

(2) नियम 8 में, उप-नियम (5) में, खंड (x) के पश्चात्, निम्नलिखित खंडों को अंतःस्थापित किया जाएगा, अर्थात् :-

“(xi) वित्तीय वर्ष के अंत में उनकी स्थिति सहित वर्ष के दौरान दिवाला और शोधन अक्षमता संहिता, 2016 (2016 का 31) के अनुसार किए गए किसी आवेदन अथवा किसी विचाराधीन कार्यवाही का ब्यौरा।

(xii) संबंधित कारणों सहित बैंकों अथवा वित्तीय संस्थानों से ऋण लेने के दौरान एकबारगी निपटान के समय किए गए मूल्यन की राशि और किए गए मूल्यन के बीच भिन्नता का ब्यौरा।”

[फा.सं. 1/19/2013-सीएल-V पार्ट III]

के.वी.आर मूर्ति, संयुक्त सचिव

टिप्पण: मूल अधिसूचना संख्या सा.का.नि. 239(अ), तारीख 31.03.2014 के द्वारा प्रकाशित की गई और अधिसूचना संख्या सा.का.नि. 60(अ), तारीख 30 जनवरी, 2020 के द्वारा इसमें अंतिम संशोधन किया गया।

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 24th March, 2021

G.S.R. 205(E).—In exercise of the powers conferred by section 134 read with section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Accounts) Rules, 2014, namely:-

1. Short title and commencement.- (1) These rules may be called the Companies (Accounts) Amendment Rules, 2021.

(2) They shall come into force with effect from the 1st day of April, 2021.

2. In the Companies (Accounts) Rules, 2014,-

(1) in rule 3, in sub-rule (1), the following proviso shall be inserted, namely:-

“Provided that for the financial year commencing on or after the 1st day of April, 2021, every company which uses accounting software for maintaining its books of account, shall use only such accounting software which has a feature of recording audit trail of each and every transaction, creating an edit log of each change made in books of account along with the date when such changes were made and ensuring that the audit trail cannot be disabled.”

(2) in rule 8, in sub-rule (5), after clause (x), the following clauses shall be inserted namely:-

“(xi) the details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year alongwith their status as at the end of the financial year.

(xii) the details of difference between amount of the valuation done at the time of one time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof.”

[F. No. 1/19/2013-CL-V-Part III]

K.V.R. MURTY, Jt. Secy.

Note: The principal notification was published in the Gazette of India vide notification number G.S.R. 239(E), dated 31st March, 2014 and was last amended vide notification number G.S.R. 60 (E), dated the 30th January, 2020.