

और, केन्द्रीय सरकार ने, उक्त समिति की सिफारिशों के आधार पर अधिसूचना संख्या का.आ.990(अ) तारीख 10 अप्रैल, 2015 के माध्यम से वित्तीय वर्ष 2015-16 के लिए 10 अप्रैल, 2015 को कंपनी (लेखापरीक्षक की रिपोर्ट) आदेश, 2015 जारी किया है जिसे भारत के राजपत्र, असाधारण, भाग-2, खंड-3, उपखंड (ii) में प्रकाशित किया गया था और वित्तीय वर्ष 2015-16 से लागू होने हेतु वैसा ही आदेश जारी करने का प्रस्ताव है;

और, धारा 143 की उपधारा (11) के उपबंधों के अनुपालन में उस सीमा तक कठिनाई उत्पन्न हुई है जहां तक उसका संबंध कंपनी अधिनियम, 2013 की धारा 132 के अधीन उसे विहित रूप से गठित किए जाने तक की अवधि में राष्ट्रीय वित्तीय रिपोर्टिंग प्राधिकरण से परामर्श करने से है;

अब, इसलिए केन्द्रीय सरकार, कंपनी अधिनियम, 2013 (2013 का 18) की धारा 470 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए उक्त कठिनाइयों को दूर करने के लिए निम्नलिखित आदेश करती हैं, अर्थात् –

1. **संक्षिप्त नाम और प्रारंभ.**— (1) इस आदेश का संक्षिप्त नाम कंपनी (कठिनाइयां दूर करना) आदेश, 2016 है।  
(2) यह आदेश 10 अप्रैल, 2015 से लागू हुआ माना जाएगा।
2. कंपनी अधिनियम, 2013 की धारा 143 की उप-धारा (ii) में निम्नलिखित परंतुक अंतःस्थापित किया जाएगा, अर्थात् –

“परंतु यह कि केन्द्रीय सरकार, धारा 132 के अधीन राष्ट्रीय वित्तीय रिपोर्टिंग प्राधिकरण गठित होने तक कारपोरेट कार्य मंत्रालय के संयुक्त सचिव अथवा समतुल्य स्तर के किसी अधिकारी की अध्यक्षता वाली समिति के साथ इस उप-धारा के अधीन अपेक्षित परामर्श कर सकती है और उक्त समिति ने भारतीय चार्टर्ड अकाउंटेंट संस्थान तथा उद्योग मंडलों के प्रतिनिधि होंगे तथा लेखामानकों संबंधी राष्ट्रीय परामर्शदात्री समिति एवं नियंत्रक-महापरीक्षक के कार्यालय से विशेष आमंत्रित सदस्य भी होंगे।”

[फा.सं.17/45/2015-सीएल-V]

अमरदीप सिंह भाटिया, संयुक्त सचिव

## MINISTRY OF CORPORATE AFFAIRS

### ORDER

New Delhi, the 29th March, 2016

**S.O.1226(E).**—Whereas the Companies Act, 2013 (18 of 2013) (hereinafter referred to as the said Act) received the assent of the President on 29th August, 2013 and section 1 thereof came into force on the same date;

And, whereas, the provisions contained in section 143 of the said Act which provides for powers and duties of auditors and auditing standards has come into force on the 1<sup>st</sup> April, 2014;

And, whereas, sub-section (11) of section 143 of the said Act provides that the Central Government may, in consultation with the National Financial Reporting Authority, by general or special order, direct, in respect of such class or description of companies, as may be specified in the order, that the auditor's report shall also include a statement on such matters as may be specified therein;

And, whereas, section 132 of the said Act, which provides for constitution, functions etc., of the National Financial Reporting Authority and the National Financial Reporting Appellate Authority, has not been brought into force and it may take some time to bring said section into force;

And, whereas, the National Advisory Committee on Accounting Standards, constituted under section 210A of the Companies Act, 1956 (1 of 1956) provides for advising the Central Government on the formulation and laying down of accounting policies and accounting standards for adoption by companies or class of companies;

And, whereas, sub-section (4A) of section 227 of the Companies Act, 1956 (1 of 1956), which corresponds to sub-section (11) of section 143 of the Companies Act, 2013, (18 of 2013) provides that the Central Government may consult the Institute of Chartered Accountants of India constituted under the Chartered Accountants Act, 1949 (38 of 1949), while issuing order directing that in case of specified class or description of companies the auditor's report shall include a statement on additional matters as specified in the order;

And, whereas, the Central Government constituted a Committee chaired by the Joint Secretary or Regional Director, Ministry of Corporate Affairs and representatives from the Institute of Chartered Accountants of India and Industry Chambers and National Advisory Committee on Accounting Standards, Chairman and representative from the Office of the Comptroller and Auditor-General, as special invitees to hold consultation required under sub-section (11) of section 143 of the Companies Act, 2013;

And, whereas, the Central Government, on the basis of recommendations of the said Committee, has issued the Companies (Auditor's Report) Order, 2015 on 10<sup>th</sup> April, 2015 for financial year 2015-16 vide notification number S.O.990 (E) dated the 10<sup>th</sup> April, 2015 published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) and proposes to issue similar Order to be applicable from the financial year 2015-16 onwards;

And, whereas, difficulties have arisen regarding compliance with the provisions of sub-section (11) of section 143, in so far as they relate to consultation with National Financial Reporting Authority till the period it is duly constituted under section 132 of the Companies Act, 2013;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 470 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following Order to remove the above said difficulties, namely:-

**1. Short title and commencement.-** (1) This Order may be called the Companies (Removal of Difficulties) Order, 2016.

(2) It shall be deemed to have come into force from the 10th April, 2015.

2. In the Companies Act, 2013, in section 143, in sub-section (ii), the following proviso shall be inserted, namely:-

“Provided that until the National Financial Reporting Authority is constituted under section 132, the Central Government may hold consultation required under this sub-section with the Committee chaired by an officer of the rank of Joint Secretary or equivalent in the Ministry of Corporate Affairs and the Committee shall have the representatives from the Institute of Chartered Accountants of India and Industry Chambers and also special invitees from the National Advisory Committee on Accounting Standards and the office of the Comptroller and Auditor-General”.

[F. No. 17/45/2015-CL-V]

AMARDEEP SINGH BHATIA, Jt. Secy.