सं. 850] नई दिल्ली, संवत, दिसम्बर 3, 2018/अग्रहयण 12, 1940
No. 850] NEW DELHI, MONDAY, DECEMBER 3, 2018/AGRAHAYANA 12, 1940

कार्योत अवसंगत
अधिकृत
नई दिल्ली, 3 दिसम्बर, 2018

सा.का.सं. 1157(ब).— केंद्रीय सरकार, कंपनी अधिनियम, 2013 (2013 का 18) की धारा 469 की उप-धारा (1) और (2) और धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, कंपनी (लागत अभिलेख और लेखापेशी) नियम, 2014 में आये और संशोधन करने के लिए निर्देशित नियम बनाती है, अर्थातः -

1. (1) इन नियमों का सत्संग नाम कंपनी (लागत अभिलेख और लेखापेशी) संविधान नियम, 2018 है।

(2) के नियम राजपत्र में इसके प्रकाशन की तारीख को प्रस्तुत होगी।

2. कंपनी (लागत अभिलेख और लेखापेशी) नियम, 2014 (जिसमें इसके प्रकाशन मूल नियम कहा गया है) में, नियम 3 में, सारणी में, प्रतिफल (डॉ) गैर-विनियमित क्षेत्रों के अधीन,-

(i) क्रम संख्या 7 में "प्रमुख बंदरगाहों के लिए दैर्घ्य पाठ्यक्रम द्वारा विनियमित किमी जहाज़ या वस्त्रों के संच भी दर्शावत्र द्वारा प्रदान की जा रही सेवाएँ" क्षेत्रों के लिए "भारतीय नाम अधिनियम, 1963 (1963 का 38) के तहत प्रमुख बंदरगाहों के लिए दैर्घ्य पाठ्यक्रम द्वारा विनियमित किमी जहाज़ या वस्त्रों के संच में दर्शावत्र द्वारा प्रदान की जा रही सेवाएँ" शब्द, अंक और कोटियाँ रखे जाएँगे;

(ii) क्रम म. 8 "विवाहनियमों द्वारा श्रद्धा के ठिकाने पर 'विवाहनियमों पर' शब्द रखे जाएँगे;

(iii) क्रम संख्या 13 में, '8608' प्रविधि के बाद '8609' प्रविधि अंत: स्थापित की जाएँगी;

(iv) क्रम संख्या 19 में, '5303' प्रविधि के बाद '5307' प्रविधि अंत: स्थापित की जाएँगी;

(v) क्रम संख्या 28 में, 'कार्य' शब्द के लिए 'लुप्ति और कार्य' शब्द रखे जाएँगे तथा '4801 से 4802' प्रविधि में पहले '4701 से 4704' प्रविधि अंत: स्थापित की जाएँगी;

(vi) क्रम संख्या 29 में, '5303' प्रविधि के बाद '5307' प्रविधि अंत: स्थापित की जाएँगी;

(vii) क्रम संख्या 33 में, विदु. म. (xiii) में, 'डेफिंडेटेड' शब्द के लिए 'डेफिंडेटेड' शब्द रखे जाएँगे;
3. in sub-rule 6, sub-rule (6), as inserted, in the notification of the date of such had been made the entry ‘5307’ shall be inserted.

4. To the entry ‘8608’, the entry ‘8609’ shall be inserted.

5. Against Sl. No. 28, for the words ‘Paper’, the words ‘Pulp and Paper’ shall be substituted and before the entry ‘137’, the entry ‘138’ shall be inserted.

6. Against Sl. No. 29, for the words ‘by airports’ the words ‘at the airports’ shall be substituted.

7. Against Sl. No. 13, for the words ‘8608’, the entry ‘8609’ shall be inserted.

8. Against Sl. No. 19, for the words ‘5303’, the entry ‘5307’ shall be inserted.

9. Against Sl. No. 23, for the words ‘137’, the entry ‘138’ shall be inserted.

10. Against Sl. No. 28, for the words ‘8608’, the entry ‘8609’ shall be inserted.

11. Against Sl. No. 29, for the words ‘5303’, the entry ‘5307’ shall be inserted.

THE GAZETTE OF INDIA : EXTRAORDINARY

PART II—SECT. 3(i)

G.S.R. 1157(E).—In exercise of the powers conferred by sub-sections (1) and (2) of section 469 and section 148 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (cost records and audit) Rules, 2014, namely:-

1. (1) These rules may be called the Companies (cost records and audit) Amendment Rules, 2018.

2. In the Companies (cost records and audit) Rules, 2014 (hereinafter referred to as the Principal Rules), in rule 3, in TABLE, under the heading (B) Non-regulated Sectors,-

(i) against Sl. No. 7 for the words “services rendered by a Port in relation to a vessel or goods regulated by the Tariff Authority for Major Ports” the words, figures and brackets “services rendered for a Port in relation to a vessel or goods regulated by the Tariff Authority for Major Ports under the Major Port Trusts Act, 1963 (38 of 1963)”, shall be substituted;

(ii) against Sl. No. 8 for the words ‘by airports’ the words ‘at the airports’ shall be substituted;

(iii) against Sl. No. 13, after the entry ‘8608’, the entry ‘8609’ shall be inserted;

(iv) against Sl. No. 19, after the entry ‘5303’, the entry ‘5307’ shall be inserted;

(v) against Sl. No. 28, for the words ‘Paper’, the words ‘Pulp and Paper’ shall be substituted and before the entry ‘137’, the entry ‘138’ shall be inserted;

(vi) against Sl. No. 29, after the entry ‘5303’, the entry ‘5307’ shall be inserted.

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 3rd December, 2018

G.S.R. 1157(E).—In exercise of the powers conferred by sub-sections (1) and (2) of section 469 and section 148 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (cost records and audit) Rules, 2014, namely:-

1. (1) These rules may be called the Companies (cost records and audit) Amendment Rules, 2018.

2. In the Companies (cost records and audit) Rules, 2014 (hereinafter referred to as the Principal Rules), in rule 3, in TABLE, under the heading (B) Non-regulated Sectors,-

(i) against Sl. No. 7 for the words “services rendered by a Port in relation to a vessel or goods regulated by the Tariff Authority for Major Ports” the words, figures and brackets “services rendered for a Port in relation to a vessel or goods regulated by the Tariff Authority for Major Ports under the Major Port Trusts Act, 1963 (38 of 1963)”, shall be substituted;

(ii) against Sl. No. 8 for the words ‘by airports’ the words ‘at the airports’ shall be substituted;

(iii) against Sl. No. 13, after the entry ‘8608’, the entry ‘8609’ shall be inserted;

(iv) against Sl. No. 19, after the entry ‘5303’, the entry ‘5307’ shall be inserted;

(v) against Sl. No. 28, for the words ‘Paper’, the words ‘Pulp and Paper’ shall be substituted and before the entry ‘137’, the entry ‘138’ shall be inserted;

(vi) against Sl. No. 29, after the entry ‘5303’, the entry ‘5307’ shall be inserted.
(vii) against Sl. No. 33, in point no. (xiii), for the word ‘deflobillator’ the word ‘defibrillators’ shall be substituted;

3. in rule 6, in sub-rule (6), the following proviso shall be inserted, namely:-

“Provided that the Companies which have got extension of time of holding Annual General Meeting under section 96 (1) of the Companies Act, 2013, may file form CRA-4 within resultant extended period of filing financial statements under section 137 of the Companies Act, 2013.”.

4. In the principal rules, in Annexure,-

(i) in Form CRA-1, paragraph number 31 shall be inserted, namely:-

“31. Unit of Measurement (UOM).

The Unit of Measurement (UOM) for each Customs Tariff Act Heading, wherever applicable, shall be the same as provided for in the Customs Tariff Act, 1975 (51 of 1975) corresponding to that particular Customs Tariff Act Heading.”;

(ii) in form CRA-3, in Note, Note (3) shall be added, namely:-

“Note. (3) The Unit of Measurement (UOM) for each Customs Tariff Act Heading, wherever applicable, shall be the same as provided for in the Customs Tariff Act, 1975 (51 of 1975) corresponding to that particular Customs Tariff Act Heading.”

[F.No. 1/40/2013-CL-V Part 1]

K.V.R. MURTY, 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. 425 (E), dated the 30th June, 2014 and amended vide number G.S.R. 01(E), dated the 31st December, 2014 and vide number G.S.R. 486 (E), Dated the 12th June, 2015 and vide number G.S.R. 695 (E), dated the 14th July, 2016 and vide number G.S.R. 1498 (E), dated the 7th December, 2017 and vide number G.S.R. 1526 (E), dated the 20th December, 2017