Companies (Central Government's) General Rules and Forms, 1956

In exercise of the powers conferred by clauses (a) and (b) of sub-section (1) of section 642 of the Companies Act, 1956 (1 of 1956) and all other powers hereunto enabling the Central Government hereby makes the following rules, namely :-

1. Short title, commencement and interpretation. -

(i) These rules may be called The Companies (Central Government's) General Rules and Forms, 1956.
(ii) They shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.
(iii) The General Clauses Act, 1897 (X of 1897) shall apply to the interpretation of these rules as it applies to the interpretation of a Central Act.

2. Definitions. -

(1) In these rules-

(i) 'Act' means the Companies Act, 1956 (1 of 1956) ;
(ii) 'Annexure' means an Annexure to these Rules ;
(iii) 'Charge' includes a mortgage ;
(iv) 'Form' means a Form in Annexure A ;
(v) 'Responsible Officer' in relation to a company, means any one of the following :-

(a) a director of the company ;
(b) manager or secretary of the company ;
(c) any other officer or employee of the company, who may from time to time be recognised or declared by the Central Government to be a responsible officer of the company within the meaning and for the purposes of these rules ;
(vi) 'the seal' means the common seal of the company ; and
(vii) 'section' means a section of the Companies Act, 1956 (1 of 1956).

(2) Words or expressions occurring in these rules and not defined in sub-rule (1) shall bear the same meaning as in the Act.

3. Forms. -

(1) The Forms set forth in Annexure A, or Forms as near thereto as circumstances admit, shall be used in all matters to which the forms relate.
(2) Every company using the forms set forth in Annexure A or forms as near thereto as circumstances admit shall specify therein -
(i) its registration number ; and
(ii) its nominal share capital.
(3) The Forms prescribed in Annexure ‘A’ to these rules may be filed through electronic
media or through any other computer readable media as referred under section 610A of the Companies Act, 1956 (1 of 1956).

(4) The electronic form shall be authenticated as authorized signatories using digital signatures, as defined under the Information Technology Act, 2000 (21 of 2000).

(5) The Forms prescribed in Annexure A when filed in physical form, may be authenticated by authorized signatory by affixing his signature manually.

4. Prescribed particulars. -

The particulars contained in a Form are hereby prescribed as the particulars, if any, required under the relevant provision or provisions of the Act.

4-A. Sections 20 and 21. -

(1) A company seeking to change its name or the promoters of a company under a proposed name may make application to the Registrar of Companies of the State in which the registered office of the company or of the proposed company is or is to be situate, for information as to whether the changed name or the name with which the proposed company is to be registered, as the case may be, is undesirable within the meaning of section 20. "Every such application shall be in Form No. 1-A and be accompanied by a fee of Rs. 500 and the Registrar of Companies shall furnish the required information ordinarily within seven days of the receipt of the application;"

(2) Where the Registrar of Companies informs the company or the promoters of the company that the changed name or the name with which the proposed company is to be registered, as the case may be, is not undesirable, such name shall be available for adoption,

(a) by the said company for a period of six months or,
(b) by the said promoters of the company for a period of six months, from the date of intimation by the Registrar.

4-B. Alteration of articles. -

Where the alteration of the articles of association of any company has the effect of converting a public company into a private company, the company shall make, within three months from the date when the special resolution for the alteration of the articles of the company was passed, an application in writing in Form No. 1-A or in a form as near thereto as the circumstances of the case admit to the Central Government for its approval of the alteration of the articles of the company.

4BB. Section 5.-Officer who is in default. -

(1) The company shall, within thirty days of exercising its powers pursuant to the provisions of clause (f) or clause (g) of section 5 of the Act, file with the Registrar a return in Form 1AA duly signed by Secretary or, where there is no Secretary, by a
(2) Every return relating to exercise of power under clause (f) shall be accompanied by the consent given to the Board of Directors by the person concerned in Form 1AB.
(3) Where, the consent given pursuant to the proviso to clause (f) of section 5 has been revoked or withdrawn, the company shall within thirty days of such revocation or withdrawal file with the Registrar a return in Form 1AC.

4C. Section 43A-Private company to become public company in certain cases. -

The average annual turnover, for the purposes of sub-section (1A) of section 43A of the Act, shall not be less than rupees twenty-five crores.

4CC. Section 56-Salient Features of prospectus. -

The salient features of prospectus for the purposes of sub-section (3) of section 56 shall be in Form-2A.

4CCC. Section 58A. -

For the purpose of sub-section (11) of section 58A, a nomination shall be in Form 2B, set forth in Annexure A

4CCCA - Section 60A : For the purposes of sub-section (3) of section 60A, prescribed time limit for filing information memorandum between the first offer of securities, previous offer of securities and succeeding offer of securities shall be three months.

4D. Section 73. -

The rates of interest, for the purposes of sub-sections (2) and (2A) of section 73, shall be 15 per cent per annum.

5. Section 75-Verification of contract. -

Copies of contract required to be filed by a company with the Registrar in pursuance of section 75, sub-section (1), clause (b), shall be verified by an affidavit of a responsible officer of the company stating that they are true copies.

5-A. Section 108-Transfer deed. -

(1) For purposes of clause (a) of sub-section (1A) of section 108, the prescribed authority shall be the Registrar, or such other authority as the Central Government may from time to time appoint in that behalf by notification in the Official Gazette.

(2) An instrument of transfer shall be in Form 7-B set forth in Annexure A.

(2A) An instrument of transfer shall be in Form 7BB in case of companies listed with
OTC Exchange of India, a company registered under section 25 of the Companies Act, 1956, as set forth in Annexure A.

(3) When an instrument of transfer is presented to the prescribed authority referred to in sub-rule (1), that authority shall forthwith stamp or otherwise endorse thereon the date of such presentation, affix its signature thereto and return the instrument to the party presenting the same:

Provided that the said instrument presented in Form 7B as was in force immediately before the 22nd day of April, 1988, the date of commencement of the Companies (Central Government's) General Rules and Forms (Amendment) Rules, 1988, shall be valid, if it is presented and stamped or endorsed by the prescribed authority on or before the 30th day of July, 1988.

Provided further that when the said instrument is sent to the prescribed authority by post, it shall be accompanied by a self-addressed envelope with the requisite postage stamps for the return of the instrument to the sender.

(4) Every application to the Central Government * for extension of time under sub-section (1D) of section 108 shall be made in Form 7C and shall be accompanied by the instrument of transfer forming the subject matter of the application and the fee prescribed therefor.

* This power of central government has been delegated to the Registrars of Companies.


(1) Every application for approval of the Central Government under section 108A of the Act shall be in Form 7D.
(2) Every application under sub-rule (1) shall be accompanied by a challan or a bank draft evidencing payment of a fee of rupees five hundred.
(3) Every intimation referred to in section 108B and every application for approval under section 108C shall be given in Form 7E.
(4) Every application under sub-rule (3) shall be accompanied by a challan or a bank draft evidencing the payment of a fee of rupees five hundred.

5C. Section 77A. -

(1) A declaration of solvency under sub-section (6) of Section 77A shall be in Form 4A.
(2) The register of the securities brought by a company under sub-section (9) of Section 77A shall be in Form 4B.
(3) The return relating to the buy-back of securities shall be in Form 4C.
(4) The debt equity ratio for listed Housing Finance Companies for the purposes of clause (d) of sub-section (2) of section 77A shall be such as may be specified by the National Housing Bank being the regulator, in consultation with the Central Government.

5D. Section 109A. -

For the purpose of Section 109A (1), a nomination shall be in Form 2B, set forth in Annexure A.

6. Sections 125, 127, 128, 130, 132, 135 and 138.-verification of instrument of deed evidencing charge. -

(a) The prescribed particulars together with copy of the instrument creating the charge or modification thereof or satisfaction of charge shall be filed with the Registrar in Form 8, or Form 10, or form 17 as the case may be, in triplicate.

(b) A copy of every instrument evidencing any charge or modification of charge and required to be filed with the Registrar in pursuance of sections 125, 127, 128 or 135 shall be verified as follows: --

(i) Where the instrument or deed relates solely to property situate outside India, the copy shall be verified by a certificate either under the seal of the company, or under the hand of a responsible officer of the company, or under the hand of some person interested in the mortgage or charge on behalf of any person other than the company, stating that it is a true copy.

(ii) Where the instrument or deed relates, whether wholly or partly, to property situate in India, the copy shall be verified by a certificate of a responsible officer of the company stating that it is true copy or by a certificate of public officer given under and in accordance with the provisions of section 76 the Indian Evidence Act, 1872.

(c) Form 13 shall be filed in triplicate, along with the relevant Form 8 or Form 10, or Form 17, as the case may be, with a fee of rupees ten.

(d) Form 8, or Form 10, or Form 13, or Form 17, as the case may be, shall be signed on behalf of the company and the charge holder.

(e) For the purposes of section 132, the Registrar shall affix stamp on the relative Forms and accompanying instruments with the word 'Registered' under his signature with date and a copy thereof be delivered to the company and the charge-holder.

(f) The register kept in pursuance to sub-section (3) of section 130 shall be open for inspection by any person on payment of a fee of rupees ten for each inspection.

6A – Section 159 - Every company having a share capital shall file the annual return with the Registrar together with the Form 20B.
6B – Section 187C - Every company shall file a return in Form 22B with the Registrar of the declaration made to it in compliance of section 153.

Section 170

7. Sections 171 to 186 shall apply. -

(a) with respect to meetings of any class of members of a company, as adopted and modified in the form set out in Annexure B;
(b) with respect to meetings of debenture-holders of a company as adopted and modified in the form set out in Annexure C; and
(c) with respect to meetings of any class of debenture-holders of a company as adopted and modified in the form set out in Annexure D:

Provided that the application of sections 171 to 175 and sections 177 to 186 as in Annexure B, C or D, as the case may require, shall be subject to such other provisions as may be made either in the Articles of the company or in a contract binding on the persons concerned.

7A. Section 219.-Statement containing salient features. -

(1) The statement containing the salient features of the documents referred to in sub-section (1) of section 219 shall be in Form 23AB.

(2) The statement referred to in sub-rule (1) shall be approved by the board of directors and signed on behalf of the board in accordance with the provisions of sub-section (1) of section 215.

(3) A signed copy of the statement shall be attached to the documents filed pursuant to section 220.

7B. Section 220 - Every company shall file a balance sheet, profit and loss account and other documents with the Registrar together with the Form 23AC.

7C. Section 211 – Application to the Central Government for modification in the matters to be stated in the company’s balance sheet or profit and loss account shall be made in Form 23AAA.

7D. Sub-Section (8) of section 212 – Application for exemption from attaching the annual accounts of subsidiary companies shall be made to the Central Government in Form 23AAB.

7E – Clause (c) of sub-section (2) of section 205. – Application for not providing depreciation shall be made to the Central Government in Form 23AAC.

9. Section 241-Inspector's report. -

The fee payable for furnishing a copy of the inspector's report in pursuance of section 241, sub-section (2), clause (b), shall be rupee one for every one hundred words or fractional part thereof.

10. Section 246-Inspector's report to be evidence. -

A copy of the report of any inspector or inspectors shall, for the purposes of section 246, be authenticated either-

(a) by the seal of the company whose affairs have been investigated ; or
(b) by a certificate of a public officer having the custody of the report, under and in accordance with the provisions of section 76 of the Indian Evidence Act, 1872 (1 of 1872).

10A. Section 269-Appointment of managing or whole-time director or manager. -

(1) Every public company, and every private company, which is a subsidiary of a public company, having a paid-up share capital of rupees five crores or more shall have a managing or whole-time director or a manager.
(2) The return required to be filed with the Registrar, in pursuance of sub-section (2) of section 269 and the certificate required to be incorporated in the said return pursuant to paragraph 3 of Part III of Schedule XIII, shall be filed in Form 25C.

10AB Section 295A - Application for giving loan, providing security or guarantee in connection with a loan shall be made to the Central Government in Form 24AB.

*10B. Section 310-Sitting fee. -

For the purposes of the first proviso to section 310, the amount of remuneration by way of fee for each meeting of the Board of directors or a Committee thereof, shall be as under:

(a) Companies with a paid-up share capital and free reserve of Rs 10 crore and above or turnover of Rs 50 crore and above
   Sitting fees not to exceed the sum of twenty thousand rupees.
(b) other companies
   Sitting fee not to exceed the sum of ten thousand rupees.
10C. Section 314.- Office or place of profit. -

(1) The total monthly remuneration for the purpose of clause (b) of sub-section (1) of section 314, shall not be less than rupees ten thousand.
(2) The total monthly remuneration, for the purpose of sub-section (1B) of section 314, shall not be less than rupees twenty thousand.


11B. Section 370.- Loans to companies under the same management. -

(1) For the purpose of the first proviso to sub-section (1) of section 370, no special resolution shall be necessary in the case of loans made to other bodies corporate not under the same management as the lending company, where the aggregate of such loans do not exceed thirty per cent of the aggregate of the subscribed capital of the lending company and its free reserves.

(2) The aggregate of the loans made by the lending company to all other bodies corporate shall not, except with the prior approval of the Central Government, exceed-

(a) thirty per cent of the aggregate of the subscribed capital of the lending company and its free reserves, where all such other bodies corporate are not under the same management as the lending company;
(b) thirty per cent of the aggregate of the subscribed capital of the lending company and its free reserves, where all such other bodies corporate are under the same management as the lending company.

(3) Where a company has defaulted in repayment of any deposit referred to in section 58-A or any part thereof or interest thereupon in accordance with the terms and conditions of such deposit it shall not be make any loan or give any guarantee under section 370 till the default is made good.

11C. Section 372 - Purchase by companies of shares of other companies. -

(1) The board of directors of a company shall be entitled to invest in the shares of any other body corporate, pursuant to sub-section (2) of section 372, up to thirty per cent. of the subscribed equity share capital, or the aggregate of the paid up equity and preference share capital, of such other body corporate, whichever is less.

Explanation.-

(1) Where the investments are made by a company together with its one or more subsidiary companies, the percentage specified in this sub-rule shall be computed with reference to the aggregate of the investments made by the company and its subsidiaries.

(2) The aggregate of the investments made by the board in all other bodies corporate shall
not, except with the previous approval of the Central Government, exceed-

(i) thirty per cent of the aggregate of the subscribed capital and free reserves of the investing company ; and
(ii) thirty per cent. of the aggregate of the subscribed capital and free reserves of the investing company, where such other bodies corporate are in the same group.

(3) Where a company which has defaulted in repayment of any deposit referred to in section 58-A or any part thereof or interest thereupon in accordance with the terms and conditions of such deposit it shall not be entitled to invest in the share of any other body corporate under section 372 till the default is made good.

12. Section 395 - Acquisition of share of dissenting shareholders. -

(1) The Notice required to be given by a transferee company-

(a) to any dissenting shareholder of the transferer company in pursuance of section 395, sub-section (1) ; or
(b) to any shareholder of the transferer-company who has not assented to the scheme or contract in pursuance of section 395, sub-section (2), clause (a) shall be given in the manner provided in section 53 for the service of a document by a company on a member thereof.

(2) While making any offer or issuing any circular containing any recommendation to the members of the transferer-company by its directors to accept such offer, the company shall furnish the prescribed information in addition to the statement referred to in sub-clause (ii) of clause (a) of the said section. See Form No. 35.

12-A. Section 396(3) - Amalgamation of companies in National interest. -

For the purpose of sub-section (3) of section 396, the Joint Director (Accounts) in the Department of Company Affairs shall be the authority to assess the compensation payable to a member or creditor (including a debenture-holder) of each of the companies amalgamating under that sub-section.

13. Section 399 (4) - Prevention of oppression and mismanagement. -

(1) Every application under clause (4) of section 399 to the Central Government by any members of a company who wish to be authorised to apply to the Company Law Board shall specify-

(a) the names and addresses of the applicants ;
(b) if the company has a share capital, the voting power held by each applicant ;
(c) the total number of applicants ;
(d) their total voting power ; and
(e) the reasons for making the application.
(2) The reasons given in pursuance of clause (e) of sub-rule (1) shall be precise and specific.

(3) Every such application shall be accompanied by such documentary evidence in support of the statements made therein as are reasonably open to the applicants.

(4) Every such application shall be signed by the applicants and shall be verified by their affidavit stating that paragraphs thereof are true to their knowledge and paragraphs to the best of their information and belief.

(5) The Central Government may, before passing orders on the application, require the applicants or any one or more of them, to produce such further documentary or other evidence as the Central Government may consider necessary-

(a) for the purpose of satisfying itself as to the truth of the allegations made in the application; or
(b) for ascertaining any information which, in the opinion of the Central Government, is necessary for the purpose of enabling it to pass orders on the application.

13A section 408 and 409 – Omitted by the Amendment Rules 1991 w.e.f. 31-5-1991

14. Section 503 - Committee of Inspection in winding up. -

(1) Sub-sections (2), (3), (4), (5), (6) and (10) of section 465 shall apply with respect to a committee of inspection appointed in a creditor's voluntary winding up under section 503.
(2) Sub-sections (7), (8) and (9) of section 465 shall not apply with respect to the committee, and sub-rules (3) to (5) shall apply instead.
(3) If a member of the committee is adjudged an insolvent, or compounds or arranges with his creditors, or is absent from five consecutive meetings of the committee without the leave of those members who, together with himself represent the creditors or the company as the case may be, his office shall become vacant.
(4) A member of the committee may be removed at a meeting of the creditors if he represents the creditors, or by the company in general meeting if he represents the company, by an ordinary resolution of which seven days' notice has been given stating the object of the meeting.
(5) On a vacancy occurring in a committee, the liquidator shall forthwith summon a meeting of the creditors or a general meeting of the company, as the case may require to fill the vacancy, and the meeting may, by resolution, re-appoint the same, or appoint another person to fill the vacancy:

Provided that if the liquidator, having regard to the position in the winding-up is of the opinion that it is unnecessary for the vacancy to be filled, he may apply to the Court; and the Court may make an order that the vacancy shall not be filled except in such circumstances as may be specified in the order.
14-A. Section 549(1) - Inspection of books and papers by creditors and contributories.

(1) Any creditor or contributory of a company may apply to the liquidator, for inspection, during office hours, of the books and papers of the company in respect of which an order is made for winding up by or subject to the supervision of the Court and which are in his custody, and the liquidator may, by order, permit inspection of such books and papers in his possession, as he thinks just:

Provided that where the winding-up is for the purpose of reconstruction or amalgamation of the company, inspection of the books and papers of the company shall be subject to orders of the Court to be made on application for the purpose of notice to the liquidator:

Provided further that where a proceeding is pending in the winding up between a contributory or creditor, or a person claiming to be a contributory or a creditor and the liquidator, inspection of the books and papers of the company shall be subject to the orders of the Court in the proceedings as to discovery and inspection.

(2) Every application to the liquidator for permission under sub-rule (1) shall specify:

(a) the name and address of the applicant;
(b) description and particulars of the books and papers of which inspection is required;
(c) the reasons for requiring the inspection of the books and papers referred to in clause (b); and
(d) the name of the company in respect of which such inspection is required and, if possible the date of its winding-up order.

(3) Every such application shall be in writing and signed by the applicant in such form, if any, as may be specified by the Central Government, specifying the capacity in which such application is made and giving the particulars of the shareholding or debt, and shall be supported by such evidence as may be required by the liquidator concerned.

(4) Where the liquidator refuses to grant inspection of the books and papers or any portion thereof, the applicant may apply to the Court and shall give notice of the application to the liquidator; and the Court may pass such orders on the application as it thinks fit, and the inspection, if granted, shall be in accordance with such orders.

15. Section 550(3)(a) and (b) - Disposal of books and papers of a company.

(1) Except as provided in this rule or in an order of the Court made in pursuance of section 550, sub-section (1), clause (a) the books and papers of a company which has been wound-up and of its liquidator shall not be destroyed for a period of five years from the date of its dissolution.

(2)(a) Any creditor or contributory of any such company may make representations to the Central Government in writing with regard to the desirability of destroying all or any of
the books and papers of the company and of its liquidator, at an earlier time than that specified in sub-rule (1).

(b) The liquidator of any such company may also make representations to the Central Government in writing with regard to the desirability of destroying all or any of these books and papers and those of the company at an earlier time than that specified in sub-rule (1).

(3) After considering the representations made to it under clause (a) or clause (b) of sub-rule (2), as the case may be, and giving to all persons concerned in the matter, such opportunity, if any, as may, in the opinion of the Central Government, be reasonable in the circumstances to make their representations if any, to it in writing the Central Government may direct either

(a) that the period of five years specified in sub-rule (1) shall be reduced to such extent as it may deem just and proper; or
(b) that period shall remain unaltered.

(4) Any creditor or contributory of the company may appeal to the Court from any direction given by the Central Government under sub-rule (3).

(5) (a) After giving such opportunity, if any, as may, in the opinion of the Central Government, be reasonable in the circumstances, to all persons concerned in the matter, to make representations if any, to it in writing, the Central Government may for reasons to be recorded by it in writing, vary or rescind any direction made by it under these rules.

(b) Any creditor or contributory of the company may appeal to the Court from any direction given by the Central Government under clause (a).

(6) Every appeal under sub-rule (4) or clause (b) of sub-rule (5) from any direction of the Central Government shall be preferred within ninety days of the making of the direction:

Provided that an appeal may be admitted after the period aforesaid, if the appellant satisfies the Court that he had sufficient cause for not preferring the appeal within that period.

(7) No direction given by the Central Government under sub-rule (3) or clause (a) of sub-rule (5) shall be inconsistent with any order made by the Court on an appeal preferred to it under these rules or on an application made to it under clause (a) of sub-section (1) of section 550.

(8) Any special or other resolution passed, by any such company or such other authority as may be competent in this behalf for the destruction of all or any of the books and papers of the company and of its liquidator before the expiry of the period of five years specified in sub-rule (1) or of such shorter period as may be fixed by the Central Government or the Court in pursuance of these rules shall have effect as if for the period
mentioned in the resolution, the period of five years or the shorter period aforesaid had been substituted.

(9) Where any application or appeal is made to the Court for the destruction of all or any of the books and papers of a company and of its liquidator before the expiry of the period of five years referred to in sub-rule (1) or of such shorter period, if any, as may have been fixed by the Central Government under sub-rule (3) or clause (a) of sub-rule (5), as the case may be, the application or appeal shall not be heard unless a copy thereof has been served on the Central Government by the applicant or appellant and not less than one month has expired from the date on which the copy is so served.

16. Section 592(1)(a) - Certification of document of Foreign Companies. -

(1) A copy of any charter, statutes, memorandum and articles, or other instrument constituting or defining the constitution company shall be duly certified to be a true copy as provided in sub-rules (2), (3) and (4) or as provided in sub-rule (5) as the case may require.

(2) If the company be incorporated in a country outside the Commonwealth, the copy aforesaid shall be certified-

(a) by an official of the Government to whose custody the original is committed ; or
(b) a Notary (Public) of such country ; or
(c) by an officer of the company.

(3) The signature or seal of the official referred to in clause (a) of sub-rule (2) or the certificate of the Notary (Public) referred to in clause (b) of that sub-rule shall be authenticated by a diplomatic or consular officer empowered in this behalf under section 3 of the Diplomatic and Consular Officers (Oaths and Fees) Act, 1948 (XL of 1948), or where there is no such officer, by any of the officials mentioned in section 6 of the Commissioners of Oaths Act, 1889 (52 and 53 Vic. C. 10), or in any Act amending the same.

(4) The certificate of the officer of the company referred to in clause (c) of sub-clause (2) shall be signed before a person having authority to administer an oath as provided under section 3 of the Diplomatic and Consular Officers (Oaths and Fees) Act, 1948 (XL of 1948), or as the case may be, by section 3 of the Commissioners of Oaths Act, 1889 (52 and 53 Vic. C. 10) the status of the person administering the oath in the latter case being authenticated by any official specified in section 6 of the Commissioners of Oaths Act, 1889 (52 and 53 Vic. C. 10) or in any Act amending the same.

(5) If the company be incorporated in any Part of the Commonwealth, the copy of the document referred to in sub-rule (1) shall be certified as a true copy ;

(a) by an official of the Government to whose custody the original of the document is committed ;or
(b) by a Notary (Public) in that Part of the Commonwealth; or
(c) by an officer of the company, on oath before a person having authority to administer
an oath in that part of the Commonwealth.

17. Section 592, 593 and 605 - Authentication of documents of foreign companies. -

(1) Translation into English of documents required to be filed with the Registrar in
pursuance of section 592, 593 or 605 shall be certified to be correct as provided in sub-
rule (2) or sub-rule (3), as the case may require.

(2) Where any such translation is made outside India, it shall be authenticated by the
signature and the seal, if any-

(a) of the official having custody of the original; or
(b) of a Notary (Public) of the country (or part of the country) where the company is
incorporated:

Provided that where the company is incorporated in a country outside the Commonwealth
the signature or seal of the person so certifying shall be authenticated by a diplomatic or
consular officer empowered in this behalf under section 3 of the Diplomatic and Consular
Officer (Oaths and Fees) Act, 1948 (XL of 1948), or where there is no such officer, by
any of the Officials mentioned in section 6 of the Commissioners of Oaths Act, 1889 (52
and 53 Vic. C. 10), or in any Act amending the same.

(3) Where such translation is made within India, it shall be authenticated-

(a) by an advocate, attorney or pleader entitled to appear before any High Court; or
(b) by any affidavit of some person having, in the opinion of the Registrar, an adequate
knowledge of the language of the original and of English.

18. Section 593 - Return to be delivered to Registrar by foreign company in case of
alteration. -

(1) Notice of any alteration in any instrument, referred to in clause (a) of section 593 or
any particulars referred to in clause (b) or (c) of that section, shall be delivered to the
Registrar on or before the 31st January, of the year following the year in which the
alteration was made or occurred.

(2) Notice of any alteration in the particulars referred to in clause (d) or (e) of that section
shall be delivered to the Registrar within one month from the date on which the alteration
was made or occurred.

18-A. Section 594 - Accounts of foreign company. -

The documents referred to in clause (a) of sub-section (1) and in sub-section (3) of
section 594 shall be delivered to the Registrar within a period of nine months of the close
of the financial year of the foreign company to which the documents relate:

Provided that the Registrar may, for any special reason, and on the application made in writing by the foreign company concerned, extend the said period by a period not exceeding three months.

19. Translation of documents other than those under Part XI of the Act. -

If any document, or any portion of any documents, required to be filed by, or registered with, the Registrar or containing any fact required to be recorded by him, in pursuance of any provision of the Act contained in any part of the Act (except Part XI) is not in English or in Hindi language, a translation of that document or portion either in English or Hindi certified by a responsible officer of the company to be correct, shall be attached to each copy of the document which is furnished to the Registrar.

20. Section 601 - Fee for registration of document by foreign company. -

The fee to be paid to the Registrar in pursuance of section 601 for registering any document relating to a foreign company shall be Rs. 1000/-

20A General - Copy to be forwarded to the Registrar when application made to Central Government. -

(1) A copy of every application together with a copy of each of the documents enclosed therewith, made in pursuance of sub-section (1) of section 31, sub-section (4) of section 43-A, section 198, section 309, section 387 or under any of the sections referred to in sub-section (1) of section 640-B, shall be forwarded by the company to the Registrar of Companies concerned simultaneously with the application to the Central Government.

(2) Any person having any objection to a proposal contained in a notice issued in pursuance of section 640-B shall, if he so desires, communicate his objection in writing duly substantiated to the Secretary, Department of Company Affairs and Insurance, Ministry of Finance, New Delhi, as early as possible after the publication of the notice in the newspapers. No objection received by the Central Government after thirty days of the publication of such a notice would be considered.

20B. Section 621A. Application under section 166, 210, 394, 560 and 621A of the Act shall be made to the Registrar of Companies in Form 61.

20C – Every company shall file document with the Register of Companies under sections 18, 31, 44, 60, 77A, 488, 497, 509, 516, 551 and 555 of the Act and rules 313, 315, 327, 331, 335 of the Companies (Court) Rules, 1959 and rule 10 of the Companies (Acceptance of Deposit) Rules, 1979 together with Form 62.

20D - Section 620A. - Application for declaration as Nidhi company shall be made to
the Central Government in Form 63.

20E – Section 620A - Application for opening branch or branches by a Nidhi company, pursuant to notification number GSR 555(E) dated 26th July 2001, shall be made to the Central Government in Form 64.

20F – Application for extension of time or exemption under section 58A(8) and information and explanation on reservations and qualifications contained in the cost audit report by a company under section 233B(7) of the Companies Act, 1956 shall be made to the Central Government in Form 65.

21. Power of Central Government to relax Rules 16, 17 and 19. - Where the Central Government is satisfied that, it is not practicable to certify a copy of translation as provided in Rule 16, 17 or 19 as the case may be, the Central Government may after recording its reasons in writing permit the copy of translation to be treated as a certified copy, if such conditions, if any, as may be imposed by the Central Government in that behalf are (duly) fulfilled.

21A. Fees for Inspection of documents etc. - The fee payable in pursuance of the following provisions of the Act, shall be-

(1) Clause (a) of sub-section (1) of section rupees ten. 118.................................

(2) Clause (b) of sub-section (1) of section 118 rupee one.

(3) Sub-section (2) of section rupees ten. 144.................................

(4) Clause (b) of sub-section (2) of section rupees ten. 163.................................

(5) Clause (b) of sub-section (3) of section rupee one. 163.................................

(6) Sub-section (2) of section rupee one. 196.................................

(7) Clause (a) of sub-section (1) of section *rupees fifty. 610.................................

(8) Clauses (b) of sub-section (1) of section 610-

   (i) for copy of certificate of *rupees fifty.

   (ii) for copy of extracts of other documents rupees twenty-five

      including hard copy of such documents on per page of the

      computer readable media the fee of rupees twenty-five per page would chargeable

      document.
22. Payment of fees - Except as otherwise provided elsewhere -

(1) Fees payable to the Registrar in pursuance of the Act or any rule or regulation made or notification issued thereunder shall be paid either to the Registrar in cash or into the Public Account of India at any Treasury or into the Reserve Bank of India or any office of the State Bank of India or any subsidiary thereof acting as the agent of the Reserve Bank of India for credit under the following head, namely:

<table>
<thead>
<tr>
<th>Major Head</th>
<th>Alphanumeric code</th>
<th>Account Code</th>
<th>Serial Code</th>
<th>Source category</th>
<th>check digit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1475</td>
<td>Other general</td>
<td>147500105</td>
<td>14750006</td>
<td>113</td>
<td></td>
</tr>
<tr>
<td>1475-00-105</td>
<td>Regulation of joint stock companies:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(a) Registration fees</td>
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<td>14750032</td>
<td>114</td>
<td></td>
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<tr>
<td></td>
<td>(b) Filing fees</td>
<td>14750010598</td>
<td>14750033</td>
<td>117</td>
<td></td>
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<tr>
<td></td>
<td>(c) Inspection and copying fee</td>
<td>14750010597</td>
<td>14750034</td>
<td>112</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(d) Other fees</td>
<td>14750010596</td>
<td>14750035</td>
<td>119</td>
<td></td>
</tr>
</tbody>
</table>

(2) Fees payable to the Central Government in pursuance of the Act or any rule or regulation made or notification issued thereunder other than those payable under sub-section (2) of section 451 of the Act shall be paid into the Public Account of India at any Government treasury or into the Reserve Bank of India or any office of the State Bank of India or any subsidiary thereof acting as the agent of the Reserve Bank of India for credit under the following head, namely:

<table>
<thead>
<tr>
<th>Major Head</th>
<th>Alphanumeric code</th>
<th>Account Code</th>
<th>Serial Code</th>
<th>Source category</th>
<th>check digit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1475</td>
<td>Other general</td>
<td>147500105</td>
<td>14750006</td>
<td>113</td>
<td></td>
</tr>
<tr>
<td>1475-00-105</td>
<td>Regulation of joint stock companies:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other fees</td>
<td>14750010596</td>
<td>14750035</td>
<td>119</td>
<td></td>
</tr>
</tbody>
</table>

(3) Fees payable to the Central Government in pursuance of sub-section (2) of section 451 of the Companies Act, 1956, shall be paid into the Public Account of India at any Government treasury or into the Reserve Bank of India or any office of the State Bank of India or any subsidiary thereof acting as the agent of the Reserve Bank of India for credit under the following head, namely:

<table>
<thead>
<tr>
<th>Major Head</th>
<th>Alphanumeric code</th>
<th>Account Code</th>
<th>Serial Code</th>
<th>Source category</th>
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<td>Regulation of joint stock companies:</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>Other fees</td>
<td>14750010596</td>
<td>14750035</td>
<td>119</td>
<td></td>
</tr>
</tbody>
</table>
"Provided that the fees payable to the Registrars may be paid also through postal orders (where the amount involved does not exceed fifty rupees) or through cheques or bank drafts payable at and/or drawn on post offices or banks, as the case may be, located at the same city or town as the office of the Registrar:

Provided further that, where a fee payable to the Registrar is paid through postal orders, cheques or bank drafts as aforesaid it shall not be deemed to have been paid unless and until the relevant postal orders, cheques or drafts are cashed and the amount credited."

“Provided also that, where application is filed through electronic media or through any other computer readable media, the user may choose any one of the following payment options namely, (i) Credit Card; or (ii) Internet Banking; or (iii) Remittance at the Bank Counter or (iv) any other mode as approved by the Central Government. The requisite fee as specified in the Companies (Fees on Applications) Rules, 1968 shall be payable through any of the accredited branches of the following Banks.

(a) Punjab National Bank
(b) State Bank of India
(c) Indian Bank
(d) ICICI Bank
(e) HDFC Bank”

23. **Payment of dividend to shareholders and interest to debenture-holders.** -

The amount of dividend payable to shareholders and the amount of interest payable to debenture holders under the provisions of the Companies Act, 1956 (1 of 1956) may be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise, it shall be ignored.

**NOTE**: - For details of forms log on to Ministry of Company Affairs website www.mca.gov.in.

Company Law Department's communique as regards future payments Payment only in Punjab National Bank from 1-10-1976

Under a changed scheme of Departmental accounting, the Treasury functions hitherto done by the Reserve Bank or the State Bank have been transferred to the public sector banks. The Punjab National Bank has been designated as the public sector bank for the Department of Company Affairs. Accordingly all payments hitherto being made in the Reserve Bank of India or the State Bank of India and Government Treasuries shall hereafter be made in the under mentioned branches of the Punjab National Bank:
<table>
<thead>
<tr>
<th></th>
<th>Office</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Ahmedabad</td>
<td>Ashram Road</td>
</tr>
<tr>
<td>2</td>
<td>Allahabad</td>
<td>Civil Lines</td>
</tr>
<tr>
<td>3</td>
<td>Bangalore</td>
<td>City Branch</td>
</tr>
<tr>
<td>4</td>
<td>Bombay</td>
<td>Phiroz Shah Mehta Road</td>
</tr>
<tr>
<td>5</td>
<td>Calcutta</td>
<td>Brabourne Road</td>
</tr>
<tr>
<td>6</td>
<td>Chandigarh</td>
<td>Sector 17</td>
</tr>
<tr>
<td>7</td>
<td>Cuttack</td>
<td>Cuttack</td>
</tr>
<tr>
<td>8</td>
<td>Delhi</td>
<td>Barakhamba Road, New Delhi</td>
</tr>
<tr>
<td>9</td>
<td>Ernakulam</td>
<td>Ernakulam</td>
</tr>
<tr>
<td>10</td>
<td>Gwalior</td>
<td>NayaBazar</td>
</tr>
<tr>
<td>11</td>
<td>Hyderabad</td>
<td>Bank Street</td>
</tr>
<tr>
<td>12</td>
<td>Jaipur</td>
<td>M. I. Road</td>
</tr>
<tr>
<td>13</td>
<td>Jodhpur</td>
<td>Ratnada Colony</td>
</tr>
<tr>
<td>14</td>
<td>Jullundur</td>
<td>Civil Lines</td>
</tr>
<tr>
<td>15</td>
<td>Kanpur</td>
<td>Swaroop Nagar</td>
</tr>
<tr>
<td>16</td>
<td>Madras</td>
<td>Mount Road</td>
</tr>
<tr>
<td>17</td>
<td>Nagpur</td>
<td>Kingsway</td>
</tr>
<tr>
<td>18</td>
<td>Patna</td>
<td>Boring Road</td>
</tr>
<tr>
<td>19</td>
<td>Shillong</td>
<td>Shillong</td>
</tr>
<tr>
<td>20</td>
<td>Srinagar</td>
<td>Amirkadal</td>
</tr>
</tbody>
</table>

In the case of Goa, payments/receipts shall be made in the Bank of Maharashtra, as there is no branch of the Punjab National Bank. Receipts may be realised by the Registrars in the form of cash, local cheques, demand drafts, or money orders or postal orders by the Registrars on account of the Department.

Payments may be made into the Punjab National Bank with challans prepared in triplicate two copies of the challans will be given to the depositor, one of which should be sent by the depositor to the Registrar or Company Law Board etc., as the case may require, along with the other documents, that is application etc. Or payments may be made by demand drafts drawn in favour of the Pay and Accounts Officer of the area concerned and sent to the Departmental Officer concerned that is, Registrar of Companies, Company Law Board etc., along with the application and other documents.