Circular No. 07/2014

F.No. 02/01/2014 CL-V Ministry of Corporate Affairs Government of India

> 'A' Wing 5th Floor, Shastri Bhawan, Dr. RP Road, New Delhi-01 Dated: - 1st April, 2014

To,

All Registrars of Companies All Regional Directors All Stakeholders

Sub: - Dissemination of Information with regards to provisions of the Companies Act, 2013 as notified till date vis-à-vis the corresponding provisions of the Companies Act, 1956.

Sir,

As you are aware that the Ministry had already notified 99 Sections on 12.09.2013 and 183 Sections of the Companies Act, 2013 are notified w.e.f. 01.04.2014. Certain corresponding Sections and parts of certain Section of the companies Act, 1956 shall continue in force. A table indicating the provisions of the Companies Act, 2013 so notified, corresponding provisions of Companies Act, 1956 and corresponding provisions of Companies Act, 1956 which shall remain in force is enclosed for dissemination for all stakeholders.

Encl: As above.

Yours faithfully,

(KMS. Narayanan) Assistant Director 23387263 Table containing provisions of Companies Act, 2013 as notified up to date and corresponding provisions thereof under Companies Act, 1956

Note: This is a ready reckoner for the information of stakeholders. Please refer to the relevant notifications and circulars issued separately.

S. No.	Provisions of Companies Act, 2013 as notified	Corresponding provisions of Companies Act, 1956	Corresponding provisions of Companies Act, 1956
1.	(98+1+183= 282 Sections) Section 2		continue to remain in force
	Clause (1)	2(1)	Nil
	Clause (2)	211(3C)	Nil
	Clause (3)	2(1A)	Nil
	Clause (4)	2(1B)	Nil
	Clause (5)	2(2)	Nil
	Clause (6)	Nil	Nil
	Clause (7)	Nil	Nil
	Clause (8)	Nil	Nil
	Clause (9)	2(5)	Nil
	Clause (10)	2(6); 252(3)	Nil
	Clause (11)	2(7)	Nil
	Clause (12)	2(8)	Nil
	Clause (13)	209(1)	Nil
	Clause (14)	2(9)	Nil
	Clause (15)	Nil	Nil
	Clause (16)	124	Nil
	Clause (17)	Explanation to section 33(2)	Nil
	Clause (18)	Nil	Nil
	Clause (19)	Nil	Nil
	Clause (20)	2(10) and 3	Nil
	Clause (21)	2(23) and 12(2)(b)	Nil
	Clause (22)	2(23) and 12(2)(a)	Nil
	Clause (24)	2(45)	Nil
	Clause (25)	2(45A)	Nil
	Clause (26)	Nil	428 The term 'Contributory' shall continue for the purposes winding up.
	Clause (27)	Nil	Nil
	Clause (28)	233B(1)	Nil
	Clause (29)(except sub-clause (iv)	2(11), 2(14), 10	622

S. No.	Provisions of Companies Act, 2013 as notified (98+1+183= 282 Sections)	Corresponding provisions of Companies Act, 1956	Corresponding provisions of Companies Act, 1956 continue to remain in force
	Clause (30)	2(12)	Nil
	Clause (31)	Explanation to 58A (11)	Nil
	Clause (32)	2(12A)	Nil
	Clause (33)	2(12B)	Nil
	Clause (34)	2(13)	Nil
	Clause (35)	2(14A)	Nil
	Clause (36)	2(15)	Nil
	Clause (37)	2(15A)	Nil
	Clause (38)	59(2)	Nil
	Clause (39)	Nil	Nil
	Clause (40)	Nil	Nil
	Clause (41) [except first proviso]	2(17)	Nil
	Clause (42)	Nil	Nil
	Clause (43)	Explanation to section 2 (29A)	Nil
	Clause (44)	Nil	Nil
	Clause (45)	2(18), 617	Nil
	Clause (46)	2(19), 4	Nil
	Clause (47)	Nil	Nil
	Clause (48)	Nil	Nil
	Clause (49)	Nil	Nil
	Clause (50)	Nil	Nil
	Clause (51)	Nil	Nil
	Clause (52)	2(23A)	Nil
	Clause (53)	2(24)	Nil
	Clause (54)	2(26)	Nil
	Clause (55)	2(27), 41	Nil
	Clause (56)	2(28)	Nil
	Clause (57)	2(29A)	Nil
	Clause (58)	Nil	Nil
	Clause (59)	2(30)	Nil
	Clause (60)	2(31), 5, 7	Nil
	Clause (61)	Nil	448
	Clause (62)	Nil	Nil
	Clause (63)	Nil	Nil
	Clause (64)	2(32) Explanation to section 192A	Nil Nil
	Clause (65) Clause (66)	2(33)	Nil

S. No.	Provisions of Companies Act, 2013 as notified	Corresponding provisions of Companies Act, 1956	Corresponding provisions of Companies Act, 1956
	(98+1+183= 282 Sections)		continue to remain in force
	Clause (67)[except sub-clause (ix)]	2(34)	Nil
	Clause (68)	2(35)	Nil
	Clause (69)	Explanation (a) to section	Nil
		62(6)	
	Clause (70)	2(36)	Nil
	Clause (71)	2(37)	Nil
	Clause (72)	4A	Nil
	Clause (73)	2(39)	Nil
	Clause (74)	Nil	Nil
	Clause (75)	2(40)	Nil
	Clause (76)	Nil	Nil
	Clause (77)	2(41), 6 and schedule IA	Nil
	Clause (78)	Explanation to 198	Nil
	Clause (79)	2(42)	Nil
	Clause (80)	2(43)	Nil
	Clause (81)	2(45AA)	Nil
	Clause (82)	2(45B)	Nil
	Clause (83)	Nil	Nil
	Clause (84)	2(46)	Nil
	Clause (85)	Nil	Nil
	Clause (86)	Nil	Nil
	Clause (87)	2(47), 4	Nil
	Clause (88)	Explanation II to Section 79A	Nil
	Clause (89)	2(48)	Nil
	Clause (90)	2(49A)	Nil
	Clause (91)	Nil	Nil
	Clause (92)	12(2)(c)	Nil
	Clause (93)	Nil	Nil
	Clause (94)	Explanation to Section 269	Nil
	Clause (95)	2(31A), 2A	Nil
2.	Section 3	12	Nil
3.	Section 4	13,14,15,15A,15B, 20, 37	Nil
4.	Section 5	26,27,28,29,30	Nil
5.	Section 6	9	Nil
6.	Section 7 (except sub-section	33,34(1),35	Nil
	(7)		
7.	Section 8 (except sub-section	25	Nil
	(9)		
8.	Section 9	34(2)	Nil
9.	Section 10	36	Nil
10.	Section 11	149	Nil
11.	Section 12	17A, 146, 147	Nil
12.	Section 13	16,17,18,19,21,23	Nil
13.	Section 14	31	Proviso to sub-section (1) o
	(except second proviso to sub-	(except proviso to sub-section	section 31;
	section (1) and sub-section (2))	(1) and Sub-section (2A); 43	

S. No	Provisions of Companies Act, 2013 as notified (98+1+183= 282 Sections)	Corresponding provisions of Companies Act, 1956	Corresponding provisions of Companies Act, 1956 continue to remain in force Sub-section (2A) of section 31
14.	Section 15	40	Nil
15.	Section 16	22	Nil
16.	Section 17	39	Nil
17.	Section 18	32	Nil
18.	Section 19	42	Nil
19.	Section 20	51, 52, 53	Nil
20.	Section 21	54	Nil
21.	Section 22	47, 48	Nil
22.	Section 23	67	Nil
23.	Section 24	55A	Nil
24.	Section 25	64	Nil
25.	Section 26	55,56,57,58,59,60, Sch. II	Nil
26.	Section 27	61	Nil
27.	Section 28	Nil	Nil
28.	Section 29	68B	Nil
29.	Section 30	66	Nil
30.	Section 31	68	Nil
31.	Section 32	60B	Nil
32.	Section 33	56(3)	Nil
33.	Section 34	63	Nil
34.	Section 35	62	Nil
35.	Section 36	68	Nil
36. 37.	Section 37 Section 38	Nil 68A	Nil Nil
38.	Section 39	69, 75	Nil
39.	Section 40	73, 76	Nil
40.	Section 41	Nil	Nil
41.	Section 42	67	Nil
42.	Section 43	2(46A), 85, 86	Nil
43.	Section 44	82	Nil
44.	Section 45	83	Nil
45.	Section 46	84	Nil
46.	Section 47	87	Nil
47.	Section 49	91	Nil
48.	Section 50	92	Nil
49.	Section 51	93	Nil
50.	Section 52	78	Nil
51.	Section 53	79	Nil
52.	Section 54	79A	Nil

S. No.	Provisions of Companies Act, 2013 as notified (98+1+183= 282 Sections)	Corresponding provisions of Companies Act, 1956	Corresponding provisions of Companies Act, 1956 continue to remain in force
53.	Section 55 except sub-section (3)	80 and 80A (except Proviso to section 80A(1) and section 80A(2))	Proviso to section 80A(1) and section 80A(2)
54.	Section 56	108, 108A to 108 I, 109,110,113	Nil
55.	Section 57	116	Nil
56.	Section 58	111	Nil
57.	Section 59	111A	Nil
58.	Section 60	148	Nil
59.	Section 61 except proviso to clause (b) of sub-section (1)	94	Nil
60.	Section 62 except sub-sections (4) to (6)	81 except sub-sections (4) to (7)	sub-sections (4) to (7) of section 81 and section 94A
61.	Section 63	Proviso to 205 (3)	Nil
62.	Section 64	94A(3), 95,97	Nil
63.	Section 65	98	Nil
64.	Section 67	77	Nil
65.	Section 68	77A	Nil
66.	Section 69	77AA	Nil
67.	Section 70	77B	Nil
68.	Section 71 except sub-sections (9) to (11)	117,117A,117B,117C,118,119, 122	117B(4) and 117C (4) and (5)
		Except 117B(4) and 117C (4) and (5)	
69.	Section 72	109A,109B	Nil
70.	Section 73	58A, 58AA, 58AAA, 58B, 59	Nil
71.	Sub-section (1) of section 74	Nil	Nil
72.	Section 76	58A	Nil
73.	Section 77	125,128, 129,132, 133, 145	Nil
74.	Section 78	134	Nil
75.	Section 79	127,135	Nil
76.	Section 80	126	Nil
77.	Section 81	130	Nil
78.	Section 82	138	Nil
79.	Section 83	139,140	Nil
80.	Section 84	137	Nil
81.	Section 85	131, 136,143,144	Nil
82.	Section 86	142	Nil

S. No.	Provisions of Companies Act, 2013 as notified (98+1+183= 282 Sections)	Corresponding provisions of Companies Act, 1956	Corresponding provisions of Companies Act, 1956 continue to remain in force
83.	Section 87	141	Nil
84.	Section 88	150,151,152,152A,153, 153A, 153B, 157, 158	Nil
85.	Section 89	187C	Nil
86.	Section 90	187D	Nil
87.	Section 91	154	Nil
88.	Section 92	159,160,161,162,Sch V	Nil
89.	Section 93	Nil	Nil
90.	Section 94	163	Nil
91.	Section 95	164	Nil
92.	Section 96	165,166, 170	Nil
93.	Section 100	169 (9)	Nil
94.	Section 101	171,172	Nil
95.	Section 102	173	Nil
96.	Section 103	174	Nil
97.	Section 104	175	Nil
98.	Section 105	176, Schedule IX	Nil
99.	Section 106	181,182,183	Nil
100.	Section 107	177, 178	Nil
101.	Section 108	Nil	Nil
102.	Section 109	179,180,184,185	Nil
103.	Section 110	192A	Nil
104.	Section 111	188	Nil
105.	Section 112	187A, 187B	Nil
106.	Section 113	187	Nil
107.	Section 114	189	Nil
108.	Section 115	190	Nil
109.	Section 116	191	Nil
110.	Section 117	192	Nil
111.	Section 118	193,194,195,197	Nil
112.	Section 119 (except subsection (4))	196	Nil
113.	Section 120	Nil	Nil
114.	Section 121	Nil	Nil
115.	Section 122	Nil	Nil
116.	Section 123	Section 205 Sub-section (3) of section 205A	Nil

S. No.	Provisions of Companies Act, 2013 as notified	Corresponding provisions of Companies Act, 1956	Corresponding provisions of Companies Act, 1956
	(98+1+183= 282 Sections)		continue to remain in force
		Section 206	
117.	Section 126	206A	Nil
118.	Section 127	207	Nil
119.	Section 128	209	Nil
		214	
120.	Section 129	210, 211, 212, 213, 221, 222, 223	Nil
121.	Section 133	211 (3C)	Nil
122.	Section 134	215, 216, 217, 218	Nil
123.	Section 135	Nil	Nil
124.	Section 136	219	Nil
125.	Section 137	220	Nil
126.	Section 138	Nil	Nil
127.	Section 139	224, 224A, 619	Nil
128.	Section 140 [except second	225 except proviso to sub-	Proviso to sub-section (3) of
	proviso to sub-section (4) and	section (3)	section 225
	sub-section (5)	. ,	
129.	Section 141	226	Nil
130.	Section 142	224(8)	Nil
131.	Section 143	227, 228, 263A	Nil
132.	Section 144	Nil	Nil
133.	Section 145	229, 230	Nil
134.	Section 146	231	Nil
135.	Section 147	232, 233, 233A	Nil
136.	Section 148	233B	Nil
137.	Section 149	252, 253, 258, 259	Nil
138.	Section 150	Nil	Nil
139.	Section 151	Proviso to sub- section (1) of section 252	Nil
140	Section 152	254, 255, 256, 264	Nil
141	Section 153	266A	Nil
142	Section 154	266B	Nil
143	Section 155	266C	Nil
144	Section 156	266D	Nil
145	Section 157	266E	Nil
146	Section 158	266F	Nil
147	Section 159	266G	Nil
148	Section 160	257	Nil
149	Section 161	260, 262, 313	Nil
150	Section 162	263	Nil
151	Section 163	265	Nil

S. No.	Provisions of Companies Act, 2013 as notified	Corresponding provisions of Companies Act, 1956	Corresponding provisions of Companies Act, 1956
152	(98+1+183= 282 Sections)	202 274	continue to remain in force
152	Section 164	202, 274	Nil
153	Section 165	275, 276, 277, 278, 279	Nil
154	Section 166	312	Nil
155	Section 167	283	Nil
156	Section 168	Nil	Nil
157	Section 169 except sub-section (4)	284 except sub-section (4)	Sub-section (4) of section 284
158	Section 170	303, 307	Nil
159	Section 171	304	Nil
160	Section 172	Nil	Nil
161	Section 173	285, 286	Nil
162	Section 174	287, 288	Nil
163	Section 175	289	Nil
164	Section 176	290	Nil
165	Section 177	292A	Nil
166	Section 178	Nil	Nil
167	Section 179	Section 291	Nil
		Section 292	
168	Section 180	293	Nil
169	Section 181	Nil	Nil
170	Section 182	293A	Nil
171	Section 183	293B	Nil
172	Section 184	299, 305	Nil
173	Section 185	295, 296	Nil
174	Section 186	372A	Nil
175	Section 187	49	Nil
176	Section 188	294, 294A, 294AA, 297, 314	Nil
177	Section 189	301	Nil
178	Section 190	302	Nil
179	Section 191	319, 320, 321	Nil
180	Section 192	Nil	Nil
181	Section 193	Nil	Nil
182	Section 194	Nil	Nil
183	Section 195	Nil	Nil
184	Section 196	197A, 267, 311, 317, 384, 385, 388	Nil
185	Section 197	198, 201, 309, 310, 387	Nil
186	Section 198	349	Nil
187	Section 199	Nil	Nil
188	Section 200	637AA	Nil
189	Section 201	640B	Nil
190	Section 202	318	Nil
191	Section 203	269, 316, 386	Nil
192	Section 204	Nil	Nil
193	Section 205	Nil	Nil
194	Section 206	234 [except sub-section (8)]	Nil
195	Section 207	209A	Nil

S. No.	Provisions of Companies Act, 2013 as notified	Corresponding provisions of Companies Act, 1956	Corresponding provisions of Companies Act, 1956
	(98+1+183= 282 Sections)		continue to remain in force
196	Section 208	Nil	Nil
197	Section 209	234A	Nil
198	Section 210	235	Nil
199	Section 211	Nil	Nil
200	Section 212 [except sub-	Nil	Nil
	section (8) to (10)];		
201	Section 214	236	Nil
202	Section 215	238	Nil
203	Section 216 [except sub-	247 [except sub-section 1A]	Sub-section (1A) of section
	section (2)]		247
204	Section 217	240	Nil
205	Section 219	239	Nil
206	Section 220	240A	Nil
207	Section 223	241, 246	Nil
208	Section 224[except sub-section	242, 244	Section 243
	(2) and (5)]		
209	Section 225	245	Nil
210	Section 228	Sub-section (8) of Section 234	Nil
211	Section 229	Nil	Nil
212	Section 366	565	Nil
213	Section 367	574	Nil
214	Section 368	575	Nil
215	Section 369	576	Nil
216	Section 370[except proviso]	Section 577 except proviso	Proviso to section 577
217	Section 371	Section 578	Nil
218	Section 374	Nil	Nil
219	Section 379	Nil	Nil
220	Section 380	592, 593	Nil
221	Section 381	594	Nil
222	Section 382	595	Nil
223	Section 383	596	Nil
224	Section 384	600	Nil
225	Section 385	601	Nil
226	Section 386	602	602
227	Section 387	603	Nil
228	Section 388	604	Nil
229	Section 389	605	Nil
230	Section 390	605A	Nil
231	Sub-section (1) Section 391	607	Nil
232	Section 392	598, 606	Nil
233	Section 393	599	Nil
234	Section 394	619A	Nil
235	Section 395	Nil	Nil
236	Section 396	609	Nil
237	Section 397	610A	Nil
238	Section 398	610B	Nil

S. No.	Provisions of Companies Act, 2013 as notified	Corresponding provisions of Companies Act, 1956	Corresponding provisions of Companies Act, 1956
220	(98+1+183= 282 Sections)	540	continue to remain in force
239	Section 399 except reference of word Tribunal in sub-section (2)	610	Nil
240	Section 400	Nil	Nil
241	Section 401	610D	Nil
242	Section 402	610E	Nil
243	Section 403	611, Schedule X	Nil
244	Section 404	612	Nil
245	Section 405	615	Nil
246	Section 406	620A	Nil
247	Section 407	Explanation to 10FD	Nil
248	Section 408	10FB, 10FC	Nil
249	Section 409	10FD	Nil
250	Section 410	10FR	Nil
251	Section 411	Nil	Nil
252	Section 412	10FX	Nil
253	Section 413	10FE, 10FT	Nil
254	Section 414	10FG, 10FW	Nil
255	Section 439	621, 624	Nil
256	Section 442	Nil	Nil
257	Section 443	624A	Nil
258	Section 444	624B	Nil
259	Section 445	Nil	Nil
260	Section 446	626	Nil
261	Section 447	Nil	Nil
262	Section 448	628	Nil
263	Section 449	629	Nil
264	Section 450	629A	Nil
265	451	Nil	Nil
266	452	630	Nil
267	453	631	Nil
268	Section 454	Nil	Nil
269	Section 455	Nil	Nil
270	456	635A	Nil
271	Section 457	635AA	Nil
272	Section 458	637	Nil
273	Section 459	637AA	Nil
274	Section 460	637B	Nil
275	Section 461	638	Nil
276	Section 462	Nil	Nil
277	Section 463	633	Nil
278	Section 464	11	Nil
279	Section 467	641	Nil
280	Section 468	643	Nil
281	Section 469	642	Nil
282	Section 470	Nil	Nil

S. No.	Provisions of Companies Act,	Corresponding provisions of	Corresponding provisions of
	2013 as notified	Companies Act, 1956	Companies Act, 1956
	(98+1+183= 282 Sections)		continue to remain in force
	Schedule I	Schedule I	Nil
	Schedule II	Schedule XIV	Nil
	Schedule III	Schedule VI	Nil
	Schedule IV	Nil	Nil
	Schedule V	Schedule XIII	Nil
	Schedule VI	Nil	Nil
	Schedule VII	Nil	Nil