

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

New Delhi, the 1st April, 2021

**G.S.R. 248(E).**—In exercise of the powers conferred by sections 139, 143, 147 and 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) 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 (Audit and Auditors) Rules, 2014, in rule 11, in clause (g), for the words “Whether the company”, the words, figures and letters “Whether the company, in respect of financial years commencing on or after the 1st April, 2022,” shall be substituted.

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

K.V.R. MURTY, 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 and were last amended *vide* G.S.R. 206(E) dated the 24<sup>th</sup> March, 2021.