

**MINISTRY OF CORPORATE AFFAIRS****NOTIFICATION**

New Delhi, the 30th May, 2025

**G.S.R. 359(E).**— In exercise of the powers conferred by Sub-Section (1), (2) and (4) of Section 139, Sub-Section (1) and (2) of Section 140, Sub-Section (3) of Section 141, Sub-Section (2), (3), (8) and (12) of Section 143, Section 147 and Sub-Section (3) of Section 148 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 (Audit and Auditors) Rules, 2014, namely:—

1. (1) These rules may be called the Companies (Audit and Auditors) Amendment Rules, 2025.  
(2) They shall come into force with effect from the 14th day of July, 2025.
2. In the Companies (Audit and Auditors) Rules, 2014 (hereinafter referred to as the said rules), in rule 13, in sub-rule (2),-  
(a) for clause (d), the following shall be substituted, namely: -  
“(d) the report shall be filed electronically in form ADT-4.”  
(b) clauses (e) and (f) shall be omitted.
3. In the Annexure of the said rules, for Forms ADT-1, ADT-2, ADT-3 and ADT-4 the following Forms shall be substituted, namely:-

**Form No. ADT-1****Notice to the Registrar by company for appointment of auditor**

[Pursuant to section 139 of the Companies Act, 2013 and Rule 4(2) of the Companies (Audit and Auditors) Rules, 2014]



Form language

☒ English ☐ Hindi

*Refer instruction kit for filing the form.*

*All fields marked in \* are mandatory*

**Company Information**

- |  |                      |
|--|----------------------|
| 1 * Corporate Identity Number (CIN)                  | <input type="text"/> |
| 2 (a) *Name of the company                           | <input type="text"/> |
| (b) *Address of the registered office of the company | <input type="text"/> |
| (c) *Email ID of the company                         | <input type="text"/> |

**Appointment and Auditor Details**

- 3 (a) \*Whether company is falling under any class of companies as per section 139(2) ☐ Yes ☐ No
- (b) \*Nature of appointment

- ☐ First auditor by Board of directors/members/C&AG
 ☐ Appointment of Auditors in AGM
 ☐ Re-appointment of Auditors in AGM
- ☐ Appointment/Re-appointment by C&AG
 ☐ Auditor appointed in case of casual vacancy
- ☐ Auditor appointed in case of non-re-appointment/removal of the previous auditor
 ☐ Auditor appointed by Central Government
 ☐ Auditor appointed by the Tribunal
 ☐ Others

(b)(i) If Others, please specify

(c) \*Whether auditor(s) has been appointed in the annual general meeting (AGM)

☐ Yes ☐ No

(d) If yes, date of AGM (DD/MM/YYYY)

4 (a) \*Date of appointment (DD/MM/YYYY)

(b) \*Whether joint auditors have been appointed

☐ Yes ☐ No

(c) \*Number of auditor(s) appointed

(d) \*Category of Auditor

☐ Auditor's Firm ☐ Individual

(e) Firm Registration Number

(f) Name of the Auditor's Firm

(f) (i) Income Tax permanent account number of auditor's firm

(ii) Address of the auditor's firm

Address Line 1

Address Line 2

Country

Pin Code/Zip code

Area/Locality

City

District

State/UT

Email ID

(g) \*Membership Number of Auditor signing the balance sheet of the company

(h) \*Name of the Auditor

(h)(i) \*Income Tax permanent account number of auditor

(ii) Address of the auditor

\*Address Line 1

|  |  |
|--|--|
| Address Line 2   | <input type="text"/>                               |
| *Country   | <input type="text"/>                               |
| *Pin Code/Zip Code   | <input type="text"/>                               |
| *Area/Locality   | <input type="text"/>                               |
| *City  | <input type="text"/>                               |
| District   | <input type="text"/>                               |
| *State/UT  | <input type="text"/>                               |
| *Email ID  | <input type="text"/>                               |
| (i) Period of account for which appointed  | <input type="text"/>                               |
| *From (DD/MM/YYYY)   | <input type="text"/>                               |
| *To (DD/MM/YYYY)   | <input type="text"/>                               |
| (j) *Number of financial year(s) to which appointment relates  | <input type="text"/>                               |
| (k) *Whether the appointment of auditor is within the limits of twenty companies as specified in sub section 3(g) of section 141   | <input type="radio"/> Yes <input type="radio"/> No |
| (l) Has the auditor or auditor's firm or its member previously conducted audit or was in the same company, excluding previous years having break of five or more years as specified in Rule 6  | <input type="radio"/> Yes <input type="radio"/> No |
| (m) Specify the tenure of previous appointment(s) of the auditor or auditor's firm or its member in the same company in which audit was conducted or is functioning (excluding previous years having break of five or more years as specified in Rule 6) |  |
| (n) *Number of financial year(s)   | <input type="text"/>                               |
| (o) *S. no.  | <input type="text"/>                               |
| (p) Firm Registration Number   | <input type="text"/>                               |
| (q) *Membership Number of Auditor  | <input type="text"/>                               |
| (r) *Financial Year Start Date (DD/MM/YYYY)  | <input type="text"/>                               |
| (s) *Financial Year End Date (DD/MM/YYYY)  | <input type="text"/>                               |

5 \*Whether the recommendation of the Audit Committee constituted u/s 177 of the Companies Act, 2013 has been considered by the Board of Directors before the appointment.

☐ Yes ☐ No ☐ Not Applicable

6 Specify the SRN of INC-28 filed with ROC for Notice of order of the Tribunal for appointment of Auditor

7 Appointment of Auditor due to casual vacancy

(a) Auditor is appointed due to casual vacancy in the office of auditor due to (death, disqualification) ☐ Resignation ☐ Others

(a)(i) If Others, please specify

(b) Specify the SRN of relevant form

(c) Mention the date of casual vacancy (DD/MM/YYYY)

(d) Registration number of auditor's firm who has vacated the office

(e) Membership number of the auditor

(f) Reasons of the casual vacancy

**Attachments**

(a) \*Copy of the intimation sent by company

Max 2 MB

Choose

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(b) \*Copy of written consent given by auditor

Max 2 MB

Choose

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(c) Copy of resignation letter tendered by the auditor to the company at the time of resignation

Max 2 MB

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(d) Copy of Central Government Order for appointment of Auditor

Max 2 MB

Choose

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(e) Optional attachment(s) - if any

Max 2 MB

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**Declaration**

I am authorised by the Board of Directors of the Company vide resolution number\*  dated (DD/MM/YYYY)\*  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/Manager/ Company Secretary/CEO/CFO/Liquidator/Interim Resolution Professional (IRP)/ Resolution Professional (RP))

\* Director identification number of the director; or DIN or PAN of the Manager/ CEO / CFO; Interim Resolution Professional (IRP) or Resolution Professional (RP) or Liquidator or Membership number of the secretary

Save

Submit

**Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement/certificate and punishment for false evidence respectively.**

**This eForm has been taken on file maintained by the registrar of companies through electronic mode and based on statement of correctness given by the company.**

**For office use only:**

eForm Service request number (SRN)

eForm filing date (DD/MM/YYYY)

**Form No. ADT-2****Application for removal of auditor(s) from his/their office before expiry of term**

[Pursuant to section 140(1) of the Companies Act, 2013 and rule 7(1) of the Companies (Audit and Auditors) Rules, 2014]



Form language

☒ English☐ Hindi

Refer instruction kit for filing the form.

All fields marked in \* are mandatory

**Company's Details**

1 \*Corporate Identity Number (CIN)

2 (a) \*Name of the company

(b) \*Address of the registered office of the company

(c) \*Email ID of the company

3 (a) \*Details of the grounds for seeking removal of auditor

(b) \*Whether the accounts have been qualified during last three years

☐ Yes☐ No☐ Not Applicable

(c) If yes, give details

(d) \*Details of opportunity given to auditor concerned for being heard

(e) \*Whether any civil/criminal proceedings are pending between the company and the concerned officers?

☐ Yes☐ No

(f) If yes, give details

**4 Auditor's details**

4 (a) \*Specify the SRN of relevant form filed for appointment of the auditor

(b) \*Date of appointment of the concerned Auditor (DD/MM/YYYY)

(c) \*Category of Auditor

☐ Individual☐ Auditor's firm

(d) \*Membership number of the auditor

(e) Firm Registration Number

(f) Period for which the auditor was appointed

\*From (DD/MM/YYYY)

\*To (DD/MM/YYYY)

5 \*Whether any special notice has been received for removal of Auditors

☐ Yes ☐ No

(a) If yes, mention the date of receipt of notice (DD/MM/YYYY)

(b) Percentage of capital held by the members giving such notice or percentage of the number of members in case of company limited by shares/guarantee

6 \*Whether all due audit fee has been paid to the concerned Auditors

Yes ☐ No ☐

(a) If no, mention the amount of arrears

7 Details of other services been rendered by such Auditors to the company

8 \*Pendency of Audit i.e. number of financial years for which audit is pending

9 Stage of accounts of the company for each of such financial year which is yet to be approved by the Board or approved by the Board but yet to be handed over to auditors or approved by the Board, handed over to auditors but audit not yet completed or audit completed, draft report not yet given by the auditors

| (a)                                  | (b)               | (c)         |
|--------------------------------------|-------------------|-------------|
| Financial year end date (DD/MM/YYYY) | State of accounts | Particulars |
|                                      |                   |             |
|                                      |                   |             |

Add Row

Delete Row

10 \*Whether there is any dispute with regard to the Books of Accounts in the possession of Auditors but not delivered back to the company

☐ Yes ☐ No
**Attachments**

(a) \*Details of the grounds for seeking removal of auditor

Max 2 MB

Choose

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(b) \*Proof of service to the defending/ responding auditor

Max 2 MB

Choose

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Download

(c) Optional attachment(s) - if any

Max 2 MB

Choose

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**Declaration**

I am authorised by the Board of Directors of the Company vide resolution no\*  dated (DD/MM/YYYY)\*  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/Manager/Company Secretary/CEO/CFO)

\* Director identification number of the director; or DIN or PAN of the Manager or CEO or CFO; or Membership number of the Company Secretary

Save

Submit

**Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement/certificate and punishment for false evidence respectively.**

***For office use only:***

eForm Service request number (SRN)

eForm filing date (DD/MM/YYYY)

**Digital signature of the authorising officer**

This eForm is hereby approved

DSC BOX

This eForm is hereby rejected

DSC BOX

Date of signing (DD/MM/YYYY)

**Form No. ADT-3****Notice of resignation by the auditor**

[Pursuant to section 140(2) of the Companies Act, 2013 and rule 8 of the Companies (Audit and Auditors) Rules, 2014]



Form language

☒ English

☐ Hindi

*Refer instruction kit for filing the form.*

*All fields marked in \* are mandatory*

**Company's details**

1 \*Corporate Identity Number (CIN)

2 (a) \*Name of the company

(b) \*Address of the registered office of the company

(c) \*Email ID of the company

3 \*SRN of ADT-1

**4 Auditor's information**

(a) \*Category of Auditor

(b) Firm Registration Number

(c) Name of the Auditor's Firm

(c)(i) Income Tax permanent account number of auditor's firm

(ii) Address of the auditor's firm

Address Line 1

Address Line 2

Country

Pin Code/Zip code

Area/Locality

City

District

State/UT

(d) \*Membership Number of Auditor signing the audited accounts of the company



(e) \*Name of the Auditor

(e)(i) \*Income Tax permanent account number of auditor

(ii) Address of the auditor

\*Address Line 1

Address Line 2

\*Country

\*Pin Code/Zip Code

\*Area/Locality

\*City

District

\*State/UT

(f) \*Date of appointment of the auditor or auditor's firm (DD/MM/YYYY)

5 (a) \*Date of resignation of the auditor or auditor's firm (DD/MM/YYYY)

(b) \*Reasons for resignation

(c) Any other facts relevant to the resignation

**Attachments**

(a) \*Resignation letter

Max 2 MB

Choose

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(b) Optional attachment(s) - if any

Max 2 MB

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**Declaration**

I hereby confirm that the information given in this form and its attachments is correct and complete. I am duly authorised to sign and submit this form.

**\*To be digitally signed by**

DSC BOX

\*Designation

(Auditor/Partner of the audit firm)

\*Whether associate or fellow:

☐

Associate

☐

Fellow

\*Membership Number

Save

Submit

**Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.**

*For office use only:*

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eForm filing date (DD/MM/YYYY)

## Form No. ADT-4

### Report to the Central Government

[Pursuant to sub-section (12) of section 143 of the Companies Act, 2013 read with rule 13 of the Companies (Audit and Auditors) Rules, 2014]



Form language

☒ English

☐ Hindi

*Refer instruction kit for filing the form*

*All fields marked in \* are mandatory*

\*Form filed by

☐

Statutory Auditor

☐

Cost Auditor

☐

Secretarial Auditor

### Company Details

1 \*Corporate Identity Number (CIN)

2 (a) \*Name of the company

(b) \*Registered office address

(c) \*E-mail ID of the company

### Auditor's Details

3 (a) SRN of ADT-1/CRA-2 (as applicable)

(b) Date of filing (DD/MM/YYYY)

### 4 Details of auditor or auditor's firm

(a) \*Name of the auditor

(b) Name of the auditor's firm

(c) \*Membership number

(d) Firm Registration number (FRN)

(e) \*Address Line 1

Address Line 2

\*Country

\*Pin code/Zip code

\*Area/Locality

\*City

District

\*State/UT

(f) \*E-mail ID

**Offence Details****5 Details of the office or location where the suspected offence is believed to have been or is being committed**

(a) \*Number of offices

| Is location of suspected offence same as the registered office of the company? | Address Line 1 | Address Line 2 | Country              | Pincode/Zip code | Area/Locality | City | District | State/UT |
|--|----------------|----------------|----------------------|------------------|---------------|------|----------|----------|
| <input type="radio"/> Yes <input type="radio"/> No                             |                |                | <input type="text"/> |                  |               |      |          |          |
| <input type="radio"/> Yes <input type="radio"/> No                             |                |                | <input type="text"/> |                  |               |      |          |          |

6 (a) \*Full details of the suspected offence involving fraud and the basis on which fraud is suspected

(b) Period during which suspected fraud has occurred

\*From (DD/MM/YYYY)

\*To (DD/MM/YYYY)

**Officer(s) Details****7 Particulars of officers or employees who are suspected to be involved in the commission of the offence, if any**

(a) Number of officers

| Whether the suspect is Director or Employee | Name                 | Name - Others        | Designation | Director Identification Number (DIN) | Permanent Account Number (PAN) |
|---|----------------------|----------------------|-------------|--------------------------------------|--------------------------------|
| <input type="text"/>                        | <input type="text"/> | <input type="text"/> |             |                                      |                                |
| <input type="text"/>                        | <input type="text"/> | <input type="text"/> |             |                                      |                                |

**Other Details**

8 (a) \*Date of sending report to the Board or Audit Committee as per rule 13(1)  
(DD/MM/YYYY)

(b) \*Whether reply was received from Board or Audit Committee

☐ Yes ☐ No

(c) Date of reply received from Board or Audit Committee (DD/MM/YYYY)

(d) Summary of reply received

9 (a) Whether auditor is satisfied with the reply of the Board or Audit Committee

☐ Yes ☐ No

(b) If no, reasons thereof

10 \*Estimated amount involved in suspected fraud.

Please enter the amount in INR only

11 (a) \*Has company taken any steps in this regard?

☐ Yes ☐ No

(b) Details of steps, if any, taken by the company in this regard  
(Furnish full details with references)

12 Any other relevant information

**Attachments**

(a) Copy of reply received from Board or Audit Committee

Copy of reply received

Choose

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(b) Optional attachment(s) - if any

Copy of reply received

Choose

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**Verification**

I, \*  Proprietor/Partner of \*  , Chartered Accountants/Company Secretaries/Cost Accountants do hereby declare that the information furnished above is true, correct and complete in all respects including the attachments to this form.

**\*To be digitally signed by**

DSC BOX

- ☐ Chartered Accountant (in whole-time practice)  
☐ Cost Accountant (in whole-time practice)  
☐ Company Secretary (in whole-time practice)

\*Whether Associate or Fellow

☐ Associate ☐ Fellow

\*Membership number

\*Certificate of Practice number

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**Note: Attention is drawn to provisions of section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.**

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*For office use only:*

eForm Service request number (SRN)

eForm filing date (DD/MM/YYYY)

**Digital signature of the authorising officer**

This eForm is hereby registered

DSC BOX

Date of signing (DD/MM/YYYY)

[F. No. Policy-01/33/2013-CL-V (Part-I)]

INDER DEEP SINGH DHARIWAL, 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. 246(E), dated the 31<sup>st</sup> March, 2014 and were last amended *vide* G.S.R. 248(E), dated the 1<sup>st</sup> April, 2021.