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MCA Updates

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Company Law Updates

Notification dated April 06, 2022 pertaining to Inspection of registers, returns etc.¹

The Ministry of Corporate Affairs [MCA] vide Notification **G.S.R. 279(E) Dated 06.04.2022** has made changes to amend the **Companies (Management and Administration) Rules, 2014**.

The Notification reads as:

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 (Management and Administration) Rules, 2014, namely: -

1. Short title and commencement. - (1) These rules may be called the Companies (Management and Administration) Amendment Rules, 2022.

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

2. In the Companies (Management and Administration) Rules, 2014, in rule 14, after sub-rule (2), the following sub-rule shall be inserted, namely: -

“(3) Notwithstanding anything contained in sub-rules (1) and (2), the following particulars of the register or index or return in respect of the members of a company shall not be made available for any inspection Under sub-section (2) or for taking extracts or copies under sub-section (3) of section 94, namely: -

- i. address or registered address (in case of a body corporate);
- ii. e-mail ID;
- ii. Unique Identification Number;
- iii. PAN Number.”.

¹ [234911.pdf \(egazette.nic.in\)](#)

Rule 14 of the Companies (Management and Administration) Rules, 2014 post above amendment reads as:

14. Inspection of registers, returns etc.-

(1) The registers and indices maintained pursuant to section 88 and copies of returns prepared pursuant to section 92, shall be open for inspection during business hours, at such reasonable time on every working day as the board may decide, by any member, debenture holder, other security holder or beneficial owner without payment of fee and by any other person on payment of such fee as may be specified in the articles of association of the company but not exceeding fifty rupees for each inspection.

Explanation. - For the purposes of this sub-rule, reasonable time of not less than two hours on every working day shall be considered by the company.

(2) Any such member, debenture holder, security holder or beneficial owner or any other person may require a copy of any such register or entries therein or return on payment of such fee as may be specified in the articles of association of the company but not exceeding ten rupees for each page. Such copy or entries or return shall be supplied within seven days of deposit of such fee.

(3) Notwithstanding anything contained in sub-rules (1) and (2), the following particulars of the register or index or return in respect of the members of a company shall not be made available for any inspection under sub-section (2) or for taking extracts or copies under sub-section (3) of section 94, namely: -

- i. address or registered address (in case of a body corporate);
- ii. e-mail ID;
- iii. Unique Identification Number;
- iv. PAN Number.”