

NEWS LETTER

COMPANY LAW

AND

CORPORATE AFFAIRS COMMITTEE

THE MADRAS CHAMBER OF COMMERCE AND INDUSTRY

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NOTIFICATION NO: G.S.R.566 (E)

DATE OF COMING INTO FORCE: 12.09.24

DETAILED PPT IS FORMING PART OF THE AGENDA FOR DISCUSSION AT THE THIRD MEETING OF THE COMMITTEE TO BE HELD ON 08.10.2024

ARTICLE

01.10.2024

CIRCULAR RESOLUTION

REQUIREMENTS UNDER THE COMPANIES ACT 2013

1. INTRODUCTION:

The Board of directors of every company under the Companies Act, 2013(Act) takes decision on behalf of the company in any of the following methods:

- a) Resolutions passed at meetings of the Board
- b) Where by a resolution passed at a meeting, delegate to any committee of Directors, the managing director, the manager or any other principal officer of the company or in the case of a branch office of the company, the principal officer of the branch office, the powers specified in Section 179(3) (d) to (f) on such conditions as it may specify.
- c) **Passing of Resolution by Circulation in compliance with Section 175.**

Section 179(3) provides that the Board of Directors of a company shall exercise the following powers on behalf of the company by means of resolutions passed at meetings of the Board, namely: —

- (a) to make calls on shareholders in respect of money unpaid on their shares;*
- (b) to authorise buy-back of securities under section 68;*
- (c) to issue securities, including debentures, whether in or outside India;*
- (d) to borrow monies*
- (e) to invest the funds of the company;*
- (f) to grant loans or give guarantee or provide security in respect of loans;*
- (g) to approve financial statement and the Board's report;*
- (h) to diversify the business of the company;*
- (i) to approve amalgamation, merger or reconstruction;*
- (j) to take over a company or acquire a controlling or substantial stake in another company.*

Rule 8 of the Companies (Meetings of Board and its Powers) Rules 2014 mandates that the following powers shall also be exercised by the Board of Directors only by means of resolutions passed at meetings of the Board.-

- (1) to make political contributions;*
 - (2) to appoint or remove key managerial personnel (KMP);*
 - (3) to appoint internal auditors and secretarial auditor;*
- Elsewhere under the Act, To appoint a Director to fill a casual vacancy u/s 161, To obtain consent to enter into a Related Party transaction as may be prescribed u/s 188 are also required to be done only at a meeting of the Board.*

It is worth noting that Table F of the Companies Act, 2013 (Model Articles of Association of A Company Limited By Shares), Clause 75 provides the following “

Save as otherwise expressly provided in the Act, a resolution in writing, signed by all the members of the Board or of a committee thereof, for the time being entitled to receive notice of a meeting of the Board or committee, shall be valid and effective as if it had been passed at a meeting of the Board or committee, duly convened and held.”

NECESSITY FOR CIRCULAR RESOLUTION:

For urgent matters, decisions can be made through Resolutions passed by circulation. A resolution that needs Board or Committee approval, unless specifically required to be passed at a meeting as stated supra, can be approved by circulating the resolution along with necessary documents to obtain the directors' assent or dissent.

This process involves circulating a draft resolution with necessary papers, which can also be done electronically, as provided under Section 175 of the Act. This is known as a circular resolution or resolution passed by circulation.*

**"Necessary papers" refer to all documents needed for the directors to make an informed decision on the proposed resolution.*

VALIDITY OF THE RESOLUTIONS PASSED BY CIRCULATION:

Resolutions passed by circulation are considered as valid as those passed at a formally convened Board Meeting and carry the same authority.

CHARGING SECTION, RULES AND SECRETARIAL STANDARD:

Section 175 of the Companies Act, 2013: **“Passing of Resolution by Circulation”**

Rule 5 of The Companies (Meetings of Board and its Powers) Rules, 2014 - **Passing of Resolution by Circulation.**

Clause 6 of Secretarial Standard-1 (SS-1) [Mandatory] read with the Guidance note [recommendatory] – SS 1 - **SECRETARIAL STANDARD ON MEETINGS OF THE BOARD OF DIRECTORS**

For the sake of easy reference the section and the rule is reproduced at the end of the write up.

WHO HAS THE AUTHORITY TO INITIATE A CIRCULAR RESOLUTION?

- a. Chairman of the Board or in his absence
- b. The Managing Director or in their absence
- c. Any Director other than an Interested Director

shall decide, before the draft Resolution is circulated to all the Directors, whether the approval of the Board for a particular business shall be obtained by means of a Resolution by circulation.

Exception to Private Companies: In case of a private company, an Interested Director may also decide, before the draft Resolution is circulated to all the Directors, whether the approval of the Board for a particular business should be obtained by means of a Resolution by circulation.

RIGHT OF THE DIRECTOR TO REQUIRE THAT THE RESOLUTION UNDER CIRCULATION BE DECIDED AT A MEETING OF THE BOARD:

Section 175(1) first proviso provides that where not less than one-third of the total number of Directors of the company for the time being require that any resolution under circulation must be decided at a meeting, the chairperson shall put the resolution to be decided at a meeting of the Board.

WHETHER INTERESTED DIRECTOR/S CAN ALSO EXERCISE THE ABOVE RIGHT TO REQUIRE THAT THE RESOLUTION UNDER CIRCULATION BE DECIDED AT A MEETING OF THE BOARD

Interested Directors **shall not be excluded** for the purpose of determining the above one-third of the total number of Directors. Hence even interested directors have veto power.

PERSONS TO WHOM THE CIRCULAR RESOLUTION SHALL BE SENT:

The Circular Resolution along with necessary papers shall be sent **to all the directors** of the Company.

SHOULD THE CIRCULAR RESOLUTION BE SENT TO ORIGINAL DIRECTOR WHERE AN ALTERNATE DIRECTOR IS APPOINTED:

If an Alternate Director is appointed, the draft should also be sent to the Original Director for information only.

MODE OF CIRCULATION OF CIRCULAR RESOLUTION:

The draft of the Resolution to be passed and the necessary papers shall be circulated amongst the Directors-

by hand, or

a. by speed post or

b. by registered post or

c. by courier

✓ at their addresses registered with the company in India or in the absence of such details or any change thereto,

✓ any of the addresses appearing in the Director Identification Number (DIN) registration of the Director, or by e-mail or by any other recognized electronic means.

Rule 5 of the Companies (Meetings of Board and its Powers) Rules, 2014 provides that resolution in draft form may be circulated to the directors together with the necessary papers for seeking their approval, by electronic means which may include E-mail or fax.

PROOF OF SENDING AND MAINTENANCE OF RELEVANT RECORDS:

Secretarial Standard-1(SS-1) mandates companies to have a system of maintaining the proof of sending and delivery of the Notice for a Meeting to:

- a. Ensure appropriate and timely delivery of Notice and
- b. aid in mitigating disputes arising due to non-receipt of Notices.

Proof of sending and delivery of the draft Resolution and the necessary papers shall be maintained by the company for

- a. such period as decided by the Board and
- b. which shall not be less than 3 years* from the date of the Meeting and
- c. this proof should be maintained till complete disposal of the proceedings, including limitation period for any appeals in case of any legal proceedings in connection with the Notice or proceedings/ subject-matter covered directly by the Notice are pending.

*shall be counted from the date of subsequent Meeting at which such resolution was noted by the Board.

CRITICAL POINTS TO BE KEPT IN MIND:

- a. The draft Resolution together with all the necessary papers should be sent on the same day to all Directors including Interested Directors, Nominee Directors and Directors residing abroad.
- b. If the Notice is sent by e-mail or any other electronic means, it should be sent using a system where proof of sending and delivery can be received or retrieved. The proof may be maintained in electronic form.
- c. If the Notice is sent by hand, the signature of the Director or the recipient of the notice at the address of its delivery should be maintained as proof of delivery of Notice. Companies may also maintain a record/register for this purpose where signature of the concerned Director or the recipient could be obtained.
- d. The Notice should preferably be sent on the letter-head of the company. Where it is not sent on the letter-head or where it is sent by e-mail or any other electronic means, there should be specified, whether as a header or footer, the name of the company and complete address of its registered office together with all its particulars such as Corporate Identity Number (CIN) as required under Section 12 of the Act, date of Notice, authority and name and designation of the person who is issuing the Notice, and preferably the phone number of the Company Secretary or any other person authorised by the Board who could be contacted by the Directors for any clarifications or arrangement.

- e. Each business proposed to be passed by way of Resolution by circulation shall be explained by a note setting out the details of the proposal, relevant material facts that enable the Directors to understand the meaning, scope and implications of the proposal, the nature of concern or interest, if any, of any Director in the proposal, which the Director had earlier disclosed and the draft of the Resolution proposed.
- f. **The note shall also indicate how a Director shall signify assent or dissent to the Resolution proposed and the date by which the Director shall respond.**
- g. It would be advisable to also explain the reasons as to why approval is sought by circulation. Each Resolution shall be separately explained. The decision of the Directors shall be sought for each Resolution separately.
- h. **It is necessary to mention the last date for receiving responses from the Director to the Resolutions proposed.**
- i. A single note containing more than one Resolution may be circulated but the note should enable the signifying of the decision by a Director on each Resolution separately.
- j. Every such Resolution shall carry a serial number. In any case, the company should follow a uniform and consistent system while numbering the Resolutions.

TIME LIMIT FOR APPROVING/DISAPPROVING RESOLUTION BY CIRCULATION:

Directors must respond to the circulated draft of the Resolution **within 7 days** from the date of circulation, with the last date being calculated accordingly.

If the draft Resolution is sent by speed post, registered post, or courier, an additional two days are allowed for delivery.

If the last date for receiving responses to the circulated Resolution is, for example, the 7th day from the date the proposal was sent, directors must ensure their responses reach the Chairman, Company Secretary, or any appointed person by the end of that 7 day period.

Depending on the urgency, the company may allow a response time of seven days or less for the proposal.

EFFECTIVE DATE OF PASSING THE CIRCULAR RESOLUTION:

The effective date of passing the Resolution shall be deemed to be earlier of the following if no other effective date is specified in such Resolution:

- (a) the last date specified for signifying assent or dissent by the Directors; or
- (b) the date on which assent has been received from the required majority of dis-interested* Directors, who are entitled to vote, provided that on that date the number of Directors, who have not yet responded on the resolution under circulation, along with the Directors who have expressed their desire that the resolution under circulation be decided at a Meeting of the Board, shall not be one third or more of the total number of Directors.

However, in case the Resolution or the Note circulated specifies any other date to be the effective date, then such date should be the effective date.

If any special majority or the affirmative vote of any particular Director or Directors is specified in the Articles, the Resolution shall be passed only with the assent of such special majority or such affirmative vote.

**An interested Director is not entitled to vote on a resolution. A Director is considered interested in a contract or arrangement entered into or proposed by the company if:*

(a) The contract is with a body corporate, and the Director, along with other Directors, holds more than two percent of the paid-up share capital of that body corporate, or is a promoter, manager, or chief executive officer of that body corporate; or

(b) The contract is with a firm or other entity, and the Director is a partner, owner, or member of that firm or entity.

If a Director's interest has not yet been communicated to the company, the Director must disclose their interest before the last date specified for responses and abstain from voting.

Once a Director discloses their interest, the company must immediately inform the other Directors of the Director's interest in the proposed resolution. It is recommended to inform the other Directors via email or other electronic means to ensure swift communication, allowing them to send their assent or dissent accordingly.

In the case of a private company, an interested Director must disclose their interest by the last date specified for the response, but before voting on the resolution.

If at least one-third of the Directors request that the matter be discussed and decided at a meeting, each of the concerned Directors must communicate this before the last date specified for the response.

MANNER OF SIGNIFYING ASSENT/DISSENT:

Directors shall signify their assent or dissent

a. In case it is not sent by electronic mode:

- i. by signing the Resolution to be passed by circulation.
- ii. Directors shall append the date on which they have signed the Resolution.
- ii. In case a Director does not append a date, the date of receipt by the company of the signed Resolution shall be taken as the date of signing

b. In case sent by e-mail or any other electronic means:

A scanned copy of the signed response may also be sent or by sending the reply by mail as to their assent/dissent as the physical signature is not mandatory. The date of receipt by the company of such response should be taken as the date of signing the Resolution.

In case the Director does not respond on or before the last date specified for signifying assent or dissent, **it shall be presumed that the Director has abstained from voting.**

If the approval of the majority of Directors entitled to vote is not received by the last date specified for receipt of such approval, the Resolution shall be considered as not passed.

NOTING AT A SUBSEQUENT BOARD / COMMITTEE MEETING:

A resolution passed by circulation must be noted at a subsequent meeting of the Board or the relevant committee and included in the minutes of that meeting.

The text of the resolution, along with details of any dissent or abstention, should be recorded and acknowledged at the next meeting and included in the minutes of that meeting.

As a matter of good governance, if a resolution by circulation is not passed due to lack of majority, or if it is required to be taken up at a Board meeting because one-third of the Directors requested it, this should be appropriately recorded in the minutes of the next meeting.

Passing a resolution by circulation is considered as valid as if it had been passed at a duly convened Board meeting. However, this does not eliminate the requirement for the Board to meet at the specified frequency.

RESOLUTIONS PASSED BY CIRCULATION BY THE BOARD'S COMMITTEES

The provisions detailed above apply equally to resolutions passed by circulation by the Board's committees.

Extract of Section 175 of the Act and Rule 5 of the Companies (Meetings Of Board And Its Powers) Rules, 2014

Section 175 of THE COMPANIES ACT, 2013: "PASSING OF RESOLUTION BY CIRCULATION" :

(1) No resolution shall be deemed to have been duly passed by the Board or by a committee thereof by circulation, unless the resolution has been circulated in draft, together with the necessary papers, if any, to all the Directors, or members of the committee, as the case may be, at their addresses registered with the company in India by hand delivery or by post or by courier, or through such electronic means as may be prescribed and has been approved by a majority of the Directors or members, who are entitled to vote on the resolution:

Provided that, where not less than one-third of the total number of Directors of the company for the time being require that any resolution under circulation must be decided at a meeting, the chairperson shall put the resolution to be decided at a meeting of the Board.

(2) A resolution under sub-section (1) shall be noted at a subsequent meeting of the Board or the committee thereof, as the case may be, and made part of the minutes of such meeting.

Rule 5 of THE COMPANIES (MEETINGS OF BOARD AND ITS POWERS) RULES, 2014 - PASSING OF RESOLUTION BY CIRCULATION:

A resolution in draft form may be circulated to the directors together with the necessary papers for seeking their approval, by electronic means which may include E-mail or fax.

COMPILED BY: Ms. Bhargavi Manogna, Licentiate ICSI, Trainee, DR.CS B RAVI

RELEVANT NOTIFICATIONS/CIRCULARS/AMENDMENTS- MCA

SEPTEMBER 2024

1.	09.09.2024	Notification No.: G.S.R. 547(E)	10.09.2024	Competition (Minimum Value of Assets or Turnover) Rules, 2024
2.	09.09.2024	Notification No.: G.S.R. 548 (E).	10.09.2024	Competition (Criteria of Combination) Rules, 2024
3.	09.09.2024	Notification No.: Competition (Criteria of Combination) Rules, 2024.	10.09.2024	Competition (Criteria for Exemption of Combinations) Rules, 2024. Criteria for exemption of categories of Combinations.
4.	09.09.2024	Notification No.: G.S.R. 549(E)	09.09.2024	Competition (Criteria for Exemption of Combinations) Rules, 2024.
5.	09.09.2024	Notification No.: G.S.R. 554(E)	09.09.2024	Companies (Indian Accounting Standards) Second Amendment Rules, 2024
6.	09.09.2024	Notification No.:G.S.R. 555 (E)	17.09.2024	Companies (Compromises, Arrangements and Amalgamations) Amendment Rules, 2024.
7.	20.09.2024	Notification No.:G.S.R. 583(E)	21.09.2024	Companies (Prospectus and Allotment of Securities) Amendment Rules, 2024.
8.	24.09.2024	Notification No.: G.S.R. 587(E)	24.09.2024	Companies (Accounts) Amendment Rules, 2024
9.	19.09.2024	Circular No.:09/2024		Clarification on holding of Annual General Meeting (AGM) and Extraordinary General Meeting (EGM) through Video Conference (VC) or Other Audio Visual Means (OAVM) and passing of Ordinary and Special resolutions by the companies under the Companies Act, 2013 upto September 30, 2025.
10.	28.09.2024	Notification No. G.S.R. 602(E)		In the Companies (Indian Accounting Standards) Rules, 2015 (hereinafter referred to as the said rules), in rule 5, the following proviso shall be inserted, namely: - —Provided that an insurer or insurance company may provide its financial statement as per Ind AS 104 for the purposes of consolidated financial statements by its parent or investor or venturer till the Insurance Regulatory and Development Authority notifies the Ind AS 117 and for this purpose, Ind AS 104 shall, as specified in the Schedule to these rules, continue to apply

RELEVANT NOTIFICATIONS/CIRCULARS/AMENDMENTS/CONSULTATION PAPERS- SEBI SEPTEMBER 2024				
1.	04.09.2024	Notification No.:No. SEBI/LAD-NRO/GN/2024/203.	01.01.2025	Securities and Exchange Board of India (Foreign Venture Capital Investors) (Amendment) Regulations, 2024.
2.	17.09.2024	Notification No.:No. SEBI/LAD-NRO/GN/2024/205	18.09.2024	Securities and Exchange Board of India (Issue and Listing of Non Convertible Securities) (Second Amendment) Regulations, 2024
3.	16.09.2024	Circular No.: CIR/CFD/PoD/2024/122		Enabling T+2 trading of Bonus shares where T is the record date
4.	04.09.2024	Notification No.:No. SEBI/LAD-NRO/GN/2024/203.	01.01.2025	Securities and Exchange Board of India (Foreign Venture Capital Investors) (Amendment) Regulations, 2024.
5	20.09.2024	Consulationation Paper		Proposed amendment to SEBI LODR Regulations, 2015 with respect to allowing only electronic mode for payment of dividend or interest or redemption or repayment amounts
RELEVANT NOTIFICATIONS/CIRCULARS/AMENDMENTS/CONSULTATION PAPERS- RBI SEPTEMBER 2024				
1.	Updated on 16.09.2024	RBI/FED/2015-16/13 FED Master Direction No.18/2015-16		Master Direction – Reporting under Foreign Exchange Management Act, 1999
2.	19.09.2024	Notification No.CO.DOS RPD. No. S4604/28-28-006/2024-2025	For the Quarter ending 30.09.2024	The Reserve Bank of India has directed all Non-Banking Financial Companies (NBFCs) in the Upper, Middle, and Base Layers (with asset sizes of Rupees Five Hundred (500) crore and above) to submit the RBR return (R238) via CIMS for the quarter ending September 30, 2024, within Fifteen (15) days of the quarter's end, including NIL returns.

SPECIAL ATTENTION:

COMPANIES (COMPROMISES, ARRANGEMENTS, AND AMALGAMATIONS) RULES, 2016

NOTIFICATION NO: G.S.R. 555 (E) NOTIFICATION DATED: 09.09.2024 NOTIFICATION PUBLISHED ON 10.09.2024

DATE OF COMING IN TO FORCE: 17.09.2024

EXISTING	PROPOSED	REMARKS IF ANY
<p>25A. Merger or amalgamation of a foreign company with a Company and vice versa.—</p> <p>(1) A foreign company incorporated outside India may merge with an Indian company after obtaining prior approval of Reserve Bank of India and after complying with the provisions of sections 230 to 232 of the Act and these rules.</p> <p>(2) (a) A company may merge with a foreign company incorporated in any of the jurisdictions specified in Annexure B after obtaining prior approval of the Reserve Bank of India and after complying with provisions of sections 230 to 232 of the Act and these rules.</p> <p>(b) The transferee company shall ensure that valuation is conducted by valuers who are members of a recognised professional body in the jurisdiction of the transferee company and further that such valuation is in accordance with internationally accepted principles on accounting and valuation. A declaration to this effect shall be attached with the application made to Reserve Bank of India for obtaining its approval under clause (a) of this sub-rule.</p> <p>(3) The concerned company shall file an application before the Tribunal as per provisions of section 230 to section 232 of the Act and these rules after obtaining approvals specified in sub-rule (1) and sub-rule (2), as the case may be.</p> <p>(4) Notwithstanding anything contained in sub-rule (3), in case of a compromise or an arrangement or merger or demerger between an</p>	<p>25A. Merger or amalgamation of a foreign company with a Company and vice versa.—</p> <p>(1) A foreign company incorporated outside India may merge with an Indian company after obtaining prior approval of Reserve Bank of India and after complying with the provisions of sections 230 to 232 of the Act and these rules.</p> <p>(2) (a) A company may merge with a foreign company incorporated in any of the jurisdictions specified in Annexure B after obtaining prior approval of the Reserve Bank of India and after complying with provisions of sections 230 to 232 of the Act and these rules.</p> <p>(b) The transferee company shall ensure that valuation is conducted by valuers who are members of a recognised professional body in the jurisdiction of the transferee company and further that such valuation is in accordance with internationally accepted principles on accounting and valuation. A declaration to this effect shall be attached with the application made to Reserve Bank of India for obtaining its approval under clause (a) of this sub-rule.</p> <p>(3) The concerned company shall file an application before the Tribunal as per provisions of section 230 to section 232 of the Act and these rules after obtaining approvals specified in sub-rule (1) and sub-rule (2), as the case may be.</p> <p>(4) Notwithstanding anything contained in sub-rule (3), in case of a compromise or an arrangement or merger or demerger between an</p>	

<p>Indian company and a company or body corporate which has been incorporated in a country which shares land border with India, a declaration in Form No. CAA-16 shall be required at the stage of submission of application under section 230 of the Act.</p> <p>Explanation 1.—For the purposes of this rule the term “company” means a company as defined in clause (20) of section 2 of the Act and the term “foreign company” means a company or body corporate incorporated outside India whether having a place of business in India or not:</p> <p>Explanation 2.— For the purposes of this rule, it is clarified that no amendment shall be made in this rule without consultation of the Reserve Bank of India.</p>	<p>Indian company and a company or body corporate which has been incorporated in a country which shares land border with India, a declaration in Form No. CAA-16 shall be required at the stage of submission of application under section 230 of the Act.</p> <p>Explanation 1.—For the purposes of this rule the term “company” means a company as defined in clause (20) of section 2 of the Act and the term “foreign company” means a company or body corporate incorporated outside India whether having a place of business in India or not:</p> <p>Explanation 2.— For the purposes of this rule, it is clarified that no amendment shall be made in this rule without consultation of the Reserve Bank of India.</p> <p>(5) Where the transferor foreign company incorporated outside India being a holding company and the transferee Indian company being a wholly owned subsidiary company incorporated in India, enter into merger or amalgamation, – (i) both the companies shall obtain the prior approval of the Reserve Bank of India; (ii) the transferee Indian company shall comply with the provisions of section 233; (iii) the application shall be made by the transferee Indian company to the Central Government under section 233 of the Act and provisions of rule 25 shall apply to such application; and (iv) the declaration referred to in sub-rule (4) shall be made at the stage of making application under section 233 of the Act</p>	<p>Transferor: Foreign company incorporated outside India and is a Holding company.</p> <p>Transferee: Indian Company – wholly owned subsidiary company incorporated in India.</p> <p>Enter in to merger or amalgamation:</p> <ul style="list-style-type: none"> a) Both the companies should obtain <u>prior RBI approval</u> b) Transferee Indian company to comply with Section 233 c) Application C.G to be made by the transferee Indian company. d) Rule 25 shall apply to the application. e) Declaration in Form No. CAA-16 shall be made at the stage of making application under 233
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COMPILED BY DR B RAVI

Ministry of Corporate Affairs vide their General Circular Number 9 dated 19.09.2024 have extended the time line for holding Annual General meeting and Extra ordinary General meetings through VCM or other Audio Visual means up to 30.09.2025 – this is applicable with reference to the companies whose AGMs are due in the year 2024 or 2025 and for the EGM to be conducted up to 30.09.2025



Image courtesy: CS Knowledge from B Amarnadh

NOTABLE INFORMATION:

“Power of recall is not power of the Tribunal to rehear the case to find out any apparent error in the judgment which is the scope of a review of a judgment. Power of recall of a judgment can be exercised by this Tribunal when any procedural error is committed in delivering the earlier judgment; for example; necessary party has not been served or necessary party was not before the Tribunal when judgment was delivered adverse to a party. There may be other grounds for recall of a judgment. Well known ground on which a judgment can always be recalled by a Court is ground of fraud played on the Court in obtaining judgment from the Court.”...

Union Bank of India v. Dinkar T. Venkatasubramanian, 2023 SCC OnLine NCLAT 283, order dated 25-05-2023.

Foreign Exchange (Compounding Proceedings) Rules, 2024

NOTIFICATION NO: G.S.R.566 (E) DATE OF COMING INTO FORCE: 12.09.24

DETAILED PPT IS FORMING PART OF THE AGENDA FOR DISCUSSION AT THE THIRD MEETING OF THE COMMITTEE TO BE HELD ON 08.10.2024

DR B RAVI

CHAIRMAN, COMPANY LAW AND CORPORATE AFFAIRS COMMITTEE

01.10.2024