

टिप्पण: मूल नियम भारत के राजपत्र, असाधारण, भाग-II, खंड-3, उपखंड (i) में सा.का.नि. 239(अ) तारीख 31 मार्च, 2014 द्वारा प्रकाशित किए गए थे और तत्पश्चात् अधिसूचना संख्या सा.का.नि. 723(अ) तारीख 14 अक्टूबर, 2014 द्वारा संशोधित किए गए थे।

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 16th January, 2015

G.S.R. 37(E).—In exercise of the powers conferred by 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. (1) These rules may be called the Companies (Accounts) Amendment Rules, 2015.

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

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

(i) after rule 2, following rule shall be inserted, namely:-

“2A. Notice of address at which books of account are to be maintained.—For the purposes of the first proviso to sub-section (1) of Section 128, the notice regarding address at which books of account may be kept shall be in Form AOC-5.”

(ii) in rule 6, after the third proviso, the following proviso shall be inserted, namely :—

“Provided also that nothing in this rule shall apply in respect of consolidation of financial statement by a company having subsidiary or subsidiaries incorporated outside India only for the financial year commencing on or after 1st April, 2014.”

(iii) in the Annexure, after Form AOC-4, the following Form shall be inserted, namely :—

FORM NO. AOC-5

[Pursuant to first proviso to sub-section (1) of section 128 of the Companies Act, 2013 and Rule 2A of Companies (Accounts) Rules, 2014]



Notice of address at which books of account are to be maintained

Form language o English o Hindi

Refer the instruction kit for filing the form.

1.(a) *Corporate identity number (CIN) of company	<input type="text"/>	<input type="button" value="Pre-Fill"/>
(b) Global location number (GLN) of company	<input type="text"/>	
2.(a) Name of the company	<input type="text"/>	
(b) Address of the registered office of the company	<input type="text"/>	
3. * Date of board resolution wherein a decision regarding address at which books of account are to be maintained has been taken <input type="text"/> (DD/MM/YYYY)		
4. Address at which the books of account are to be maintained		
(a) *Address	Line I	<input type="text"/>
	Line II	<input type="text"/>
(b) *City	<input type="text"/>	
(c) *State	<input type="text"/>	
(d) Country	<input type="text"/>	
(e) *Pin code	<input type="text"/>	
5. Details pertaining to police station under whose jurisdiction the place of the address at which the books of account are to be maintained falls		
(a) *Police station name	<input type="text"/>	
(b) *Address	Line I	<input type="text"/>
	Line II	<input type="text"/>
(c) *City	<input type="text"/>	
(d) State	<input type="text"/>	
(e) Country	<input type="text"/>	
(f) *Pin code	<input type="text"/>	

Attachments

- | | |
|------------------------------------|---------------------------------------|
| 1. *Copy of board resolution | <input type="button" value="Attach"/> |
| 2. Optional attachment(s) - if any | <input type="button" value="Attach"/> |

List of attachments

Declaration

I am authorized by the Board of Directors of the Company vide *resolution number
 *dated to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed.

*To be digitally signed by **DSC Box**

*Designation

*Director identification number of the director or membership number of the company secretary or DIN/PAN of Manager or CEO or CFO

Note: Attention is also drawn to provisions of Section 448 and 449 which provide for punishment for false statement and false evidence.

<input type="button" value="Modify"/>	<input type="button" value="Check Form"/>	<input type="button" value="Prescrutiny"/>	<input type="button" value="Submit"/>
For office use only:		<input type="button" value="Affix filing details"/>	
eForm Service request number (SRN)	<input type="text"/>	eForm filing date	<input type="text"/> (DD/MM/YYYY)
This e-Form is hereby registered			
Digital signature of the authorising officer	<input type="text"/>	<input type="button" value="Confirm submission"/>	
Date of signing	<input type="text"/>	(DD/MM/YYYY)	

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

AMARDEEP SINGH BHATIA, 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. 239(E), dated the 31st March, 2014 and was subsequently amended by notification number G.S.R. 723(E), dated the 14th October, 2014.