



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)

Corporate Laws & Corporate Governance Committee
The Institute of Chartered Accountants of India
25th January, 2021

ANNOUNCEMENT

Sub: Commencement notification of certain provisions of Companies (Amendment) Act, 2020 w.e.f. 22nd January, 2021

This is to inform you that Central Government has appointed the 22nd day of January 2021 as the date on which the following provisions of the Companies (Amendment) Act, 2020 shall come into force namely:

S No.	Section of the Companies (Amendment) Act, 2020	Section of the Companies Act, 2013	Particulars
1	2	Clause 52 of section 2	Definition of listed company
2	11	62(1)(a)(i)	Further Issue of Share Capital
3	Clause c of section 18	89	Declaration in respect of beneficial interest in any share
4	21	105(5)	Proxies
5	Clause ii of section 22	117(3)(g)	Resolutions and agreements to be filed
6	25	Insertion of new section 129A	Periodical financial results
7	27	135	Corporate Social Responsibility
8	53	379	Application of act to foreign companies
9	55	Insertion of new section 393A	Exemptions under this chapter
10	58	410	Constitution of Appellate Tribunal
11	59	Insertion of new section 418A	Benches of Appellate Tribunal
12	60	435(1)	Establishment of Special Courts
13	62	446B	Lesser penalties for one person companies or small companies
14	64	452(2)	Punishment for wrongful withholding of property
15	65	454(3)	Adjudication of Penalties

Notification is available at the link-

<http://egazette.nic.in/WriteReadData/2021/224636.pdf>

and

<http://egazette.nic.in/WriteReadData/2021/224637.pdf>

Members may note the above.

Sincerely Yours,

Chairman and Vice Chairman
Corporate Laws & Corporate Governance Committee
The Institute of Chartered Accountants of India