

(घ) अधिनियम की धारा 164 की उपधारा (1) के खंड (घ) और धारा 167 की उपधारा (1) के खंड (च) के प्रयोजन के लिए, “या अन्यथा” से कोई ऐसा अपराध अभिप्रेत है, जिसके लिए उसे इस अधिनियम या कंपनी अधिनियम, 1956 के अधीन किसी न्यायालय द्वारा दोष सिद्ध ठहराया गया है।

(2) इन नियमों में प्रयुक्त शब्दों और अभिव्यक्तियों, जिन्हें परिभाषित नहीं किया गया है परंतु उन्हें, इस अधिनियम या (i) प्रतिभूति संविदा (विनियमन) अधिनियम, 1956 (1956 का 42) या (ii) भारतीय प्रतिभूति और विनियम बोर्ड अधिनियम, 1992 (1992 का 15) या (iii) निक्षेपागार अधिनियम, 1996 (1996 का 22) या (iv) सूचना प्रौद्योगिकी अधिनियम, 2000 (2000 का 21) या उनके अधीन बनाए गए नियमों या विनियमों में परिभाषित किया गया है, के वही अर्थ होंगे जो क्रमशः उस अधिनियम या उन अधिनियमों में उनके लिए दिए गए हैं।

3. **संबंधित पक्ष** — किसी कंपनी के संदर्भ में अधिनियम की धारा 2 के खंड (76) के उप-खंड (ix) के प्रयोजन के लिए, नियंत्री कंपनी का निदेशक या प्रमुख प्रबंध कार्मिक या उसका संबंधी, संबंधित पक्ष माना जाएगा।

4. **धारा 2 की उप-धारा (77) के अनुसार संबंधियों की सूची** — किसी व्यक्ति को किसी दूसरे व्यक्ति का संबंधी माना जाएगा, यदि वह उस दूसरे व्यक्ति से निम्नलिखित रीति से संबंधित हो, अर्थात्:—

- (1) पिता:
परंतु यह कि “पिता” शब्द में सौतेला पिता सम्मिलित है।
- (2) माता:
परंतु यह कि “माता” शब्द में सौतेली माता सम्मिलित है।
- (3) पुत्र:
परंतु यह कि “पुत्र” शब्द में सौतेला पुत्र सम्मिलित है।
- (4) पुत्र की पत्नी।
- (5) पुत्री।
- (6) पुत्री का पति।
- (7) भाई:
परंतु यह कि “भाई” शब्द में सौतेला भाई सम्मिलित है।
- (8) बहन:
परंतु यह कि “बहन” शब्द में सौतेली बहन सम्मिलित है।

[फा. सं. 01/13/2013 (भाग-I)सीएल-V]

रेणुका कुमार, संयुक्त सचिव

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 31st March, 2014

G.S.R 238 (E).—In exercise of the powers conferred under sub-clause (ix) of clause (76), sub-clause (iii) of clause (77) of section 2, read with sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules, namely:—

1. Short title and commencement.—

- (1) These rules may be called the Companies (Specification of definitions details) Rules, 2014.
- (2) They shall come into force on the 1st day of April, 2014.

2. Definitions.—(1) In these rules, unless the context otherwise requires,—

- (a) “Act” means the Companies Act, 2013 (18 of 2013);
- (b) “Certifying Authority” for the purpose of Digital Signature Certificate means a person who has been granted a licence to issue a Digital Signature Certificate under section 24 of the Information Technology Act, 2000 (21 of 2000) and the Certified Filing Center (CFC) under the Act;

- (c) “digital signature” means the digital signature as defined under clause (p) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);
- (d) “Digital Signature Certificate” means a Digital Signature Certificate as defined under clause (q) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);
- (e) “Director Identification Number” (DIN) means an identification number allotted by the Central Government to any individual, intending to be appointed as director or to any existing director of a company, for the purpose of his identification as a director of a company;

Provided that the Director Identification Number (DIN) obtained by the individuals prior to the notification of these rules shall be the DIN for the purpose of the Companies Act, 2013:

Provided further that “Director Identification Number” (DIN) includes the Designated Partnership Identification Number (DPIN) issued under section 7 of the Limited Liability Partnership Act, 2008 (6 of 2009) and the rules made thereunder;

- (f) “e-Form” means a form in the electronic form as prescribed under the Act or the rules made thereunder and notified by the Central Government under the Act;
- (g) “electronic Mail” means the message sent, received or forwarded in digital form using any electronic communication mechanism that the message so sent, received or forwarded is storable and retrievable;
- (h) “electronic mode”, for the purposes of clause (42) of section 2 of the Act, means carrying out electronically based, whether main server is installed in India or not, including, but not limited to-
 - (i) business to business and business to consumer transactions, data interchange and other digital supply transactions;
 - (ii) offering to accept deposits or inviting deposits or accepting deposits or subscriptions in securities, in India or from citizens of India;
 - (iii) financial settlements, web based marketing, advisory and transactional services, database services and products, supply chain management;
 - (iv) online services such as telemarketing, telecommuting, telemedicine, education and information research; and
 - (v) all related data communication services,

whether conducted by e-mail, mobile devices, social media, cloud computing, document management, voice or data transmission or otherwise;

- (i) “electronic record” means the electronic record as defined under clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000;
- (j) “electronic Registry” means an electronic repository or storage system of the Central Government in which the information or documents are received, stored, protected and preserved in electronic form;
- (k) “Executive Director” means a whole time director as defined in clause (94) of section 2 of the Act;
- (l) “Fees” means the fees as specified in the Companies (Registration Offices and Fees) Rules, 2014;
- (m) “Form” means a form set forth in the Act or the rules made thereunder which shall be used for the matter to which it relates;
- (n) “Pre-fill” means the automated process of data input by the computer system from the database maintained in electronic registry of the Central Government;
- (o) “Registrar’s Front Office” means an office maintained by the Central Government or an agency authorised by it to facilitate e-filing of documents into the electronic registry and their inspection and viewing;
- (p) “Regional Director” means the person appointed by the Central Government in the Ministry of Corporate Affairs as a Regional Director;
- (q) “section” means the section of the Act;
- (r) “Total Share Capital”, for the purposes of clause (6) and clause (87) of section 2, means the aggregate of the -

(a) paid-up equity share capital; and

(b) convertible preference share capital;

(s) For the purposes of clause (d) of sub-section (1) of Section 164 and clause (f) of sub-section (1) of section 167 of the Act, “or otherwise” means any offence in respect of which he has been convicted by a Court under this Act or the Companies Act, 1956;

(2) The words and expressions used in these rules but not defined and defined in the Act or in (i) the Securities Contracts (Regulation) Act, 1956 (42 of 1956) or (ii) the Securities and Exchange Board of India Act, 1992 (15 of 1992) or (iii) the Depositories Act, 1996 (22 of 1996) or (iv) the Information Technology Act, 2000 (21 of 2000) or rules and regulations made thereunder shall have the meanings respectively assigned to them under the Act or those Acts.

3. Related party.- For the purposes of sub-clause (ix) of clause (76) of section 2 of the Act, a director or key managerial personnel of the holding company or his relative with reference to a company, shall be deemed to be a related party.

4. List of relatives in terms of clause (77) of section 2.- A person shall be deemed to be the relative of another, if he or she is related to another in the following manner, namely:-

(1) Father:

Provided that the term “Father” includes step-father.

(2) Mother:

Provided that the term “Mother” includes the step-mother.

(3) Son:

Provided that the term “Son” includes the step-son.

(4) Son’s wife.

(5) Daughter.

(6) Daughter’s husband.

(7) Brother:

Provided that the term “Brother” includes the step-brother;

(8) Sister:

Provided that the term “Sister” includes the step-sister.

[F. No. 01/13/2013 (Part-I) CL-V]

RENUKA KUMAR, Jt. Secy.

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 1st February, 2021

G.S.R. 92(E).—In exercise of the powers conferred by sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Specification of Definitions Details) Rules, 2014, namely: -

1. Short title and commencement: - (1) These rules may be called the Companies (Specification of Definitions Details) Amendment Rules, 2021.

(2) They shall come into force on the 1st day April, 2021.

2. In the Companies (Specification of Definitions Details) Rules, 2014,

in the rule 2, in sub-rule (1), after clause (s), the following clause shall be inserted, namely:-

“(t) For the purposes of sub-clause (i) and sub-clause (ii) of clause (85) of section 2 of the Act, paid up capital and turnover of the small company shall not exceed rupees two crores and rupees twenty crores respectively.”.

[F. No. 1/13/2013 CL-V, Part I]

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. 238(E), dated 31st March, 2014 and was last amended *vide* number G.S.R. 433(E) dated the 7th May, 2018.

GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, 19 February, 2021

G.S.R.(E).- In exercise of the powers conferred by the proviso to clause (52) of section 2 read with sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Specification of definitions details) Rules, 2014, namely: -

1. Short title and commencement.- (1) These rules may be called the **Companies (Specification of definitions details) Second Amendment Rules, 2021.**

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

2. In the Companies (Specification of definitions details) Rules, 2014, after rule 2, the following rule shall be inserted, namely:-

“2A. Companies not to be considered as listed companies.- For the purposes of the proviso to clause (52) of section 2 of the Act, the following classes of companies shall not be considered as listed companies, namely:-

(a) Public companies which have not listed their equity shares on a recognized stock exchange but have listed their -

(i) non-convertible debt securities issued on private placement basis in terms of SEBI (Issue and Listing of Debt Securities) Regulations, 2008; or

(ii) non-convertible redeemable preference shares issued on private placement basis in terms of SEBI (Issue and Listing of Non-Convertible Redeemable Preference Shares) Regulations, 2013; or

(iii) both categories of (i) and (ii) above.

(b) Private companies which have listed their non-convertible debt securities on private placement basis on a recognized stock exchange in terms of SEBI (Issue and Listing of Debt Securities) Regulations, 2008;

(c) Public companies which have not listed their equity shares on a recognized stock exchange but whose equity shares are listed on a stock exchange in a jurisdiction as specified in sub-section (3) of section 23 of the Act.”.

[F. No. 1/13/2013 CL-V, Part I]


K.V.R. MURTY, Joint Secretary.

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 238(E), dated the 31st March, 2014 and lastly amended *vide* number G.S.R. 92 (E), dated the 1st February, 2021.

टिप्पण: मूल नियम, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में संख्या सा.का.नि. 238(अ), तारीख 31 मार्च, 2014 के द्वारा प्रकाशित किए गए थे और संख्या सा.का.नि. 123(अ), तारीख 19 फरवरी, 2021 द्वारा इनमें अंतिम बार संशोधन किया गया।

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 5th August, 2021

G.S.R. 539(E).—In exercise of the powers conferred by sub-clause (ix) of clause (76), sub-clause (iii) of clause (77) of section 2, read with sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the **Companies (Specification of definitions details) Rules, 2014** namely :-

1. **Short title and commencement-** (1) These rules may be called the Companies (Specification of definitions details) Third Amendment Rules, 2021.

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

2. In the Companies (Specification of definitions details) Rules, 2014, in clause (h) of sub-rule (1) of rule 2, the following explanation shall be inserted, namely:-

“Explanation.- For the purposes of this clause, electronic based offering of securities, subscription thereof or listing of securities in the International Financial Services Centres set up under section 18 of the Special Economic Zones Act, 2005 (28 of 2005) shall not be construed as ‘electronic mode’ for the purpose of clause (42) of section 2 of the Act.”

[F. No. 1/23/2013-CL-V]

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. 238(E), dated the 31st March, 2014 and were last amended vide number G.S.R. 123(E), dated the 19th February, 2021.

MINISTRY OF CORPORATE AFFAIRS**NOTIFICATION**

New Delhi, the 15th September, 2022

G.S.R. 700(E).—In exercise of the powers conferred by sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Specification of Definition Details) Rules, 2014, namely:-

1. **Short title and commencement.**- (1) These rules may be called Companies (Specification of definition details) Amendment Rules, 2022.

(2) They shall come into force from the date of their publication of this notification in the Official Gazette.

2. In the Companies (Specification of definition details) Rules, 2014,

in rule 2, in sub-rule (1), for clause (t), the following clause shall be substituted, namely:-

“(t) For the purposes of sub-clause (i) and sub-clause (ii) of clause (85) of section 2 of the Act, paid up capital and turnover of the small company shall not exceed rupees four crore and rupees forty crore respectively.”.

[F. No. 1/13/2013-CL-V, Part I]

MANOJ PANDEY, Jt. Secy.

Note : The principal rules were published in the Gazette of India, Extraordinary, Part-II, section 3, sub-section(1) *vide* number G.S.R.238(E), dated the 31st March, 2014 and last amended, *vide* number 123 (E), dated the 19th February, 2021.