



**SUPPLEMENTARY FOR JUNE 2025
TERM OF EXAMINATION**

PAPER - 13

CORPORATE AND ECONOMIC LAWS

SYLLABUS 2022



AMENDMENT_NOTIFICATION_PAPER_13_FOR_JUNE, 2025 TERM OF EXAMINATION_SYLLABUS 2022

AMENDMENTS MADE BETWEEN NOVEMBER 2023 TO MAY 2024

- 1) Students may note the changes in the law during the period referred.
Only amendments in the main Act have been considered and not in the Rules. Student may refer the Rules and amendment thereof, if relevant to coverage of the study. (refer MCA website)

2)

Sl. No. / Module	Act/ Module description	Amendment reference
	SECTION A	CORPORATE LAWS
2.	Insolvency and Bankruptcy Code, 2016	No Change
3	Corporate Governance and Social Responsibility and Sustainability	No change
	SECTION B	ECONOMIC LAWS AND REGULATIONS
4.	SEBI Regulations	Amendments have been made in rules relating to delisting, issue of NCDs and beneficial ownership, Students may refer to the rules/regulations if needed. (refer SEBI website)
5.	SEBI (ICDR) Regulations, 2018	No Change
8.	Competition Act, 2002	No Change
9.	Foreign Exchange Management Act, 1999	No Change in the Act. However, note as annexure “c” below may be referred.
10.	Laws and Regulations related to Banking Sector	No change in the Act. However, note as annexure “c” below may be referred.
11.	Laws and Regulations related to Insurance Sector	No change
12.	Specific Legal Provisions related to MSME Sector	Refer note below as annexure-A
13.	Laws and Regulations related to Cyber Security and Data Privacy	No change in the main Act, However, few notifications and guidelines have been issued which are matter of detail and not relevant to the students for examination. Student may refer to annexure “B” below
14.	Laws and Regulations related to Anti-Money Laundering	No Change in the Act. However, annexure-“D” below may be referred.



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

FOR REFERENCE OF STUDENTS OF PAPER 13

ENFORCEMENT OF PROVISIONS OF COMPANIES ACT, 2013 FROM DIFFERENT DATES

APPLICABLE FOR DECEMBER, 2024 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. THERE HAS NO AMENDEMENT IN COMPANIES ACT BETWEEN JUNE 2024, TO NOVEMBE, 25**
- 7. “CAA”, WHEREVER REFERRED MEANS COMPANIES AMENDMENT ACT.**
- 8. STUDENTS MAY REFER TO THE AMENDMENTS WHICH ARE RELEVANT FOR THEM WITH REGARD TO THE TOPIC, FOR FURTHER CLARITY.**
- 9. FOR PAPER 13 STUDENTS, FEW RULES ARE RELEVANT. THESE ARE REFERRED IN THE STUDY NOTE.**



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
	CHAPTER I: Preliminary		
1	Short title, extent, commencement and	29-8-2013	
2(52)	Definitions	22-1-21	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	
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 (Amendment) Act, 2017, w.e.f. 9/2/18, 2017



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
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 (Amendment) 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	
2(40)	“financial statement”	12-9-2013	
2(41)	“financial year”	1-4-2014 2-11-18	Amended by Companies (Amendment) 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) No longer applicable	“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 (Amendment) 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 (Amendment) Act, 2017, w.e.f. 9/2/18
2(58)	“notification”	12-9-2013	
2(59)	“officer”	12-9-2013	



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
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	
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)	“recognized 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 (Amendment) 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 (Amendment) 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 (Amendment) Act, 2017
2(87) [Explanation (d)]	“subsidiary company” or “subsidiary”	1-4-2014	Amended by Companies (Amendment) 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



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
			(Amendment) 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(94A)	“winding up”	15-11-2016	Insertion by IBC, 2016
2(95)	words defined in allied Acts	12-9-2013	

Section	Heading/ subject	Notification Date	Remarks
CHAPTER II: Incorporation of Company and Matters Incidental thereto			
3	Formation of company	1-4-2014 21-12-2020 20-05-2022 18-08-2022 19-01-2022	Amended by Companies (Amendment) Act, 2020 Companies (Incorporation) Second Amendment Rules. 2022 Companies (Incorporation) Third Amendment Rules. 2022 Companies (Incorporation) Amendment Rules. 2022 Companies (Incorporation) Amendment Rules. 2023
3A	Members severally liable in certain cases	09-02-2018	Inserted by Companies (Amendment) Act, 2017
4	Memorandum	1-4-2014 1-9-2021 20-05-2022 18-08-2022 19-01-2022	Amended by Companies (Amendment) Act, 2020 Companies (Incorporation) Second Amendment Rules. 2022 Companies (Incorporation) Third Amendment Rules. 2022 Companies (Incorporation) Amendment Rules. 2022 Companies (Incorporation) Amendment Rules. 2023
5 (5)&(6)	Articles	1-4-2014 20-05-2022 18-08-2022 19-01-2022	Fresh notification issued w.e.f. 30/10/23.
6	Act to override memorandum, articles, etc.	21-12-2020 20-05-2022 18-08-2022 19-01-2022	Companies (Incorporation) Second Amendment Rules. 2022 Companies (Incorporation) Third Amendment Rules. 2022 Companies (Incorporation) Amendment Rules. 2022 Companies (Incorporation) Amendment Rules. 2023
7 [except subsection (7)]	Incorporation of company	21-12-2020	
7(1)&(2)	Jurisdiction & registration of document	20-05-2022	Companies (Incorporation) Second Amendment Rules. 2022



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
		18-08-2022	Companies (Incorporation) Third Amendment Rules. 2022
		19-01-2022	Companies (Incorporation) Amendment Rules. 2022 Companies (Incorporation) Amendment Rules. 2023
7(7) [except clause (c) &(d)]	Incorporation of company	Do	Refer amendment in Rules dated 17/6/23, w.e.f. 1/6/23
7(7) [clause (c) & (d)]	Incorporation of company	15-12-2016	
8[except subsection (9)]	Formation of companies with charitable objects, etc.	15-12-2016	Amended by Companies (Amendment) Act, 2020
8(1)&(2)	Registration & obligation	20-05-2022	Companies (Incorporation) Second Amendment Rules. 2022
		18-08-2022	Companies (Incorporation) Third Amendment Rules. 2022
		19-01-2022	Companies (Incorporation) Amendment Rules. 2022 Companies (Incorporation) Amendment Rules. 2023
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
		08-04-2022	Companies (Incorporation) Amendment Rules, 2022
		18-08-2022	Companies (Incorporation) Third Amendment Rules.2022
11 No longer applicable	Commencement of business, etc.	22-1-21	Amended by Companies (Amendment) Act, 2020 Companies (Incorporation) Amendment Rules.2022
		19-01-2022	Companies (Incorporation) Amendment Rules.2023
12	Registered office of company	27-7-2018 21-12-2020 20-05-2022 18-08-2022 19-01-2022	CAA, 2017 Amended by Companies (Amendment) Act, 2020 Refer amendment in Rules dated 18/8/23 Companies (Incorporation) Second Amendment Rules. 2022 Companies (Incorporation) Third Amendment Rules. 2022 Companies (Incorporation) Amendment Rules. 2022 Companies (Incorporation) Amendment Rules. 2023
13	Alteration of memorandum	1-4-2014 20-05-2022 18-08-2022 19-01-2022	Companies (Incorporation) Second Amendment Rules. 2022 Companies (Incorporation) Third Amendment Rules. 2022 Companies (Incorporation) Amendment Rules. 2022 Companies (Incorporation) Amendment Rules. 2023
14	Alteration of articles	2-11-2018 20-05-2022 18-08-2022 19-01-2022	Amended by Companies (Amendment) Act, 2019 Companies (Incorporation) Second Amendment Rules. 2022 Companies (Incorporation) Third Amendment Rules. 2022 Companies (Incorporation) Amendment Rules. 2022



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
			Companies (Incorporation) Amendment Rules. 2023
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 20-05-2022 18-08-2022 19-01-2022	Companies (Incorporation) Second Amendment Rules. 2022 Companies (Incorporation) Third Amendment Rules. 2022 Companies (Incorporation) Amendment Rules. 2022 Companies (Incorporation) Amendment Rules. 2023
18	Conversion of companies already registered	Do	
19	Subsidiary company not to hold shares in its holding company	Do	
20	Service of documents	Do 20-05-2022 18-08-2022	Companies (Incorporation) Second Amendment Rules. 2022 Companies (Incorporation) Third Amendment Rules. 2022 Companies (Incorporation) Amendment Rules. 2023
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	

Section	Heading/ subject	Notification Date	Remarks
CHAPTER III: Prospectus and Allotment of Securities			
23 (i)	Public offer and private placement	05-3-2021 24-01-2024	Amended by Companies (Amendment) Act, 2020 The Companies (listing of equity shares in permissible jurisdiction) amendment Rules, 2023
23 (ii)	Do	28-3-2021	Amended by Companies (Amendment) Act, 2020
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 (Amendment) Act, 2017 CAA, 2019 Further amended by Companies (Amendment) Act, 2020



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
			Companies (Prospectus & Allotment) Amendment Rules, 2023
27	Variation in terms of contract or objects in prospectus	22-1-2021	Amended by Companies (Amendment) Act, 2020 Companies (Prospectus & Allotment) Amendment Rules, 2023
28	Offer of sale of shares by certain members of company	21-12-2020 20-01-2023	Amended by Companies (Amendment) Act, 2020 Companies (Prospectus & Allotment) Amendment Rules, 2023
29	Public offer of securities to be in de-materialized form	15-8-2019 27-10-2023	CAA, 2017 Companies (Prospectus & Allotment) Amendment Rules, 2023 Companies (Prospectus & Allotment of Securities) Amendment Rules, 2023
30	Advertisement of prospectus	Do	Do
31	Shelf prospectus	Do	Do Companies (Prospectus & Allotment) Amendment Rules, 2023
32	Red herring prospectus	12-9-2013	
33 [except sub-section (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	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	Companies (Prospectus & Allotment) Amendment Rules, 2023
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	12-12-2020	Amended by Companies (Amendment) Act, 2020 Companies (Prospectus & Allotment) Amendment Rules, 2023
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 5 th proviso inserted	Do 05-05-2022	Amended by Companies (Amendment) Act, 2017 The Companies (Prospectus & Allotment) Amendment Rules, 2022 Companies (Prospectus & Allotment) Amendment Rules, 2023



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
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	12-12-2020	Amended by Companies (Amendment) Act, 2020 Companies (Prospectus & Allotment) Amendment Rules, 2023
40 [Sub-section (6)]	Securities to be dealt with in stock exchanges	1-4-2014	CAA, 2020
41	Global depository receipt	18-3-2021 21-12-2020	Amended by Companies (Amendment) Act, 2020
42	Offer or invitation for subscription of securities on private placement 5 th proviso inserted	Do 05-05-2022	Amended by Companies (Amendment) Act, 2017 The Companies (Prospectus & Allotment) Amendment Rules, 2022 Companies (Prospectus & Allotment) Amendment Rules, 2023

Section	Heading/ subject	Notification Date	Remarks
CHAPTER IV: Share Capital and Debentures			
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	12-9-2013	
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 (Amendment) 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 Declaration	1-4-2014 21-12-2020 04-05-2022	Amended by Companies (Amendment) Act, 2020 Companies (Share Capital & Debenture) Amendment Rules, 2022



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
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	
61 [Proviso to clause (b) of sub- section (1)]	Power of limited company to alter its share capital	1-6-2016	
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 reserve 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 (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 sub-sections (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	



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
CHAPTER V: Acceptance of Deposits by Companies			
73	Prohibition on acceptance of deposits from public	1-4-2014	Refer amendment in Rules dated 29/8/22
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 (Amendment) Act, 2017

Section	Heading/ subject	Notification Date	Remarks
CHAPTER VI: Registration of Charges			
77	Duty to register charges, etc. Clause 5 Inserted	9-2-2018 2-11-2018 27-04-2022 29-08-2022	CAA, 2017 CAA, 2019 Companies (Registration & Charges) Amendment Rules, 2022 Companies (Registration & Charges) Second Amendment Rules, 2022
77(3)	Duty to register charges, etc.	1-4-2014	Modified by IBC, 2016
78	Application for registration of charge	1-4-2014 29-08-2022	Companies (Registration & Charges) Second Amendment Rules, 2022
79	Section 77 to apply in certain matters	1-4-2014 29-08-2022	Companies (Registration & Charges) Second Amendment Rules, 2022
80	Date of notice of charge	1-4-2014 29-08-2022	Companies (Registration & Charges) Second Amendment Rules, 2022
81	Register of charges to be kept by Registrar	1-4-2014 29-08-2022	Companies (Registration & Charges) Second Amendment Rules, 2022
82	Company to report satisfaction of charge	1-4-2014 29-08-2022	Companies (Registration & Charges) Second Amendment Rules, 2022
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 29-08-2022	Companies (Registration & Charges) Second Amendment Rules, 2022
85	Company's register of charges	Do 29-08-2022	Companies (Registration & Charges) Second Amendment Rules, 2022
86	Punishment for contravention	12-9-2013 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 29-08-2022	Amended by Companies (Amendment) Act, 2019 Companies (Registration & Charges) Second Amendment Rules, 2022



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
CHAPTER VII: Management and Administration			
88	Register of members, etc.	1-4-2014 21-12-2020	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	Amendment made in Companies (Significant Beneficial Ownership) Amendment Rules , providing for modified format for disclosure. 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 (Amendment) Act, 2017 Also amended by Companies (Amendment) Act, 2019 Amended by Companies (Amendment Act, 2020

Section	Heading/ subject	Notification Date	Remarks
CHAPTER VII: Management and Administration			
93	Return to be filed with Registrar in case promoters' stake changes	1-4-2014	Omitted by CAA, 2017
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 (Amendment) 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 (Amendment) 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	



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
104	Chairman of meetings	12-9-2013	
105 [except the third and fourth proviso of sub-section (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 (Amendment) 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 (Amendment) Act, 2017 and 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 (Amendment) Act, 2017 Amended by Companies (Amendment) 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	119 [sub - section (4)]
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
122	Applicability of this Chapter to One Person Company	1-4-2014	



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
CHAPTER VIII: Declaration and Payment of Dividend			
123	Declaration of dividend	1-4-2014 9-2-2018	Amended by Companies (Amendment) 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. On 9/9/24, IEPF Authority (acceptance, transfer and Refund) Rules have been amended.
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	7-9-2016	
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	

Section	Heading/ subject	Notification Date	Remarks
CHAPTER IX: Accounts of Companies			
128	Books of account, etc., to be kept by company	1-4-2014 21-12-2020	Amended by Companies (Amendment) Act, 2020
128(1) & (3)	Provisions related to accounts	11-02-2022 31-03-2022 31-05-2022 05-08-2022 20-01-2023	Companies (Accounts) Amendment Rules, 2022 Companies (Accounts) Second Amendment Rules, 2022 The Companies(Account) Third Amendment Rules, 2022 The Companies(Account) Fourth Amendment Rules, 2022 The Companies (Account) Amendment Rules, 2023 Companies (Accounts) Second Amendment Rules, 2023



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
129	Financial statement	1-4-2014 21-12-2020	Amended by Companies (Amendment) Act, 2020
129 (3)	Provisions related to accounts	11-02-2022 31-03-2022 31-05-2022 05-08-2022 20-01-2023	Companies (Accounts) Amendment Rules, 2022 Companies (Accounts) Second Amendment Rules, 2022 The Companies(Account) Third Amendment Rules, 2022 The Companies(Account) Fourth Amendment Rules, 2022 The Companies (Account) Amendment Rules, 2023
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 -
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 Refer amendment in Rules dated 17/6/22
133	Central Government to prescribe accounting standards	16/7/24 and 28/9/24 12-9-2013 11-02-2022 23-03-2022 31-03-2022 31-05-2022 05-08-2022 20-01-2023 31-03-2023	Companies (Accounting standards) Rules. For details, visit website. Companies (Accounts) Amendment Rules, 2022 Companies (Indian Accounting Standard) Amendment Rules, 2022 Companies (Accounts) Second Amendment Rules, 2022 The Companies(Account) Third Amendment Rules, 2022 The Companies(Account) Fourth Amendment Rules, 2022 The Companies (Account) Amendment Rules, 2023 Companies (Indian Accounting Standard) Amendment Rules,2023
134	Financial Statement, Board's report, etc.	1-4-2014 31-7-2018 21-12-2020 11-02-2022 31-03-2022 31-05-2022 05-08-2022	Amended by Companies (Amendment) Act, 2017 Companies (Amendment) Act, 2020 Companies (Accounts) Amendment Rules, 2022 Companies (Accounts) Second Amendment Rules, 2022 The Companies(Account) Third Amendment Rules, 2022
		20-01-2023	The Companies(Account) Fourth Amendment Rules, 2022 The Companies (Account) Amendment Rules, 2023
135 135(4)	Corporate Social Responsibility	1-4-2014 19-9-2018 22-1-2021 11-02-2022 31-03-2022 31-05-2022 05-08-2022	CAA, 2017 CAA, 2019 Amended by Companies (Amendment) Act, Refer amendment in Rules dated 20/9/22 Companies (Accounts) Amendment Rules, 2022 Companies (Accounts) Second Amendment Rules, 2022 The Companies(Account) Third Amendment Rules, 2022 The Companies(Account) Fourth Amendment Rules, 2022 The Companies (Corporate Social Responsibility Policy)



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
		20-09-2022 20-01-2023	Amendment Rules, 2022 The Companies (Account) Amendment Rules, 2023
136 136(1)	Right of member to copies of audited financial statement Provisions related to accounts	1-4-2014 9-2-2018 11-02-2022 31-03-2022 31-05-2022 05-08-2022 20-01-2023	Amended by Companies (Amendment) Act, 2017 Companies (Accounts) Amendment Rules, 2022 Companies (Accounts) Second Amendment Rules, 2022 The Companies(Account) Third Amendment Rules, 2022 The Companies(Account) Fourth Amendment Rules, 2022 The Companies (Account) Amendment Rules, 2023
137	Copy of financial statement to be filed with Registrar	7-5-2018 2-11-2018 21-12-2020 11-02-2022 31-05-2022 05-08-2022 20-01-2023	CAA, 2017 Amended by Companies (Amendment) Ordinance, 2019 Amended by Companies (Amendment) Act, 2020 Companies (Accounts) Amendment Rules, 2022 The Companies(Account) Third Amendment Rules, 2022 The Companies(Account) Fourth Amendment Rules, 2022 The Companies (Account) Amendment Rules, 2023
138	Internal Audit	1-4-2014 11-02-2022 31-03-2022 31-05-2022 05-08-2022 20-01-2023	Companies (Accounts) Amendment Rules, 2022 Companies (Accounts) Second Amendment Rules, 2022 The Companies(Account) Third Amendment Rules, 2022 The Companies(Account) Fourth Amendment Rules, 2022 The Companies (Account) Amendment Rules, 2023

Section	Heading/ subject	Notification Date	Remarks
CHAPTER X: Audit and Auditors			
139	Appointment of auditors	1-4-2014 7-5-2018 17-06-2022	Amended by Companies (Amendment) Act, 2017 National Financial Reporting Authority Amendment Rules, 2022
140	Removal, resignation of auditor and giving of special notice	2-11-2018 21-12-2020	Amended by Companies (Amendment) Act, 2017 Amended by Companies (Amendment) Ordinance, 2019
141	Eligibility, qualifications and disqualifications of auditors	1-4-2014 9-2-2018	Amended by Companies (Amendment) 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 (Amendment) Act, 2017
144	Auditor not to render certain services	1-4-2014	
145	Auditors to sign audit reports, etc.	1-4-2014	
146	Auditors to attend general meeting	1-4-2014	
147	Punishment for contravention	1-4-2014 9-2-2018 21-12-2020	CAA, 2019 Amended by Companies (Amendment) Act, 2020
148	Central Government to specify audit of items of cost in respect of certain companies	1-4-2014 9-2-2018	Amended by Companies (Amendment) Act, 2017



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
CHAPTER XI: Appointment and Qualification of Directors			
149	Company to have Board of Directors Remuneration to independent directors	1-4-2014 7-5-2018 18-3-2021 01-06-2022 10-06-2022 29-08-2022	CAA, 2017 Amended by Companies (Amendment) Act, 2020 Companies (Appointment & Qualification of Directors) Amendment Rules,2022 The Companies (Appointment and Qualification Directors) Second Amendment Rules,2022 The Companies (Appointment and Qualification Directors) Third Amendment Rules,2022
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 01-06-2022	Companies (Appointment & Qualification of Directors) Amendment Rules,2022 The Companies (Appointment and Qualification Directors)Third Amendment Rules,2022
152	Appointment of directors	1-4-2014 9-2-2018 01-06-2022 29-08-2022	Amended by Companies (Amendment) Act, 2017 Refer amendment in Rules dated 14/6/22 and 14/5/22 Companies (Appointment & Qualification of Directors) Amendment Rules, 2022 The Companies (Appointment and Qualification Directors) Third Amendment Rules,2022
153	Application for allotment of Director Identification Number	1-4-2014 9-2-2018 01-06-2022	Amended by Companies (Amendment) Act, 2017 Companies (Appointment & Qualification of Directors) Amendment Rules, 2022 The Companies (Appointment and Qualification Directors) Third Amendment Rules,2022
154	Allotment of Director Identification Number	1-4-2014 01-06-2022 29-08-2022	Companies (Appointment & Qualification of Directors) Amendment Rules, 2022 The Companies (Appointment and Qualification Directors) Third Amendment Rules, 2022
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 01-06-2022 29-08-2022	Amended by Companies (Amendment) Act, 2017 Companies (Appointment & Qualification of Directors) Amendment Rules, 2022 The Companies (Appointment and Qualification Directors) Third Amendment Rules,2022



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
161 [except sub-section (2)]	Appointment of additional director, alternate director and nominee director	12-9-2013 9-2-2018	Amended by Companies (Amendment) 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	
167	Vacation of office of director	1-4-2014 7-5-2018 21-12-2020	Amended by Companies (Amendment) Act, 2017 Further Amended by Companies (Amendment) Act, 2020
168	Resignation of director	1-4-2014 7-5-2018 01-06-2022 29-08-2022	Amended by Companies (Amendment) Act, 2017 Companies (Appointment & Qualification of Directors) Amendment Rules, 2022 The Companies (Appointment and Qualification Directors) Third Amendment Rules, 2022
169 [except sub-section (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 01-06-2022 29-08-2022	Companies (Appointment & Qualification of Directors) Amendment Rules, 2022 The Companies (Appointment and Qualification Directors) Third Amendment Rules, 2022
171	Members' right to inspect	1-4-2014	
172	Penalty	1-4-2014 21-12-2020	Amended by Companies (Amendment) Act, 2020

Section	Heading/ subject	Notification Date	Remarks
CHAPTER XII: Meeting of Board and its Powers			
173	Meetings of Board	1-4-2014 7-5-2018	Amended by Companies (Amendment) 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 (Amendment) Act, 2017
178	Nomination and remuneration committee and stall holders relationship committee	1-4-2014 7-5-2018 21-12-2020	Amended by Companies (Amendment) Act, 2017 Further Amended by Companies (Amendment) Act, 2020



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
179	Powers of Board	1-4-2014	
180	Restrictions on powers of Board	12-9-2013 9-2-2018	Amended by Companies (Amendment) 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 (Amendment) Act, 2017 Further Amended by Companies (Amendment) Act, 2020
185	Loan to directors, etc.	12-9-2013 7-5-2018	Substituted by Companies (Amendment) Act, 2017
186	Loan and investment by company	1-4-2014 7-5-2018	Amended by Companies (Amendment) Act, 2017
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 21-12-2020	Amended by Companies (Amendment) 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	



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
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 19-01-2023	CAA, 2017 Companies (Appointment & remuneration of Personnel)
197	Overall maximum managerial Remuneration and managerial remuneration in case of absence of profit	2-11-2018 12-9-2018 18-3-2021 19-01-2023	CAA, 2017 Amended by Companies (Amendment) Act, 2020 Companies (Appointment & remuneration of Personnel)
198	Calculation of profits	1-4-2014 12-9-2018 19-01-2023	CAA, 2017 Companies (Appointment & remuneration of Personnel)
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 19-01-2023	CAA, 2017 Companies (Appointment & remuneration of Personnel)
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 19-01-2023	Amended by Companies (Amendment) Act, 2019 Companies (Appointment & remuneration of Personnel)
204	Secretarial audit for bigger companies	1-4-2014 21-12-2020 19-01-2023	Amended by Companies (Amendment) Act, 2020 Companies (Appointment & remuneration of Personnel)
205	Functions of company secretary	1-4-2014 19-01-2023	Companies (Appointment & remuneration of Personnel)

Section	Heading/ subject	Notification Date	Remarks
CHAPTER XIV: Inspection, Inquiry and Investigation			
206	Power to call for information, inspect books and conduct inquiries	1-4-2014	
207	Conduct of inspection and inquiry	1-4-2014	
208	Report on inspection made	1-4-2014	
209	Search and seizure	1-4-2014	
210	Investigation into affairs of company	1-4-2014	
211	Establishment of Serious Fraud Investigation Office	1-4-2014	
212 [except references of sub-section (10) of section 66, sub-section (5) of section 140, section 213, sub-section (1) of section 251 and sub-section (3) of section 339 made in sub-section (6) and also sub-sections (8) to (10)]	Investigation into affairs of company by Serious Fraud Investigation Office	1-4-2014 24-8-2017	Amended by Companies (Amendment) Act, 2019 w.e.f. 15-8-19



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
212 [Sub-section (8), (9) and (10)]	Investigation into affairs of company by Serious Fraud Investigation Office	24-8-2017	
213	Investigation into company's affairs in other cases	1-6-2016	
214	Security for payment of costs and expenses of investigation	1-4-2014	
215	Firm, body corporate or Association not to be appointed as inspector	1-4-2014	
216 [except sub-section (2)]	Investigation of ownership of company	1-4-2014 13-6-2018	CAA, 2017
216 [sub-section (2)]	Investigation of ownership of company	1-6-2016 13-6-2018	CAA, 2017
217	Procedure, powers, etc., of inspectors	1-4-2014	
218	Protection of employees during investigation	1-6-2016	
219	Power of inspector to conduct investigation into affairs of related companies, etc.	1-4-2014	
220	Seizure of documents by inspector	1-4-2014	
221	Freezing of assets of company on inquiry and investigation	1-6-2016	
222	Imposition of restrictions upon securities	1-6-2016	
223	Inspector's report	1-4-2014 9-2-2018	Amended by Companies (Amendment) Act, 2017
224 [except sub-section (2) and (5)]	Actions to be taken in pursuance of inspector's report	1-4-2014	
224 [sub - section (5)]	Actions to be taken in pursuance of inspector's report	1-6-2016	
224 [sub - section (2)]	Actions to be taken in pursuance of inspector's report	15-12-2016	Modified by IBC, 2016
225	Expenses of investigation	1-4-2014	
226	Voluntary winding-up of company, etc., not to stop investigation proceedings	15-12-2016	
227	Legal advisers and bankers not to disclose certain information	9-9-2016	
228	Investigation, etc., of foreign companies	1-4-2014	
229	Penalty for furnishing false statement, mutilation, destruction of documents	1-4-2014	



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
CHAPTER XV: Compromises, Arrangement and Amalgamations			
230	Power to compromise creditors and Members or make arrangements with	3-2-2020 30-05-2022	Amended by Companies (Amendment) Act, 2020 The companies (Compromises Arrangement, Amalgamation) Amendment Rules,2022
230 [sub-section (1) & (6)]	Power to compromise creditors and members or make arrangements with	15-12-2016	Modified by IBC, 2016
231	Power of Tribunal to enforce compromise or arrangement	15-12-2016	
232	Merger and amalgamation of companies	15-12-2016 21-12-2020	Amended by Companies (Amendment) Act, 2020
233	Merger or amalgamation of certain companies	15-12-2016	Amendment in Companies (Compromise, transfer and Arrangement) Rules. Prior approval of RBI would be required.
234	Merger or amalgamation of company with foreign company	13-04-2017	Do
235	Power to acquire shares of shareholders dissenting from scheme or contract approved by majority	15-12-2016	
236	Purchase of minority shareholding	15-12-2016 9-2-2018	Amended by Companies (Amendment) Act, 2017
237	Power of Central Government to provide for amalgamation of companies in public interest	15-12-2016	
238	Registration of offer of schemes involving transfer of shares	2-11-2018	Amended by Companies (Amendment) Act, 2019 w.e.f. 15-8-19
239	Preservation of books and papers of amalgamated companies	15-12-2016	
240	Liability of officers in respect of offences committed prior to merger, amalgamation, etc.	15-12-2016 30-05-2022	The companies (Compromises Arrangement , Amalgamation) Amendment Rules,2022



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
CHAPTER XVI: Prevention of Oppression and Mismanagement			
241	Application to Tribunal for relief in cases of oppression, etc.	1-6-2016	Amended by Companies (Amendment) Act, 2019 w.e.f. 15-8-19
242 [except clause (b) of sub-section (1), & clause (c) & (g) of sub-section (2)]	Powers of Tribunal	1-6-2016 15-8-2019 21-12-2020	CAA, 2019 Amended by Companies (Amendment) Act, 2020
242 [except clause (b) of sub-section (1) & clause (c) & (g) of sub-section (2)]	Powers of Tribunal	9-9-2016	Amended by Companies (Amendment) Act, 2020
243	Consequence of termination or modifications of certain agreements	1-6-2016 21-12-2020	Amended by Companies (Amendment) Act, 2020
244	Right to apply under section 241	1-6-2016	
245	Class action	1-6-2016	
246	Application of certain provisions to proceedings under section 241 or section 245	9-9-2016	

Section	Heading/ subject	Notification Date	Remarks
CHAPTER XVII: Registered Valuers			
247	Valuation by registered valuers	23-10-2017 9-2-2018 24-3-2021 21-11-2022	Amended by Companies (Amendment) Act, 2020 Companies (Registered Valued & Valuation) Amendment Rules, 2022

Section	Heading/ subject	Notification Date	Remarks
CHAPTER XVIII: Removal of Names of Companies from the Register of Companies			
248	Power of Registrar to remove name of company from register of companies	2-11-2018 10-06-2022 24-08-2022 17-04-2023 10-05-2023	Amended by Companies (Amendment) Act, 2019 w.e.f. 15-8-19 The Companies (removal of name from Register of Companies) Amendment Rules, 2022 The Companies (removal of name from Register of Companies) Second Amendment Rules, 2022 The Companies (removal of name from Register of Companies) Amendment Rules, 2023 The Companies (removal of name from Register of Companies) Amendment Rules, 2023
249	Restrictions on making application under section 248 in certain situations	26-12-2016	



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
249(1) (e)	Restrictions on making application undersection 248 in certain situations	26-12-2016	Modified by IBC, 2016
250	Effect of company notified as dissolved	26-12-2016	
251	Fraudulent application for removal of name	26-12-2016	
252	Appeal to Tribunal	26-12-2016	

Section	Heading/ subject	Notification Date	Remarks
CHAPTER XIX: Revival and Rehabilitation of Sick Companies Register			
253 No longer applicable	Determination of sickness		
254 No longer applicable	Application for revival and rehabilitation		
255 No longer applicable	Exclusion of certain time in computing period of limitation		
256 No longer applicable	Appointment of interim administrator		
257 No longer applicable	Committee of creditors		
258 No longer applicable	Order of Tribunal		
259 No longer applicable	Appointment of administrator		
260 No longer applicable	Powers and duties of company administrator		
261 No longer applicable	Scheme of revival and rehabilitation		
262 No longer applicable	Sanction of scheme		
263 No longer applicable	Scheme to be binding		
264 No longer applicable	Implementation of scheme		
265 No longer applicable	Winding up of company on report of company administrator		
266 No longer applicable	Power of Tribunal to assess damages against delinquent directors, etc.		
267 No longer applicable	Punishment for certain offences		
268 No longer applicable	Bar of jurisdiction		
269 No longer applicable	Rehabilitation and Insolvency Fund		

Section	Heading/ subject	Notification Date	Remarks
CHAPTER XX: Winding Up			
270	Modes of winding up	15-12-2016	Modified by IBC, 2016
271	Circumstances in which a company may be wound up by Tribunal	Do	Modified by IBC, 2016
272	Petition for winding up	15-12-2016	Modified by IBC, 2016
273	Powers of Tribunal	15-12-2016	
274	Directions for filing statement of affairs	15-12-2016	
275	Company Liquidators and their appointments	15-12-2016	
275(2)	Company Liquidators and their appointments	15-12-2016	Modified by IBC, 2016



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
275(4) No longer applicable	Company Liquidators and their appointments	15-12-2016	
276	Removal and replacement of liquidator	15-12-2016	
277	Intimation to company liquidator, provisional liquidator and Registrar	15-12-2016	
278	Effect of winding up order	15-12-2016	
279	Stay of suits, etc., on winding up order	15-12-2016	
280	Jurisdiction of Tribunal	15-12-2016	Modified by IBC, 2016
281	Submission of report by Company Liquidator	15-12-2016	
282	Directions of Tribunal on report of Company	15-12-2016	
283	Custody of company's properties	15-12-2016	
284	Promoters, directors, etc., to Company Liquidator	15-12-2016	
285	Settlement of list of application of assets	15-12-2016	
286	Obligations of directors and managers	15-12-2016	
287	Advisory Committee	15-12-2016	
288	Submission of periodical reports to Tribunal	15-12-2016	
289 No longer applicable	Power of Tribunal on application for stay of winding up		
290	Powers and duties of Company Liquidator	15-12-2016	
291	Provision for professional assistance to Company Liquidator	15-12-2016	
292	Exercise and control of Company Liquidator's	15-12-2016	
293	Books to be kept by Company Liquidator	15-12-2016	
294	Audit of Company Liquidator's accounts	15-12-2016	
295	Payment of debts by contributory and extent of setoff	15-12-2016	
296	Power of Tribunal to make calls	15-12-2016	
297	Adjustment of rights of contributories	15-12-2016	
298	Power to order costs	15-12-2016	
299	Power to summon persons suspected of having property of company, etc.	15-12-2016	
300	Power to order examination of promoters,	15-12-2016	
301	Arrest of person trying to leave India or abscond	15-12-2016	
302	Dissolution of company by Tribunal	15-12-2016 21-12-2020	Amended by Companies (Amendment) Act, 2020
303	Appeals from orders made before commencement of Act	15-12-2016	
304 No longer applicable	Circumstances in which company may be wound up voluntarily		
305 No longer applicable	Declaration of solvency in case of proposal to wind up voluntarily		
306 No longer applicable	Meeting of creditors		
307 No longer applicable	Publication of resolution to wind up voluntarily		
308 No longer applicable	Commencement of voluntary winding up		
309 No longer applicable	Effect of voluntary winding up		
310 No longer applicable	Appointment of Company Liquidator		
311 No longer applicable	Power to remove and fill vacancy of Company Liquidator		
312 No longer applicable	Notice of appointment of Company Liquidator to be given to Registrar		



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
313 No longer applicable	Cesser of Board's powers on appointment of Company Liquidator		
314 No longer applicable	Powers and duties of Company Liquidator in voluntary winding up		
315 No longer applicable	Appointment of committees		
316 No longer applicable	Company Liquidator to submit report on progress of winding up		
317 No longer applicable	Report of Company Liquidator to Tribunal for examination of persons		
318 No longer applicable	Final meeting and dissolution of company		
319 No longer applicable	Power of Company Liquidator to accept shares, etc., as consideration for sale of property of		
320 No longer applicable	Distribution of property of company		
321 No longer applicable	Arrangement when binding on company and creditors		
322 No longer applicable	Power to apply to Tribunal to have questions determined, etc.		
323 No longer applicable	Costs of voluntary winding up		
324	Debts of all descriptions to be admitted to proof	15-12-2016	
325 No longer applicable	Application of insolvency rules in winding up of insolvent companies		
326	Overriding preferential payments	15-12-2016	Modified by IBC, 2016
327	Preferential payments	15-12-2016	
327 (7)	Preferential payments	15-12-2016	Inserted by IBC, 2016
327 [clause (c) of explanation]	Preferential payments	15-12-2016	Modified by IBC, 2016
328	Fraudulent preference	15-12-2016	
329	Transfers not in good faith to be void	15-12-2016	Modified by IBC, 2016
330	Certain transfers to be void	15-12-2016	
331	Liabilities and rights of certain persons fraudulently preferred	15-12-2016	
332	Effect of floating charge	15-12-2016	
333	Disclaimer of onerous property	15-12-2016	
334	Transfers, etc., after commencement of winding up to be void	15-12-2016	Modified by IBC, 2016
335	Certain attachments, executions, etc., in winding up by Tribunal to be void	15-12-2016	
336	Offences by officers of companies in liquidation	15-12-2016	Modified by IBC, 2016
337	Penalty for frauds by officers	15-12-2016	Modified by IBC, 2016
338	Liability where proper accounts not kept	15-12-2016	
339	Liability for fraudulent conduct of business	15-12-2016	
340	Power of Tribunal to assess damages against delinquent directors, etc.	15-12-2016	
341	Liability under sections 339 and 340 to extend to partners or directors in firms or companies	15-12-2016	
342	Prosecution of delinquent officers and members	15-12-2016	Amended by Companies (Amendment) Act, 2020
343	Company Liquidator to exercise certain powers subject to sanction	15-12-2016	



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
343(1)	Company Liquidator to exercise certain powers subject to sanction	15-12-2016	Modified by IBC, 2016
344	Statement that a company is in liquidation	15-12-2016	
345	Books and papers of company to be evidence	15-12-2016	
346	Inspection of books and papers by creditors and contributories	15-12-2016	
347	Disposal of books and papers of company	15-12-2016 21-12-2020	Amended by Companies (Amendment) Act, 2020
348(6)	Information as to pending liquidations	15-12-2016 21-12-2016	Amended by Companies (Amendment) Act, 2020
348(7)	Information as to pending liquidations	15-12-2016 21-12-2020	Amended by Companies (Amendment) Act, 2020
349	Official Liquidator to make payments into public account of India	15-12-2016	
350	Company Liquidator to deposit monies into scheduled bank	15-12-2016	
351	Liquidator not to deposit monies into private banking account	15-12-2016	
352	Company Liquidation Dividend and Undistributed Assets Account	15-12-2016	
353	Liquidator to make returns, etc.	15-12-2016	
354	Meetings to ascertain wishes of creditors or contributories	15-12-2016	
355	Court, Tribunal or person, etc., before whom affidavit may be sworn	15-12-2016	
356	Powers of Tribunal to declare dissolution of company void	15-12-2016 21-12-2020	Amended by Companies (Amendment) Act, 2020
357	Commencement of winding up by Tribunal	15-12-2016	Modified by IBC, 2016
358	Exclusion of certain time in computing period of limitation	15-12-2016	
359	Appointment of Official Liquidator	15-12-2016	
360	Powers and functions of Official Liquidator	15-12-2016	
361	Summary procedure for liquidation	15-12-2016	
362	Sale of assets and recovery of debts due to company	15-12-2016	
363	Settlement of claims of creditors by Official Liquidator	15-12-2016	
364	Appeal by creditor	15-12-2016	
365	Order of dissolution of company	15-12-2016	



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
CHAPTER XXI: Companies Authorized to Register under this Act			
366	Companies capable of being registered	1-4-2014 15-8-2018	CAA, 2017
367	Certificate of registration of existing companies	1-4-2014	
368	Vesting of property on registration	1-4-2014	
369	Saving of existing liabilities	1-4-2014	
370 (except the proviso)	Continuation of pending legal proceedings	1-4-2014	
370 (proviso)	Continuation of pending legal proceedings	15-12-2016	Modified by IBC, 2016
371	Effect of registration under this Part	1-4-2014	
372	Power of Court to stay or restrain proceedings	15-12-2016	Modified by IBC, 2016
373	Suits stayed on winding up order	15-12-2016	
374	Obligation of Companies registering under this Part	1-4-2014 15-8-2018	CAA, 2017
375	Winding up of unregistered companies	15-12-2016	
376	Power to wind up foreign companies, although dissolved	15-12-2016	
377	Provisions of Chapter cumulative	15-12-2016	
378	Saving and construction of enactments conferring power to wind up partnership firm, association or company, etc., in certain cases	15-12-2016	

Section	Heading/ subject	Notification Date	Remarks
CHAPTER XXII: Companies Incorporated Outside India			
379	Application of Act to foreign companies	12-9-2013 9-2-2018 21-1-2021	Amended by Companies (Amendment) Act, 2017 Amended by Companies (Amendment) Act, 2020
380	Documents, etc., to be delivered to Registrar by foreign companies	1-4-2014 20-01-2023	Companies (Registration of Foreign Companies) Amendment Rules,2023
381	Accounts of foreign company	1-4-2014 20-01-2023	Companies (Registration of Foreign Companies) Amendment Rules,2023
382	Display of name, etc., of foreign company	12-9-2013	
383	Service on foreign company	12-9-2013	
384	Debentures, annual return, registration of charges, books of account and their inspection	1-4-2014 9-2-2018	Amended by Companies (Amendment) Act, 2017
385	Fee for registration of documents	1-4-2014 20-01-2023	Companies (Registration of Foreign Companies) Amendment Rules,2023
386 [except clause (a)]	Interpretation	12-9-2013 20-01-2023	Companies (Registration of Foreign Companies) Amendment Rules,2023
386 [Clause (a)]	Definition of certification	1-4-2014	
387	Dating of prospectus and particulars to be contained therein	1-4-2014	
388	Provisions as to expert's consent and allotment	1-4-2014	Do
389	Registration of prospectus	1-4-2014 20-01-2023	Do Companies (Registration of Foreign Companies) Amendment Rules,2023



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
390	Offer of Indian Depository Receipts	1-4-2014 20-01-2023	Do Companies (Registration of Foreign Companies) Amendment Rules,2023
391 [Sub-section (1)]	Application of sections 34 to 36 and Chapter XX	1-4-2014 5-8-2021	Do
391 [Sub-section (2)]	Application of sections 34 to 36 and Chapter XX	15-12-2016 9-2-2018	Amended by Companies (Amendment) Act, 2017
392	Punishment for contravention	1-4-2014 21-12-2020	Amended by Companies (Amendment) Act, 2020
393	Company's failure to comply with provisions of this Chapter not to affect validity of contracts, etc.	1-4-2014	
393A	Power of exemption to CG regarding foreign companies	22-1-2021	Amended by Companies (Amendment) Act, 2020

Section	Heading/ subject	Notification Date	Remarks
CHAPTER XXIII: Government Companies			
394	Annual reports on Government companies	12-9-2013	
395	Annual reports where one or more State Governments are members of companies	1-4-2014	

Section	Heading/ subject	Notification Date	Remarks
CHAPTER XXIV: Registration Offices and Fees			
396	Registration offices	1-4-2014 11-01-2022 20-01-2023	Companies (Registration offices and fees) Rules Amendment Act 2022 Companies (Registration offices and fees) Rules Amendment Act 2023
397	Admissibility of certain documents as evidence	1-4-2014	
398 (both inclusive) 398(1) (e)	Provisions relating to filing of applications, documents, inspection, etc., in electronic form Provision relating to charges, fees or other sum payable	1-4-2014 11-01-2022 20-01-2023	Amended by Companies (Amendment) Act, 2019 w.e.f. 15-8-19 Companies (Registration offices and fees) Rules Amendment Act 2022 Companies (Registration offices and fees) Rules Amendment Act 2023
399 [except reference of word 'Tribunal' in sub-section (2)]	Inspection, production and evidence of documents kept by Registrar	1-4-2014	



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
399	Provision relating to Registration offices and fees	11-01-2022 20-01-2023	Companies (Registration offices and fees) Rules Amendment Act 2022 Companies (Registration offices and fees) Rules Amendment Act 2023
399 [reference of word 'Tribunal' in sub-section (2)]	Inspection, production and evidence of documents kept by Registrar	1-6-2016	
400	Electronic form to be exclusive, alternative or in addition to physical form	1-4-2014	
401	Provision of value added services through electronic form	1-4-2014	
402	Application of provisions of Information Technology Act, 2000	1-4-2014	
403	Fee for filing, etc.	1-4-2014 7-5-2018 Not Notified 11-01-2022 20-01-2023	Amended by Companies (Amendment) Act, 2017 Further Amended by Companies (Amendment) Act, 2020 Companies (Registration offices and fees) Rules Amendment Act 2022 Companies (Registration offices and fees) Rules Amendment Act 2023
404	Fees, etc., to be credited into public account	1-4-2014 11-01-2022 20-01-2023	Companies (Registration offices and fees) Rules Amendment Act 2022 Companies (Registration offices and fees) Rules Amendment Act 2023

Section	Heading/ subject	Notification Date	Remarks
CHAPTER XXV: Companies to furnish Information or Statistics			
405	Power of Central Government to direct companies to furnish information or statistics	12-9-2013	

Section	Heading/ subject	Notification Date	Remarks
CHAPTER XXVI: Nidhis			
406	Power to modify Act in its application to Nidhis Definition of Branch	1-4-2014 15-8-2019 19-04-2022	CAA, 2019 The Nidhi (Amendment) Rules, 2022



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
CHAPTER XXVII: National Company Law Tribunal and Appellate Tribunal			
407	Definitions	12-9-2013	
408	Constitution of National Company Law Tribunal	12-9-2013	
409	Qualification of President and Members of Tribunal	12-9-2013 9-2-2018	Amended by Companies (Amendment) Act, 2017
410	Constitution of Appellate Tribunal	12-9-2013 7-5-2018 22-1-2021	Amended by Companies (Amendment) Act, 2017 Amended by Companies (Amendment) Act, 2020
411	Qualifications of Chairperson and members of Appellate Tribunal	12-9-2013 9-2-2018	Amended by Companies (Amendment) Act, 2017
412	Selection of Members of Tribunal and Appellate Tribunal	12-9-2013 9-2-2018	Amended by Companies (Amendment) Act, 2017
413	Term of office of President, Chairperson and other Members	12-9-2013	
414	Salary, allowances and other terms and conditions of service of Members	12-9-2013	
415	Acting President and Chairperson of Tribunal or Appellate Tribunal	1-6-2016	
416	Resignation of Members	1-6-2016	
417	Removal of Members	1-6-2016	
418	Staff of Tribunal and Appellate Tribunal	1-6-2016	
418A	Inserted : power of the benches	22-1-2021	Amended by Companies (Amendment) Act, 2020
419	Benches of Tribunal	1-6-2016	
419(4)	Benches of Tribunal	1-6-2016	Modified by IBC, 2016
420	Orders of Tribunal	1-6-2016	
421	Appeal from orders of Tribunal	1-6-2016	
422	Expeditious disposal by Tribunal and Appellate Tribunal	1-6-2016	
423	Appeal to Supreme Court	1-6-2016	
424	Procedure before Tribunal and Appellate Tribunal	1-6-2016	Modified by IBC, 2016
425	Power to punish for contempt	1-6-2016	
426	Delegation of powers	1-6-2016	
427	President, Members, officers, etc., to be public servants	1-6-2016	
428	Protection of action taken in good faith	1-6-2016	
429	Power to seek assistance of Chief Metropolitan Magistrate, etc.	1-6-2016	
429(1)	Power to seek assistance of Chief Metropolitan Magistrate, etc.	1-6-2016	Modified by IBC, 2016
430	Civil court not to have jurisdiction	1-6-2016	
431	Vacancy in Tribunal or Appellate Tribunal not to invalidate acts or proceedings	1-6-2016	
432	Right to legal representation	1-6-2016	
433	Limitation	1-6-2016	



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
434 [except sub-section (1) (a) & (b) and (2)]	Transfer of certain pending proceedings	15-4-2016	Modified by IBC, 2016
434 [other than first proviso of sub-section 1] sub-section (1) (a) & (b) and (2)	Transfer of certain pending proceedings	6-6-2018	Modified by IBC, 2016
434 [sub-section (1) clause (c)]	Transfer of certain pending proceedings	15-12-2016	Modified by IBC, 2016

Section	Heading/ subject	Notification Date	Remarks
CHAPTER XXVIII: Special Courts			
435	Establishment of Special Courts	18-05-2016 7-5-2018 22-1-2021	Amended by Companies (Amendment) Act, 2017 Amended by Companies (Amendment) Act, 2020. Notification issued on 5/5/22, on designation of special court u/s 435
436	Offences triable by Special Courts	18-5-2016	
437	Appeal and revision	18-5-2016	
438	Application of Code to proceedings before a Special Court	18-5-2016 7-5-2018	Amended by Companies (Amendment) Act, 2017
439	Offences to be non-cognizable	12-9-2013 7-5-2018	Amended by Companies (Amendment) Act, 2017
440	Transitional provisions	18-5-2016 7-5-2018	Amended by Companies (Amendment) Act, 2017
441	Compounding of certain offences	2-11-2018 21-12-2020	Amended by Companies (Amendment) Act, 2021
442	Mediation and conciliation penal	1-4-2014	
443	Power of Central Government to appoint company prosecutors	12-9-2013	
444	Appeal against acquittal	12-9-2013	
445	Compensation for accusation without reasonable cause	12-9-2013	
446	Application of fines	12-9-2013	Further Amended by Companies (Amendment)
446A	Factors for Determining level of punishment	09-02-2018	Inserted by Companies (Amendment) Act, 2017
446B	Lesser penalties for One Person Companies or small companies	2-11-2018 22-1-2021	Inserted by Companies (Amendment) Act, 2017 Amended by Companies (Amendment) Act, 2019 Further Amended by Companies (Amendment) Act, 2020



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
CHAPTER XXIX: Miscellaneous			
447	Punishment for fraud	9-2-2018 2-11-2018	Amended by Companies (Amendment) Act, 2017 Amended by Companies (Amendment) Act, 2019
448	Punishment for false statements	12-9-2013	
449	Punishment for false evidence	12-9-2013	
450	Punishment where no specific penalty or punishment is provided	12-9-2013 21-12-2020	Further Amended by Companies (Amendment) Act, 2020
451	Punishment in case of repeated default	12-9-2013	
452	Punishment for wrongful with holding of property	12-9-2013	
452(2)	Do	22-1-2021	Further Amended by Companies (Amendment) Act, 2020
453	Punishment for improper use of "Limited" or "Private Limited"	12-9-2013	
454	Adjudication of penalties	1-4-2014 2-11-2018	Amended by Companies (Amendment) Act, 2019
454A	New insertion	2-11-2018	Do
455	Dormant company	1-4-2014 20-01-2023	Companies (Misc) Amendment Rules,2023
456	Protection of action taken in good faith	12-9-2013	
457	Non-disclosure of information in certain cases	12-9-2013	
458	Delegation by Central Government of its powers and functions	12-9-2013 9-2-2018	Amended by Companies (Amendment) Act, 2017
459	Powers of Central Government or Tribunal to accord approval, etc., subject to conditions and to prescribe fees on applications.	20-01-2023	Companies (Misc)Amendment Rules,2023
460	Condonation of delay in certain cases	12-9-2013	
461	Annual report by Central Government	12-9-2013	
462	Power to exempt class or classes of companies from provisions of this Act	12-9-2013	
463	Power of court to grant relief in certain cases	12-9-2013	
464	Prohibition of association or partnership of persons exceeding certain number	1-4-2014 20-01-2023	Companies (Misc)Amendment Rules,2023
465	Repeal of certain enactments and savings	11-2-2021 22-2-2021	Amended by Companies (Amendment) Act, 2020
466	Dissolution of Company Law Board and consequential provisions	1-6-2016	
467	Power of Central Government to amend Schedules	12-9-2013	
468	Powers of Central Government to make rules relating to winding up	12-9-2013	
468(2)	Powers of Central Government to make	12-9-2013	Modified by IBC, 2016



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Section	Heading/ subject	Notification Date	Remarks
	rules relating to winding up		
469 469 (1) & (2)	Power of Central Government to make rules	12-9-2013 06-04-2022 15-09-2022 21-01-2023 15-05-2023	Companies (Administration & management) Amendment Rules Act 2022 Companies (Specification of Definition Details) Amendment Rules, 2022 Companies (Administration & Management) Amendment Rules Act 2023 Companies (Compromises Arrangement Amalgamation) Amendment Rules 2023
470	Power to remove difficulties	12-9-2013	
Schedule-I	Specimen Memorandum and Articles of Association	1-4-2014	
Schedule-II	Useful Lives to Compute Depreciation	1-4-2014	
Schedule-III	General Instructions for Preparation of Balance Sheet and Statement of Profit and Loss of a Company	1-4-2014	
Schedule-IV	Code for Independent Directors	1-4-2014	
Schedule-V	Part I: Conditions to be fulfilled for the appointment of a managing or whole-time director or a manager without the approval of the Central Government	1-4-2014	
	Part II: Remuneration	1-4-2014	
	Part II, Section III, clause (b)	1-4-2014	Modified by IBC, 2016
	Part III: Provisions applicable to Parts I and II of this Schedule	1-4-2014	
	Part IV: Exemption	1-4-2014	
Schedule-VI	Infrastructural projects/facilities — Scope	1-4-2014	
Schedule- VII	Activities which may be included by Companies in their Corporate Social Responsibility Policies	1-4-2014	



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

ANNEXURE -A

SIGNIFICANT CHANGES AND AMENDMENTS IN MSME POLICY BETWEEN JUNE 2024 TO NOVEMBER 2024 -

Yes, there have been significant amendments to the MSME policy between June 2024 and November 2024. Notable changes include:

- **ZED 2.0 Amendments (Effective September 18, 2024):** The MSME-Sustainable (ZED) Certification scheme introduced ZED 2.0, offering enhanced support to MSMEs through cost-effective measures, including a 20% reduction in certification costs. New parameters like Energy Management and Measurement & Analysis were added to strengthen MSMEs at the Bronze level. Regular assessments for Silver and Gold certifications were implemented to keep MSMEs aligned with industry standards. Additionally, financial assistance for multiple testing and certifications was introduced to provide comprehensive support to MSMEs.
- **Amendment to MSME Form I (Effective July 15, 2024):** The Ministry of Corporate Affairs (MCA) revised MSME Form I, requiring specified companies to disclose comprehensive information regarding amounts due to Micro and Small Enterprises (MSEs). The updated form mandates disclosures on amounts paid within and after 45 days, amounts outstanding for 45 days or less, amounts outstanding for more than 45 days, and reasons for payment delays or outstanding amounts.
- **Proposed Amendment to MSME Act (Introduced in July 2024):** A bill was introduced to amend the Micro, Small and Medium Enterprises Development Act, 2006. The proposed amendment aims to ensure that scheduled commercial banks provide affordable lending rates to MSMEs, fixed at one percent plus the rate of interest for fixed deposits of the scheduled commercial banks. It also seeks to make it mandatory for scheduled commercial banks to offer MSMEs collateral-free loans up to two crore rupees.
- **Launch of MSME-TEAM Initiative:** A scheme to promote digitalization of trade and commerce among MSMEs, with an outlay of Rs. 277.35 crore
- **Yashasvini Campaign:** A campaign launched to achieve gender parity by 2029 on the Udyam and Udyam Assist (UA) portals.
- **MSME Hackathon 4.0:** A hackathon launched to promote adoption of latest technologies by MSMEs and expand business by supporting them in design, strategy, and execution.
- **Amendments to Credit Guarantee Scheme:** Enhancements to the scheme, including increased guarantee coverage for women-owned enterprises.
- **Interest Equalization Scheme Extension (Effective June 30, 2024):** The government extended the Interest Equalization Scheme for MSME exporters until June 30, 2024. The revised rates are 3% for MSME manufacturer exporters exporting under any HS lines and 2% for manufacturer exporters and merchant exporters exporting under 410 HS lines. An additional outlay of ₹2,500 crore was approved to cover the scheme until the extended date.
- **Rajasthan MSME Policy 2024 (Effective September 2024):** Rajasthan introduced the MSME Policy 2024, focusing on improving the business environment for MSMEs. The policy includes fiscal benefits and incentives as per the Rajasthan Investment Promotion Scheme, 2024 (RIPS-2024). It also aims to enhance the participation of Scheduled Castes (SC) and Scheduled Tribes (ST) in economic development through the Dr. Bhimrao Ambedkar Rajasthan Dalit, Adivasi Udyam Protsahan Yojna (BRUPY).
- **Telangana MSME Policy 2024 (Effective September 2024):** Telangana launched the MSME Policy 2024, identifying six thrust areas for improvement:
 1. Improving availability, accessibility, and affordability of credit.
 2. Enhancing infrastructure and industrial parks.



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

3. Promoting innovation and technology adoption.
 4. Facilitating market access and exports.
 5. Providing skill development and training.
 6. Ensuring ease of doing business.
- **The Employment Generation Programme of the Prime Minister (PMEGP):** By giving beneficiaries who take out bank loans to start new businesses with a maximum project cost of Rs. 50 lakh in the manufacturing sector and Rs. 20 lakh in the service sector Margin Money (subsidy) is one way that PMEGP, a credit-linked subsidy scheme, creates jobs by establishing micro-enterprises in the non-farm sector. Applications for the PMEGP have been accepted in 11 regional languages since January 2024. Since the beginning, that is. With the distribution of the Margin Money subsidy of Rs. 26,124.26 crore from FY 2008-09 to FY 2024-25 (as of 24.12.2024), over 9.87 lakh microbusinesses nationwide have received assistance, creating an estimated 80 lakh jobs overall. During FY 2024-25 (as on 24.12.2024), 58,028 new micro enterprises have been assisted across the country with disbursement of Margin Money subsidy of Rs. 2018.97 crore, generating a total estimated employment for more than 4.6 lakh persons.
 - **SRI Fund**
Self-Reliant India Fund Scheme of the Ministry of MSME provides equity funding to those MSMEs which have the potential and viability to grow and become large units. Since its operationalization in October 2021 till date, 57 Daughter Funds have been empaneled with NSIC Venture Capital Fund Limited (NVCFL), i.e. Mother Fund. SRI Fund has assisted 523 MSMEs by way of investment of Rs. 9,623 crore.
From 1st January, 2024 to 30th November, 2024, 06 daughter funds were empaneled with NVCFL. More than Rs. 2,701 crore has been invested to assist 115 potential MSMEs.
 - **Infrastructure & Capacity Building**
 - **Micro and Small Enterprises Cluster Development Programme (MSE-CDP)**
 - **Out of the 609 approved projects, 29 projects, with a total project cost of approximately Rs. 601 crore, with Government of India's assistance of Rs. 392 crore were approved during the period January 2024 to December 2024.**
Procurement and Marketing Support (PMS) Scheme: 43rd India International Trade Fair (IITF)-2024
 - **Promotion of MSMEs among SC/STs and in NER**
 - **National SC-ST Hub (NSSH)**
 - **Promotion of MSMEs in NER and Sikkim Scheme**
 - **RAMP Scheme:** 32 States/UTs have submitted Strategic Investment Plans (SIPs) of which 31 SIPs have been evaluated and more than 200 proposals, worth about Rs.3000 Crore have been approved for the States/UTs. Since inception, all initiatives under RAMP have impacted more than 4 lakh MSMEs. The Ministry has achieved 50% of the programme target in respect of claiming reimbursement, on account of completion of deliverables.
 - **In current FY till 30.11.2024 the KVI production of Rs.76017.79 Crore (P) has been achieved.**
 - **Special Campaign 4.0**
 - **MoU signed with Egypt**
 - **Mahatma Gandhi Institute for Rural Industrialization (MGIRI)**
 - **National Institute for Micro, Small and Medium Enterprises (Ni-MSME):** Major Activities and Achievements are:
In all, over 350 national and international programmes were conducted by the Institute during the year 2024-25 involving 10,800 participants.

REFERENCE:

- <https://pib.gov.in/PressReleasePage.aspx?PRID=2089308>



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

ANNEXURE - B

1. Advisory on AI Content Regulation (March 15, 2024):

The Government of India issued an advisory emphasizing the due diligence required by AI platforms and intermediaries under the Information Technology Act, 2000, and the IT (Intermediary Guidelines and Digital Media Ethics Code) Rules, 2021. The advisory outlined responsibilities to prevent the dissemination of unlawful content, including: Prohibiting users from hosting or sharing unlawful content. Ensuring AI-generated content does not exhibit bias or discrimination. Preventing content that could undermine the electoral process. Labeling AI-generated content to disclose potential inaccuracies.

2. Finalization of Telecom Cyber Security Rules (November 21, 2024):

The Department of Telecommunications (DoT) finalized the Telecommunications (Telecom Cyber Security) Rules, 2024, replacing the earlier draft from August 28, 2024. Key updates include:

- Introduction of the term 'certified agency' for standardized security audits.
- Establishment of a digital portal for the Central Government to issue orders and communications.

These rules are designed to strengthen the security of India's telecom networks and services.

3. Clarifications on Cybersecurity Framework for SEBI Regulated Entities (December 31, 2024):

The Securities and Exchange Board of India (SEBI) issued clarifications to its Cybersecurity and Cyber Resilience Framework (CSCRF) for regulated entities. These clarifications provide guidance on:

- Implementation of cybersecurity measures.
- Reporting and managing cyber incidents.

The aim is to enhance the resilience of entities under SEBI's jurisdiction against cyber threats.

4. National Registry of Suspected Cyber Criminals (September 10, 2024):

India announced plans to establish a national registry for suspected cyber criminals and deploy approximately 5,000 "cyber commandos" over the next five years. These experts will collaborate with police and regional authorities to combat cybercrime more effectively.

These developments reflect India's ongoing efforts to enhance cybersecurity through legislative updates, regulatory clarifications, and strategic initiatives.



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

ANNEXURE - C

Legislative and Regulatory Developments (June–November 2024)

Between June and November 2024, India and the United States introduced significant legislative and regulatory amendments aimed at strengthening their financial and disaster management frameworks. These changes reflect a broader effort to enhance governance, improve resilience, and address emerging challenges in their respective sectors.

India: Banking Sector Reforms and RBI's Regulatory Measures

Banking Laws (Amendment) Bill, 2024

Introduced in the Lok Sabha on August 9, 2024, and passed during the Winter Session on December 3, 2024, this bill brought key amendments to multiple banking laws to modernize India's financial system and improve governance.

1. Reserve Bank of India (RBI) Act, 1934:

- The bill redefined the term "fortnight" for the purpose of maintaining cash reserve ratios (CRR) by banks.
- Earlier, a **fortnight** was a fixed two-week period. The amendment now specifies it as either the **1st to the 15th or the 16th to the last day of each month**.
- This change ensures **greater clarity and uniformity** in how banks calculate and maintain their CRR.

2. Banking Regulation Act, 1949:

- The amendment extended the **tenure of cooperative bank directors** (excluding the chairman and whole-time directors) from **8 years to 10 years**.
- This aligns with the **Constitution (Ninety-Seventh Amendment) Act, 2011**, which emphasizes governance reforms in cooperative institutions.
- The change is aimed at **enhancing stability and experienced leadership** in the cooperative banking sector.

3. State Bank of India Act, 1955, and Banking Companies (Acquisition and Transfer of Undertakings) Acts of 1970 and 1980:

- While specific changes were not detailed, the amendments focused on **modernizing banking operations, strengthening governance, and improving depositor convenience** to align with global best practices.

Regulatory Actions by the Reserve Bank of India (RBI)

In addition to legislative amendments, the RBI introduced key regulatory measures to address financial stability concerns:

1. Microfinance Loan Regulations (November 2024):

- The RBI **restricted banks from issuing fresh microfinance loans** to borrowers who already have outstanding loans.
- The move aimed to curb the practice of "**evergreening**" loans, where borrowers take new loans to repay existing ones, masking financial stress.
- While promoting **financial discipline and transparency**, the restriction also **raised concerns about potential defaults**, as many low-income borrowers rely on multiple loans for repayments.

2. Caution to Non-Banking Financial Companies (NBFCs) (October 2024):

- **RBI Governor Shaktikanta Das** warned NBFCs against adopting a "**growth-at-any-cost**" approach, which could pose financial stability risks.
- The central bank closely monitored aggressive lending and **high return-seeking behaviors** in the NBFC sector.
- The RBI signaled its **readiness to take regulatory actions** if such risks escalated.

These reforms indicate India's push toward **stronger banking governance, financial discipline, and regulatory oversight** to ensure stability in the sector.



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

FEMA Policy Updates and Disaster Management Reforms

Federal Emergency Management Agency (FEMA) Policy Updates

1. Implementation of the Federal Flood Risk Management Standard (FFRMS) (July 11, 2024):

- FEMA published a **final rule** to enforce the **FFRMS**, aimed at **reducing flood risks for federally funded projects** by incorporating **anticipated future changes in flood patterns**.
- The rule became **effective on September 9, 2024**, and applied to:
 - **New construction projects**
 - **Substantial improvements** or repairs of flood-damaged structures
 - **Hazard Mitigation Assistance** projects, such as structure elevation, dry floodproofing, and mitigation reconstruction

2. Fiscal Year 2024 Shelter and Services Program (SSP-A) Amendments:

- FEMA set a **September 11, 2024, deadline** for state and local governments to submit amendments to their **FY 2024 SSP-A awards** via the **FEMA GO system**.
- This funding supported **emergency shelter services** for communities affected by disasters.

3. Pre-Disaster Mitigation Funding:

- In **FY 2024**, FEMA allocated **\$190.57 million** to fund **110 congressionally directed pre-disaster mitigation projects**.
- These funds aimed to **reduce the impact of future disasters** by investing in preventive measures such as infrastructure resilience and community preparedness programs.

Legislative Developments in Disaster Management

1. FEMA Equity Act (S.2961) – Addressing Disaster Relief Disparities:

- Introduced during the **118th Congress (2023–2024)**, this bill sought to ensure **equitable access to disaster assistance**, particularly for **historically underserved communities**.
- As of **November 2024**, **no amendments** had been introduced, but the bill remained an essential part of the legislative debate on **fair distribution of FEMA aid**.

Disaster Response and Funding Challenges

1. Hurricanes Helene and Milton (October 2024):

- These hurricanes caused **severe damage in Florida, North Carolina, and South Carolina**.
- FEMA extended the deadline for affected residents to apply for assistance to **January 7, 2025**.

2. Funding Shortfalls and Emergency Appropriations:

- In **October 2024**, Homeland Security Secretary **Alejandro Mayorkas** warned that FEMA **lacked sufficient funds** to cover the remainder of the hurricane season.
- In **November 2024**, President **Joe Biden** formally requested **\$98 billion from Congress** to replenish FEMA's disaster relief funds, highlighting the **urgency of financial support for recovery efforts**.

Political Controversies in Disaster Relief Funding

1. Allegations of Misallocated Funds:

- **Former President Donald Trump** alleged that FEMA disaster relief funds were being **diverted to support irregular immigration policies**.
- FEMA **denied these claims**, clarifying that disaster relief funds had **not been redirected for any other purpose**.



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

Conclusion

The period from June to November 2024 saw **major legislative and regulatory developments** in both **India's financial sector and the United States' disaster management policies.**

- **India's banking reforms** focused on **modernizing financial regulations, improving governance in cooperative banks, and strengthening RBI's regulatory oversight** on microfinance lending and NBFCs.
- **The United States, through FEMA, implemented new flood risk standards, expanded disaster mitigation funding, and faced financial shortfalls in disaster response,** leading to a presidential request for **\$98 billion in emergency funds.**
- Both countries faced **policy controversies**—India over **loan regulations,** and the U.S. over **alleged misallocation of disaster relief funds.**

These legislative and regulatory shifts underscore the ongoing **evolution of governance frameworks** to tackle financial and disaster-related challenges effectively.



LIST OF NOTIFIED SECTIONS APPLICABLE FOR JUNE 2025 TERM OF EXAMINATION_SYLLABUS 2022

ANNEXURE - D

Prevention of Money-laundering (Maintenance of Records) Amendment Rules, 2024:

Date: August 1, 2024

- **Key Points:**

Reporting entities must obtain the KYC Identifier from clients or the Central KYC Records Registry to retrieve KYC records.

Clients are not required to resubmit KYC records unless there are changes, incomplete records, or expired documents.

KYC records must be updated within seven days or within a period notified by the Central Government.

SEBI's Master Circular on Anti-Money Laundering (AML) Standards:

Date: June 26, 2024

- **Key Points:**

Securities market intermediaries must follow AML standards and combat financing of terrorism under the PMLA.

Requirements include customer due diligence, maintaining records, and reporting suspicious transactions.

RBI's Notification on KYC Norms and AML Standards:

Date: September 12, 2024

- **Key Points:**

The RBI issued instructions to align KYC norms and AML standards with recent amendments to the PMLA Rules.

Financial institutions are required to update their procedures in compliance with the new regulations.