

**MINISTRY OF CORPORATE AFFAIRS**

**NOTIFICATION**

New Delhi, the 1st April, 2021

**G.S.R. 247(E).**—In exercise of the powers conferred by section 134 read with 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) Second Amendment Rules, 2021.  
(2) They shall come into force with effect from the 1<sup>st</sup> day of April, 2021.
2. In the Companies (Accounts) Rules, 2014, in proviso to sub-rule (1) of rule 3, for the figures, letters and words “1st day of April, 2021”, the figures, letters and words “1<sup>st</sup> day of April, 2022” shall be substituted.

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

K.V.R. MURTY, Jt. Secy.

**Note :** The principal rules were published in the Gazette of India *vide* notification number G.S.R. 239(E), dated 31<sup>st</sup> March, 2014 and were last amended *vide* notification number G.S.R. 205(E), dated the 24th March, 2021.