

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

New Delhi, the 5th August, 2021

**G.S.R. 539(E).**—In exercise of the powers conferred by sub-clause (ix) of clause (76), sub-clause (iii) of clause (77) of section 2, 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 (Specification of definitions details) Rules, 2014** namely :-

1. **Short title and commencement-** (1) These rules may be called the Companies (Specification of definitions details) Third Amendment Rules, 2021.

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

2. In the Companies (Specification of definitions details) Rules, 2014, in clause (h) of sub-rule (1) of rule 2, the following explanation shall be inserted, namely:-

**“Explanation.-** For the purposes of this clause, electronic based offering of securities, subscription thereof or listing of securities in the International Financial Services Centres set up under section 18 of the Special Economic Zones Act, 2005 (28 of 2005) shall not be construed as ‘electronic mode’ for the purpose of clause (42) of section 2 of the Act.”

[F. No. 1/23/2013-CL-V]

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. 238(E), dated the 31<sup>st</sup> March, 2014 and were last amended vide number G.S.R. 123(E), dated the 19<sup>th</sup> February, 2021.