

**ENFORCEMENT OF PROVISIONS OF COMPANIES ACT, 2013 FROM DIFFERENT DATES APPLICABLE FOR DECEMBER, 2022 TERM OF EXAMINATION**

1. **IMPORTANT: STUDENTS MAY NOTE THAT COMPANIES (AMENDMENT) ORDINANCE, 2018 WAS NOTIFIED ON AND EFFECTIVE FROM 2-11-2018, WHICH CONTINUED AS COMPANIES (AMENDMENT) ORDINANCE, 2019 (NOTIFIED ON 12TH JANUARY, 2019) AND THEREAFTER, COMPANIES (SECOND AMENDMENT) ORDINANCE, 2019 (NOTIFIED ON 21ST FEBRUARY) WITHOUT ANY CHANGE.**
2. **COMPANIES (SECOND AMENDMENT) ACT, 2019 WAS BEEN PASSED AND RECEIVED ASSENT OF THE PRESIDENT ON 31-7-2019. IT INCLUDES ALL PROVISIONS OF THE SECOND AMENDMENT ORDINANCE. IN ADDITION, SOME NEW PROVISIONS HAVE BEEN ADDED. NEW PROVISIONS ARE EFFECTIVE FROM THE DATE TO BE NOTIFIED BY CENTRAL GOVT.**
3. **THE PROVISIONS WHICH WERE EARLIER CONTAINED IN COMPANIES (SECOND AMENDMENT) ORDINANCE HAVE BEEN MADE EFFECTIVE FROM 2-11-18.**
4. **THERE WAS FURTHER AMENDMENT IN JANUARY 2020, WHICH IS THE LAST AMENDMENT. APART FROM FEW NEW ISSUES, THIS AMENDMENT HAS ROLLED BACK FEW STRINGENT PENAL PROVISIONS FOR NON COMPLIANCE. THE PROVISIONS HAVE BEEN EFFECTIVE BY NOTIFICATIONS ISSUED ON DIFFERENT DATES, WHICH ARE MENTIONED BELOW.**
5. **NOTIFICATION DATE OF EACH AMENDMENT MENTIONED IN THE CORRESPONDING LINE OF THE NOTIFICATION COLUMN. WHEREVER AMENDMENT IS MENTIONED BUT THE NOTIFICATION DATE IS NOT MENTIONED, IT MEANS NO NOTIFICATION HAS BEEN MADE.**
6. **“CAA”, WHEREVER REFERRED MEANS COMPANIES AMENDMENT ACT.**
7. **STUDENTS MAY REFER TO THE AMENDMENTS FOR FURTHER CLARITY.**

Section	Heading/ subject	Notification Date	Remarks
<b>CHAPTER I: Preliminary</b>			
1	Short title, extent, commencement and	29-8-2013	
2(52)	Definitions	22-1-2021	Amended by Companies (Amendment) Act, 2020
2(1)	“abridged prospectus”	12-9-2013	
2(2)	“accounting standards”	1-4-2014	
2(3)	“alter” or “alteration”	12-9-2013	
2(4)	“Appellate Tribunal”	12-9-2013	
2(5)	“articles”	12-9-2013	

**LIST OF NOTIFIED SECTIONS APPLICABLE FOR DECEMBER 2022 TERM OF EXAMINATION\_P-6**

2(6)	“associate company”	12-9-2013	Modified by CAA, 2017, w.e.f. 7/5/18
2(7)	“auditing standards”	1-4-2014	
2(8)	“authorised capital” or “nominal capital”	12-9-2013	
2(9)	“banking company”	12-9-2013	
2(10)	“Board of Directors” or “Board”	12-9-2013	
2(11)	“body corporate” or “corporation”	12-9-2013	
2(12)	“book and paper” and “book or paper”	12-9-2013	
2(13)	“books of account”	1-4-2014	
2(14)	“branch office”	12-9-2013	
2(15)	“called-up capital”	12-9-2013	
2(16)	“charge”	12-9-2013	
2(17)	“chartered accountant”	12-9-2013	
2(18)	“Chief Executive Officer”	12-9-2013	
2(19)	“Chief Financial Officer”	12-9-2013	
2(20)	“company”	12-9-2013	
2(21)	“company limited by guarantee”	12-9-2013	
2(22)	“company limited by shares”	12-9-2013	
2(23)	Company Liquidator	12-9-2013 15-12-2016	Modified by IBC, 2016 w.e.f. 15/11/16
2(24)	“company secretary” or “secretary”	12-9-2013	
2(25)	“company secretary in practice”	12-9-2013	
2(26)	“contributory”	12-9-2013	
2(27)	“control”	12-9-2013	
2(28)	“cost accountant”	12-9-2013	Amended by Companies Act. 2017, w.e.f. 9/2/18, 2017
2(29) [except sub-clause (iv)]	“court”	12-9-2013	
2(29) [sub-clause (iv)]	“court”	18-5-2016	
2(30)	“debenture”	12-9-2013 9-2-2018	Amended by Companies Act, 2017, w.e.f. 9/2/18
2(31)	“deposit”	1-4-2014	
2(32)	“depository”	12-9-2013	
2(33)	“derivative”	12-9-2013	
2(34)	“director”	12-9-2013	
2(35)	“dividend”	12-9-2013	
2(36)	“document”	12-9-2013	
2(37)	“employees’ stock option”	12-9-2013	
2(38)	“expert”	12-9-2013	
2(39)	“financial institution”	12-9-2013	

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2(40)	“financial statement”	12-9-2013	
2(41)	“financial year”	1-4-2014 2-11-2018	Amended by Companies Act, 2017 and further amended by Companies (Amendment) Ordinance, 2019. w.e.f 4-1-2017
2(42)	“foreign company”	1-4-2014	
2(43)	“free reserves”	12-9-2013	
2(44)	“Global Depository Receipt”	12-9-2013	
2(45)	“Government company”	12-9-2013	
2(46)	“holding company”	12-9-2013	Amended by CAA, 2017, w.e.f.9/2/18
2(47)	“independent director”	1-4-2014	
2(48)	“Indian Depository Receipt”	1-4-2014	
2(49) <b>No longer applicable</b>	“interested director”	12-9-2013	Omitted by CAA, 2017. w.e.f. 9/2/18
2(50)	“issued capital”	12-9-2013	
2(51)	“key managerial personnel”	12-9-2013 9-2-2018	Amended by Companies Act, 2017 further amended in January 2021.
2(52)	”listed company”	12-9-2013	Amended by CAA, 2020, w.e.f. 22/1/21
2(53)	“manager”	12-9-2013	
2(54)	“managing director”	12-9-2013	
2(55)	“member”	12-9-2013	
2(56)	“memorandum”	12-9-2013	
2(57)	“net worth”	12-9-2013	Amended by Companies Act, 2017, w.e.f. 9/2/18
2(58)	“notification”	12-9-2013	
2(59)	“officer”	12-9-2013	
2(60)	“officer who is in default”	12-9-2013	
2(61)	“Official Liquidator”	12-9-2013	
2(62)	“One Person Company”	1-4-2014	
2(63)	“ordinary or special resolution”	12-9-2013	
2(64)	“paid-up share capital” or “share capital paid-up”	12-9-2013	
2(65)	“postal ballot”	12-9-2013	
2(66)	“prescribed”	12-9-2013	
2(67) [except sub-clause (ix)]	“previous company law”	12-9-2013	
2(68)	“private company”	12-9-2013	
2(69)	“promoter”	12-9-2013	

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2(70)	“prospectus”	12-9-2013	
2(71)	“public company”	12-9-2013	Amended by CAA,2017, w.e.f. 9/2/18 notification w.e.f. 5-6-2015
2(72)	“public financial institution”	12-9-2013	Amended by CAA, 2017, w.e.f. 9/2/18 .
2(73)	“recognised stock exchange”	12-9-2013	
2(74)	“register of companies”	12-9-2013	
2(75)	“Registrar”	12-9-2013	
2(76)	“related party”	12-9-2013	Amended by Companies Act, 2017. w.e.f. 9/2/18
2(77)	“relative”	12-9-2013	
2(78)	“remuneration”	12-9-2013	
2(79)	“Schedule”	12-9-2013	
2(80)	“scheduled bank”	12-9-2013	
2(81)	“securities”	12-9-2013	
2(82)	“Securities and Exchange Board”	12-9-2013	
2(83)	“Serious Fraud Investigation Office”	1-4-2014	
2(84)	“share”	12-9-2013	
2(85)	“small company”	1-4-2014 9-2-2018	Amended by Companies Act, 2017
2(86)	“subscribed capital”	12-9-2013	
2(87) [except the proviso and Explanation (d)]	“subsidiary company” or “subsidiary”	12-9-2013	Amended by Companies Act, 2017,
2(87) [Explanation (d)]	“subsidiary company” or “subsidiary”	1-4-2014	Amended by Companies Act, 2017, 20/9/17
2(88)	“sweat equity shares”	12-9-2013	
2(89)	“total voting power”	12-9-2013	
2(90)	“Tribunal”	12-9-2013	
2(91)	“turnover”	12-9-2013	Amended by Companies Act, 2017, w. e. f. 7/5/18
2(92)	“unlimited company”	12-9-2013	
2(93)	“voting right”	12-9-2013	
2(94)	“whole-time director”	12-9-2013	
2(94 A)	“winding up”	15-11-2016	Insertion by IBC, 2016

**CHAPTER II: Incorporation of Company and Matters Incidental thereto**

3	Formation of company	1-4-2014 21-12-2020	Amended by Companies (Amendment) Act, 2020
3A	Members severally liable in certain cases	09-02-2018	Inserted by Companies Act, 2017
4	Memorandum	1-4-2014	Amended by Companies Act,

**LIST OF NOTIFIED SECTIONS APPLICABLE FOR DECEMBER 2022 TERM OF EXAMINATION\_P-6**

		1-9-2021	2020
5	Articles	1-4-2014	
6	Act to override memorandum, articles, etc.	21-12-2020	
7 [except subsection (7)]	Incorporation of company	21-12-2020	
7(7) [except clause (c) &(d)]	Incorporation of company	Do	
7(7) [clause (c) & (d)]	Incorporation of company	15-12-2016	
8[except sub-section (9)]	Formation of companies with charitable objects, etc. ,	15-12-2016	Amended by Companies Act 2020
9	Effect of registration	Do	
10	Effect of memorandum and articles	Do	
10A	Commencement of business	2-11-2018	Inserted by Companies (Amendment) Act, 2019
<b>11 No longer applicable</b>	Commencement of business, etc.	22-1-2021	Amended by Companies Act 2020
12	Registered office of company	<b>27-7-2018</b> <b>21-12-2020</b>	CAA, 2017 Amended by Companies (Amendment) Act, 2020
13	Alteration of memorandum	1-4-2014	
14	Alteration of articles	2-11-2018	Amended by Companies (Amendment) Act, 2019
15	Alteration of memorandum or articles to be noted in every copy	1-4-2014	
16	Rectification of name of company	1-4-2014 1-9-2021	Amended by Companies (Amendment) Act, 2020
17	Copies of memorandum, articles, etc., to be given to members	1-4-2014	
18	Conversion of companies already registered	Do	
19	Subsidiary company not to hold shares in its holding company	Do	
20	Service of documents	Do	
21	Authentication of documents, proceedings and contracts	12-9-2013	Further Amended by Companies (Amendment) Act, 2019
22	Execution of bills of exchange, etc.	Do	

**CHAPTER III: Prospectus and Allotment of Securities**

23 (i)	Public offer and private placement	05-3-2021	Amended by Companies (Amendment) Act, 2020
23 (ii)	Do	28-3-2021	Amended by Companies (Amendment) Act, 2020

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24	Power of Securities and Exchange Board to regulate issue and transfer of securities, etc.	12-9-2013	
25 [sub-section (3)]	Document containing offer of securities for sale to be deemed prospectus	12-9-2013	Amended by Companies (Amendment) Act, 2020
25 [sub-section (3)]	Document containing offer of securities for sale to be deemed prospectus	1-4-2014	
26	Matters to be stated in prospectus	7-5-2018 15-8-2019 21-12-2020	Amended by Companies Act, 2017 CAA, 2019 further amended by Companies (Amendment) Act, 2020
27	Variation in terms of contract or objects in prospectus	22-1-2021	Amended by Companies (Amendment) Act, 2020
28	Offer of sale of shares by certain members of company	21-12-2020	Amended by Companies (Amendment) Act, 2020
29	Public offer of securities to be in dematerialized form	15-8-2019	CAA, 2017
30	Advertisement of prospectus	Do	Do
31	Shelf prospectus	Do	Do
32	Red herring prospectus	12-9-2013	
33 [except subsection (3)]	Issue of application forms for securities	12-9-2013	
33 [Sub-section (3)]	Issue of application forms for securities	1-4-2014 21-12-2020	
34	Criminal liability for mis-statements in prospectus	12-9-2012 1-12-2020	
35 [except clause (e) of sub-section (1)]	Civil liability for mis-statements in prospectus	12-9-2013 9-2-2018	Do CAA, 2017
35 [Clause (e) of sub-section (1)]	Civil liability for mis-statements in prospectus	1-4-2014 15-8-2019	CAA, 2019
36	Punishment for fraudulently inducing persons to invest money	12-9-2013	
37	Action by affected persons	12-9-2013	
38	Punishment for personation for acquisition, etc., of securities	12-9-2013	
39 [except sub-section (4)]	Allotment of securities by company	12-9-2013	
39 [Sub-section (4)]	Allotment of securities by company	1-4-2014	
40 [except sub-section (6)]	Securities to be dealt with in stock exchanges	12-12-20	Amended by Companies (Amendment) Act, 2020
40 [Sub-section (6)]	Securities to be dealt with in stock exchanges	1-4-2014 18-3-2021	CAA, 2020
41	Global depository receipt	21-12-2020	Amended by Companies (Amendment) Act, 2020
42	Offer or invitation for subscription of securities on private placement	Do	Amended by Companies (Amendment) Act, 2017



<b>CHAPTER IV: Share Capital and Debentures</b>			
43	Kinds of share capital	1-4-2014	
44	Nature of shares or debentures	12-9-2013	
45	Numbering of shares	12-9-2013	
46	Certificate of shares	21-12-2020	
47	Voting rights	9-2-2018	CAA, 2017
48	Variation of shareholders' Rights	15-12-2016 21-12-2020	CAA, 2020
49	Calls on shares of same class to be made on uniform basis	12-9-2013	
50	Company to accept unpaid share capital, although not called up	Do	
51	Payment of dividend in proportion to amount paid-up	12-9-2013	
52	Application of premiums received on issue of shares	1-4-2014	
53	Prohibition on issue of shares at discount	1-4-2014 9-2-2018 2-11-2018	Amended by Companies Act, 2017 Amended by Companies (Amendment) Ordinance, 2019
54	Issue of sweat equity shares	7-5-2018	CAA, 2019
55 [sub - section (3)]	Issue and redemption of preference shares	1-4-2014	
55 [sub - section (3)]	Issue and redemption of preference shares	22-1-2021	Amended by Companies (Amendment) Act, 2020
56	Transfer and transmission of securities	1-4-2014 21/12/2020	Amended by Companies (Amendment) Act, 2020
57	Punishment for personation of shareholder	12-9-2013	
58	Refusal of registration and appeal against refusal	Do	
59	Rectification of register of members	21-12-2020	Amended by Companies (Amendment) Act, 2020
60	Publication of authorised, subscribed and paid-up capital	12-9-2013	
61 [except proviso to clause (b) of sub-section (1)]	Power of limited company to alter its share capital	1-4-2014	
62	Further issue of share capital	1-4-2014 and 1-6-2014	
63	Issue of bonus shares	1-4-2014 21-12-2020	Amended by Companies (Amendment) Act, 2020
64	Notice to be given to Registrar for alteration of share capital	22-12-2020	Amended by Companies (Amendment) Act, 2020
65	Unlimited company to provide for reserves share capital on conversion into limited company	12-9-2013	Amended by Companies (Amendment) Act, 2020
66	Reduction of share capital	15-12-2016 21-12-2020	Amended by Companies

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			(Amendment) Act, 2020
66 (8)	Reduction of share capital	15-12-2016	Modified by IBC,2016
67	Restrictions on purchase by company or giving of loans by it for purchase of its shares	1-4-2014	
68	Power of company to purchase its own securities	1-4-2014 21-12-2020	CAA,2020
69	Transfer of certain sums to capital redemption reserve account	12-9-2013	
70 [sub-section (2)]	Prohibition for buy-back in certain circumstances	12-9-2013	
70 [sub-section (2)]	Prohibition for buy-back in certain circumstances	1-4-2014	
71 [except subsections (9) to (11)]	Debentures	21-12-2021	Amended by Companies (Amendment) Act, 2020
71 [sub - sections (9) to (11)]	Debentures	1-6-2016	
72	Power to nominate	1-4-2014	

**CHAPTER V: Acceptance of Deposits by Companies**

73	Prohibition on acceptance of deposits from public	1-4-2014	
74 [sub-section (1)]	Repayment of deposits, etc., accepted before commencement of this Act	1-4-2014 15-8-2018	Amended by CAA, 2017
74 [sub-sections (2) and (3)]	Repayment of deposits, etc., accepted before commencement of this Act	6-6-2014	
75	Damages for fraud	1-06-2016	
76	Acceptance of deposits from public by certain companies	1-4-2014	
76A	Punishment for contravention of section 73 or section 76.	29.5.2015	Amended by Companies Act, 2017

**CHAPTER VI: Registration of Charges**

77	Duty to register charges, etc.	9-2-2018 2-11-2018	CAA, 2017 CAA, 2019
77(3)	Duty to register charges, etc.	1-4-2014	Modified by IBC, 2016
78	Application for registration of charge	1-4-2014	
79	Section 77 to apply in certain matters	1-4-2014	
80	Date of notice of charge	1-4-2014	
81	Register of charges to be kept by Registrar	1-4-2014	
82	Company to report satisfaction of charge	1-4-2014	
83	Power of Registrar to make entries of satisfaction and release in absence of intimation from company	1-4-2014	
84	Intimation of appointment of receiver or manager	1-4-2014	
85	Company's register of charges	do	



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86	Punishment for contravention	12-9-13 2-11-2018 21-12-2020	Amended by Companies (Amendment) Act, 2019 Amended by Companies (Amendment) Act, 2020
87	Rectification by Central Government in register of charges	2-11-2018	Amended by Companies (Amendment) Act, 2019

	<b>CHAPTER VII: Management and Administration</b>		
88	Register of members, etc.	1-4-2014 21-12-20	Amended by Companies (Amendment) Act, 2021
89	Declaration in respect of beneficial interest in any share	7-5-2018 21-12-2020 22-1-2021	CAA, 2017 Amended by Companies (Amendment) Act, 2020
90	Investigation of beneficial ownership of shares in certain cases	15-8-2019 21-12-2020	Amended by Companies (Amendment) Act, 2019 CAA, 2020
91	Power to close register of members or debenture holders or other security holders	12-9-2013	
92	Annual return	7-5-2018 2-11-2018 28-8-2020 5-3-2021 21-12-2020	CAA, 2017 Amended by Companies Act, 2017 Also amended by Companies (Amendment) Act, 2019 Amended by Companies (Amendment) Act, 2020 omitted by CAA, 2017
93	Return to be filed with Registrar in case promoters' stake changes	1-4-2014	
94	Place of keeping and inspection of registers, returns, etc.	1-4-2014 13-6-2018	CAA, 2017
95	Registers, etc., to be evidence	1-4-2014	
96	Annual general meeting	1-4-2014 13-6-2018	CAA, 2017
97	Power of Tribunal to call annual general meeting	1-06-2016	
98	Power of Tribunal to call meetings of members, etc.	1-06-2016	
99	Punishment for default in complying with provisions of sections 96 to 98	1-06-2016	
100 [except sub-section (6)]	Calling of extraordinary general meeting	12-9-2013 9-2-2018	Amended by Companies Act, 2017
100 [Sub-section (6)]	Calling of extraordinary general meeting	1-4-2014	
101	Notice of meeting	1-4-2014 9-2-2018	Amended by Companies Act, 2017
102	Statement to be annexed to notice	2-11-2018	Amended by Companies (Amendment) Act, 2019
103	Quorum for meetings	12-9-2013	

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104	Chairman of meetings	12-9-2013	
105 [except the third and fourth proviso of subsection (1) and sub-section (7)]	Proxies	2-11-2018 21-12-2020	Amended by Companies (Amendment) Act, 2019 Amended by Companies (Amendment) Act, 2020
105 [Third and Fourth proviso to sub-section (1) and sub-section (7)]	Proxies	Do	Do
106	Restriction on voting rights	12-9-2013	
107	Voting by show of hands	12-9-2013	
108	Voting through electronic means	1-4-2014	
109	Demand for poll	1-4-2014	
110	Postal ballot	1-4-2014 9-2-2018	Amended by Companies Act, 2017
111	Circulation of members' resolution	12-9-2013	
112	Representation of President and Governors in meetings	12-9-2013	
113 [except clause (b) of sub-section (1)]	Representation of corporations at meeting of companies and of creditors	12-9-2013	
113 [Clause (b) of sub-section (1)]	Representation of corporations at meeting of companies and of creditors	1-4-2014	
114	Ordinary and special resolutions	12-9-2013	
115	Resolutions requiring special notice	1-4-2014	
116	Resolutions passed at adjourned meeting	12-9-2013	
117	Resolutions and agreements to be filed	1-4-2014 7-5-2018 21-12-2020	Amended by Companies Act, 2017 Companies (Amendment) Act, 2020
117 (3)(f)	Resolutions and agreements to be filed	2-11-2018	Modified by IBC, 2016 Amended by Companies (Amendment) Act, 2019
118	Minutes of proceedings of general meeting, meeting of Board of Directors and other meeting and resolutions passed by postal ballot	1-4-2014 7-5-2018 21-1-2021	Amended by Companies Act, 2017 Amended by Companies Act, 2020
119 [except sub-section (4)]	Inspection of minute-books of general meeting	1-4-2014	119 [except subsection (4)]
119 [sub-section (4)]	Inspection of minute-books of general meeting	1-6-2016	
120	Maintenance and inspection of documents in electronic form	1-4-2014	
121	Report on annual general meeting	1-4-2014 2-11-2018 7-5-2018	Amended by Companies (Amendment) Ordinance, 2019

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122	Applicability of this Chapter to One Person Company	1-4-2014	
<b>CHAPTER VIII: Declaration and Payment of Dividend</b>			
123	Declaration of dividend	1-4-2014 9-2-2018	Amended by Companies Act, 2017
124 [sub-section (1) - (4), (6) [with respect to the manner of administration of the Investor Education and Protection Fund] and (7)]	Unpaid Dividend Account	7-9-2016	Amended by CAA, 2020
124 [(5) & (7)]	Unpaid Dividend Account	7-9-2016 24-3-2021	Amended by Companies (Amendment) Act, 2020
125 [except sub-section (5), (6) (7)]	Investor Education and Protection Fund	7-9-2016	
125 [sub-section (5), (6) [except with respect to the manner of administration of the Investor Education and Protection Fund] and (7)]	Investor Education and Protection Fund	13-01-2016	
125 [sub-section (8) to (11)]	Investor Education and Protection Fund	07-09-2016	
126	Right to dividend, rights shares and bonus shares to be held in abeyance pending registration of transfer of shares	1-4-2014	
127	Punishment for failure to distribute dividends	12-9-2013	
<b>CHAPTER IX: Accounts of Companies</b>			
128	Books of account, etc., to be kept by company	1-4-2014 21-12-2020	Amended by Companies (Amendment) Act, 2020
129	Financial statement	1-4-2014 21-12-2020	Amended by Companies (Amendment) Act, 2020
129A (inserted)	Do	22-1-2021	Amended by Companies (Amendment) Act, 2020
130	Re-opening of accounts on Court's or Tribunal's orders	1-6-2016 9-2-2018	Amended by Companies (Amendment) Act, 2017
131	Voluntary revision of financial statements or Board's report	1-6-2016	Amended by Companies (Amendment) Act, 2017

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132	Constitution of National Financial Reporting Authority	21-03-2018 21-03-2018 24-10-2018	Amended by Companies (Amendment) Act, 2017 and 2019 w.e.f. 15-8-19
133	Central Government to prescribe accounting standards	12-9-2013	
134	Financial Statement, Board's report, etc.	1-4-2014 31-7-2018 21-12-2020	Amended by Companies Act, 2017 (Amendment) Act, 2020
135	Corporate Social Responsibility	1-4-2014 19-9-2018 22-1-2021	CAA, 2017 CAA, 2019 Amended by Companies (Amendment) Act, 2020
136	Right of member to copies of audited financial statement	1-4-2014 9-2-2018	Amended by Companies Act, 2017
137	Copy of financial statement to be filed with Registrar	7-5-2018 2-11-2018 21-12-2020	AA, 2017 Amended by Companies (Amendment) Ordinance, 2019 Amended by Companies (Amendment) Act, 2020
138	Internal Audit	1-4-2014	

	<b>CHAPTER X: Audit and Auditors</b>		
139	Appointment of auditors	1-4-2014 7-5-2018	Amended by Companies Act, 2017
140	Removal, resignation of auditor and giving of special notice	2-11-2018 21-12-2020	Amended by Companies Act, 2017 Amended by Companies (Amendment) Ordinance, 2019
141	Eligibility, qualifications and disqualifications of auditors	1-4-2014 9-2-2018	Amended by Companies Act, 2017
142	Remuneration of auditors	1-4-2014	
143	Powers and duties of auditors and auditing standards	1-4-2014 9-2-2018	Amended by Companies Act, 2017
144	Auditor not to render certain services	1-4-2014	144
145	Auditors to sign audit reports, etc.	1-4-2014	145
146	Auditors to attend general meeting	1-4-2014	146
147	Punishment for contravention	1-4-2014 9-2-2018 21-12-2020	CAA, 2019 Amended by Companies (Amendment) Act, 2020

**LIST OF NOTIFIED SECTIONS APPLICABLE FOR DECEMBER 2022 TERM OF EXAMINATION\_P-6**

148	Central Government to specify audit of items of cost in respect of certain companies	1-4-2014 9-2-2018	Amended by Companies Act, 2017
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<b>CHAPTER XI: Appointment and Qualification of Directors</b>			
149	Company to have Board of Directors Remuneration to independent directors	1-4-2014 7-5-2018 18-3-2021	CAA, 2017 Amended by Companies (Amendment) Act, 2020
150	Manner of selection of independent directors and maintenance of data bank of independent directors	1-4-2014	
151	Appointment of director elected by small shareholders	1-4-2014	
152	Appointment of directors	1-4-2014 9-2-2018	Amended by Companies Act, 2017
153	Application for allotment of Director Identification Number	1-4-2014 9-2-2018	Amended by Companies Act, 2017
154	Allotment of Director Identification Number	1-4-2014	
155	Prohibition to obtain more than one Director Identification Number	1-4-2014	
156	Director to intimate Director Identification Number	1-4-2014	
157	Company to inform Director Identification Number to Registrar	7-5-2018 2-11-2018	Amended by Companies Amendment Act 2017
158	Obligation to indicate Director Identification Number	1-4-2014	
159	Punishment for contravention	2-11-2018	Amended by Companies (Amendment) Act, 2019
160	Right of persons other than retiring directors to stand for directorship	1-4-2014 9-2-2018	Amended by Companies Act, 2017
161 [except subsection (2)]	Appointment of additional director, alternate director and nominee director	12-9-2013 9-2-2018	Amended by Companies Act, 2017
161 [Sub-section (2)]	Appointment of additional director, alternate director and nominee director	1-4-2014 9-2-2018	Amended by Companies Act, 2017
162	Appointment of directors to be voted individually	12-9-2013	
163	Option to adopt principle of proportional representation for appointment of directors	12-9-2013	
164	Disqualifications for appointment of director	7-5-2018 2-11-2018	CAA, 2017 Amended by Companies (Amendment) Act, 2019
165	Number of directorships	2-11-2018 18-3-2021	Amended by Companies (Amendment) Act, 2019 Further Amended by Companies (Amendment) Act, 2020
166	Duties of directors	1-4-2014	

**LIST OF NOTIFIED SECTIONS APPLICABLE FOR DECEMBER 2022 TERM OF EXAMINATION\_P-6**

167	Vacation of office of director	1-4-2014 7-5-2018 21-12-20	Amended by Companies Act, 2017 Further Amended by Companies (Amendment) Act, 2020
168	Resignation of director	1-4-2014 7-5-2018	Amended by Companies Act, 2017
169 [except subsection (4)]	Removal of directors	1-4-2014	
169 [sub-section (4)]	Removal of directors	1-6-2016	
170	Register of directors and key managerial personnel and their shareholding	1-4-2014	
171	Members' right to inspect	1-4-2014	
172	Penalty	1-4-2014 21-12-2020	Amended by Companies (Amendment) Act, 2020

	<b>CHAPTER XII: Meeting of Board and its Powers</b>		
173	Meetings of Board	1-4-2014 7-5-2018	Amended by Companies Act, 2017
174	Quorum for meetings of Board	1-4-2014	
175	Passing of resolution by circulation	1-4-2014	
176	Defects in appointment of directors not to invalidate actions taken	12-9-2013	
177	Audit committee	1-4-2014 7-5-2018	Amended by Companies Act, 2017
178	Nomination and remuneration committee and stallholders relationship committee	1-4-2014 7-5-2018 21-12-2020	Amended by Companies Act, 2017 Further Amended by Companies (Amendment) Act, 2020
179	Powers of Board	1-4-2014	
180	Restrictions on powers of Board	12-9-2013 9-2-2018	Amended by Companies Act, 2017
181	Company to contribute to bona fide and charitable funds, etc.	12-9-2013	
182	Prohibitions and restrictions regarding political contributions	12-9-2013	
183	Power of Board and other persons to make contributions to national defence fund, etc.	12-9-2013	
184	Disclosure of interest by director	1-4-2014 9-2-2018 21-12-2020	Amended by Companies Act, 2017 Further Amended by Companies (Amendment) Act, 2020
185	Loan to directors, etc.	12-9-2013 7-5-2018	Substituted by Companies Act, 2017
186	Loan and investment by company	1-4-2014 7-5-2018	Amended by Companies Act, 2017



**LIST OF NOTIFIED SECTIONS APPLICABLE FOR DECEMBER 2022 TERM OF EXAMINATION\_P-6**

187	Investments of company to be held in its own name	1-4-2014 21-12-2020	CAA,2020
188	Related party transactions	1-4-2014 9-2-2018 21-12-20	Amended by Companies Act, 2017 Further Amended by Companies (Amendment) Act, 2020
189	Register of contracts or arrangements in which directors are interested	1-4-2014	
190	Contract of employment with managing or whole-time directors	1-4-2014	
191	Payment to director for loss of office, etc., in connection with transfer of undertaking, property or shares	1-4-2014 2-11-2018	Amended by Companies (Amendment) Act, 2019
192	Restriction on non-cash transactions involving directors	12-9-2013	
193	Contract by One Person Company	1-4-2014	
194 omitted	Prohibition on forward dealings in securities of company by director or key managerial personnel	12-9-2013	
195 omitted	Prohibition on insider trading of securities	12-9-2013	

**CHAPTER XIII: Appointment and Remuneration of Managerial Personnel**

196	Appointment of managing director, whole-time director or manager	1-4-2014 9-2-2018 12-9-2018	CAA, 2017
197	Overall maximum managerial remuneration and managerial remuneration in case of absence or inadequacy of profits	2-11-2018 12-9-2018 18-3-2021	CAA. 2017 Amended by Companies (Amendment) Act, 2020
198	Calculation of profits	1-4-2014 12-9-2018	CAA, 2017
199	Recovery of remuneration in certain cases	1-4-2014	
200	Central Government or company to fix limit with regard to remuneration	1-4-2014 12-9-2018	CAA, 2017
201	Forms of, and procedure in relation to, certain applications	1-4-2014	
202	Compensation for loss of office of managing or whole-time director or manager	12-9-2013	
203	Appointment of key managerial personnel	1-4-2014 2-11-2018	Amended by Companies (Amendment) Act, 2019
204	Secretarial audit for bigger companies	1-4-2014 21-12-2020	Amended by Companies (Amendment) Act, 2020
205	Functions of company secretary	1-4-2014	