

- (i) भारतीय दिवाला और शोधन अक्षमता बोर्ड द्वारा संबंधित लेखा परीक्षा कार्यालय को अनुमोदित तथा अधिप्रमाणित वार्षिक लेखे उपलब्ध कराना तथा अलग से वार्षिक लेखाओं की लेखा परीक्षा आरंभ करना—30 जून;
- (ii) लेखापरीक्षा प्रमाण पत्र सहित अंग्रेजी में पृथक अंतिम लेखापरीक्षा रिपोर्ट (एसएआर) भारतीय दिवाला और शोधन अक्षमता बोर्ड को जारी करना - 31 अक्तूबर;
- (iii) संसद के पटल पर रखे जाने के लिए कारपोरेट कार्य मंत्रालय को वार्षिक रिपोर्ट और संपरीक्षित लेखे प्रस्तुत करना - 31 दिसंबर।”

[फा. सं. 30/13/2018-इंसोल्वेंसी]

ज्ञानेश्वर कुमार सिंह, संयुक्त सचिव

टिप्पण : मूल नियम संख्यांक सा.का.नि. 422(अ), तारीख 01 मई, 2018 द्वारा प्रकाशित किए गए थे।

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 10th September, 2020

G.S.R. 563(E).—In exercise of the powers conferred by clause (zm) of sub-section (2) of section 239, read with sub-section (1) of section 229 of the Insolvency and Bankruptcy Code, 2016 (31 of 2016), the Central Government hereby makes the following rules to amend the Insolvency and Bankruptcy Board of India (Annual Report) Rules, 2018, namely:-

- (1) These rules may be called the Insolvency and Bankruptcy Board of India (Annual Report) Amendment Rules, 2020.
- (2) They shall come into force on the date of their publication in the Official Gazette.
- In the Insolvency and Bankruptcy Board of India (Annual Report) Rules, 2018, for rule 4, the following rule shall be substituted, namely:-

“(4) Time Schedule for submission of annual report.-

The dates for submission of the annual report referred to in rule 3 of annual accounts for audit leading to the issue of Audit Certificate by the Comptroller and Auditor General of India and for submission to the Ministry of Corporate Affairs for timely submission to the Parliament are listed below:-

- approved and authenticated annual accounts to be made available by the Insolvency and Bankruptcy Board of India to the concerned Audit Office and commencement of audit of annual accounts- 30th June;
- issue of the final Separate Audit Report (SAR) in English with Audit Certificate to Insolvency and Bankruptcy Board of India-31st October;
- submission of the annual report and audited accounts to the Ministry of Corporate Affairs for it to be laid on the Table of the Parliament- 31st December.”

[F. No. 30/13/2018-Insolvency]

GYANESHWAR KUMAR SINGH, Jt. Secy.

Note : The principal rules were published *vide* number G.S.R. 422(E), dated the 1st May, 2018 .