# 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.

- 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]

Refer instruction kit for filing the form.

All fields marked in \* are mandatory

#### **Company Information**

- 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

#### **Appointment and Auditor Details**

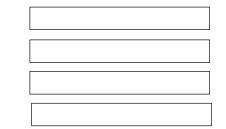
3 (a) \*Whether company is falling under any class of companies as per section 139(2)

(b) \*Nature of appointment









Yes

No

O First auditor by Board of directors/members/C&AG O Appointment of Auditors in AGM	O Re-appointment of Auditors in AGM
O Appointment/Re-appointment by C&AG O Auditor appointed in case of casual vacancy	
O Auditor appointed in case of non-re-appointment/ O Auditor appointed by Central O Au removal of the previous auditor Government	uditor appointed by the Tribunal 🔘 Others
(b)(i) If Others, please specify	
(c) *Whether auditor(s) has been appointed in the annual general meeting (AGM)	O Yes O 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	O Yes O No
(c) *Number of auditor(s) appointed	
(d) *Category of Auditor	O Auditor's Firm O 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		[		
*Country				
*Pin Code/Zip Co	de			
*Area/Locality				
*City				
District				
*State/UT				
*Email ID (i) Period of account fo	or which appointed			
*From (DD/MM/YYY	Y)			
*To (DD/MM/YYYY)				
(j) *Number of financi	al year(s) to which app	ointment relates		
	ntment of auditor is wi b section 3(g) of section	thin the limits of twenty companies n 141	() Yes	O No
<ol> <li>Has the auditor or a was in the same con years as specified in</li> </ol>	npany, excluding previ	aber previously conducted audit or ous years having break of five or more	O Yes	O No
in the same compa	of previous appointmer any in which audit was we or more years as spe	nt(s) of the auditor or auditor's firm or it conducted or is functioning (excluding) cified in Rule 6)	ts member previous years	
(n) *Number of finance	ial year(s)			
(o) *S. no.		[		
(p) Firm Registration 1	Number			
(q) *Membership Num	ber of Auditor			
(r) *Financial Year Sta	rt Date (DD/MM/YYY	Y)		
(s) *Financial Year End	d Date (DD/MM/YYY)	Y)		
5 *Whether the recomme considered by the Board of		ommittee constituted u/s 177 of the Con appointment.	npanies Act, 2013	has been
O Yes	O No	O Not Applicable		
6 Specify the SRN of IN appointment of Audi		or Notice of order of the Tribunal for		
<ul><li>7 Appointment of Audit</li></ul>		у		

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

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- (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	Remove Dow	rnload
(b)	*Copy of written consent given by auditor	Max 2 MB	Choose	Remove Dow	rnload
(c)	Copy of resignation letter tendered by the auditor to the company at the time of resignation	Max 2 MB	Choose	Remove Dow	vnload
(d)	Copy of Central Government Order for appointment of Auditor	Max 2 MB	Choose	Remove Dow	vnload
(e)	Optional attachment(s) - if any	Max 2 MB	Choose	Remove Dow	vnload

#### Declaration

I am authorised by the Board of Directors of the Company vid	le resolution number*		
dated (DD/MM/YYYY)*	to sign this form and	declare that all the requ	irements of
Companies Act, 2013 and the rules made thereunder in respec	t of the subject matter	of this form and matter	s incidental
thereto have been complied with.			
I also declare that all the information given herein above is tru	e, correct and complet	e including the attachm	ents 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 Resol (RP)	lution Professional (IRP)/ Re	esolution Professional	
* Director identification number of the director; or DIN or PA CFO; Interim Resolution Professional (IRP) or Resolution Pro 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.

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Form language

English

# For office use only:

eForm Service request number (SRN)

eForm filing date (DD/MM/YYYY)

Hindi

# 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]

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 the	ree years O Yes (	O No O Not Applicable
(c) If yes, give details		
(d) *Details of opportunity given to auditor concerned for be	ing heard	
(e) *Whether any civil/criminal proceedings are pending betw the concerned officers?	ween the company and	O Yes O No
(f) If yes, give details		
4 Auditor's details		
4 (a) *Specify the SRN of relevant form filed for appointment of	of the auditor	
(b) *Date of appointment of the concerned Auditor (DD/MM	/YYYY)	
(c) *Category of Auditor	O Individual	O 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	O Yes	O 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 a	pproved by the Bo	ard 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
0 *Whether there is any dispute with regard to the Books of Accounts in the possession O Yes O No of Auditors but not delivered back to the company			

#### Attachments

(a) \*Details of the grounds for seeking removal of auditor Max 2 MB Choose Download Remove (b) \*Proof of service to the defending/ responding auditor Max 2 MB Remove Download Choose (c) Optional attachment(s) - if any Max 2 MB Choose Remove Download

#### 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.

[PART II—SEC. 3(i)]

* To be digitally signed by	DSC BOX	
* Designation (Director/Manager/Company Secretary/CEO/CFO)		<b>V</b>
* 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)	

#### 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]

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

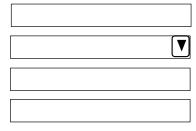
Area/Locality

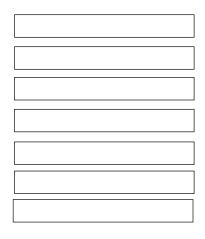
City

District

State/UT

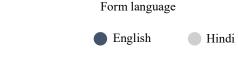
(d) \*Membership Number of Auditor signing the audited accounts of the company





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(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	Remove	Download
(b) Optional attachment(s) - if any	Max 2 MB	Choose	Remove	Download

#### 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:	
O Associate O Fellow	
*Membership Number	
	Save Submit

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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.

For office use only:						
eForm Service request n	umber (SRN)					
eForm filing date (DD/M	IM/YYYY)					
Form No. ADT-4 Report to the Central ( [Pursuant to sub-section Companies Act, 2013 re Companies (Audit and A	Government (12) of section ad with rule 13	of the	सन्यमेव उ	arit	Form lang English	uage Hindi
Refer instruction kit for	filing the form					
All fields marked in * ar	e mandatory					
*Form filed by	0	Statutory Auditor	0	Cost Auditor	O Secretaria	l Auditor
Company Details						
1 *Corporate Identity N	umber (CIN)					
2 (a) *Name of the comp	bany					
(b) *Registered office	address					
(c) *E-mail ID of the o	company					
Auditor's Details						
3 (a) SRN of ADT-1/CR	A-2 (as applic	able)				
(b) Date of filing (DD	/MM/YYYY)					
4 Details of auditor or	auditor's firm	l				
(a) *Name of the aud	itor					
(b) Name of the audito	or's firm					
(c) *Membership num	ber					
(d) Firm Registration	number (FRN)					
(e) *Address Line 1						
Address Line 2						

*Country		
*Pin code	e/Zip code	▼
*Area/Lo	ocality	
*City		
District		
*State/U'	Γ	
(f) *E-mail	ID	
		L

# **Offence Details**

(a) \*Number of offices

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

Is location of	Address	Address	Country	Pincode/Zip	Area/Locality	City	District	State/UT
suspected offence	Line 1	Line 2	-	code				
same as the registered								
office of the								
company?			_					
O Yes O No								
O Yes O No								

- 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	Name	Name -	Designation	Director Identification	Permanent Account
Director or Employee		Others		Number (DIN)	Number (PAN)

#### **Other Details**

8 (a) *Date of sending report to the Board or Audit Committee as per (DD/MM/YYYY)	rule 13(1)			
(b) *Whether reply was received from Board or Audit Committee	O Yes	O No		
(c) Date of reply received from Board or Audit Committee (DD/M	M/YYYY)			
(d) Summary of reply received				
9 (a) Whether auditor is satisfied with the reply of the Board or Audi	t Committee	O Yes	O 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?		O Yes	O 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	Remove Downloa	ad
(b) Optional attachment(s) - if any	Copy of reply received	Choose	Remove	ad
Verification				
I, * Proprietor/Partner of * Secretaries/Cost Accountants do hereby declare that the information respects including the attachments to this form.	-	eredAccountants/C le, correct and com		
*To be digitally signed by		DSC BOX		
<ul> <li>Chartered Accountant (in whole-time practice)</li> <li>Cost Accountant (in whole-time practice)</li> <li>Company Secretary (in whole-time practice)</li> </ul>				
*Whether Associate or Fellow O Associate O Fellow				
*Membership number				
*Certificate of Practice number				

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 registered

Date of signing (DD/MM/YYYY)

DSC BOX	

[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.