

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.