



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. Updates on Companies Act, 2013

Updated till November 09, 2023

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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			Companies (Specification of Definition details) Amendment Rules 2022 dated 15.09.2022			<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> <p>Notification dated 29.09.2023. Processing of Application forms for the purpose of name reservation and incorporation at CRC.</p> <p>Notification dated 23.10.2023.Ministry of corporate Affairs has integrated with National Single Window System (NSWS)</p>



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			<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- 1-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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			<p>May, 2019</p> <p>Companies (Incorporation) Sixth Amendment Rules, 2019 dated 7th June, 2019</p> <p>Companies (Incorporation) Seventh Amendment Rules, 2019 dated 28th August, 2019</p> <p>The Companies (Incorporation) Amendment Rules 2020 dated 18th February, 2020</p> <p>Companies (Incorporation) Third amendment Rules, 2020 dated 24th December, 2020</p> <p>Companies (Incorporation) 2nd Amendment Rules, 2021 dated 01.02.2021</p> <p>Companies (Incorporation) 3rd Amendment Rules, 2021 dated 05.03.2021</p> <p>Companies Incorporation 4th Amendment Rules, 2021 dated 07.06.2021</p> <p>Company (Incorporation) Fifth Amendment Rules 2021 dated 22.07.2021</p> <p>Company (Incorporation) second Amendment Rules, 2022 dated 20.05.2022</p> <p>Companies (Incorporation) Third Amendment Rules 2022 dated 18.08.2022</p> <p>Companies (Incorporation) Amendment Rules, 2023 dated 21.01.2023</p> <p>Companies (Incorporation) Second Amendment, 2023 dated 02-08-2023</p>			

[Companies \(Incorporation\) Third
Amendment Rules, 2023 dated
20.10.2023](#)



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3.	III - Prospectus and allotment of securities	The companies (Prospectus and allotment of securities) rules, 2014 dated 31 st March, 2014.	<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>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>Commencement notification dated 07th August, 2018</p> <p>Commencement notification dt 05.03.2021</p>
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>	of sub-section (2) of section 68 of the Companies Act, 2013 dated 10 th March, 2016.	



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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.