

MINISTRY OF CORPORATE AFFAIRS**NOTIFICATION**

New Delhi, the 15th September, 2022

G.S.R. 700(E).—In exercise of the powers conferred by 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 (Specification of Definition Details) Rules, 2014, namely:-

1. **Short title and commencement.**- (1) These rules may be called Companies (Specification of definition details) Amendment Rules, 2022.

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

2. In the Companies (Specification of definition details) Rules, 2014,

in rule 2, in sub-rule (1), for clause (t), the following clause shall be substituted, namely:-

“(t) For the purposes of sub-clause (i) and sub-clause (ii) of clause (85) of section 2 of the Act, paid up capital and turnover of the small company shall not exceed rupees four crore and rupees forty crore respectively.”.

[F. No. 1/13/2013-CL-V, Part I]

MANOJ PANDEY, Jt. Secy.

Note : The principal rules were published in the Gazette of India, Extraordinary, Part-II, section 3, sub-section(1) *vide* number G.S.R.238(E), dated the 31st March, 2014 and last amended, *vide* number 123 (E), dated the 19th February, 2021.