



A. K. LABH & Co.
Company Secretaries
(an ISO 9001:2015 Peer Review Certified CS firm)
40, Weston Street, 3rd Floor, Kolkata – 700 013
(Ph.) (033) 2221-9381 / 4063-0236
(Mob.) 98300-55689 / 99036-02360
aklabhcs@gmail.com / aklabh@aklabh.com
www.aklabh.com

Compendium of amendments in various Rules under the Companies Act, 2013 as issued by MCA

➤ [All effective from 23.01.2023](#)

Srl No.	Amendment Rules	w.r.t. Provisions of the Companies Act, 2013 / original Rules	Amendment
1	The Companies (Appointment and Qualification of Directors) Amendment Rules, 2023	Rule 14(1)	Now, intimation of disqualification under Sections 164(1) or (2) of the Companies Act, 2013 received from directors need to be filed by the Company vide e-form DIR-9 within 30 days of the receipt of the intimation. Further, DIR-9 has been an on-line form now and can be filed directly.
		Rule 14(5)	Now, Regional Director has been empowered to deal with the application (vide e-form DIR-10) for removal of disqualification of directors.
		Section 153 read with Rule 9(1)	Existing Form-DIR-3 (Application for allotment of DIN) is substituted with the new one.
		Section 157 read with Rule 10A(2)	Existing Form-DIR3C (Intimation of DIN) is substituted with the new one.
		Section 153 read with Rule 11	Existing Form-DIR-5 (Application for surrender of DIN) is substituted with the new one.
		Rule 12(1)	Existing Form-DIR-6 (Change in particulars of DIN) is substituted with the new one.



A. K. LABH & Co.

Company Secretaries

(an ISO 9001:2015 Peer Review Certified CS firm)

40, Weston Street, 3rd Floor, Kolkata – 700 013

(Ph.) (033) 2221-9381 / 4063-0236

(Mob.) 98300-55689 / 99036-02360

aklabhcs@gmail.com / aklabh@aklabh.com

www.aklabh.com

		Section 164 read with Rule 14(1)	Existing Form-DIR-8 (Intimation by Director) is substituted with the new one.
		Section 164 read with Rule 14(2)	Existing Form-DIR-9 (Intimation of Disqualification of Directors to ROC) is substituted with the new one.
		Section 164 read with Rule 14(5)	Existing Form-DIR-10 (Removal of Disqualification of Directors) is substituted with the new one.
		Section 168(1) read with Rule 16	Existing Form-DIR-11 (Notice of Resignation of Directors) is substituted with the new one.
		Sections 7(1)(c), 168 & 170(2) read with Rules 8, 15 & 18	Existing Form-DIR-12 (Particulars for appointment / changes in Directors/KMP) is substituted with the new one.
2	The Companies (Incorporation) Amendment Rules, 2023	Rule 4	Now, in case of change of member/nominee of an One Person Company (OPC), consent of the person also need to be filed on-line vide e-form INC-4. INC-3 form used earlier in this regard, shall stand omitted now.
		Rule 6	Now, in case of conversion of an OPC into Private/Public Company, only altered e-MOA and e-AOA are required to be filed vide e-form INC-6. The requirement for filing other documents, like list of creditors, resolution, etc. with the form have been dispensed with.



A. K. LABH & Co.
Company Secretaries
(an ISO 9001:2015 Peer Review Certified CS firm)
40, Weston Street, 3rd Floor, Kolkata – 700 013
(Ph.) (033) 2221-9381 / 4063-0236
(Mob.) 98300-55689 / 99036-02360
aklabhcs@gmail.com / aklabh@aklabh.com
www.aklabh.com

	Rule 7	Now, in case of conversion of a Private Company into OPC, only altered e-MOA and e-AOA, copy of NOC of every creditors and affidavit of directors confirming consent of all the members are required to be filed vide e-form INC-6. The requirement for filing other documents, like list of members and creditors, etc. with the form have been dispensed with.
	Rule 19	Form INC-14 and INC-15 have been omitted. Now, the declarations pertaining to compliance in case of obtaining licence under Section 8 Company will be in general format.
	Rule 21	Now, application (vide e-form : INC-18) for conversion of Section 8 Company into Private / Public Company is also required to be filed with ROC simultaneously with the Office of the Regional Director.
	Rule 30	Now, requirement for filing of application for shifting of Registered Office separately with ROC has been dispensed with. INC-23 filed on-line will be shared with ROC by the MCA system itself.
	Misc.	e-forms : RUN, INC-4, INC-6, INC-9, INC-12, INC-13, INC-18, INC-20, INC-20A, INC-22, INC-23, INC-24, INC-27, INC-28, INC-31, Spice + (INC-32), INC-33, INC-34, INC-35 and RD-1 stands substituted with the new one.



A. K. LABH & Co.

Company Secretaries

(an ISO 9001:2015 Peer Review Certified CS firm)

40, Weston Street, 3rd Floor, Kolkata – 700 013

(Ph.) (033) 2221-9381 / 4063-0236

(Mob.) 98300-55689 / 99036-02360

aklabhcs@gmail.com / aklabh@aklabh.com

www.aklabh.com

3	The Companies (Authorised to Register) Amendment Rules, 2023	Rule 3(2)(a)	<p>In case of application for conversion of LLP/firm into a Company limited by shares, written consent/NOC from all the secured creditors are not needed now. Rather, NOC from secured creditor along with charge-holder, if applicable, would suffice.</p> <p>Further, written consent, from the majority of members whether present in person or by proxy at a general meeting agreeing for such registration and also the undertaking by LLP/Firm that the proposed directors shall comply with the requirements of the Indian Stamp Act, 1899 (2 of 1899) as applicable, are not required now.</p>
		Rule 3(2)(b)	<p>In case of application for conversion of LLP/firm into a Company limited by guarantee / as an unlimited Company, written consent/NOC from all the secured creditors are not needed now. Rather, NOC from secured creditor along with charge-holder, if applicable, would suffice.</p> <p>Further, written consent, from the majority of members whether present in person or by proxy at a general meeting agreeing for such registration and also the undertaking by LLP/Firm that the proposed directors shall comply with the requirements of the Indian Stamp Act, 1899 (2 of 1899) as applicable, are not required now.</p>



A. K. LABH & Co.

Company Secretaries

(an ISO 9001:2015 Peer Review Certified CS firm)

40, Weston Street, 3rd Floor, Kolkata – 700 013

(Ph.) (033) 2221-9381 / 4063-0236

(Mob.) 98300-55689 / 99036-02360

aklabhcs@gmail.com / aklabh@aklabh.com

www.aklabh.com

	Rule 3(2)(c)	<p>In case of application for conversion of a Society into a Company limited by guarantee, written consent/NOC from all the secured creditors are not needed now. Rather, NOC from secured creditor along with charge-holder, if applicable, would suffice.</p> <p>Further, written consent from the majority of members whether present in person or by proxy at a general meeting agreeing for such registration and also the undertaking by Society that the proposed directors shall comply with the requirements of the Indian Stamp Act, 1899 (2 of 1899) as applicable, as well as copy of the latest income tax return of the Society, are not required now.</p>
	Rule 3(2)(d)	<p>In case of application for conversion of Trust for registration as a Company limited by guarantee, written consent/NOC from all the secured creditors are not needed now. Rather, NOC from secured creditor along with charge-holder, if applicable, would suffice.</p> <p>Further, written consent from the majority of members whether present in person or by proxy at a general meeting agreeing for such registration and also the undertaking by Trust that the proposed directors shall comply with the requirements of the Indian Stamp Act, 1899 (2 of 1899) as applicable, as well as copy of the latest income tax return of the Trust, are not required now.</p>



A. K. LABH & Co.
Company Secretaries
(an ISO 9001:2015 Peer Review Certified CS firm)
40, Weston Street, 3rd Floor, Kolkata – 700 013
(Ph.) (033) 2221-9381 / 4063-0236
(Mob.) 98300-55689 / 99036-02360
aklabhcs@gmail.com / aklabh@aklabh.com
www.aklabh.com

		Section 366 read with Rule 3(2)	Existing Form-URC-1 (Application for Registration) is substituted with the new one.
4	The Companies (Share Capital and Debentures) Amendment Rules, 2023	Sub-rule (14) of Rule 17	Requirement for attachment of declaration (SH-15) duly certified by Practising Company Secretary with form SH-11 (Return in respect of buy-back of securities) has been dispensed with. Now, only declaration from two directors including the Managing Director, if any, would be sufficient.
		Section 64(1) read with Rule 15	Existing Form-SH-7 (for Notice to Registrar of any alteration of Share Capital) is substituted with the new one.
		Section 68 read with Rule 17(2)	Existing Form-SH-8 (Letter of Offer for Buy-back of securities) is substituted with the new one.
		Section 68(6) read with Rule 17(3)	Existing Form-SH-9 (Declaration of Solvency in case of Buy-back of securities) is substituted with the new one.
		Section 68(10) read with Rule 17(13)	Existing Form-SH-11 (Return in respect of Buy-back of securities) is substituted with the new one.
5	The Companies (Prospectus and Allotment of Securities) Amendment Rules, 2023	Sub-Rule (6) of Rule 12	Now, copy of shareholders' resolution passed in the general meeting is not required to be attached with e-form : PAS-3 in case of issue of Bonus Shares.



A. K. LABH & Co.
Company Secretaries
(an ISO 9001:2015 Peer Review Certified CS firm)
40, Weston Street, 3rd Floor, Kolkata – 700 013
(Ph.) (033) 2221-9381 / 4063-0236
(Mob.) 98300-55689 / 99036-02360
aklabhcs@gmail.com / aklabh@aklabh.com
www.aklabh.com

		Section 31(2) read with Rule 10	Existing Form-PAS-2 (for Information Memorandum) is substituted with the new one.
		Sections 39(4) & 42(9) read with Rules 12 & 14	Existing Form-PAS-3 (for Return of Allotment) is substituted with the new one.
		Sub-rule (8) of Rule 9A	Existing Form-PAS-6 (for filing of Half Yearly Reconciliation of Share Capital Audit Report) is substituted with the new one.
6	The Companies (Registration of Foreign Companies) Amendment Rules, 2023	Clause (c) in sub-rule (2) of Rule 3	Now, Spouse's name of the Directors or Secretary or equivalent (by whatever name called) is not mandatorily required to be furnished to ROC by a Foreign Company at the time of establishment of a place of business in India.
		Section 380(1)(h) read with Rule 3(3)	Existing Form-FC-1 (for Information to be filed for Foreign Company) is substituted with the new one.
		Section 380(3) read with Rule 3(4)	Existing Form-FC-2 (for filing of Return of Alteration in the documents filed registration by Foreign Company) is substituted with the new one.
		Section 381 read with Rule 6	Existing Form-FC-3 (for filing of Annual Accounts along with the list of all principal places of business in India established by Foreign Company) is substituted with the new one.
		Section 384(2) read with Rule 7	Existing Form-FC-4 (for filing of Annual Return of a Foreign Company) is substituted with the new one.



A. K. LABH & Co.
Company Secretaries
(an ISO 9001:2015 Peer Review Certified CS firm)
40, Weston Street, 3rd Floor, Kolkata – 700 013
(Ph.) (033) 2221-9381 / 4063-0236
(Mob.) 98300-55689 / 99036-02360
aklabhcs@gmail.com / aklabh@aklabh.com
www.aklabh.com

7	The Companies (Miscellaneous) Amendment Rules, 2023	Proviso to Clause (iv) of Rule 3	For making application for obtaining status of Dormant Company, if there is any outstanding unsecured loan, the Company may apply after obtaining concurrence of the lender and the same is not required to be attached now with the on-line e-form : MSC-1.
		Clause (v) of Rule 3	For making application for obtaining status of Dormant Company, Certificate regarding no dispute in the management or ownership of the Company, is not required to be attached now with the on-line e-form : MSC-1.
		Section 455(1) read with Rule 3	Existing Form-MSC-1 (for Application to ROC for obtaining the status of a Dormant Company) is substituted with the new one.
		Section 455(5) read with Rules 7 & 8	Existing Form-MSC-3 (for filing Return of Dormant Company) is substituted with the new one.
		Section 455(5) read with Rule 8	Existing Form-MSC-4 (for filing Application for seeking status of Active Company) is substituted with the new one.
8	The Companies (Appointment and Remuneration of Managerial Personnel) Amendment Rules, 2023	Sections 196 & 197 and Schedule V read with Rule 3	Existing Form-MR-1 (for Return of appointment of Managerial Personnel) is substituted with the new one.



A. K. LABH & Co.
Company Secretaries
(an ISO 9001:2015 Peer Review Certified CS firm)
40, Weston Street, 3rd Floor, Kolkata – 700 013
(Ph.) (033) 2221-9381 / 4063-0236
(Mob.) 98300-55689 / 99036-02360
aklabhcs@gmail.com / aklabh@aklabh.com
www.aklabh.com

		Section 196 and Schedule V read with Rule 7	Existing Form-MR-2 (for Application to the Central Government for approval of appointment of managing director or whole-time-director or manager) is substituted with the new one.
9	The Companies (Management and Administration) Amendment Rules, 2023	Section 88(4) read with Rule 7(2)	Existing Form-MGT-3 (for Notice of situation or change of situation or discontinuation of situation, of place where foreign register shall be kept) is substituted with the new one.
		Section 117(1) read with Rule 24	Existing Form-MGT - 14 (for filing of resolutions and agreements to the Registrar) is substituted with the new one.
10	The Companies (Accounts) Amendment Rules, 2023	Section 128(1) read with Rule 2A	Existing Form-AOC-5 (for Notice of Address at which books of Accounts are to be maintained) is substituted with the new one.
11	Nidhi (Amendment) Rules, 2023	Section 406 read with Rule 5(2)	Existing Form-NDH-1 (Return of Statutory compliances) is substituted with the new one.
		Rules 5(3), 6(d), 10, 10(3), 10(6)(a) & 14	Existing Form-NDH-2 (Application to RD and Intimation to ROC) is substituted with the new one.
		Rule 32	Existing Form-NDH-3 (Half Yearly Return for Nidhi Companies) is substituted with the new one.



A. K. LABH & Co.

Company Secretaries

(an ISO 9001:2015 Peer Review Certified CS firm)

40, Weston Street, 3rd Floor, Kolkata – 700 013

(Ph.) (033) 2221-9381 / 4063-0236

(Mob.) 98300-55689 / 99036-02360

aklabhcs@gmail.com / aklabh@aklabh.com

www.aklabh.com

	Section 406 read with Rules 3A, 3B, 23A & 23B	Existing Form-NDH-4 (Form for filing application for declaration as Nidhi Company and for updation of status by Nidhis) is substituted with the new one.
--	---	--

----- *** -----

Disclaimer : *The above note/analysis has been prepared by our research team for knowledge sharing and guidance purpose only and is not for commercial use. For authentication of data/information provided, please refer the respective acts, rules and regulations. For any further query in the matter, you may contact us at aklabhcs@gmail.com or aklabh@aklabh.com Please visit at www.aklabh.com to know more about us and our services.*