

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 22nd June, 2017

G.S.R. 621(E)² In exercise of the powers conferred by section 139 read with 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. Short title and commencement. (1) These rules may be called the Companies (Audit and Auditors) Second Amendment Rules, 2017.

(2) They shall come into force on the date of their publication in the Official Gazette.

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shall be substituted.

[F. No. 1/33/2013CL-V (Vol.I)]

AMARDEEP SINGH BHATIA, 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 31st March, 2014 subsequently amended vide G.S.R. 722 (E), dated the 14th October, 2014, G.S.R. 972 (E), dated the 14th December, 2015 and G.S.R. 307(E) dated the 30th March, 2017.