

टिप्पण : मूल नियम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में संख्यांक सा.का.नि. 239(अ), तारीख 31 मार्च, 2014 द्वारा प्रकाशित किए गए थे और अधिसूचना संख्यांक सा.का.नि. 407(अ), तारीख 31 मई, 2022 द्वारा अंतिम बार संशोधित किए गए थे।

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 5th August, 2022

G.S.R. 624(E).—In exercise of the powers conferred under sub-sections (1) and (3) of section 128, sub-section (3) of section 129, section 133, section 134, sub-section (4) of section 135, sub-section (1) of section 136, section 137 and section 138 read with section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Accounts) Rules, 2014, namely:-

1. **Short title and commencement.**- (1) These rules may be called the Companies (Accounts) Fourth Amendment Rules, 2022.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Companies (Accounts) Rules, 2014, in rule 3,-

(i) in sub-rule (1), for the words “accessible in India”, the words “accessible in India, at all times,” shall be substituted;

(ii) in sub-rule (5), in the proviso, for the words “periodic basis”, the words “daily basis” shall be substituted;

(iii) in sub-rule (6), after clause (d), the following clause shall be inserted, namely:-

“(e) where the service provider is located outside India, the name and address of the person in control of the books of account and other books and papers in India.”.

[F. No. 1/19/2013-CL-V-Part III]

MANOJ PANDEY, Jt. Secy.

Note : The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 239(E), dated the 31st March, 2014 and lastly amended, notification number G.S.R. 407(E), dated the 31st May, 2022.