

Ready Reckoner for Company Secretarial Practice:

- Applicable Sections and Rules framed under New Companies Act, 2013 and Old Companies Act, 1956 along with Chapters and their contents.
- Mapping of Schedules framed under New Companies Act, 2013 and Old Companies Act, 1956
- Mapping of Forms framed under New Companies Act, 2013 and Old Companies Act, 1956

Applicable Contents along with Chapters, Sections and Rules of The Companies Act, 2013 and The Companies Act, 1956

Contents:

The Companies Act, **2013 and** Rules **framed** there under in its entirety with specific reference to The Companies Act, **1956 and** Rules **framed** there under in its entirety with specific reference to

Note:

1. The provisions of the Companies Act, 1956 which are still in force till the time their corresponding or new provisions of the Companies Act, 2013 are enforced.
2. This is a ready reckoner for the information of stakeholders. Please refer to the relevant notifications and circulars issued separately.

Content	Chapter	Sections	Rules
(a) Preliminary	Chapter I of New Co ACT 2013	Sections 1 and 2	The Companies (Specification of definitions details) Rules, 2014
(b) Incorporation of Company and Matters Incidental thereto	Chapter II of New Co ACT 2013	Sections 3 to 22	The Companies (Incorporation) Rules, 2014
(c) Prospectus and Allotment of Securities	Chapter III of New Co ACT 2013 Part I –Public Offer	Sections 23 to 41	The Companies (Prospectus and Allotment of Securities) Rules, 2014

	Part II –Private Placement	Sections 42	
(d) Share Capital and Debentures	Chapter IV of New Co ACT 2013	Sections 43 to 72	The Companies (Share capital and debentures) Rules, 2014
(e) Acceptance of Deposits by companies	Chapter V of New Co ACT 2013	Sections 73 to 76	The Companies (Acceptance of Deposits) Rules, 2014
(f) Registration of Charges	Chapter VI of New Co ACT 2013	Sections 77 to 87	The Companies (Registration of Charges) Rules, 2014
(g) Management and Administration	Chapter VII of New Co ACT 2013	Sections 88 to 122	The Companies (Management and Administration) Rules, 2014
(h) Declaration and payment of Dividend	Chapter VIII of New Co ACT 2013	Sections 123 to 127	Companies (Declaration and payment of Dividend) Rules, 2014
(i) Accounts and audit	Chapter IX of New Co ACT 2013	Sections 128 to 138	Companies (Accounts) Rules, 2014
	Chapter X of New Co ACT 2013	Sections 139 to 148	Companies (Audit & Auditor) Rules, 2014
		Sections 148	Companies (Cost Records and Audit) Rules, 2014
(j) Appointment and Qualifications of Directors	Chapter XI of New Co ACT 2013	Sections 149 to 172	Companies (Appointment and Qualification of Directors) Rules, 2014
(k) Appointment and remuneration of Managerial Personnel	Chapter XII of New Co ACT 2013	Sections 173 to 195	Companies (Meetings of Board and its powers) Rules, 2014
(l) Meetings of Board and its powers	Chapter XIII of New Co ACT 2013	Sections 196 to 205	Companies (Appointment and Remuneration of Managerial personnel) Rules, 2014
(m) Inspection, inquiry and Investigation	Chapter XIV of New Co ACT 2013	Sections 206 to 229	Companies (Inspection, Investigation and Inquiry) Rules, 2014
(n) Compromises, Arrangements and	Old Co ACT 1956 –	Section 390	

Amalgamations	Chapter V of Part IV of the Companies Act ,1956	to 396A	
(o) Prevention of Oppression and Mismanagement	Old Co ACT 1956 - Chapter VI of Part IV of the Companies Act ,1956	Section 397 to 409	
(p) Revival and Rehabilitation of Sick Companies	Old Co ACT 1956 Part VII of the Companies Act, 1956	Section 425 to 560	
(q) Winding Up	Old Co ACT 1956 Part VII of the Companies Act, 1956	Section 425 to 560	
(r) Producer Companies	Old Co ACT 1956 Part IX A of the Companies Act, 1956	Section 581A to 581ZT	
(s) Companies Authorised to Register under this Act India	Chapter XXI- Part I of New Co ACT 2013	Section 366 to 374	Companies (Authorised to Registered) Rules, 2014
(t) Companies incorporated outside India	Chapter XXII of New Co ACT 2013	Section 379 to 393	Companies (Registration of Foreign Companies) Rules, 2014
(u) Government Companies	Chapter XXIII of New Co ACT 2013	Section 394 to 395	
(v) Registration Offices and Fees	Chapter XXIV of New Co ACT 2013	Section 396 to 404	Companies (Registration of offices and fees) Rules, 2014
(w) Companies to furnish information or statistics	Chapter XXV of New Co ACT 2013	Section 405 to 406	
(x) Nidhis	Chapter XXVI of New Co ACT 2013	Section 406	The Nidhi Rules, 2014
(y) National Company Law Tribunal and Appellate Tribunal	Chapter XXVII of New Co ACT 2013	Section 407 to 434	
(z) Special Courts	Chapter XXVIII of New Co ACT 2013	Section 435 to 446	
(aa) Composition of offences	Chapter XXVIII of New Co ACT 2013 Section 444 & Old Co	Section 444	

	ACT 1956 Section 621A	Section 621A	
(ab) Offences and Penalties		Section 435 to 446 Section 447 to 470	<i>Companies (Adjudication of penalties) Rules, 2014</i>
(ac) Miscellaneous Provisions	<i>Chapter XXIX of New Co ACT 2013</i>	Section 447 to 470	<i>Companies (Miscellaneous) Rules, 2014</i>
(ad) E-governance			
(ae) Company Law in a computerized Environment – E-filing.			

NEW COMPANIES ACT along with its descriptions notifications till 12-jun-2014

Table containing provisions of Companies Act, 2013 as notified up to date and corresponding provisions thereof under Companies Act, 1956

Note: This is a ready reckoner for the information of stakeholders. Please refer to the relevant notifications and circulars issued separately.

S. No.	Chapters	Provisions of Companies Act, 2013 as notified (98+1+183 = 282 Sections)	Brief Description as per Co Act 2013	Corresponding provisions of Companies Act, 1956	Brief Description as per Co Act 1956	Corresponding provisions of Companies Act, 1956 continue to remain in force
1.	Preliminary	Section 2				
		Clause (1)	Abridged Prospectus	2(1)	Abridged Prospectus	Nil

		Clause (2)	Accounting Standards	211(3C)	Accounting Standards	Nil
		Clause (3)	Alter or Alteration	2(1A)	Alter or Alteration	Nil
		Clause (4)	Appellate Tribunal	2(1B)	Appellate Tribunal	Nil
		Clause (5)	Articles	2(2)	Articles	Nil
		Clause (6)	Associate Company	Nil	Nil	Nil
		Clause (7)	Auditing Standards	Nil	Nil	Nil
		Clause (8)	Authorised Capital	Nil	Nil	Nil
		Clause (9)	Banking Company	2(5)	Banking Company	Nil
		Clause (10)	Board of Directors	2(6); 252(3)	Board of Directors	Nil
		Clause (11)	Body Corporate or Corporation	2(7)	Body Corporate or Corporation	Nil
		Clause (12)	Book & Paper Book or Paper	2(8)	Book & Paper Book or Paper	Nil
		Clause (13)	Books of Account	209(1)	Books of Account	Nil
		Clause (14)	Branch Office	2(9)	Branch Office	Nil
		Clause (15)	Called-up-capital	Nil	Nil	Nil
		Clause (16)	Charge	124	Charge	Nil
		Clause (17)	Chartered Accountant	Explanation to section 33(2)	Chartered Accountant	Nil
		Clause (18)	CEO	Nil	Nil	Nil
		Clause (19)	CFO	Nil	Nil	Nil
		Clause (20)	Company	2(10) and 3	Company	Nil
		Clause (21)	Company limited by guarantee	2(23) and 12(2)(b)	Company limited by guarantee	Nil
		Clause (22)	Company limited by shares	2(23) and 12(2)(a)	Limited Company/Company	Nil

					limited by shares	
		Clause (24)	Company Secretary	2(45)	Company Secretary	Nil
		Clause (25)	Company Secretary in practice	2(45A)	Company Secretary in practice	Nil
		Clause (26)				428 The term 'Contributory' shall continue for the purposes winding up.
			Contributory	Nil	Nil	
		Clause (27)	Control	Nil	Nil	Nil
		Clause (28)	Cost Accountant	233B(1)	Cost Accountant	Nil
		Clause (29)(except sub-clause (iv))	Court	2(11), 2(14) 10	Court Jurisdiction of courts	622
		Clause (30)	Debenture	2(12)	Debenture	Nil
		Clause (31)	Deposit	Explanation to 58A (11)	Deposit	Nil
		Clause (32)	Depository	2(12A)	Depository	Nil
		Clause (33)	Derivate	2(12B)	Derivate	Nil
		Clause (34)	Director	2(13)	Director	Nil
		Clause (35)	Dividend	2(14A)	Dividend	Nil
		Clause (36)	Document	2(15)	Document	Nil
		Clause (37)	Employee Stock option	2(15A)	Employee Stock option	Nil
		Clause	Expert	59(2)	Expert	Nil

		(38)				
		Clause (39)	Financial Institution	Nil	Nil	Nil
		Clause (40)	Financial Statement	Nil	Nil	Nil
		Clause (41) [except first proviso]	Financial Year	2(17)	Financial year	Nil
		Clause (42)	Foreign Company	Nil	Nil	Nil
		Clause (43)	Free reserves	Explanation to section 2 (29A)	Free reserves	Nil
		Clause (44)	Global Depository Receipt	Nil	Nil	Nil
		Clause (45)	Government Company	2(18), 617	Government Company	Nil
		Clause (46)	Holding Company	2(19), 4	Holding Company	Nil
		Clause (47)	Independent Director	Nil	Nil	Nil
		Clause (48)	Indian Depository Receipt	Nil	Nil	Nil
		Clause (49)	Interested Director	Nil	Nil	Nil
		Clause (50)	Issued Capital	Nil	Nil	Nil
		Clause (51)	Key managerial person	Nil	Nil	Nil
		Clause (52)	Listed Company	2(23A)	Listed Company	Nil
		Clause (53)	Manager	2(24)	Manager	Nil
		Clause (54)	Managing Director	2(26)	Managing Director	Nil

		Clause (55)	Member	2(27), 41	Member	Nil
		Clause (56)	Memorandum	2(28)	Memorandum	Nil
		Clause (57)	Networth	2(29A)	Networth	Nil
		Clause (58)	Notification	Nil	Nil	Nil
		Clause (59)	Officer	2(30)	Officer	Nil
		Clause (60)	Officer who is in default	2(31), 5, 7	-Officer who is in default -Meaning of Officer who is in default -Interpretation of person in accordance with whose decisions or instructions directors are accustomed to act	Nil
		Clause (61)	Official Liquidator	Nil	Nil	448
		Clause (62)	One Person Company	Nil	Nil	Nil
		Clause (63)	Ordinary or special resolution	Nil	Nil	Nil
		Clause (64)	Paid up share capital	2(32)	Paid up share capital	Nil
		Clause (65)	Postal Ballot	Explanation to section 192A	Postal Ballot	Nil
		Clause (66)	Prescribed	2(33)	Prescribed	Nil
		Clause (67)[except sub-clause	Previous company law	2(34)	Previous company law	Nil

		(ix)]				
		Clause (68)	Private Company	2(35)	Private Company	Nil
		Clause (69)	Promoter	Explanation (a) to section 62(6)	Promoter	Nil
		Clause (70)	Prospectus	2(36)	Prospectus	Nil
		Clause (71)	Public Company	2(37)	Public Company	Nil
		Clause (72)	Public Financial Institution	4A	Public Financial Institution	Nil
		Clause (73)	Recognized Stock Exchange	2(39)	Recognized Stock Exchange	Nil
		Clause (74)	Register of companies	Nil	Register of companies	Nil
		Clause (75)	Registrar	2(40)	Nil	Nil
		Clause (76)	Related Party	Nil	Related Party	Nil
		Clause (77)	Relative	2(41), 6 and schedule IA	Relative	Nil
		Clause (78)	Remuneration	Explanation to 198	Remuneration	Nil
		Clause (79)	Schedule	2(42)	Schedule	Nil
		Clause (80)	Schedule Bank	2(43)	Schedule Bank	Nil
		Clause (81)	Securities	2(45AA)	Securities	Nil
		Clause (82)	Securities and Exchange Board	2(45B)	Securities and Exchange Board	Nil
		Clause (83)	Serious Fraud Investigation Office	Nil	Nil	Nil

		Clause (84)	Share	2(46)	Share	Nil
		Clause (85)	Small company	Nil	Nil	Nil
		Clause (86)	Subscribed capital	Nil	Nil	Nil
		Clause (87)	Explanation (d) of definition of subsidiary or Subsidiary company	2(47), 4	subsidiary or Subsidiary company	Nil
		Clause (88)	Sweat Equity Shares	Explanation II to Section 79A	Sweat Equity Shares	Nil
		Clause (89)	Total Voting powers	2(48)	Total Voting powers	Nil
		Clause (90)	Tribunal	2(49A)	Tribunal	Nil
		Clause (91)	Turn over	Nil	Nil	Nil
		Clause (92)	Unlimited Company	12(2)(c)	Unlimited Company	Nil
		Clause (93)	Voting Right	Nil	Nil	Nil
		Clause (94)	Whole time director	Explanation to Section 269	Whole time director	Nil
		Clause (95)	Words and expression not defined in this act	2(31A), 2A	Option in securities	Nil
2.	Chapter II – Incorporation of Company and Matters Incidental Thereto	Section 3	Formation of company	12	Mode of forming incorporated company	Nil
3.		Section 4	Memorandum	13,14,15,15A, 15B, 20, 37	13 Requirements with respect to memorandum 14 Form of	Nil

					memorandum 15 Printing and signature of memorandum 15A Special provision as to alternation to memorandum consequent on alteration of Name of state of Madras 15B Special provision as to alternation to memorandum consequent on alteration of Name of state of Mysore 20 Companies not to register with undesirable name 37 Provision as to Companies limited by Guarantee	
4.		Section 5	Articles	26,27,28,29,30	26 Articles prescribing regulation 27 Regulation required in case of Unlimited Company or Company limited by Guarantee or private Company Limited by shares 28 Adoption and application of Table A in case of Companies limited by Shares 29 Form of the Article	Nil

					in the case of other companies 30 Form and signature of Article	
5.		Section 6	Act to override memorandum, articles, etc.	9	Act to override MOA AOA	Nil
6.		Section 7 (except sub-section 7)	Incorporation of company (Except sub-section (7))	33,34(1),35	33 Registration of MOA AOA 34(1) Effect of Registration 35 Conclusiveness of Certificate of Incorporation	Nil
7.		Section 8 (except sub-section (9))	Formation of companies with charitable objects, etc. (Except sub-section (9))	25	Power to dispense with Limited in name of charitable or other company	Nil
8.		Section 9	Effect of registration	34(2)	Effect of registration (Section 2)	Nil
9.		Section 10	Effect of memorandum and articles	36	Effect of memorandum and articles	Nil
10.		Section 11	Commencement of business, etc	149	Restriction on Commencement of Business	Nil
11.		Section 12	Registered office of company	17A, 146, 147	17A Change of Registered office with in a State 146 Registered Office of the Company 147 Publication of the name of the Company	Nil
12.		Section 13	Alteration of memorandum	16,17,18,19,21	16 Alteration of the Memorandum	Nil

				23	17 Special Resolution and Confirmation of Central Govt required for alteration of MOA 18 Alteration to be registered with in three months 19 Effect of Failure of Register 21 Change of name of Company 23 Registration of Change of Name and effect there of	
13		Section 14(except second proviso to sub-section (1) and sub-section (2))	Alteration of articles (Except second proviso to sub-section(1) and sub-section (2))	31(except proviso to sub-section (1) and Sub-section (2A); 43	31 Alteration of the Article by Special Resolution Except Proviso to Subsections (1) & (2A)	Proviso to sub-section (1) of section 31; Sub-section (2A) of section 31
14		Section 15	Alteration of memorandum or articles to be noted in every copy	40	Alteration of Memorandum & Articles to be noted in every copy	Nil
15		Section 16	Rectification of name of company	22	Registration of the name of the company	Nil
16		Section 17	Copies of memorandum, articles, etc., to be given to members	39	Copies of memorandum, articles, etc., to be given to members	Nil
17		Section 18	Conversion of companies already registered	32	Registration of Unlimited Company as Limited etc.,	Nil

18		Section 19	Subsidiary company not to hold shares in its holding Company	42	Membership of Holding Company	Nil
19		Section 20	Service of documents	51, 52, 53	51 Service of Documents of the company 52 Service of Documents of the registrar 53 Service of Documents and Proceedings	Nil
20		Section 21	Authentication of Documents , Proceedings	54	Authentication of Documents & Proceedings	Nil
21		Section 22	Execution of Bill of exchange	47, 48	Bills of Exchange & promissory notes	Nil
22		Section 23	Public offer & private Placements	67	Construction of reference to offering of Shares & Debentures to Public etc.,	Nil
23		Section 24	Power of SEBI to regulate, issue & Transfer of securities	55A	Powers of SEBI	Nil
24		Section 25	Documents containing offer of sale to be deemed prospectus	64	Documents containing offer of shares or debentures for sale of deemed prospectus	Nil
25	Chapter III – Prospectus and Allotment of Securities (23-42)	Section 26	Matters to be stated in prospectus	55,56,57,58,59 , 60, Sch. II	55 Dating of prospectus 56 Matters to be stated and reported to be set out in prospectus	Nil

					57 Experts to be unconnected with formation or management of the company 58 Expert's consent to issue prospectus 59 Penalty and interpretation 60 Registration of the prospectus Schedule II Matters to be specified in prospectus and reports to be set out there in	
26 .		Section 27	Variation in terms of contract or objects in Prospectus	61	Term of Contract mentioned in prospectus or statement in lieu of prospectus, not to be varied	Nil
27 .		Section 28	Offer of sale of shares by certain members of Company	Nil	Nil	Nil
28 .		Section 29	Public offer of securities to be dematerialized form	68B	Initial offer of securities to be dematerialized form in certain cases	Nil
29 .		Section 30	Advertisement of prospectus	66	News paper advertisement of prospectus	Nil
30 .		Section 31	Shelf prospectus	68	Shelf prospectus	Nil
31 .		Section 32	Red herring prospectus	60B	Information Memorandum	Nil

32		Section 33	Issue of application forms for securities	56(3)	Matters to be stated and reports to be set out in prospectus	Nil
33		Section 34	Criminal liability for misstatement in prospectus	63	Criminal liability for misstatement in prospectus	Nil
34		Section 35	Civil liability for misstatement in prospectus	62	Civil liability for misstatement in prospectus	Nil
35		Section 36	Punishment for fraudulently inducing persons to invest money	68	Penalty for fraudulently inducing persons to invest money	Nil
36		Section 37	Action by effected persons	Nil	Nil	Nil
37		Section 38	Punishment for personation for acquisition etc., for securities	68A	Personation for acquisition etc., of securities	Nil
38		Section 39	Allotment of securities by Company	69, 75	69 Prohibition of allotment unless minimum subscription received 75 Return as to allotment	Nil
39		Section 40	Securities to be dealt with in Stock exchanges	73, 76	73 Allotment of Shares and debentures to be dealt in on stock exchange 76 Power to pay certain commission and prohibition of payment of all other commission, discounts etc.,	Nil

40		Section 41	Global depository receipt	Nil	Nil	Nil
41		Section 42	PART II.—Private placement Offer or invitation for subscription of securities on private placement	67	Construction of reference to offering of Shares & Debentures to Public etc.,	Nil
42	Chapter IV – Share Capital and Debentures (43 - 72)	Section 43	Kinds of share capital	2(46A), 85, 86	2(46A) Shares with different right 85 Two kinds of share capital 86 New issue of share capital to be only of two kinds	Nil
43		Section 44	Nature of Shares or debentures	82	Nature of shares or debentures	Nil
44		Section 45	Numbering of Shares	83	Numbering of shares	Nil
45		Section 46	Certificate of shares	84	Certificate of Shares	Nil
46		Section 47	Voting rights	87	Voting Rights	Nil
47		Section 49	Calls of shares of same class to be made on uniform basis	91	Calls of shares of same class to be made on uniform basis	Nil
48		Section 50	Company to be accepted unpaid share capital , although not called up	92	Power of company to accept unpaid share capital, although not called up	Nil
49		Section 51	Payment of dividend in	93	Payment of dividend	Nil

.			proportion to amount paid up		in proportion to amount paid up	
50		Section 52	Application of premiums received on issue of shares.	78	Application of premiums received on issue of shares	Nil
51		Section 53	Prohibition on issue of shares at discount.	79	Power to issue of shares at discount	Nil
52		Section 54	Issue of sweat equity shares.	79A	Issue of sweat equity shares.	Nil
53		Section 55 except sub-section (3)	Issue and redemption of preference shares (Except sub-section (3))	80 and 80A (except Proviso to section 80A(1) and section 80A(2))	Power to issue redeemable Preference shares Redemption of irredeemable preference shares etc.,	Proviso to section 80A(1) and section 80A(2)
54		Section 56	Transfer and transmission of securities	108, 108A to 108 I, 109,110,113	108 Voting through electronic means 108A Restriction on acquisition of certain shares 108 B Restriction on Transfer of shares 108C Restriction on the transfer of shares of foreign companies 108 D Power of Central government to direct companies not to give effect to the transfer 108 E Time with in which refusal to be communicated 108F Nothing in	Nil

					Section 108 A to 108D to apply to Govt companies etc., 108G Applicability of the provisions of section 108A to 108 F 108 H Construction of certain expression used in Section 108 A to 108G 108I Penalty for acquisition or transfer of Shares in contravention of Section 108A to 108D 109 Transfer by legal representative 110 Application by transfer 113 Limitation of time for issue of shares	
55		Section 57		116	Penalty for personation of share holder	Nil
56		Section 58		111	Power to refuse registration and appeal against refusal	Nil
57		Section 59		111A	Rectification of register on transfer	Nil
58		Section 60		148	Publication of authorised , as well as subscribed and paid up capital	Nil
59		Section 61 except proviso to	Power of limited company to alter its share capital (except	94	Power of limited companies to alter its share capital	Nil

		clause (b) of sub-section (1)	proviso to clause (b) of sub-section (1))			
60		Section 62 except sub-sections (4) to (6)	Further issue of share capital (except sub-sections (4) to (6))	81 except sub-sections (4) to (7)	Further issue of capital except sub-sections (4) to (7)	sub-sections (4) to (7) of section 81 and section 94A
61		Section 63	Issue of bonus shares	Proviso to 205 (3)	Dividend to be paid only out of capital (proviso to subsection (3))	Nil
62		Section 64	Notice to be given to Registrar for alteration of share capital	94A(3), 95,97	94A(3) Share capital to stand increased where an order is made under section 81(4) 95 Notice of consolidation of share capital , conversion of shares into stock etc., 97 Notice of increase in share capital or of member	Nil
63		Section 65	Unlimited company to provide for reserve share capital on conversion into limited company	98	Power of unlimited company to provide for reserve share capital on registration	Nil
64		Section 67	Restrictions on purchase by company or giving of loans by it for purchase of its shares.	77	Restriction on purchase by the company or loans by the company for purchase of its own or holding company's shares	Nil
65		Section 68	Power of company to	77A	Power of the company	Nil

.			purchase its own securities		to purchase its own shares	
66		Section 69		77AA	Transfer of certain sums to capital redemption reserve account	Nil
67		Section 70		77B	Prohibition for buyback in certain circumstances	Nil
68		Section 71 except sub-sections (9) to (11)	Debentures (except sub-sections (9) to (11))	117,117A,117 B,117C,118,119, 122 Except 117B(4) and 117C (4) and (5)	117 Debenture with voting right not to be issued here after 117 A Debenture with trust deed 117B Appointment of Debenture trustees and duties of debenture trustees 117C Liabilities of company to create securities and debenture redemption reserve 118 Right to obtain copies of inspect trust deed 119 Liabilities of trustees for debenture holder 122 Specific performance contract to subscribe for debentures	117B(4) and 117C (4) and (5)
69		Section 72	Power to nominate	109A,109B	109 A Nomination of shares 109B Transmission of	Nil

					shares	
70	CHAPTER V Acceptance of Deposits by Companies (73 - 76)	Section 73	Prohibition on acceptance of deposits from public.	58A, 58AA, 58AAA, 58B, 59	58 A Deposits not to be invited without issuing an advertisement 58AA Small Depositors 58AAA Default in acceptance or refund of deposits to be cognizable 58B Provision relating to prospectus to apply to advertisement 59 Penalty and interpretation	Nil
71		Sub- section (1) of section 74	Repayment of deposits, etc., accepted before commencement of this Act. (only Sub section 1)	Nil	Nil	Nil
72		Section 76	Acceptance of deposits from public by certain Companies	58A	Deposits not be invited without issuing an advertisement	Nil
73	Chapter VI – Registration of Charges (77 - 87)	Section 77	Duty to register charges, etc.	125,128, 129,132, 133, 145	125 Certain changes are to be avoided against liquidator or creditors unless registered 128 Particular in case of series of debentures entitling Paripassu 129 Particulars in case of Commission etc.,	Nil

					on Debentures 132 Certificate of Registration 133 Endorsement of certificate of Registration on debenture or certificate of debenture stock 145 Application of part of charges requiring registration under it but not under previous law	
74		Section 78	Application for registration of charge.	134	Duty of company regards registration and right of interested party	Nil
75		Section 79	Section 77 to apply in certain matters.	127,135	127 Registration of charges on properties acquired subjected to charge 135 Provisions to apply for modification of charges	Nil
76		Section 80	Date of notice of charge	126	Date of notice of charge	Nil
77		Section 81	Register of charges to be kept by Registrar.	130	Register of charges to be kept by registrar	Nil
78		Section 82	Company to report satisfaction of charge.	138	Company to report satisfaction and procedure thereafter	Nil
79		Section 83	Power of Registrar to make entries of satisfaction	139,140	139 Power of registrar to make entries of satisfaction and	Nil

			and release in absence of intimation from company.		release in absence of intimation from company 140 Copy of memorandum of satisfaction to be furnished to company	
80		Section 84	Intimation of appointment of receiver or manager.	137	Entry in register of charge on appointment of receiver or manager	Nil
81		Section 85	Company's register of charges.	131, 136,143,144	131 Index to register of charges 136 Copy of instrument creating charge to be kept by company at registered office 143 Company's register of charge 144 Right to inspect copies of instruments creating charge and company's register of charges	Nil
82		Section 86	Punishment for contravention	142	Penalties	Nil
83		Section 87	Rectification by Central Government in register of charges.	141	Rectification by Central Govt of register of charges	Nil
84		Section 88	Register of members, etc.	150,151,152,152A,153,153A, 153B, 157, 158	150 Register of the members 151 Index of the members 152 Register and index	Nil

					of the debenture holder 152A Register and Index of the beneficial owner 153 Trust not be entered on register 153A Appointment of Public trustee 153B Declaration as to shares and debentures held in trust 157 Power for company to keep foreign register of members of debenture holders 158 Provision as to Foreign register	
85		Section 89	Declaration in respect of beneficial interest in any share.	187C	Declaration by person not holding beneficial interest in any share	Nil
86		Section 90	Investigation of beneficial ownership of shares in certain cases.	187D	Investigation of beneficial ownership of shares in certain cases	Nil
87		Section 91	Power to close register of members or debenture holders or other security holders	154	Power to close register of members or debenture holders	Nil
88	Chapter VII – Management and Administration (88 - 122)	Section 92	Annual return.	159,160,161,162,Sch V	159 Annual return to be made by the company having share capital	Nil

					160 Annual return to be made by the company not having share capital 161 Further provision regarding Annual return and Certificate to be annexed there to 162 Penalty and interpretation there to Sch V Contents and Forms of Annual return of Company having share capital	
89		Section 93	Return to be filed with Registrar in case promoters' stake changes.	Nil	Nil	Nil
90		Section 94	Place of keeping and inspection of registers, returns, etc.	163	Place of keeping and inspection of registers and returns	Nil
91		Section 95	Registers, etc., to be evidence.	164	Registers, etc., to be evidence.	Nil
92		Section 96	Annual general meeting.	165,166, 170	Annual general meeting.	Nil
93		Section 100	Calling of Extraordinary General Meeting	169 (9)	Calling of Extraordinary General Meeting on requisition	Nil
94		Section 101	Notice of meeting	171,172	171 Length of Notice for calling the meeting 172 Content and manner of serving	Nil

					Notice	
95.		Section 102	Statement to be annexed to notice	173	Explanatory Statement to be annexed to notice	Nil
96.		Section 103	Quorum for meeting	174	Quorum for meeting	Nil
97.		Section 104	Chairman of meetings	175	Chairman of meetings	Nil
98.		Section 105	Proxies	176, Schedule IX	176 Proxies Schedule IX Form of Proxy	Nil
99.		Section 106	Restriction on voting rights	181,182,183	181 Restriction on exercise of members who have not paid calls etc 182 Restriction on exercising voting right in other cases to be void 183 Right of member to his votes differently	Nil
100.		Section 107		177, 178	177 Voting to be by show of hands in first instance 178 Chairman's declaration of results of voting by show of hands to be conclusive	Nil
101.		Section 108	Voting through electronic means.	Nil	Nil	Nil
102.		Section 109	Demand for poll.	179,180,184, 185	179 Demand for poll 180 Time of taking poll 184 Scrutineers at poll 185 Manner of taking	Nil

					poll and result thereof	
103.		Section 110	Postal ballot.	192A	Passing of the resolution through Postal ballot	Nil
104.		Section 111	Circulation of members resolution	188	Circulation of members resolution	Nil
105.		Section 112	Representation of President & Governors Meetings	187A, 187B	187 A Representation of President & Governors Meetings of companies of which they are members 187 B Exercise of voting rights in respect of shares held in trust	Nil
106.		Section 113	Representation of Corporations at meeting of Companies & of creditors	187	Representation of Corporations at meeting of Companies & of creditors	Nil
107.		Section 114	Ordinary & Special Resolutions	189	Ordinary & Special Resolutions	Ni
108.		Section 115	Resolutions requiring special notice.	190	Resolutions requiring special notice.	Nil
109.		Section 116	Resolutions passed at adjourned meeting	191	Resolutions passed at adjourned meeting	Nil
110.		Section 117	Resolutions and agreement to be filed	192	Resolutions and agreement to be filed	Nil
111.		Section 118	Minutes of proceedings of general meeting, meeting of Board of Directors and other meeting and resolutions passed by postal ballot.	193,194, 195,197	193 Minutes of proceedings of General meeting and of Board & other meetings 194 Minutes to be evidence 195 Presumption to be drawn and signed	Nil

					197 Publication of Reports of proceedings of General meeting	
112.		Section 119 (except sub-section (4))	Minutes of proceedings of general meeting, meeting of Board of Directors and other meeting and resolutions passed by postal ballot.	196	Inspection of Minutes book of General Meeting	Nil
113.		Section 120	Maintenance and inspection of documents in electronic form.	Nil	Nil	Nil
114.		Section 121	Report on annual general meeting.	Nil	Nil	Nil
115.		Section 122	Applicability of this Chapter to One Person Company	Nil	Nil	Nil
116.	Chapter VIII – Declaration and Payment of Dividend (123 - 127)	Section 123	Declaration of dividend.	Section 205 Sub-section (3) of section 205A Section 206	205 Dividend to be paid only out of profit 205 A (3) Unpaid dividend to be transferred to special dividend account	Nil
117.		Section 126	Right to dividend, rights shares and bonus shares to be held in abeyance pending registration of transfer of shares.	206A	Dividend not to be paid except to Registered Share holders or to their order or to the Banker	Nil
118.		Section 127	Punishment for failure to distribute dividends	207	Penalty for failure to distribute dividends with in 30 days	Nil
119.	Chapter IX –	Section	Books of account,	209	209 Books of Accounts	Nil

	Accounts of Companies (128 - 138)	128	etc., to be kept by company.	214	to be kept by the company 214 Rights of holding Company's representatives and members	
120.		Section 129	Financial statement.	210, 211, 212, 213, 221, 222, 223	210 Annual accounts and Balance sheet 211 Form and contents of Balance sheet and Profit & Loss Account 212 Balance sheet of holding Company to include certain particulars as to its subsidiaries 213 Financial year of Holding company and Subsidiary 221 Duty of officer to make disclosure of payments etc., 222 Construction of references to documents annexed to accounts 223 Certain companies to publish statement in the Form in Table F in Schedule I	Nil
121.		Section 133	Central Government to prescribe accounting standards.	211 (3C)	Form & Contents of Balance Sheet and Profit & Loss Account	Nil
122.		Section 134		215, 216, 217, 218	215 Authentication of balance sheet and Profit & Loss Account	Nil

					216 Profit & Loss Account to be annexed and auditors report to be attached to Balance Sheet 217 Board Report 218 Penalty for improper issue, circulation or publication of balance sheet or profit & Loss account	
123.		Section 135	Corporate Social Responsibility.	Nil	Nil	Nil
124.		Section 136	Right of member to copies of audited financial Statement	219	Right of member to copies of Balance sheet and Auditors report	Nil
125.		Section 137	Copy of financial statement to be filed with Registrar	220	Three copies of Balance sheet etc., to be filed with Registrar	Nil
126.		Section 138	Internal Audit	Nil	Nil	Nil
127.	Chapter X – Audit and Auditors (139 - 148)	Section 139	Appointment of auditors.	224, 224A, 619	224 Appointment and remuneration of Auditors 224A Auditor not be appointed except with Special resolution in certain cases 619 Application of Sections 224 to 233 to government Companies	Nil
128.		Section 140 [except second	Removal, resignation of auditor and giving of special notice (except second proviso to	225 except proviso to sub-section (3)	Provisions as to Resolutions for appointing or removing auditors except Proviso	Proviso to sub-section (3) of section 225

		proviso to sub-section (4) and sub-section (5)	subsection (4) and sub-section (5))		to Subsection 3	
129.		Section 141	Eligibility, qualifications and disqualifications of auditors	226	Qualification and disqualifications of Auditors	Nil
130.		Section 142	Remuneration of auditors.	224(8)	The remuneration of the Auditors of a company	Nil
131.		Section 143	Powers and duties of auditors and auditing standards.	227, 228, 263A	227 Powers and duties of Auditors 228 Audit of accounts of Branch office of a company 263 A Sections 177, 255, 256 and 263 not apply in relation to companies not carrying Business for profit etc.,	Nil
132.		Section 144	Auditor not to render certain services.	Nil	Nil	Nil
133.		Section 145	Auditors to sign audit reports, etc.	229, 230	229 Signature of Audit Report etc., 230 Reading and inspection of Auditor's Report	Nil
134.		Section 146	Auditors to attend general meeting.	231	231 Right of Auditor to attend general meeting	Nil
135.		Section 147	Punishment for contravention.(in related to audited Financial statements)	232, 233, 233A	232 Penalty for non compliance with sections 225 to 231 233 Penalty for non compliance by auditor	Nil

					with sections 227 and 229 233A Power of Central Govt to direct special audit in certain cases	
136.		Section 148	Central Government to specify audit of items of cost in respect of certain companies	233 B	Audit of Cost account in certain cases	Nil
137.	Chapter XI – Appointment and Qualifications of Directors (149 - 172)	Section 149	Company to have Board of Directors.	252, 253, 258, 259	252 Minimum number of Directors 253 Only individuals to be directors 258 Right of company to increase or reduce the number of Directors 259 Increase in number of Directors to require government sanction	Nil
138.		Section 150	Manner of selection of independent directors and maintenance of data bank of independent directors.	Nil	Nil	Nil
139.		Section 151	Appointment of director elected by small shareholders.	Proviso to sub-section (1) of section 252	Directors to be elected by small Share holder(s) Proviso to subsection (1) of 252 -Minimum number of Directors	Nil
140		Section 152	Appointment of directors.	254, 255, 256, 264	254 Subscribers of Memorandum deemed to be Directors 255 Appointment of Directors and proportion of those who are to retire by	Nil

					rotation 256 Ascertainment of directors retirement by rotation and filling of vacancies 264 Consent of candidate for directorship to be filed with the company and consent to act as director to be filed with Registrar	
141		Section 153	Application for allotment of Director Identification Number.	266A	Application for allotment of Director identification number	Nil
142		Section 154	Allotment of Director Identification Number.	266B	Allotment of Director identification number	Nil
143		Section 155	Prohibition to obtain more than one Director Identification Number.	266C	Prohibition to obtain more than one Director identification number	Nil
144		Section 156	Director to intimate Director Identification Number.	266D	Obligation of director to intimate Director identification number to concerned company or companies	Nil
145		Section 157	Company to inform Director Identification Number to Registrar.	266E	Obligation of Company to intimate Director identification number to Registrar of companies	Nil
146		Section 158	Obligation to indicate Director Identification Number.	266F	Obligation to indicate Director identification number	Nil
147		Section 159	Punishment for contravention.	266G	Penalty for contravention of provisions of section	Nil

					266A or 266C or 266D or 266 E	
148		Section 160	Right of persons other than retiring directors to stand for directorship.	257	Right of persons other than retiring Directors to stand for Directorship	Nil
149		Section 161	Appointment of additional director, alternate director and nominee director.	260, 262, 313	260 Additional Director 262 Filling of Casual vacancy among directors 313 Appointment & term of office of alternate director	Nil
150		Section 162	Appointment directors to be voted individually	263	Appointment directors to be voted individually	Nil
151		Section 163	Option to adopt principle of proportional representation for appointment of Director	265	Option to adopt principle of proportional representation for appointment of Director	Nil
152		Section 164	Disqualifications for appointment of director.	202, 274	202 Undischarged insolvent not to manage companies 274 Disqualification of Directors	Nil
153		Section 165	Number of directorships.	275, 276, 277, 278, 279	275 No person to be a Director of more than 15 companies 276 Choice to be made by Director of more than 15 companies at commencement of Act 277 Choice by person becoming Director of more than fifteen	Nil

					companies after commencement of Act 278 Exclusion of certain directorships for the purposes of sections 275, 276 and 277 279 Penalty	
154		Section 166	Duties of directors.	312	Prohibition of assignment of office by directors	Nil
155		Section 167	Vacation of office of director.	283	Vacation of office by directors	Nil
156		Section 168	Resignation of director	Nil	Nil	Nil
157		Section 169 except sub-section (4)	Removal of directors (except sub-section (4))	284 except sub-section (4)	Removal of directors (except sub-section (4))	Sub-section (4) of section 284
158		Section 170	Register of directors and key managerial personnel and their shareholding.	303, 307	303 Register of directors etc., 307 Register of director's share holding etc.,	Nil
159		Section 171	Members' right to inspect.	304	Inspection of the Register	Nil
160		Section 172	Punishment	Nil	Nil	Nil
161	Chapter XII – Meetings of Board and its Powers (173 - 195)	Section 173	Meetings of Board.	285, 286	285 Board to meet atleast once in every three calendar months 286 Notice of meetings	Nil
162		Section 174	Quorum for meetings of Board.	287, 288	287 Quorum for meetings 288 Procedure where	Nil

					meeting adjourned for want of Quorum	
163		Section 175	Passing of resolution by circulation.	289	Passing of Resolutions by circulation	Nil
164		Section 176	Defects in appointment of Directors not to invalidate actions taken	290	Validity of acts of Director	Nil
165		Section 177	Audit committee.	292A	Audit Committee	Nil
166		Section 178	Nomination and remuneration committee and stakeholders relationship committee.	Nil	Nil	Nil
167		Section 179	Powers of Board.	Section 291 , Section 292	291 General Power of Board 292 Certain powers to be exercised by Board only at meeting	Nil
168		Section 180	Restriction on powers of Board	293	Restriction on powers of Board	Nil
169		Section 181	Company to contribute to bona fide & charitable funds etc.,	Nil	Nil	Nil
170		Section 182	Prohibitions and restrictions regarding political contributions	293A	Prohibitions and restrictions regarding political contributions	Nil
171		Section 183	Powers of board and other persons to make contributions to National Defense fund etc.,	293B	Power of Board and Other persons to make contributions to national Defense Fund etc.,	Nil
172		Section 184	Disclosure of interest by director.	299, 305	299 Disclosure of Interest by Director 305 Duty of Directors etc., to make disclosure	Nil

173		Section 185	Loans to Directors etc.,	295, 296	295 Loans to Directors etc., 296 Application of Section 295 to book debts in certain cases	Nil
174		Section 186	Loan and investment by company.	372A	Inter-corporate Loans & Investments	Nil
175		Section 187	Investments of company to be held in its own name.	49	Investments of company to be held in its own name.	Nil
176		Section 188	Related party transactions.	294, 294A, 294AA, 297, 314	294 Appointment of sole selling agents to require approval of company in general meeting 294 A Prohibition of payment of compensation to sole selling agents for loss of office in certain cases 294 AA Power of Central Government to prohibit the appointment of sole selling agents in certain cases 297 Board's sanction to be required for certain contracts in which particular directors are interested 314 Directors etc., not to hold office or place of profit	Nil
177		Section	Register of contracts or	301	Register of Contracts,	Nil

		189	arrangements in which directors are interested.		Companies, firms in which directors are interested	
178		Section 190	Contract of employment with managing or whole time directors.	302	Disclosure to members of Director's interest in contract appointing manager and Managing Director	Nil
179		Section 191	Payment to director for loss of office, etc., in connection with transfer of undertaking, property or shares.	319, 320, 321	319 Payment to members of Director's interest in contract appointing Manager and Managing Director 320 Payment to Director for loss of office etc., in connection with transfer of shares 321 Provisions supplementary to Sections 318, 310 and 320	Nil
180		Section 192	Restrictions on non-cash transactions involving Directors	Nil	Nil	Nil
181		Section 193	Contract by One Person Company.	Nil	Nil	Nil
182		Section 194	Prohibition on forward dealings in securities of company by Director or Key Managerial Personnel	Nil	Nil	Nil
183		Section 195	Prohibition on insider trading in securities	Nil	Nil	Nil
184	Chapter XIII	Section	Appointment of	197A, 267,	197 A Company not to	Nil

	– Appointment and Remuneration of Managerial Personnel (196 - 205)	196	managing director, whole-time director or manager.	311, 317, 384, 385, 388	appoint or employ certain different categories of managerial personnel at the same time 267 Certain persons not to be appointed Managing Directors 311 Increase in remuneration of Managing Director on reappointment or appointment after Act to require Government Sanction 317 Managing Director not to be appointed for more than five years at a time 384 Firm or body corporate not to be appointed manager 385 Certain persons not to be appointed managers 388 Application of sections 269 ,310,311,312 and 317 to managers	
185		Section 197	Overall maximum managerial remuneration and managerial remuneration in case of absence or inadequacy of profits	198, 201, 309, 310, 387	198 Overall maximum managerial remuneration and managerial remuneration in case of absence or inadequacy of profits	Nil

					201 Avoidance of provisions relieving liability of officers and auditors of company 309 Remuneration to Directors 310 Provisions for increase in remuneration to require Government Sanction 387 Remuneration of Manager	
186		Section 198	Calculation of profits.	349	Determination of Net profit	Nil
187		Section 199	Recovery of remuneration in certain cases.	Nil	Nil	Nil
188		Section 200	Central Government or company to fix limit with regard to remuneration.	637AA	Power of Central Govt to fix a limit with regard to remuneration	Nil
189		Section 201	Forms of, and procedure in relation to, certain applications.	640B	Forms of , and procedure in relation to certain applications	Nil
190		Section 202	Compensation for loss of office of Managing or whole time director or manager	318	Compensation for loss of office not permissible except to managing or whole time director or to directors who are managers	Nil
191		Section 203	Appointment of key managerial personnel	269, 316, 386	269 Appointment of Managing or whole time director or manager to require Government approval	Nil

					only in certain cases 316 Number of companies of which one person may be appointed as a Managing Director 386 Number of companies of which one person may be appointed as a Manager	
192		Section 204	Secretarial audit for bigger companies.	Nil	Nil	Nil
193		Section 205	Functions of company secretary.	Nil	Nil	Nil
194	CHAPTER XIV Inspection, Inquiry and Investigation (206 - 229)	Section 206	Power to call for information, inspect books and conduct inquiries.	234 [except sub-section (8)]	Power of registrar to call for information or explanation (Except Subsection 8)	Nil
195		Section 207	Conduct of inspection and inquiry.	209A	Inspection of Books of Accounts etc., of companies	Nil
196		Section 208	Report on inspection made.	Nil	Nil	Nil
197		Section 209	Search and seizure.	234A	Seizure of documents by registrar	Nil
198		Section 210	Investigation into affairs of company.	235	Investigation of affairs of a company	Nil
199		Section 211	Establishment of Serious Fraud Investigation Office.	Nil	Nil	Nil
200		Section 212 [except	Investigation into affairs of company by Serious	Nil	Nil	Nil

		sub-section (8) to (10)];	Fraud Investigation Office. (except references of sub-section (10) of section 66, sub-section (5) of section 140, section 213, sub-section (1) of section 251 and sub-section (3) of section 339 made in sub-section (6) and also sub-sections (8) to (10))			
201		Section 214	Security for payment of costs and expenses of investigation.	236	Application by members to be supported by evidence and power of call for security	Nil
202		Section 215	Firm, body corporate or association not to be appointed as inspector.	238	Firm, Body corporate or association not to be appointed as inspector	Nil
203		Section 216 [except sub-section (2)]	Investigation of ownership of company (except sub-section (2))	247 [except sub-section 1A]	Investigation of ownership of company (Except sub section 1A)	Sub-section (1A) of section 247
204		Section 217	Procedure, powers, etc., of inspectors.	240	Production of documents and evidence	Nil
205		Section 219	Power of inspector to conduct investigation into affairs of related companies, etc.	239	Power of inspectors to carry investigation into affairs of related companies or of	Nil

					Managing agent or associate	
206		Section 220	Seizure of documents by inspector.	240A	Seizure of documents by inspector	Nil
207		Section 223	Inspector's report.	241, 246	241 Inspector report 246 Inspectors report to be evidence	Nil
208		Section 224[except sub-section (2) and (5)]	Actions to be taken in pursuance of inspector's report (except sub-section (2) and (5))	242, 244	242 prosecution 244 Proceedings for recovery of damages or property	Section 243
209		Section 225	Expenses of investigation.	245	Expenses of investigation	Nil
210		Section 228	Investigation, etc., of foreign companies.	Sub-section (8) of Section 234	Power of Registrar to call for information or explanation (subsection 8)	Nil
211		Section 229	Penalty for furnishing false statement, mutilation, destruction of documents.	Nil	Nil	Nil
212	CHAPTER XXI PART I.— Companies authorised to register under this Act (366- 374)	Section 366	Companies capable of being registered.	565	Companies capable of being registered	Nil
213		Section 367	Certificate of registration of existing companies.	574	Certificate of registration of existing companies.	Nil
214		Section 368	Vesting of property on registration.	575	Vesting of property on registration	Nil
215		Section 369	Saving of existing liabilities.	576	Saving for existing liabilities.	Nil

216		Section 370[except proviso]	Continuation of pending legal proceedings (except the proviso)	Section 577 except proviso	Continuation of pending legal proceedings (except proviso)	Proviso to section 577
217		Section 371	Effect of registration under this Part.	Section 578	Effect of registration under this Part.	Nil
218		Section 374	Obligation of Companies registering under this Part.	Nil	Nil	Nil
219	CHAPTER XXII Companies Incorporated Outside India (379- 393)	Section 379		Nil	Nil	Nil
220		Section 380	Documents, etc., to be delivered to Registrar by foreign companies.	592, 593	592 Documents etc to be delivered to registrar by foreign companies carrying on business in India 593 Return to be delivered to registrar by foreign companies where documents etc are altered	Nil
221		Section 381	Accounts of foreign company.	594	Accounts of Foreign Company	Nil
222		Section 382	Display name etc of a Foreign company	595	Obligation to state name of foreign company whether limited and country where incorporated	Nil
223		Section 383	Service on Foreign company	596	Service on Foreign company	Nil
224		Section 384	Debentures, annual return, registration of	600	Registration of Charges, appointment of receiver	Nil

			charges, books of account and their inspection.		and books of Account	
225		Section 385	Fee for registration of documents.	601	Fees for registration of documents under part	Nil
226		Section 386	Interpretation	602	Interpretation of foregoing section of part	602
227		Section 387	Dating of prospectus and particulars to be contained therein.	603	Dating of prospectus and particulars to be contained there in	Nil
228		Section 388	Provisions as to expert's consent and allotment.	604	Provisions as to expert's consent and allotment.	Nil
229		Section 389	Registration of prospectus.	605	Registration of prospectus.	Nil
230		Section 390	Offer of Indian Depository Receipts.	605A	Offer of Indian Depository Receipts.	Nil
231		Sub-section (1) Section 391	Application of sections 34 to 36 and Chapter XX. (sub-section 1)	607	Civil liability for mis-statements in prospectus.	Nil
232		Section 392	Punishment for contravention.	598, 606	598 Penalties 606 Penalty for contravention of sections 603, 604 and 605.	Nil
233		Section 393	Company's failure to comply with provisions of this Chapter not to affect validity of contracts, etc.	599	Company's failure to comply with part not to affect its liability under contracts, etc.	Nil
234	Chapter XXIII Government Companies	Section 394	Annual reports on Government companies	619A	Annual reports on Government companies	Nil

	(394 - 395)					
235		Section 395	Annual reports where one or more State Governments are members of companies.	Nil	Nil	Nil
236	CHAPTER XXIV Registration offices and fees (396 - 404)	Section 396	Registration offices.	609	Registration offices.	Nil
237		Section 397	Admissibility of certain documents as evidence.	610A	Admissibility of micro films, facsimile copies of documents, computer printouts and documents on computer media as documents and as evidence.	Nil
238		Section 398	Provisions relating to filing of applications, documents, inspection, etc., in electronic form.	610B	Provisions relating to filing of applications, documents, inspection, etc., through electronic form.	Nil
239		Section 399 except reference of word Tribunal in sub-section (2)	Inspection, production and evidence of documents kept by Registrar. (except reference of word Tribunal in sub-section (2))	610	Inspection, production and evidence of documents kept by registrar.	Nil
240		Section 400	Electronic form to be exclusive, alternative or in addition to physical form.	Nil	Nil	Nil

241		Section 401	Provision of value added services through electronic form.	610D	Provision of value added services through electronic form.	Nil
242		Section 402	Application of provisions of Information Technology Act, 2000	610E	Application of provisions of Information Technology Act, 2000	Nil
243		Section 403	Fee for filing, etc	611, Schedule X	Fee in schedule X to be paid Schedule X Table of fees to be paid to the registrar	Nil
244		Section 404	Fees, etc., to be credited into public account	612	Fees, etc., paid to registrar and other officers to be accounted for to central government	Nil
245		Section 405	Power of Central Government to direct companies to furnish information or statistics.	615	Power of central government to direct companies to furnish information or statistics.	Nil
246	CHAPTER XXVI Nidhis (406)	Section 406	Power to modify Act in its application to Nidhis.	620A	Power to modify act in its application to nidhis, etc.	Nil
247		Section 407	Definitions about NCLT related matters	Explanation to 10FD	Explanation to Qualification for appointment of President and members	Nil
248		Section 408	Constitution of National Company Law Tribunal	10FB, 10FC	10FB Constitution of National Company Law Tribunal 10FC Composition of Tribunal	Nil
249		Section	Qualification of	10FD	Qualification for	Nil

		409	President and Members of Tribunal.		appointment of President and members	
250		Section 410	Constitution of appellate tribunal	10FR	Constitution of appellate Tribunal	Nil
251		Section 411	Qualifications of chairperson and Members of Appellate Tribunal.	Nil	Nil	Nil
252		Section 412	Selection of Members of Tribunal and Appellate Tribunal	10FX	Selection Committee	Nil
253		Section 413	Term of office of President, Chairperson and other Members.	10FE, 10FT	10FE Term of office of President and Members 10 FT Term of office of chairperson and members	Nil
254		Section 414	Salary, allowances and other terms and conditions of service of Members..	10FG, 10FW	10FG Salary, allowances and other terms and conditions of service of President and other Members. 10FW Salary, allowances and other terms and conditions of service of Chairperson and other Members	Nil
255		Section 439	Offences to be non cognisable	621, 624	621 Offences against act to be cognizable only on complaint by registrar, shareholder or Government. 624 Offences to be	Nil

					non-cognizable.	
256	Chapter XXVIII Special Courts (435 - 446)	Section 442	Mediation and conciliation penal.	Nil	Nil	Nil
257		Section 443	Power of Central Government to appoint Company prosecutors.	624A	Power of Central Government to appoint Company prosecutors.	Nil
258		Section 444	Appeal against acquittal	624B	Appeal against acquittal	Nil
259		Section 445	Compensation for accusation without reasonable cause.	Nil	Nil	Nil
260		Section 446	Application of Fines	626	Application of fines.	Nil
261	Chapter XXIX Miscellaneous (447 - 470)	Section 447	Punishment for fraud	Nil	nil	Nil
262		Section 448	Punishment for false statement.	628	Penalty for false statements.	Nil
263		Section 449	Punishment for false evidence	629	Penalty for false evidence.	Nil
264		Section 450	Punishment where no specific penalty or punishment is provided.	629A	Penalty where no specific penalty is provided elsewhere in the act.	Nil
265		Section 451	Punishment in case of repeated default.	Nil	Nil	Nil
266		Section 452	Punishment for wrongful withholding of	630	Penalty for wrongful withholding of property.	Nil

			property.			
267		Section 453	Punishment for improper use of "Limited" or "Private Limited".	631	Penalty for improper use of words "limited" and "private limited".	Nil
268		Section 454	Adjudication of penalties.	Nil	Nil	Nil
269		Section 455	Dormant company	Nil	Nil	Nil
270		Section 456	Protection of action taken in good faith	635A	protection of acts done in good faith.	Nil
271		Section 457	Non disclosure of information in certain cases.	635AA	non-disclosure of information in certain cases.	Nil
272		Section 458	Delegation by Central Governemnt of its powers and functions.	637	delegation by central government of its powers and functions under act	Nil
273		Section 459	Powers of Central Government or Tribunal to accord approval, etc., subject to conditions and to prescribe fees on applications.	637AA	POWER OF CENTRAL GOVERNMENT TO FIX A LIMIT WITH REGARD TO REMUNERATION.	Nil
274		Section 460	Condonation of delay in certain cases.	637B	CONDONATION OF DELAYS IN CERTAIN CASES.	Nil
275		Section 461	Annual report by Central Government.	638	ANNUAL REPORT BY CENTRAL GOVERNMENT.	Nil
276		Section 462	Power to exempt class or classes of Companies from provisions of this Act.	Nil	Nil	Nil

277		Section 463	Power of court to grant relief in certain cases.	633	POWER OF COURT TO GRANT RELIEF IN CERTAIN CASES.	Nil
278		Section 464	Prohibition of association or partnership of persons exceeding certain number.	11	PROHIBITION OF ASSOCIATIONS AND PARTNERSHIPS EXCEEDING CERTAIN NUMBER	Nil
279		Section 467	Power of Central Government to amend Schedules.	641	POWER TO ALTER SCHEDULES	Nil
280		Section 468	Powers of Central Government to make rules relating to winding up	643	POWER OF SUPREME COURT TO MAKE RULES.	Nil
281		Section 469	Power of Central Government to make rules.	642	POWER OF CENTRAL GOVERNMENT TO MAKE RULES.	Nil
282		Section 470	Power to remove difficulties	Nil	Nil	Nil

Comparative Statement of Schedules as per Companies Act, 2013 and Companies Act, 1956

S. No.	Provisions of Companies Act, 2013	Brief Description as per Co Act 2013	Corresponding provisions of Companies Act, 1956	Brief Description as per Co Act 1956	Corresponding provisions of Companies Act, 1956
	As notified (98+1+183= 282 Sections)				continue to remain in force
	Schedule I	Table A Memorandum of Association (MOA) of a company limited by shares Table B MOA of a company limited by guarantee and not	Schedule I	[See sections 2(2), 14, 28(1), 29 and 223] Table - A Regulations for Management of a Company Limited by	Nil

		having a share capital Table C MOA of a company limited by guarantee and having a share capital Table D MOA of an unlimited company and not having share capital Table E MOA of an unlimited company and having share capital Table F Articles of association(AOA) of a company limited by shares Table G AOA of a company limited by guarantee and having a share capital Table H AOA of a company limited by guarantee and not having a share capital Table I AOA of an unlimited company and having share capital Table J AOA of an unlimited company and not having share capital		shares Table - B Memorandum of Association of a Company Limited by shares Table-C Memorandum and Articles of Association of a Company Limited by Guarantee and not having a share Capital Table - D Memorandum and Articles of Association of a Company Limited by Guarantee and having a share Capital Table - E Memorandum and Articles of Association of an Unlimited Company Table - F Form of Statement to be Published by Limited Banking Companies, Insurance Companies and Deposit, provident or Benefit Societies	
	Schedule II	Useful Lives to compute Depreciation (See section 123)	Schedule XIV	Rates of depreciation	Nil
	Schedule III	General Instructions for preparation of balance Sheet and Statement of Profit and loss of a Company (see section 129) General Instructions for preparation of BS	Schedule VI	Form of Balance-sheet and profit and loss account [See section 211]	Nil

		• Part I – Balance Sheet • Notes to BS • Part II- Statement of Profit & Loss(P&L) • General Instructions for preparation of Statement of P&L • General Instructions for preparation of CFS(Consolidated Financial Statements)			
	Schedule IV	Code for Independent Directors[See section 149(8)]	Nil	Nil	Nil
	Schedule V	Conditions to be fulfilled for the appointment of a managing or whole-time director or a manager without approval of the Central Government (See sections 196 and 197)	Schedule XIII	Conditions to be fulfilled for the appointment of a managing or whole-time director or a manager without the approval of the Central Government	Nil
	Schedule VI	Infrastructural projects (See sections 55 and 186)	Nil	Nil	Nil
	Schedule VII	Activities which may be included by companies in their Corporate Social Responsibility Policies (See sections 135)	Nil	Nil	Nil

E- Forms under The Companies Act, 2013 & The Companies Act, 1956

Mapping of e-forms prescribed under the Companies Act, 2013 with e-forms prescribed under Companies Act, 1956			
S. No.	e-Form (Companies Act, 2013)	Corresponding eForm (Companies Act, 1956)	Purpose of Form as per Companies Act, 2013
1	INC-1	1A	Application for reservation of name

2	INC-2	New form	Form for Incorporation and nomination (One Person Company)
3	INC-3	New form	Form for consent of nominee of One Person Company
4	INC-4	New form	Form for change in member/nominee of One Person Company
5	INC-5	New form	Form for intimation of exceeding threshold of One Person Company
6	INC-6	New form	Application for Conversion
7	INC-7	1	Application for Incorporation of Company (Other than One Person Company)
8	INC-18	New form	Application to Regional Director for conversion of section 8 company into any other kind of company
9	INC-20	New form	Intimation to Registrar of revocation or surrender of license issued under section 8
10	INC-21	19	Declaration prior to the commencement of business
11	INC-22	18	Notice of situation or change of situation of registered office and verification
12	INC-23	1AD, 24AAA	Application to Regional director for approval to shift the registered office from one state to another state or from jurisdiction of one registrar to another within the state
13	INC-24	1B	Application for approval of Central Government for change of name
14	INC-27	1B, 62	Conversion of public company into private company or private company into public company
15	INC-28	21	Notice of order of the Court or other authority
16	PAS-3	2	Return of allotment
17	SH-7	5	Notice to Registrar for alteration of share capital
18	SH-8	New form	letter of offer
19	SH-11	4C	Return in respect of buy back of securities
20	CHG-1	8	Application for registration of creation, modification of charge (other than those related to debentures) including particulars of modification of charge by Asset Reconstruction Company in terms of Securitization and Reconstruction of Financial Assets and Enforcement of Securities Interest Act, 2002 (SARFAESI)
21	CHG-4	17	Particulars for satisfaction of charge
22	CHG-6	15	Notice of appointment or cessation of receiver or manager
23	CHG-9	10	Application for registration of creation or modification of charge

			for debentures or rectification of particulars filed in respect of creation or modification of charge for debentures
24	MGT-6	22B	Form of return to be filed with the Registrar
25	MGT-14	23	Filing of Resolutions and agreements to the Registrar under section 117
26	DIR-3	DIN1	Application for allotment of Director Identification Number
27	DIR-6	DIN4	Intimation of change in particulars of Director to be given to the Central Government

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