

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 31st March, 2022

G.S.R. 235(E).—In exercise of the powers conferred by 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) Second 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,-

- (i) in the proviso to sub-rule (1) of rule 3, for the figures, letters and words “1st day of April, 2022”, the figures, letters and words “1st day of April, 2023” shall be substituted;
- (ii) in the proviso to sub-rule (1B) of rule 12, for the figures, letters and word “31st March, 2022”, the figures, letters and word “31st May, 2022” shall be substituted.

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

K. V. R. MURTY, Jt. Secy.

Note : The principal rules were published in the Gazette of India *vide* number G.S.R. 239(E), dated the 31st March, 2014 and was subsequently amended *vide* notifications number G.S.R. 723(E), dated the 14th October, 2014, G.S.R. 37(E), dated the 16th January, 2015, G.S.R. 680(E), dated the 4th September, 2015, G.S.R. 742(E), dated the 27th July, 2016, G.S.R. 1371(E), dated the 7th November, 2017, G.S.R. 191(E), dated the 27th February, 2018, G.S.R. 725(E), dated the 31st July, 2018, G.S.R. 803 (E), dated the 22nd October, 2019, G.S.R. 60(E), dated the 30th January, 2020, G.S.R. 205(E), dated the 24th March, 2021, G.S.R. 247(E), dated the 1st April, 2021 and G.S.R. 107(E), dated the 11th February, 2022.