01/2023-reg. dated 09.01.2023</p> <p>General Circular No.05/2023- Filing of Forms GNL-2 (filing of prospectus related documents and private placement), MGT-14 (filing of Resolutions relating to prospectus related documents and private placement), PAS-3 (Allotment of Shares), SH-8 (letter of offer for buyback of own shar dated 22.01.2023</p> <p>General Circular No.03/2023- Extension of Time for filing of 45 company e-Forms and PAS-03 in MCA 21 Version 3.0 without additional fee dated 07.02.2023</p> <p>General Circular No.04-2023- Extension of Time for filing of 45 company e-Forms, PAS-03 and SPICE+PartA in MCA 21 Version 3.0 without additional fee dated 21.02.2023</p> <p>General Circular No.06/2023- Relaxation in paying additional fees in case of delay in filing DTP-3 for Financial Year ended on 31st March 2023 up to 31st July 2023 dated 21.06.2023</p> <p>General Circular No.07/2023- Merger of Multiple User IDs in V-2 Portal with new User ID in V-3 and deactivation of old User ID in V-2 Portal dated 12.07.2023</p> <p>General Circular No.02/2024- Deployment and usage of Change Request Form (CRF) on MCA-21 dated 19.02.2024</p>		

30.	Schedules		<p>Amendment in Schedule III of the Companies Act, 2013- Notification dated 06th April, 2016.</p> <p>Notification relating to effective date of provisions of section 135 and Schedule VII of Companies Act, 2013 dated 27/02/2014</p> <p>Notification relating to amendments of Schedule VII of Companies Act, 2013 dated 27/02/2014</p> <p>Corrigenda to Notification no. GSR 261E dated 31.03.2014 regarding Schedule VII [w.r.t CSR Activities].</p> <p>Notification dated 31/03/2014 for Amendment to Schedule II</p> <p>Amendment in schedule VII of Companies Act, 2013. Notification dated 06/08/2014</p> <p>Amendment in schedule II of Companies Act, 2013. Notification dated</p>			Amendment of item no.(vi) of Schedule VII of the Companies Act,2013 dated 25.06.2020
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S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
			<p>29/08/2014</p> <p>Notification dated 18/09/2014 for National Advisory Committee on Accounting Standards</p> <p>Notification dated: 24.10.2014 - Amendment in Schedule VII of the Companies Act, 2013</p> <p>Amendment in Schedule VII dated 11.10.2019</p> <p>Corrigendum to Amendment of Schedule VII of the Companies Act, 2013 dated 19 November, 2019</p> <p>Amendment in Item No. (viii) in the Schedule VII of the Companies Act, 2013, dated 26.05.2020</p>			
31	Limited Liability Partnership Act, 2008	The Limited Liability Partnership (Amendment) Act, 2021	<p>LLP Amendment Rules, 2022 dated 11.02.2022</p> <p>LLP (2nd Amendment) Rules 2022 dated 04.03.2022</p> <p>The Limited Liability Partnership (Amendment) Rules, 2024 dated 05.08.2024</p>	<p>General Circular No. 07/2016 dated 31.05.2016-Relaxation of additional fees and extension of time and filing of e-Forms by the Companies under Companies Act, 2013 and for filing of Annual Return (Form 11) by the LLPs under the Limited Liability Partnership Act, 2008</p> <p>General Circular 11/2020 dated 24.03.2020 - Special Measures under Companies Act, 2013 (CA-2013) and Limited Liability Partnership Act, 2008 in view of COVID-19 outbreak</p>		<p>Applicability of section 460 under the Companies Act, 2013 to LLPs dated 30.01.2020</p> <p>Notification under section 67 of LLP Act 2008 dated 11.02.2022 of applying to LLPs section 90, 164, 165, sub section (5) of section 206, sub-section (3) of section 207, Section 252 and section 439 of Companies Act, 2013</p> <p>Notification for commencement of Sections 1 to 29 of LLP (Amendment) Act, 2021 dated 11.02.2022</p> <p>Delegation of powers under section 17 of LLP Act, 2008 to Regional Directors dated 11.02.2022</p> <p>Notification for appointment of ROCs as Adjudication officers under the LLP Act, 2008</p>



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
				<p>General circular no. 13/2020 dated 30.03.2020 - Modification to LLP Scheme 2020, dated 30.03.2020</p> <p>Companies Act 2013 and LLP Act 2008 In view of COVID-18 outbreak- Extension –reg.</p> <p>General Circular No. 31/2020 dated 28.09.2020 - Extension of time- LLP Settlement Scheme, 2020.</p> <p>General Circular No. 37/2020 dated 09.11.2020 - Extension of LLP Settlement Scheme, 2020</p> <p>General Circular No. 16/2021 dated 26.10.2021 – Relaxation in paying additional fees in case in delay in filing Form 8 (The Statement of Account and Solvency) by Limited Liability Partnerships upto 30th December 2021.</p> <p>General Circular No. 04/2022 dated 27.05.2022 – Relaxation in paying additional fees in case of delay in filing Form 11 (Annual Return) by Limited Liability Partnerships upto 30th June, 2022</p> <p>General Circular No. 06/2022 dated 31.05.2022 – Relaxation in paying additional fees in case of delay in filing all the event based e-forms by LLPs which are due on and after 25th February, 2022 to 31st May, 2022 up to 30th June, 2022</p> <p>General Circular No. 07/2022 dated 29.06.2022 – Further relaxation in paying additional fees in case of delay in filing Form 11 (Annual Return) by</p>		<p>dated 11.02.2022</p> <p>CBDT Notification for PAN/TAN integration with LLP incorporation form FiLLip dated 26.07.2022</p>



S. No	Chapter	Rules	Amendments in Rules	Circulars	RODs	Notifications
				<p>Limited Liability Partnerships up to 15th July, 2022</p> <p>General Circular No.08/2023- Condonation of Delay in filing of Form-3, Form-4 and Form-11 under section 67of Limited Liability Partnership Act, 2008 read with Section 460 of the Companies Act, 2013 dated 23.08.2023</p> <p>General Circular No.01/2024- Relaxation of additional fee and extension of last date of filing of Form No. LLP BEN-2 and LLP Form No. 4D under LLP Act, 2008. Dated 07.02.2024</p> <p>General Circular No.03/2024- Relaxation of additional fee and extension of last date of filing of Form No. LLP BEN-2 and LLP Form No. 4D under LLP Act, 2008 dated 07.05.2024</p>		
