

Order proposed to be issued under section 470 of the Companies Act, 2013.

[To be published in the Gazette of India, Extra ordinary, Part II, Section 3, Sub-section (ii)]

MINISTRY OF CORPORATE AFFAIRS

ORDER

New Delhi, the \_\_\_\_\_ 2014

S.O. \_\_\_\_\_ (E) Whereas the Companies Act, 2013 (18 of 2013) (hereinafter referred to as the said Act) received the assent of the President on 29<sup>th</sup> August, 2013 and section 1 thereof came into force on the same date;

And whereas certain sections of the Act were brought into force with effect from 12<sup>th</sup> September, 2013 and certain other sections have been brought into force with effect from 1<sup>st</sup> April, 2014;

And whereas section 92 of the Act, which provides for preparation, certification and filing etc of annual return by companies, has come into force on the 1<sup>st</sup> day of April, 2014;

And whereas sub-section (2) of section 92 of the Act provides for certification of annual returns of listed companies and companies having prescribed paid-up capital and turnover;

And whereas difficulties have arisen regarding compliance with the provision of the said sub-section (2) of section 92 with regard to certification of annual returns for companies having prescribed paid-up capital or prescribed turnover;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 470 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following Order to remove the above said difficulties, namely :-

1. Short title and commencement.-

(1) This Order may be called the Companies 2<sup>nd</sup> (Removal of Difficulties) Order, 2014.

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

2. Certification of Annual Return of certain companies:

It is hereby clarified that the annual return, filed by a listed company or, by a company having such paid-up capital or turnover as may be prescribed in the rules under sub-section (2) of section 92, shall be certified by a company secretary in practice in the prescribed form, stating that the annual return discloses the facts correctly and adequately and that the company has complied with all the provisions of this Act.

[F. No. 1/15/2013-CL.V]

RENUKA KUMAR,  
JOINT SECRETARY