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प्राधिकार से प्रकाशित

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कार्यों द्वारा मंगलवार

दिनेश नई दिल्ली, 30 जून, 2016

क्र.ब. 2284(व)—राज्यसभा अधिनियम, 2013 (2013 का 18) (जिसे इसमें इसके पश्चात उक्त अधिनियम कहा गया है) की 29 अगस्त, 2013 का राज्यपति की सम्मति प्राप्त हुई थी और उसकी धारा 1 उम्मी वा रीति में प्रस्तुत हुई थी;

और, उक्त अधिनियम की धारा 139 के उपबंध, जो लेखापरीक्षा की नियुक्ति के लिए उपबंध है, 1 अप्रैल, 2014 में प्रस्तुत हुए;

और, उक्त अधिनियम की धारा 139 की उपधारा (2) में यह उपबंध है कि कोई सुनिश्चित कंपनिया या कंपनियों की विधित प्रैक्टिस कोई कंपनी —

(क) इम्युनिटी को पांच वर्षांतर कार्यों की एक अपधि से अधिक के लिए लेखापरीक्षा नियुक्त या पुनर्नियुक्त नहीं करेगी; और

(ख) किसी लेखापरीक्षा के कार्यों के पांच वर्षांतर कार्यों की दो अवधियों में अधिक के लिए लेखापरीक्षा नियुक्त या पुनर्नियुक्त नहीं करेगी;

और, उपधारा (2) के पहले भाग में उस अधिक का उपबंध है कि इसके लिए वर्तमान लेखापरीक्षा या लेखापरीक्षा प्रौद्य ने उक्त उपधारा के अधिक उपबंधित अवधि पूरी कर ली है; तो वह उसी कंपनी में पुनः नियुक्ति का पात्र नहीं होगा;
Whereas, the Companies Act, 2013 (18 of 2013) (hereinafter referred to as the said Act) received the assent of the President on 29th August, 2013 and section 1 thereof came into force on the same date;

And, whereas, the provisions contained in section 139, which provides for appointment of auditors has come into force the same company;

And, whereas, first proviso to sub-section (2) provides for period for which the individual auditor or audit firm who or which have completed term provided under such sub-section shall not be eligible for re-appointment as auditor in the same company;

And, whereas, sub-section (2) of section 139 of the said Act provides that no listed company and the prescribed class of companies shall appoint or re-appoint-

(a) an individual as auditor for more than one term of five consecutive years; and
(b) an audit firm as auditor for more than two terms of five consecutive years;

And, whereas, the provisions contained in section 139, which provides for appointment of auditors has come into force the same company;

And, whereas, first proviso to sub-section (2) provides for period for which the individual auditor or audit firm who or which have completed term provided under such sub-section shall not be eligible for re-appointment as auditor in the same company;
And, whereas, the third proviso to sub-section (2) provides that every company, existing on or before the commencement of this Act which is required to comply with provisions of sub-section (2) shall comply with the requirements of such sub-section within three years from the date of commencement of the said Act;

And, whereas, as per provisions of sub-section (1) of section 139, the companies are required to appoint auditor at the annual general meeting who shall hold office from the conclusion of that meeting till the conclusion of sixth annual general meeting;

And, whereas, difficulties have arisen regarding compliance with the provisions of third proviso to sub-section (2) of section 139 in so far as they relate to the period within which companies would comply with provisions of sub-section (2) of section 139 of the said Act;

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 (Removal of Difficulties) Third Order, 2016.

   (2) It shall be deemed to have come into force from 1st April, 2014.

2. In the Companies Act, 2013, in section 139, in sub-section (2), for the third proviso, the following proviso shall be substituted, namely:-

   “Provided also that every company, existing on or before the commencement of this Act which is required to comply with the provisions of this sub-section, shall comply with requirements of this sub-section within a period which shall not be later than the date of the first annual general meeting of the company held, within the period specified under sub-section (1) of section 96, after three years from the date of commencement of this Act.”.

[F. No. 1/33/2013-CL-V]

AMARDEEP SINGH BHATIA, Jt. Secy.