



10th ANNUAL REPORT

ON THE WORKING AND ADMINISTRATION OF THE COMPANIES ACT, 2013 YEAR ENDING 31.03.2024



MINISTRY OF CORPORATE AFFAIRS
GOVERNMENT OF INDIA

10th ANNUAL REPORT

On the Working & Administration of the Companies Act, 2013
Year Ending March 31, 2024



Government of India
Ministry of Corporate Affairs

This Report is in pursuance of Section 461 of the Companies Act, 2013, which lays down that the Central Government shall cause a General Annual Report on the Working and Administration of the Act to be prepared and laid before each House of Parliament within one year of the close of the year to which the report relates. It covers the period from April 1, 2023 to March 31, 2024.

December, 2024
New Delhi

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IMPORTANT ABBREVIATIONS

Sl. No.	Term	Full Form
1.	AAIFR	Appellate Authority for Industrial and Financial Reconstruction
2.	BIFR	Board for Industrial & Financial Reconstruction
3.	CA	Companies Act
4.	CAA	Companies (Amendment) Act
5.	CIN	Corporate Identification Number
6.	CCI	Competition Commission of India
7.	CGST	Central Goods and Service Tax
8.	CLB	Company Law Board
9.	CLC	Company Law Committee
10.	C-PACE	Centre for Processing Accelerated Corporate Exit
11.	CRC	Central Registration Centre
12.	CSC	Central Scrutiny Centre
13.	CSR	Corporate Social Responsibility
14.	DEMAT	Dematerialization Account
15.	DGCoA	Director General of Corporate Affairs
16.	DIN	Director Identification Number
17.	EoDB	Ease of Doing Business
18.	FiLLiP	Form for Incorporation of Limited Liability Partnership
19.	GPR	Government Process Re-engineering
20.	HFCs	Housing Finance Companies
21.	IAPs	Investor Awareness Programmes
22.	IBBI	Insolvency and Bankruptcy Board of India
23.	IBC	Insolvency and Bankruptcy Code
24.	ICAI	Institute of Chartered Accountants of India

25.	ICAR	Indian Council of Agricultural Research
26.	ICSI	Institute of Company Secretaries of India
27.	IEPF	Investor Education and Protection Fund
28.	IEPFA	Investor Education and Protection Fund Authority
29.	IRDA	Insurance Regulatory and Development Authority
30.	LLP	Limited Liability Partnership
31.	MCA	Ministry of Corporate Affairs
32.	MeitY	Ministry of Electronics & Information Technology
33.	NBFC	Non-Banking Financial Company
34.	NCLAT	National Company Law Appellate Tribunal
35.	NCLT	National Company Law Tribunal
36.	NeGP	National e-Governance Plan
37.	NFRA	National Financial Reporting Authority
38.	OLs	Official Liquidators
39.	OPC	One Person Company
40.	PAN	Permanent Account Number
41.	RBI	Reserve Bank of India
42.	RDs	Regional Directors
43.	RoCs	Registrar of Companies
44.	SARFAESI Act, 2002	Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002
45.	SEBI	Securities and Exchange Board of India
46.	SFIO	Serious Fraud Investigation Office
47.	SPICe+	Simplified Proforma for Incorporating Company Electronically
48.	STP	Straight Through Process
49.	TAN	Tax Deduction and Collection Account Number

CHAPTER - I

Overview

The Companies Act, 2013 - A Report

1.1.1 This report relates to the 10th Year of the Working and Administration of the Companies Act, 2013, namely, the financial year ending on March 31, 2024.

1.1.2 The Companies Act, 2013, notified on August 30, 2013, provides the corporate sector with a framework for self-regulation while mandating greater transparency and enhanced disclosures for improved compliance. The Companies Act, 2013 has 470 sections, divided into 29 chapters and 7 schedules. All sections of the Companies Act, 2013 have already been notified barring the exceptions of Section 2(67)(ix) of the Companies Act, 2013 and the part of Section 465 (Repeal and Savings) which refer to the Registration of Companies (Sikkim) Act, 1961 and are pending due to ongoing consultation with the Government of Sikkim.

Amendments in the Companies Act, 2013

1.2.1 In view of various suggestions received from stakeholders as well as changing economic and legal requirements and in the light of the practical difficulties experienced by stakeholders in the actual implementation of the provisions of the Act, which have already been brought into force, it was felt necessary to make certain amendments in the Companies Act, 2013, from time to time. It was necessary also to further facilitate 'Ease of Doing Business

(EoDB)' and deal with certain challenges pointed out by the World Bank in its report titled, 'Doing Business 2015'. Accordingly, the Act has been amended by the Ministry in 2015, 2017, 2019 and 2020, the details of which are given below:

I. Companies (Amendment) Act, 2015 (CAA-2015)

1.2.2 The CAA-2015 was notified on May 26, 2015. In brief, the amendments made in the Act, inter alia, include:

- i. Omitting requirement for minimum paid-up share capital at the time of incorporation;
- ii. Making common seal optional, and consequential changes for authorization of execution of documents;
- iii. Doing away with the requirement of filing a declaration by a company before commencement of business;
- iv. Prescribing specific punishment for deposits accepted under the new Act, to deal with defaults in repayment to depositors;
- v. Prohibiting public inspection of Board Resolutions filed in the Registry;
- vi. Including provision for setting-off past losses/depreciation before declaring dividend for the year;
- vii. Enabling provisions to prescribe thresholds beyond which fraud

- shall be reported to the Central Government (Below the threshold, it will be reported to the Audit Committee/Board. Disclosures for the latter category are also to be made in the Board's Report);
- viii. Making the provision that cases of applications for winding up of Companies to be heard by a 2-member bench instead of a 3-member bench of National Company Law Tribunal (NCLT);
 - ix. Making the provision that Special Courts try only those offences that carry imprisonment of two years or more.

II. Companies (Amendment) Act, 2017 (CAA-17)

1.2.3 Changes were made in the Companies Act, 2013 through the Companies (Amendment) Act, 2017. Through that, changes were made in the main Act which addressed difficulties in implementation owing to stringency of compliance requirements; facilitated the ease of doing business in order to promote growth with employment; achieved harmonization with Accounting Standards, SEBI Act, 1992, RBI Act, 1934 and the regulations made thereunder; rectified omissions and inconsistencies in the Act, and carried out amendments in the provisions relating to qualifications and selection of members of NCLT and NCLAT in accordance with the directions of the Supreme Court. All the provisions of the Companies (Amendment) Act, 2017 [CAA- 17] have been brought into force.

III. Companies (Amendment) Act, 2019 (CAA-19)

1.2.4 Amendments were also made in the Companies Act, 2013 through the Companies (Amendment) Ordinance, 2018, which was re-promulgated twice, and subsequently the Companies (Amendments) Act, 2019 was published on July 31, 2019, shifting lapses of technical/procedural nature to in-house mechanism, plugging the critical gaps in the Companies Act, 2013, facilitating the ease of doing business and for strengthening the corporate compliance management. All the provision of the Companies (Amendment) Act, 2019 [CAA-19] have been brought into force.

IV. Companies (Amendment) Act, 2020 (CAA-20)

1.2.5 The Companies (Amendment) Bill, 2020 was passed by Parliament on March 4, 2020 and received assent of the President of India on September 28, 2020. It was enacted as the Companies (Amendment) Act, 2020. The amendments proposed in the Act were expected to significantly enhance the confidence of Indian corporates on the Government's resolve to provide greater ease of doing business, accord due respect to honest wealth creators in the country and reduce the burden on the justice system.

The most important features of the CAA-20 are as under:-

A. Decriminalization: 23 out of 66 compoundable offences were recategorised, to be dealt within an in-house adjudication framework; 7 omitted altogether. For 11

compoundable offences, punishment was limited to only fine instead of imprisonment.

B. Greater Ease of Living for Corporates and Stakeholders: Section 23 was amended for including provisions to allow direct listing of securities by Indian public companies in permissible foreign jurisdictions, suitable provisions were inserted in Section 135 for exempting companies, with the obligation to spend 50 lakh or less, from the requirement to constitute a CSR committee, leaving it to their Boards and permitting eligible companies to claim credit for CSR spent in excess of the 2 per cent obligation in a particular year, against its obligation for the subsequent financial year(s), including the provisions of Part IXA (Producer Companies) of Companies Act, 1956 in Companies Act, 2013 with concomitant & consequential changes; (New Chapter) and extending exemptions from filing certain resolutions to certain classes of Non-Banking Financial Companies (NBFCs) & Housing Finance Companies (HFCs) under Section 117 in consultation with Reserve Bank of India (RBI)/National Housing Bank (NHB) for reducing the compliance burden for routine lending activities in ordinary course of business inter-alia. All sections of the CAA-20 have been brought into force.

Company Law Committee – 2022 Report

1.3.1 The Ministry constituted Company Law Committee (CLC) to make recommendations to the Government, from time to time, inter alia, on changes aimed at

facilitating and promoting greater ease of doing business in India and effective implementation of the Companies Act, 2013, the Limited Liability Partnership Act, 2008 and the Rules made thereunder.

1.3.2 The CLC deliberated on various issues during December, 2021 and January, 2022 and has submitted its latest Report (2022) to the Government on March 21, 2022 which was placed on the website of the MCA for comments by the stakeholders. The comments from the public have been received and further steps of engaging in consultations towards carrying out changes in the Companies Act, 2013 and LLP Act, 2008 are being taken.

1.3.3 The tenure of the CLC was extended till 16.09.2024 vide order dated 13.09.2023.

Provisions under the Companies Act, 2013 for the benefit of Persons with Disabilities

1.4.1 Schedule VII read with Section 135 of Companies Act, 2013 specifically allow companies to include in their CSR policies activities for promotion of education, vocational skills among differently abled and training to promote paralympic sports.

Important Policy Developments under the Companies Act, 2013

1.5.1 The Companies (Removal of Names of Companies from the Register of Companies) Rules, 2016 was amended on 17.04.2023 through which it has been provided that Registrar, Centre for Processing Accelerated Corporate Exit (CPACE) established under sub-section (1) of

Section 396, shall be the Registrar of Companies (RoCs) for the purposes of exercising functional jurisdiction of processing and disposal of applications made in Form No. STK-2 and all matters related thereto in respect of such applications under Section 248 of the Companies Act, 2013 having territorial jurisdiction all over India. C-PACE has been established pursuant to budget announcement 2022, as a measure to provide expeditious approval of applications filed by the companies which intend voluntarily to close operations.

1.5.2 The Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 was amended on 15.05.2023 pursuant to which "deemed approval" requirements provided under Section 233 are proposed to be implemented more effectively. The amendment, inter alia, provides that, in case a Regional Director (RD) does not file an application before NCLT for considering the scheme of merger under Section 232 or does not issue confirmation order for approval of merger u/s 233 within the time limit provided, it shall be deemed that RD has no objection and the confirmation order shall be issued accordingly. This notification was made effective from 15.06.2023.

1.5.3 The Companies (Prospectus and Allotment of Securities) Second Amendment Rules, 2023 have been issued vide notification dated 27.10.2023 as under:

- i. The amendment seeks to provide the manner in which share warrants issued by public companies prior to the commencement of Companies Act, 2013 would be disclosed by relevant public companies to the

Registrar of Companies and the manner in which these share warrants would get converted into shares (in the demat account of the bearers of share warrants) or get transferred to Investor Education and Protection Fund (IEPF) in case the bearers do not approach the companies for conversion.

- ii. A new rule has been inserted which provides for mandatory dematerialisation of shares of bigger private companies (i.e. private companies other than small companies). Adequate transitional period has been provided for such purpose.

1.5.4 Vide notification dated 30.10.2023, Section 5 of the Companies (Amendment) Act, 2020 [CAA-2020] has been commenced. Section 5 of the CAA-2020 provides for an amendment in Section 23 of the Companies Act, 2013 for allowing direct listing of equity shares of Indian public companies in permissible foreign jurisdictions.

1.5.5 The Companies (Listing of equity shares in permissible jurisdiction) Rules, 2024 have been issued vide notification dated 24.01.2024. Through this policy initiative, Indian public companies have been allowed to list their equity shares on the international stock exchanges at Gujarat International Finance Tech-city (GIFT) International Financial Services Centre (IFSC). This enables Indian public companies, especially start-ups and companies in the sunrise and technology sectors, to use this alternative avenue to access global capital beyond the domestic exchanges. This is expected to lead

to better valuation of Indian companies in line with global standards of scale and performance, boost foreign investment flows, unlock growth opportunities and broaden the investor base. The public Indian

companies will have the flexibility to access both markets i.e. domestic market for raising capital in INR and the international market at IFSC for raising capital in foreign currency from the global investors.

CHAPTER - II

Organisational Set-Up to Administer the Act

Organisational Set-Up of the Ministry

2.1.1 The Ministry has a three-tier organisational structure with headquarters at New Delhi; seven offices of Regional Directors (RDs) at Ahmedabad, Chennai, Hyderabad, Kolkata, Mumbai, New Delhi and Guwahati; twenty-five Registrar of Companies (RoCs); twenty-three Official Liquidators (OLs) out of which nine are RoC-cum-OLs in States and Union Territories. A brief description of the above offices/establishments is given in the following paragraphs.

Headquarters

2.2.1 As on 31.03.2024, the administrative structure at the headquarters consisted of one Secretary, two Additional Secretaries, one Additional Secretary and Financial Adviser, one Senior Economic Adviser, one Director General of Corporate Affairs (DGCoA), two Joint Secretaries, one Cost Adviser, one Deputy Director General, and other officials having expertise in administration, corporate laws and policy, accounting, cost accounting, economics, and statistical matters.

Regional Directors (RDs)

2.3.1 RDs supervise the working of the offices of the Registrar of Companies (RoCs) and Official Liquidators (OLs) located in their respective jurisdictions. They also

maintain liaison between the respective State Governments and the Central Government on the matters relating to the administration of the Act. The RDs serve as an intermediate administrative level between the Ministry and the field offices of the RoCs, RoCs-cum-OLs, and OLs. The RDs also report to the Government on certain issues, especially on the activities and operations of the companies. Additionally, the RDs have been delegated powers of the Ministry to discharge functions under certain provisions of the Act.

Central Registration Centre (CRC)

2.4.1 The project to transform the processing of company incorporation online, e-form was undertaken with the objective of processing and approving applications for name reservation and incorporation of a company within D+1 days (D=Date of Payment Confirmation) in line with global best practices. The Ministry rolled out the first phase of CRC in January, 2016 for processing name reservation of applicants and second phase of CRC for processing incorporation of company applicants in March, 2016. This Government Process Re-engineering (GPR) exercise is in pursuance of the Ministry's objective of providing greater Ease of Doing Business (EoDB) to all the stakeholders and resulted in faster processing of incorporation related applications, uniformity in application of rules, and eradication of discretion.

2.4.2 The time taken for processing and approving company incorporation applications used to be 5-15 working days in June, 2014. However, after introduction of an integrated SPICe+ electronic Form, time taken to incorporate a company by CRC has been reduced to about 1 day on an average, in cases where there are no deficiencies in the forms filed by the stakeholders. Integrated SPICe+ Form apart from name reservation and incorporation also provides various other mandatory services to the stakeholders, viz; allotment of PAN, TAN, Director Identification Number (DIN), EPFO and ESIC registration number, Professional Tax Numbers (for the States of West Bengal, Karnataka, and Maharashtra), Shop and Establishment Number for NCT of Delhi, and Bank Account Number. GST Number can also be obtained if applied for through this integrated Form.

Central Scrutiny Centre (CSC)

2.5.1 CSC was launched on March 24, 2021. CSC scrutinizes the Straight Through Process (STP) forms to check for any deficiency. Further, these deficient forms are moved to the jurisdictional RoCs for marking them as 'defective'. This improves the accuracy of the data filed with MCA and acts as a checkpoint for improper filings by the Corporates.

Registrar of Companies (RoCs)

2.6.1 RoCs are appointed under Section 396 of the Companies Act, 2013. The RoCs, other than Registrar of CRC, C-PACE, CSC and CPC, continue to have jurisdiction over the companies incorporated by CRC under the Act for all other provisions of the Act and the rules made thereunder, which may be

relevant after incorporation. The Central Government exercises administrative control over these offices through respective RDs.

Official Liquidators (OLs)

2.7.1 OLs are appointed by the Central Government; (i)under Section 448(1) of the Companies Act, 1956 for performance of duties as Liquidators of the companies ordered to be wound up as per the orders of the High Court; and (ii)under Section 359 (1) of the Companies Act, 2013 for performance of duties as Company Liquidators of the companies ordered to be wound up as per orders of National Company Law Tribunal (NCLT) or of prescribed companies for its Summary Liquidation ordered to be wound up by the Central Government (powers delegated to the Regional Directors). The role of OL begins when she/he is appointed as Provisional Liquidator or the Liquidator/ Company Liquidator by the Court or Tribunal or Regional Director, as the case may be. The OL functions duly observing all the requirements imposed on him/her under the Companies Act, 1956/Companies Act, 2013 and the Companies (Court) Rules, 1959/ Companies (Winding up) Rules, 2020, as applicable. The respective Regional Directors (RDs) exercise administrative control over OL offices.

2.7.2 With the enactment and commencement of provisions of Insolvency Resolution and Liquidation of Corporate Persons under the Insolvency and Bankruptcy Code, 2016 (the Code/IBC) and consequent amendment of certain provisions relating to winding up in the Companies Act, 2013 and notifications of Rules for transfer of pending proceedings

relating to winding up from the High Courts to the NCLT, the OLs w.e.f. December 1, 2016 are no longer being entrusted with fresh matters of winding up on the ground of inability to pay debts. Such cases for Insolvency Resolution are dealt with under Section 7, 9 or 10 of the IBC, 2016 and in case of failure of insolvency resolution process, liquidation process is undertaken by insolvency professionals appointed by NCLT.

National Company Law Tribunal (NCLT) and National Company Law Appellate Tribunal (NCLAT)

2.8.1 The NCLT and NCLAT were constituted on June 1, 2016. These bodies were constituted for faster resolution of corporate disputes and reducing the multiplicity of agencies thereby promoting 'Ease of Doing Business' in the country.

2.8.2 The NCLT has replaced the erstwhile Company Law Board (CLB), the Board of Industrial and Financial Reconstruction (BIFR) and Appellate Authority for Industrial and Financial Reconstruction (AAIFR) and its benches have been designated to exercise the jurisdiction, powers and authority of Adjudicating Authority under Part II of the Insolvency and Bankruptcy Code (IBC), 2016. All the proceedings under the Companies Act relating to arbitration, compromise, winding up, arrangements and reconstruction of companies have been transferred to NCLT. It has also acquired the jurisdiction vested in High Courts in respect of these subjects.

2.8.3 The NCLAT has been constituted under Section 410 of the Companies Act, 2013

for hearing appeals against the orders of NCLT, with effect from June 1, 2016. NCLAT is also the Appellate Tribunal for hearing appeals against the orders passed by NCLT(s) under Section 61 of the Insolvency and Bankruptcy Code, 2016 (IBC), with effect from December 1, 2016 and for hearing appeals against the orders passed by Insolvency and Bankruptcy Board of India under Section 202 and Section 211 of IBC. It is also the Appellate Tribunal to hear and dispose of appeals against any direction issued or decision made or order passed by the Competition Commission of India (CCI) – as per the amendment brought to Section 410 of the Companies Act, 2013 by Section 172 of the Finance Act, 2017, with effect from May 26, 2017 and to hear and dispose of appeals against the orders of the National Financial Reporting Authority (NFRA) – as per the amendment brought to Section 410(a) of the Companies Act, 2013 by Section 83 of the Companies (Amendment) Act, 2017, with effect from May 7, 2018.

2.8.4 At present, NCLAT has its benches at two locations, viz., Principal Bench at New Delhi and Chennai Bench at Chennai. The Chennai Bench of the NCLAT started functioning with effect from January 25, 2021. As on March 31, 2024, Hon'ble Justice Shri Ashok Bhushan, former Judge of the Supreme Court of India, is the Chairperson of NCLAT.

Investor Education and Protection Fund Authority (IEPFA)

2.9.1 IEPFA was set up under Section 125 of the Companies Act, 2013 with the objective of promoting investor education, awareness, protection and to make refunds of claims to

the investors. The fund is maintained under the Consolidated Fund of India. As per Section 124(6) of the Act, all shares in respect of which dividend has not been paid or claimed for seven consecutive years or more shall be transferred by the company in the name of Investor Education and Protection Fund.

2.9.2 For administration of the Fund, in accordance with the provisions of the Section 125(5) of the Act, the Government of India has established the IEPFA which became functional on September 7, 2016. As per the Investor Education and Protection Fund Authority (Appointment of Chairperson and Members, holding meetings and provision for offices and officers) Rules, 2016, the IEPFA will have a Chairperson, six members and a Chief Executive Officer. The Secretary, MCA is ex-officio Chairperson of the Authority. The IEPFA has been entrusted with the responsibility to make refunds of unclaimed dividends, matured deposits, matured debentures, and shares transferred to it and to promote investor education, awareness, and protection.

Serious Fraud Investigation Office (SFIO)

2.10.1 SFIO was set up by the Government of India vide Resolution No. 45011/16/2003-Admn.I dated 02.07.2003 and was notified under sub-section (1) of Section 211 of the Companies Act, 2013, vide Government of India, Gazette Notification No. S.O.2005 (E) dated 21.07.2015. It is a multi-disciplinary organization under the Ministry of Corporate Affairs, of experts in the field of accountancy, forensic auditing, law, information technology, investigation,

company law, capital market, banking and taxation, etc., for detecting and prosecuting or recommending for prosecution of white-collar crimes/frauds.

2.10.2 SFIO is headed by a Director as Head of Department who is not below the rank of Joint Secretary to the Government of India. The Director is assisted by Additional Directors, Joint Directors, Deputy Directors, Senior Assistant Directors, Assistant Directors, Senior Prosecutors, Prosecutors, and other secretarial staff. The Headquarter of SFIO is at New Delhi, with five Regional Offices at Mumbai, New Delhi, Chennai, Hyderabad & Kolkata.

2.10.3 Investigation into the affairs of a company is assigned to SFIO, where the Government is of the opinion that it is necessary to investigate into the affairs of a company –

- a. On receipt of a report of the Registrar or Inspector under Section 208 of the Companies Act, 2013;
- b. On intimation of a special resolution passed by a company that its affairs are required to be investigated;
- c. In the public interest; or
- d. On request from any department of the Central Government or a State Government.

National Financial Reporting Authority (NFRA)

2.11.1 NFRA is a statutory body constituted under Section 132 of Companies Act, 2013. It was constituted on October 1, 2018 to protect the public interest and the interests of investors, creditors and others associated with the companies or bodies corporate by

establishing high quality standards of accounting and auditing and exercising effective oversight of accounting functions performed by the companies and bodies corporate and auditing functions performed by auditors.

Notifications and General Circulars

2.12.1 The Notifications and General Circulars issued by the Ministry during the year 2023-24 under the Companies Act, 2013 are given in **Annexure -I**.

Special Courts

2.13.1 As per Section 435 of the Companies Act, 2013, the Central Government may, for the purpose of providing speedy trial of offences under this Act, except under section 452, establish or designate as many Special Courts as may be necessary.

A Special Court shall consist of:-

- a. a single judge holding office as Session Judge or Additional Session Judge, in case of offences punishable under this Act with imprisonment of two years or more; and
- b. a Metropolitan Magistrate or a Judicial Magistrate of the First Class, in the case of other offences,

who shall be appointed by the Central Government with the concurrence of the Chief Justice of the High Court within whose jurisdiction the judge to be appointed is working.

2.13.2 A list of the notified designated Special Courts for various States/UTs as on 31st March, 2024 is given below in **Annexure-II**.

CHAPTER - III

Registration and Closure of Companies

3.1.1 This Chapter reviews the registration as well as the closure of companies and the number of active companies under various categories in terms of their ownership and main business activities. The number of companies registered under Companies Acts has increased steadily over the years. During the year 2023-24, a total of 1,85,312 companies were registered.

Summary Statistics of Indian Companies

3.2.1 The total number of companies

registered in the country as on March 31, 2024 were 26,63,016. Of these, 9,31,644 companies were closed; 2,470 companies were assigned dormant status, 10,385 companies were under liquidation; 27,022 companies were under the process of closure (**Statement-I Appendix**). Taking the above into account, there were 16,91,495 active companies as on March 31, 2024 (**Table 3.1**).

3.3.1 Out of total 26,63,016 companies registered in India, more than one lakh companies each were registered in States

Table 3.1
Summary Statistics of Indian Companies as on March 31, 2024

Sl. No.	Description	No. of Companies
(1)	(2)	(3)
1.	Total Companies Registered	26,63,016
2.	Companies closed	9,31,644
3.	Dormant u/s 455 of the Companies Act, 2013	2,470
4.	Companies under Liquidation	10,385
5.	Companies under process for closure	27,022
6.	Active In-Progress (Inactive companies under 21-day window for completion of pending filing)	0
7.	Active Companies [1-(2+3+4+5+6)]	16,91,495

such as Maharashtra (5,14,640), followed by Delhi (4,10,313), West Bengal (2,38,243), Tamil Nadu (1,95,031), Uttar Pradesh

(1,89,487), Karnataka (1,79,259), Telangana (1,57,064), and Gujarat (1,42,555) as on March 31, 2024 as given in **Chart 3.1** below:

Chart 3.1
State/UT wise Companies Registered as on March 31, 2024



Registration of New Companies during Financial Year 2023-24

3.4.1 During the year 2023-24, 1,85,312 companies were incorporated under the Companies Act, 2013. These include 1,84,014 companies with liability limited by shares and 1,298 companies with liability limited by guarantee. In terms of ownership, of the total

companies registered during the year 2023-24, the number of government companies was 134 and 1,85,178 were non-government companies. **Table 3.2** sets out the pattern of registration of new companies under various categories. Region / UTs / State-wise distribution of new companies registered during the financial year 2023-24 is given in **Statement-II (Appendix)**.

Table 3.2
Companies Registered during Financial Year 2023-24

(Capital in ₹ crore)

Sl. No.	Category	Government		Non-Government		Total	
		Number	Authorized Capital	Number	Authorized Capital	Number	Authorized Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I	Companies Limited by Shares	128	31,728.32	1,83,886	79,436.83	1,84,014	1,11,165.15
i.	One Person Company	-	-	10,944	425.09	10,944	425.09
ii.	Private	55	1,433.37	1,70,831	61,206.79	1,70,886	62,640.16
iii.	Public	73	30,294.95	2,111	17,804.95	2,184	48,099.90
II	Companies Limited by Guarantee	6	-	1,292	10	1,298	10
i.	Private	6	-	1,237	9.75	1,243	9.75
ii.	Public	-	-	55	0.25	55	0.25
III	Unlimited Liability	-	-	-	-	-	-
i.	Private	-	-	-	-	-	-
Total (I+II+III)		134	31,728.32	1,85,178	79,446.84	1,85,312	1,11,175.16

Financial Year-wise Distribution of New Companies

3.5.1 The financial year-wise distribution of new companies limited by shares along with their authorized capital registered during the years 2019-20 to 2023-24 is given

in Table 3.3. The number of new companies with liability limited by shares registered during the financial year 2023-24 has increased by 16.15 per cent over the new companies registered during the previous financial year. The authorized capital decreased by 3.09 per cent during the same period.

Table 3.3
Registration of Companies Limited by Shares during
Financial Year 2019-20 to 2023-24

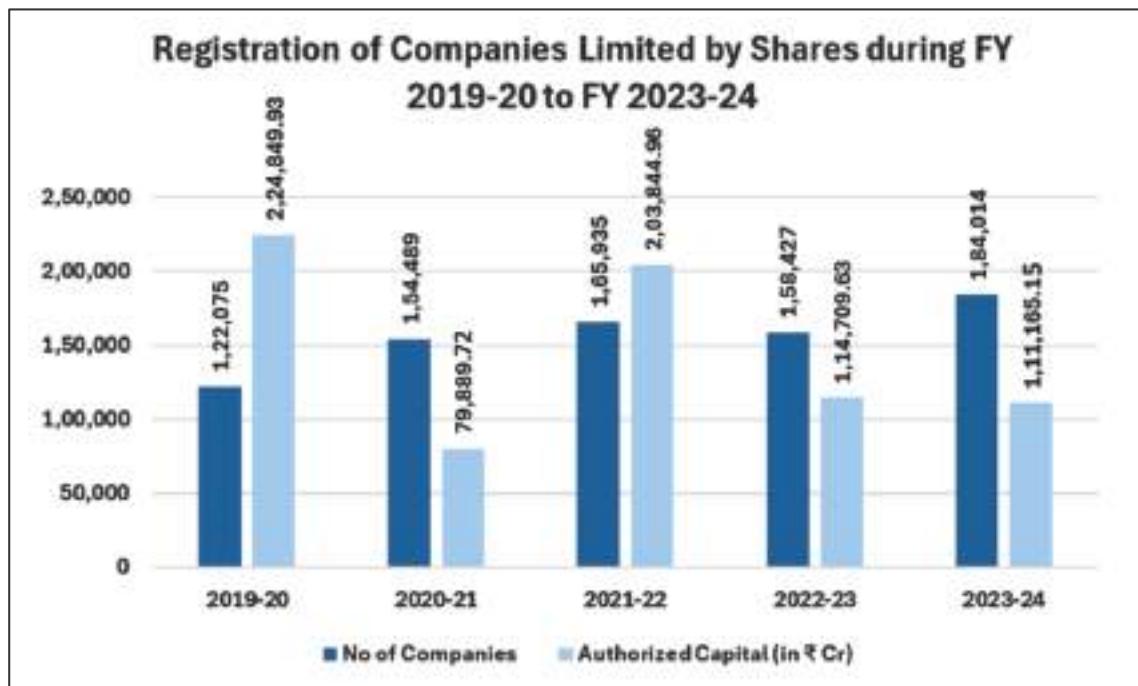
(Capital in ₹ crore)

Financial Year	Private		Public		Total	
	No. of Cos.	Authorized Capital	No. of Cos.	Authorized Capital	No. of Cos.	Authorized Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)
2019-20	1,18,853	36,511.91	3,222	1,88,338.02	1,22,075	2,24,849.93
2020-21	1,51,139	33,835.00	3,350	46,055.09	1,54,489	79,889.72
2021-22	1,62,419	79,600.12	3,516	1,24,244.84	1,65,935	2,03,844.96
2022-23	1,55,757	74,755.45	2,670	39,954.18	1,58,427	1,14,709.63
2023-24	1,81,830	63,065.25	2,184	48,099.90	1,84,014	1,11,165.15

3.5.2 Chart 3.2 reveals the trend in the number of companies limited by shares registered and their authorized capital during the years 2019-20 to 2023-24. In the

year 2023-24, the number of registered companies increased from 1.58 lakhs to 1.84 lakhs, whereas the authorized capital witnessed a fall from ₹ 1,14,709.63 Cr to ₹ 1,11,165.16 Cr.

Chart 3.2
Companies Limited by Shares Registered during Financial Years 2019-20 to 2023-24



Government Companies Limited by Shares Registered during Financial Year 2023-24

3.5.3 During the year 2023-24, 128 Government Companies limited by shares were registered with their total authorized capital at ₹31,728.32 crores. Region/UTs/

State-wise distribution of New Government Companies limited by shares registered during the year 2023-24 is given in **Statement III (Appendix)**. **Table 3.4** shows the registration of Government Companies limited by shares during the financial years 2019-20 to 2023-24.

Table 3.4
Registration of Government Companies Limited by Shares during Financial Year 2019-20 to 2023-24

(Capital in ₹ crore)

Year	Private		Public		Total	
	No. of Cos.	Authorized Capital	No. of Cos.	Authorized Capital	No. of Cos.	Authorized Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)
2019-20	22	4,053.06	24	123.48	46	4,176.54
2020-21	23	54.38	52	38,332.71	75	38,386.99
2021-22	33	2,080.43	44	96,281.29	77	98,361.72
2022-23	8	5,001.6	53	11,975.84	61	16,977.44
2023-24	55	1,433.37	73	30,294.95	128	31,728.32

Non-Government Companies Ltd. by Shares Registered during Financial Year 2023-24

3.6.1 1,83,886 Non - Government Companies limited by shares were registered in the country during 2023-24 with an aggregate authorized capital of ₹ 79,436.84 crores. Of these, 2,111 were public limited

companies with an aggregate authorized capital of ₹ 17,804.95 crores and 1,81,775 were private limited companies with an aggregate authorized capital of ₹ 61,631.88 crores. **Table 3.5** below indicates the registration of Non-Government Companies limited by shares during the financial years 2019-20 to 2023-24.

Table 3.5
Registration of Non-Government Companies Limited by Shares during
Financial Year 2019-20 to 2023-2024

(Capital in ₹ crore)

Year	Private		Public		Total	
	No. of Companies	Authorized Capital	No. of Companies	Authorized Capital	No. of Companies	Authorized Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)
2019-20	1,18,831	32,458.85	3,198	1,88,214.54	1,22,029	2,20,673.39
2020-21	1,51,117	33,780.35	3,298	7,722.38	1,54,414	41,502.73
2021-22	1,62,386	77,519.69	3,472	27,963.55	1,65,858	1,05,483.24
2022-23	1,55,749	69,753.85	2,617	27,978.34	1,58,366	97,732.19
2023-24	1,81,775	61,631.88	2,111	17,804.95	1,83,886	79,436.83

3.7.1 Out of 1,83,886 Non-Government Companies limited by shares registered during the year 2023-24, as many as 96,806 companies or 52.64 per cent of the total companies were registered in 5 States, namely, Maharashtra (17.50 per cent), Uttar Pradesh (11.14 per cent), Delhi (9.17 per cent), Karnataka (8.04 per cent) and Tamil Nadu (6.78 per cent). Region/UTs/State-wise distribution of Non-Government Companies limited by shares registered during the year 2023-24 is given in **Statement IV (Appendix)**.

Authorized Capital-wise Distribution of Companies Registered during Financial Year 2023-24

3.8.1 As summarized in **Table 3.6** below, 52.79 per cent of Companies (97,821 in number) had authorized capital of less than or equal to ₹10 lakhs each and about 0.37 per cent of companies (687 in number) had authorized capital of above ₹10 crores each.

Table 3.6
Authorized Capital-wise Distribution of Companies Registered during
Financial Year 2023-24

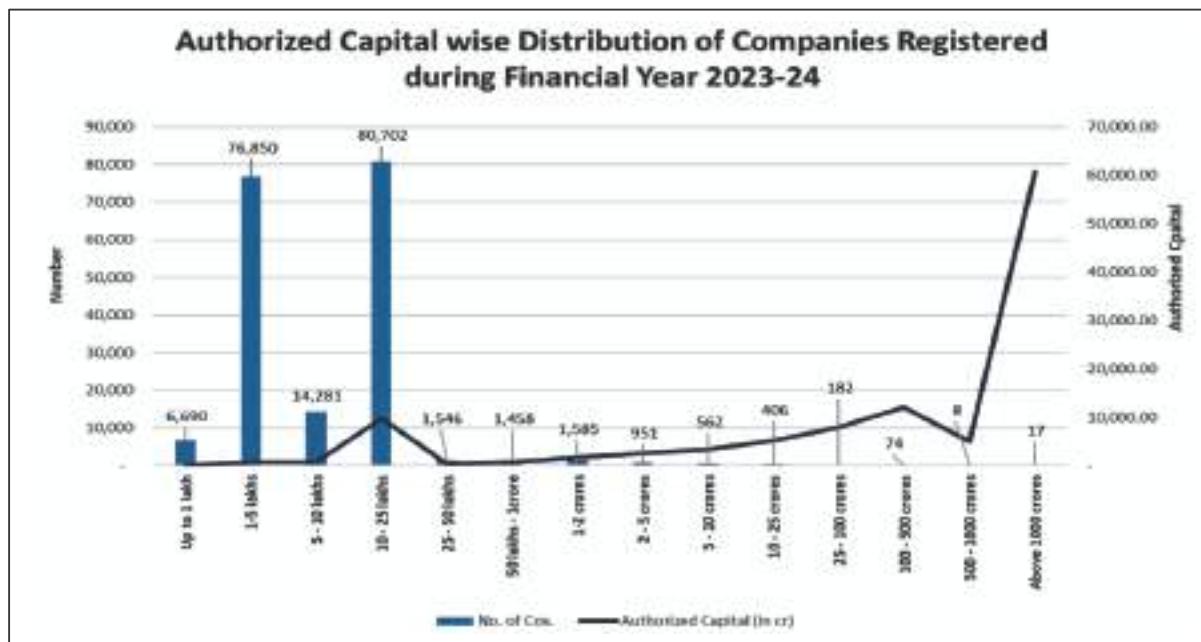
(₹ in crore)

Authorized Capital Range (₹)	Private		Public		Total	
	Number	Authorized Capital	Number	Authorized Capital	Number	Authorized Capital
	(1)	(2)	(3)	(4)	(5)	(6)
Up to 1 lakh	6,634	13.37	56	0.01	6,690	13.38
1 - 5 lakhs	76,674	826.70	176	1.83	76,850	828.53
5 - 10 lakhs	14,135	721.90	146	7.48	14,281	729.38
10 - 25 lakhs	79,244	9,593.18	1,458	187.70	80,702	9,780.88
25 - 50 lakhs	1,449	419.46	97	26.20	1,546	445.66
50 lakhs - 1 crore	1,424	780.58	34	18.10	1,458	798.68
1 - 2 crores	1,528	1,656.98	57	60.33	1,585	1,717.31
2 - 5 crores	905	2,399.84	46	124.12	951	2,523.96
5 - 10 crores	525	3,137.99	37	211.90	562	3,349.89
10 - 25 crores	331	4,145.46	75	1,057.81	406	5,203.27
25 - 100 crores	155	6,977.77	27	1,036.57	182	8,014.34
100 - 500 crores	55	8,840.02	19	3,168.10	74	12,008.12
500 - 1000 crores	7	4,361.76	1	700.00	8	5,061.76
Above 1000 crores	7	19,200.00	10	41,500.00	17	60,700.00
Total	1,83,073	63,075.01	2,239	48,100.15	1,85,312	1,11,175.16

3.8.2 Chart 3.3 reveals that 6,690 registered companies have authorized capital of up to

₹ 1 lakh, while only 17 companies have authorized capital of above ₹ 1,000 crores.

Chart 3.3
Authorized Capital wise Distribution of Companies Registered during Financial Year 2023-24



Economic activity-wise Classification

3.9.1 Economic activity-wise classification of companies (as per NIC classification) registered during the financial year 2023-24 is given in **Table 3.7** below. Service sector

accounts for 71.07 per cent in terms of number of companies in the total number of new companies registered during the year 2023-24 and 38.94 per cent in terms of the authorized capital in the total number of new companies registered.

Table 3.7
Economic Activity-wise Registered Companies during Financial Year 2023-24

(Capital in ₹ crore)

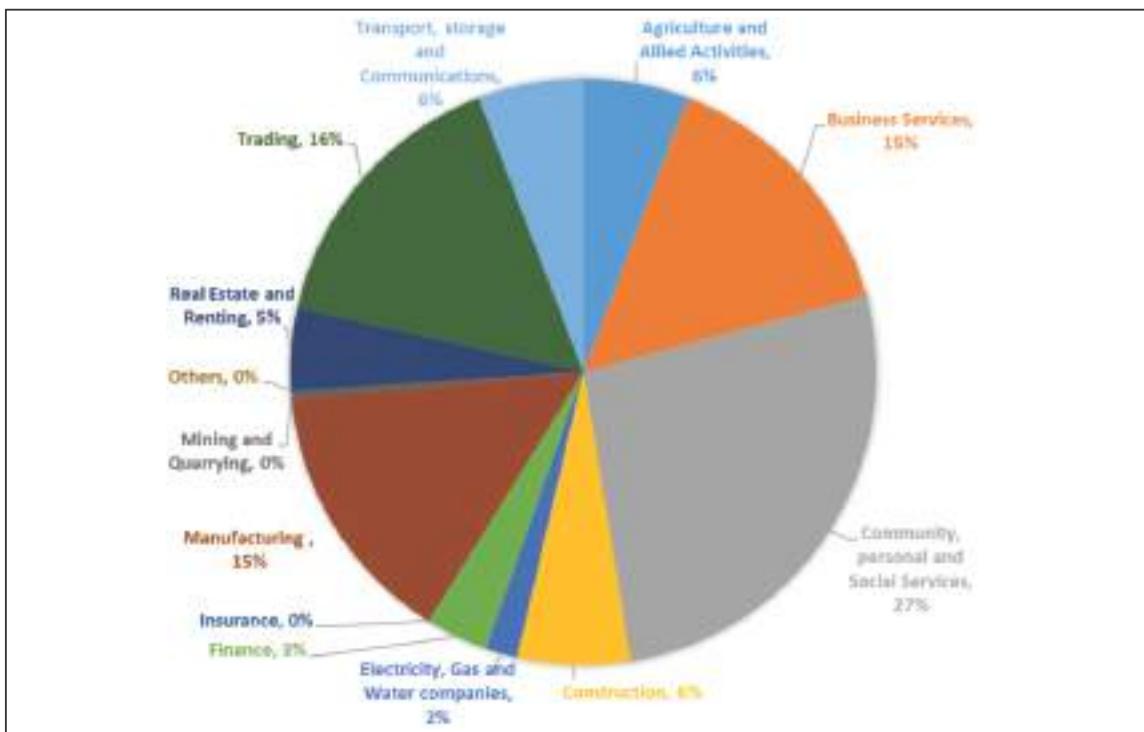
Sl. No.	Economic Activity	Private		Public		Total	
		Number	Authorized Capital	Number	Authorized Capital	Number	Authorized Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I	Agriculture & Allied Activities	10,728	1,267.10	23	25.21	10,751	1,292.31
II	Industry	42,311	33,047.61	539	33,537.63	42,850	66,585.25
1.	Manufacturing	26,876	21,025.19	317	12,031.69	27,193	33,056.89

Sl. No.	Economic Activity	Private		Public		Total	
		Number	Authorized Capital	Number	Authorized Capital	Number	Authorized Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2.	Construction	11,445	8,250.51	115	817.09	11,560	9,067.60
3.	Electricity, Gas & Water companies	3,157	3,044.14	99	20,446.44	3,256	23,490.58
4.	Mining & Quarrying	833	727.77	8	242.41	841	970.18
III	Services	1,30,031	28,759.84	1,677	14,537.31	1,31,708	43,297.16
1.	Business Services	27,793	4,744.29	60	164.01	27,853	4,908.30
2.	Community, Social and Personal Services	49,020	5,274.02	221	1,309.79	49,241	6,583.81
3.	Real Estate and Renting	8,309	7,114.07	60	2,054.51	8,369	9,168.59
4.	Trading	28,901	4,259.67	141	253.29	29,042	4,512.96
5.	Transport, storage, and Communications	10,752	2,496.48	42	2,429.71	10,794	4,926.19
6.	Finance	5,224	4,846.96	1,149	7,225.75	6,373	12,072.71
7.	Insurance	32	24.35	4	1,100.25	36	1,124.60
IV	Others	3	0.45	-	-	3	0.45
Grand Total		1,83,073	63,075.00	2,239	48,100.15	1,85,312	1,11,175.17

3.9.2 Chart 3.4 reveals that the predominant share of companies is in Services (71.07 per cent) wherein Community, Social and Personal Services accounts for the largest share (26.5 per cent). Industry accounts for 23.12 per cent share

wherein Manufacturing accounts for 14.67 per cent. Agriculture and Allied Activities accounting for 5.80 per cent share in the overall company registration during FY 2023-24.

Chart 3.4
Registration of Companies during Financial Year 2023-24
(Economic Activity-wise Distribution)



3.9.3 Economic Activity-wise classification of companies with liability limited by shares registered during the year 2023-24 is given in Table 3.8 below. Predominant share of

companies is in Community, Social & Personal Services (48,036) followed by Trading (29,020), Business Services (27,835) and Manufacturing (27,176).

Table 3.8
Economic Activity-wise Registration of Companies Limited by Shares
during Financial Year 2023-24

(Capital in ₹ crore)

Sl. No.	Economic Activity	Private		Public		Total	
		Number	Authorized Capital	Number	Authorized Capital	Number	Authorized Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I	Agriculture and Allied Activities	10,727	1,267.10	23	25.21	10,750	1,292.31
II	Industry	42,279	33,046.00	539	33,537.63	42,818	66,583.64
i.	Manufacturing	26,859	21,024.54	317	12,031.69	27,176	33,056.24
ii.	Construction	11,433	8,249.67	115	817.09	11,548	9,066.76

Sl. No.	Economic Activity	Private		Public		Total	
		Number	Authorized Capital	Number	Authorized Capital	Number	Authorized Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
iii.	Electricity, Gas & Water companies	3,155	3,044.12	99	20,446.44	3,254	23,490.56
iv.	Mining & Quarrying	832	727.67	8	242.41	840	970.08
III	Services	1,28,821	28,751.70	1,622	14,537.06	1,30,443	43,288.77
i.	Business Services	27,775	4,743.71	60	164.01	27,835	4,907.72
ii.	Community, Social and Personal Services	47,869	5,268.48	167	1,309.69	48,036	6,578.17
iii.	Real Estate and Renting	8,304	7,113.93	60	2,054.51	8,364	9,168.45
iv.	Trading	28,879	4,258.53	141	253.29	29,020	4,511.82
v.	Transport, storage, and Communications	10,743	2,496.02	41	2429.56	10,784	4,925.58
vi.	Finance	5,219	4,846.68	1,149	7,225.75	6,368	12,072.43
vii.	Insurance	32	24.35	4	1,100.25	36	1,124.60
IV	Others	3	0.45	-	-	3	0.45
Grand Total		1,81,830	63,065.25	2,184	48,099.90	1,84,014	1,11,165.16

Non - Government Companies Limited by Shares registered during Financial Year 2023-24 (Economic Activity-wise)

3.10.1 Table 3.9 shows the distribution of new non-government companies limited by

shares registered during the year 2023-24 by economic activity classification. "Services" had the largest share (70.92 per cent) among the new non-government companies registered during the year, followed by "Industry", which had a share of 23.24 per cent.

Table 3.9
Economic Activity-wise Registration of Non-Government Companies Limited by Shares during Financial Year 2023-24

(₹ in crore)

Sl. No.	Economic Activity	Number of Companies		Authorized Capital	
		Number	Per cent	Amount	Per cent
(1)	(2)	(3)	(4)	(5)	(6)
I	Agriculture and Allied Activities	10,748	5.84	1,282.21	1.61

Sl. No.	Economic Activity	Number of Companies		Authorized Capital	
		Number	Per cent	Amount	Per cent
(1)	(2)	(3)	(4)	(5)	(6)
II	Industry	42,731	23.24	44,892.64	56.51
i.	Manufacturing	27,172	14.78	32,615.24	41.06
ii.	Construction	11,497	6.25	8,518.39	10.72
iii	Electricity, Gas & Water companies	3,222	1.75	2,788.93	3.51
iv.	Mining & Quarrying	840	0.46	970.08	1.22
III	Services	1,30,404	70.92	33,261.55	41.88
i.	Business Services	27,835	15.14	4,907.72	6.18
ii.	Community, Social and Personal Services	48,017	26.11	6,389.31	8.04
iii.	Real Estate and Renting	8,363	4.55	7,168.45	9.02
iv.	Trading	29,018	15.78	4,501.67	5.67
v.	Transport, storage and Communications	10,778	5.86	2,785.47	3.51
vi.	Finance	6,357	3.46	6,384.33	8.04
vii.	Insurance	36	0.02	1,124.60	1.41
IV	Others	3	0.002	0.45	0.001
Grand Total		1,83,886	100.00	79,436.85	100.00

One Person Company (OPC)

3.11.1 OPC as a new business enterprise entity has been introduced under Section 2(62) read with Section 3(c) of the Companies Act, 2013. As per Section 2(62) of the Companies Act, 2013, “One Person Company” means a company which has only one person as a member. During the year

2023-24, a total of 10,944 OPCs were registered with authorized capital of ₹ 425.09 crores. Economic activity-wise classification of OPCs reveals that the highest number of OPCs were registered in Community, Social & Personal Services (3,562) followed by Business Services (2,286), Trading (2,143) and Manufacturing (1,194), as given in **Table 3.10** below.

Table 3.10
Economic Activity-wise Registration of One Person Company
during Financial Year 2023-24

(Capital in ₹ crore)

Sl. No.	Economic Activity	Number	Authorized Capital
(1)	(2)	(3)	(4)
I	Agriculture and Allied Activities	168	7.30
II	Industry	1,778	79.93
i.	Manufacturing	1,194	50.33
ii.	Construction	508	24.44
iii.	Electricity, Gas & Water companies	59	3.03
iv.	Mining & Quarrying	17	2.13
III	Services	8,998	337.88
i.	Business Services	2,286	78.00
ii.	Community, personal & Social Services	3,562	132.90
iii.	Real Estate and Renting	328	16.05
iv.	Trading	2,143	83.13
v.	Transport, Storage, and Communications	597	24.33
vi.	Finance	82	3.47
Grand Total		10,944	425.10

Closure of Companies

3.12.1 The closure of companies having assets and liabilities under the Companies Act, 2013 is provided through winding up the company's operations. This process involves settling debts, liquidating assets, and distributing the remaining funds to stakeholders. The Act ensures transparency and protection of creditor's interests while facilitating a smooth and efficient closure

process for business owners. The Act also allows "ease of exit" for companies through voluntary applications for striking off name by the ROCs where the procedure is simplified.

Accordingly, a company can be closed under the Companies Act, 2013 in the following manner:

- i. the company is liquidated/ dissolved as per Chapter XX of the Companies Act, 2013, or

- ii. in case the company is defunct, by getting it struck off from the Register by RoC under Section 248 of Companies Act, 2013.

Status of Closed Indian Companies

3.13.1 A total of 9,31,644 Indian companies

were closed as on March 31, 2024. **Table 3.11** presents the summary picture of closed companies. State/Region/UTs wise distribution of companies which were closed and under liquidation is shown in **Statement-V (Appendix)**.

Table 3.11
Status of Closed Indian Companies as on March 31, 2024

Sl. No.	Description	No. of Companies
(1)	(2)	(3)
1.	Liquidated/Dissolved	12,502
2.	Defunct/Struck-off	8,60,119
3.	Amalgamated/Merged	34,245
4.	No. of Companies Converted to LLP/ Dissolved and Converted to LLP	24,778
Total Number of Closed Companies		9,31,644

Number of Indian Companies Closed During Financial Year 2022-23

3.14.1 During the financial year 2023-24, 22,416 companies were closed. Of these, 15,870 were Defunct/Struck-off, 2,853 were

Amalgamated/Merged and 2,653 were dissolved and converted to LLP. **Table 3.12** below indicates the number of companies closed during the financial years 2019-20 to 2023-24.

Table 3.12
No. of Companies Closed during Financial Year 2019-20 to 2023-24

Financial Year	Liquidated/ Dissolved	Defunct/ Struck-off	Amalgamated/ Merged	Converted to LLP and Dissolved	Total
(1)	(2)	(3)	(4)	(5)	(6)
2019-20	321	65,174	2,544	2,933	70,972
2020-21	87	12,892	1,699	1,380	16,148
2021-22	219	63,262	1,954	1,633	67,068
2022-23	261	83,017	2,217	421	85,916
2023-24	1,040	15,870	2,853	2,653	22,416

3.14.2 The State/ UTs / Region-wise distribution of companies which were closed and under liquidation during financial year 2023-24 is given in **Statement-VI (Appendix)**.

Companies Struck Off under Section 248 of Companies Act, 2013: Government Companies

3.15.1 A “Defunct Company” is a company which is neither carrying on any business nor is in operation. The Registrar of Companies has powers to remove the name of a company

from the Register of Companies if he has reasonable cause to believe that it is a defunct company by following the procedure provided in Section 248 of the Companies Act, 2013.

3.15.2 Eleven government companies, with a total paid up capital of ₹ 139.98 crores were struck-off from the Register of Companies in the year 2023-24. **Table 3.13** summarizes the number of government companies struck-off under Section 248 of the Companies Act, 2013 during the financial years 2019-20 to 2023-24.

Table 3.13
Government Companies struck-off under Section 248 of the Companies Act, 2013
during Financial Year 2019-20 to 2023-24

Financial Year (1)	Companies struck off	
	No. of Companies (2)	Paid-up Capital (in ₹ crore) (3)
2019-20	12	7.42
2020-21	4	7.66
2021-22	16	38.65
2022-23	10	26.30
2023-24	11	139.98

Non-Government Companies

3.16.1 The names of 15,859 non-government companies, with a total paid up capital of 2,160.20 crores were struck-off from the Register of Companies in 2023-24. The State/Region-wise distribution of Non-

Government Companies, which were struck-off during the year 2023-24, is shown in **Statement- VII (Appendix)**. **Table 3.14** summarizes the number of non-government companies struck-off under Section 248 of the Companies Act, 2013 during the financial years 2019-20 to 2023-24.

Table 3.14
Non-Government Companies struck-off u/s 248 during Financial Year
2019-20 to 2023-24

Financial Year	Companies struck off		(₹ in crore)
	No. of Companies	Paid-up Capital	
	(1)	(2)	(3)
2019-20	65,162	6,086.10	
2020-21	12,887	1,137.52	
2021-22	63,246	6,739.83	
2022-23	83,007	4,127.32	
2023-24	15,859	2,160.20	

Winding Up/Liquidation of Companies

3.17.1 At the beginning of 2023-24, there were 3,701 companies under liquidation and 126 new cases of winding up came up during

the financial year. Of these, 273 companies were finally dissolved during the year 2023-24. **Table 3.15** presents distribution of companies in liquidation by their mode of winding up during the year 2023-24.

Table 3.15
A: Distribution of Companies by mode of Winding Up/ Liquidation under Companies Act, 1956

Sl. No.	Particulars	No. of Cos. In Liquidation as on 01.04.2023	No. of Cos. that went into Liquidation from 01.04.2023 to 31.03.2024	Total (3)+(4)	No. of Cos. Finally dissolved from 01.04.2023 to 31.03.2024	No. of Cos. In Liquidation as on 31.03.2024 (5)-(6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Voluntary Winding up by Members	15	10	25	9	16
2.	Winding up by the Court	3,501*	24	3,525	263	3,262
Total		3,516	34	3,550	272	3,278

* Companies in winding up by the Court inadvertently reported 3500 instead of 3501 as on 31.03.2023.

B: Winding up/Liquidation under Companies Act, 2013

SI.N o	Particulars	No. of Companie s in Liquidatio n as on 01.04.2023	No. of Companies went into Liquidation during the period from 01.04.2023 to 31.03.2024	Total (3)+(4)	No. of Companies finally dissolved during the period from 01.04.2023 to 31.03.2024	No. of Companies in Liquidation as on 31.03.2024 (5)-(6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	U/s 271 of C.A. 2013	182	85	267	0	267
2.	U/s 361 of C.A. 2013	3	7	10	1	9
	Total	185	92	277	1	276

Total [(A+B) above] Companies under liquidation (under CA - 1956 & CA - 2013)

No. of Companies in Liquidation as on 01.04.2023	No. of Companies went into Liquidation during the period from 01.04.2023 to 31.03.2024	Total	No. of Com panies finally dissolved during the period from 01.04.2023 to 31.03.2024	No. of Companies in Liquidation as on 31.03.2024
3,701	126	3,827	273	3,554

Active Companies by Type of Liabilities

3.18.1 As has been reported in **Table 3.1** of this chapter, there were 16,91,495 active companies operating in the country as on

March 31 2024, of these 16,79,585 were companies limited by shares; 11,604 were companies limited by guarantees and 306 were companies with unlimited liability as summarized in **Table 3.16** below:

Table 3.16
Active Companies as on March 31, 2024
(₹ in crore)

Sl. No.	Type of Company	Number	Authorized capital
(1)	(2)	(3)	(4)
I	Companies Limited by Shares	16,79,585	1,03,97,090.73
	(a) Government Companies	2,301	30,15,060.43
	i) Public	1,601	28,91,960.86
	ii) Private	700	1,23,099.57
	iii) OPC	0	0
	(b) Non-Government Companies	16,77,284	73,82,030.30
	i) Public	68,201	37,81,929.69
	ii) Private	15,53,396	35,97,963.52
	iii) OPC	55,687	2,137.09
II	Companies with Unlimited Liability	306	8,601.89
	(a) Government Companies	4	1,065.00
	(b) Non-Government Companies	302	7,536.89
III	Liability limited by Guarantee	11,604	2,747.54
	(a) Government Companies	39	732.06
	(b) Non-Government Companies	11,565	2,015.48
	Total	16,91,495	1,04,08,440.16

Active Companies Limited by Share

3.19.1 Active companies limited by share include, private companies limited by shares (16,09,783) wherein OPCs account for 55,687

and public companies limited by shares (69,802). Of the public limited companies, 6,593 were listed and 63,209 were unlisted companies as summarized in **Table 3.17** below:

Table 3.17
Active Companies Limited by Shares as on March 31, 2024

Sl. No.	Companies Limited by Shares	Government	Non-Government	Total
(1)	(2)	(3)	(4)	(5)
1.	Public Limited	1,601	68,201	69,802
	Of which-			
I	Listed	78	6,515	6,593
II	Unlisted	1,523	61,686	63,209
2.	Private Limited	700	16,09,083	16,09,783

Sl. No.	Companies Limited by Shares	Government	Non-Government	Total	
(1)	(2)	(3)	(4)	(5)	
	Of which-				
	OPC	-	55,687	55,687	
	Other than OPC	700	15,53,396	15,54,096	
	Total	2,301	16,77,284	16,79,585	

3.19.2 Maharashtra has the maximum number of active companies (3,25,565), followed by Delhi (2,40,269) and West Bengal (1,41,422) as on March 31, 2024. State-wise distribution of number of active companies as on March 31, 2024 is given in **Statement-VIII (Appendix)**.

3.19.3 The economic activity-wise classification of active companies reveals that a large number of companies are engaged in Business Services (4,73,488) followed by Manufacturing (3,38,881), Trading (2,18,988) community, personal and social services (1,94,452). Economic activity-wise distribution of active companies as on March 31, 2024, is given in **Statement-IX (Appendix)**.

Long Term Trends

3.20.1 Statement-X (Appendix) provides the data on the corporate sector under various categories of active companies since operation of the Act i.e., the years 1956-57 to 2023-24. It is observed that the companies with liability limited by shares have recorded phenomenal growth, from 29,357 to 16,79,585.

3.20.2 The first company with unlimited liability was registered in 1973-74. The

number of active companies in this category was 306 at the end of 2023-24.

3.20.3 Unlike companies limited by shares, the companies limited by Guarantee and Associations that are not for profit, have not shown much growth. At the end of 1956-57, there were 1,364 companies, and the number of such active companies at the end of 2023-2024 was 11,604.

Foreign Companies

3.21.1 Section 2(42) of the Companies Act, 2013 defines, "Foreign Companies" as any company or body corporate incorporated outside India which has a place of business in India whether by itself or through an agent, physically or through electronic mode; and conducts any business activity in India in any other manner. During financial year 2023-24, a total of 64 Foreign Companies were registered in India. Of the total 5,164 foreign companies registered in India up to March 31, 2024, a total of 680 Companies are from the United States of America, 506 companies from Singapore, 383 companies from the United Kingdom, 360 companies from Japan and 250 companies from Germany. The number of active Foreign Companies reported to have a place of business in the

country as on March 31, 2024 was 3,288. **Table 3.18** indicates country-wise distribution of registered and active Foreign

Companies as on March 31, 2024, and newly registered foreign companies during the year 2023-2024.

Table 3.18
Distribution of Foreign Companies by their Country of Origin as on March 31, 2024

Sl. No.	Country	No. of Foreign Companies		
		Registered during 2023-24	Registered as on 31.03.2024	Active as on 31.03.2024
(1)	(2)	(3)	(4)	(5)
1.	Australia	3	87	49
2.	Bahrain	0	9	8
3.	Belgium	0	42	23
4.	Canada	2	75	50
5.	Cyprus	0	13	10
6.	Denmark	1	28	16
7.	France	2	148	92
8.	Germany	0	250	133
9.	Hong Kong	1	189	92
10.	Ireland	0	20	11
11.	Israel	0	27	19
12.	Italy	1	120	69
13.	Japan	2	360	162
14.	Malaysia	2	83	56
15.	Netherlands	0	102	51
16.	Nigeria	0	5	4
17.	Norway	1	23	14
18.	Singapore	7	506	253
19.	South Africa	0	9	4
20.	South Korea	2	191	112
21.	Spain	2	89	61
22.	Switzerland	1	87	51
23.	Thailand	2	51	29
24.	United Arab Emirates	3	104	67
25.	United Kingdom	2	383	240
26.	USA	0	680	407
27.	Others	30	1,483	1,205
Total		64	5,164	3,288

CHAPTER - IV

Applications and Documents under the Act

4.1.1 The receipt and disposal of statutory applications and documents under various sections of the Act during the year 2023-24 by (i) Regional Directors / Registrars of Companies, (ii) the Central Government are reviewed in this Chapter.

Receipt of Applications by RoCs through various e-Forms

4.2.1 During the year 2023-24, a total of

5,49,438 applications were received in the offices of RoCs. As on April 1, 2023, a total of 43,919 applications were pending. Out of total 5,93,357 applications, 5,56,069 (93.72 per cent) applications were disposed of, and only 37,288 (6.28 per cent) applications were pending at the end of the year. The break-up of applications received and disposed of during the year 2023-24 is given in **Table 4.1**:

Table 4.1
Applications received and considered during the Year 2023-24

Sl. No.	Description	e-Form	Pending as on 01.04.2023	Received during the year 2023-24	Total (4) + (5)	Disposed of during the year 01.04.2023 to 31.03.2024	Pending at the end of the year 31.03.2024
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Application for reservation of name	INC-1/Spice + Part A/ RUN	9,063	2,85,019	2,94,082	2,86,468	7,614
2.	Form for Incorporation and Nomination (One Person Company)	INC-2*	NA	NA	NA	NA	NA
3.	Form for change in member/nominee of One Person Company	INC-4**	NA	NA	NA	NA	NA
4.	Application for Conversion	INC-6	26	531	557	442	115
5.	Application for Incorporation of Company (Other than One Person Company)	INC-7*	NA	NA	NA	NA	NA

Sl. No.	Description	e-Form	Pending as on 01.04.2023	Received during the year 2023-24	Total (4) + (5)	Disposed of during the year 01.04.2023 to 31.03.2024	Pending at the end of the year 31.03.2024
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6.	Application for striking off the name of the Company under the Fast-Track Exit (FTE) Mode.	Form FTE	64	0	64	2	62
7.	Application by Company to RoC for removing its name from Register of Companies	Form STK2	11,524	16,091	27,615	21,760	5,855
8.	Notice of situation or change of situation of registered office and verification	INC-22	153	2,683	2,836	2,547	289
9.	Application for approval of Central Government for change of name	INC-24	940	12,139	13,079	11,499	1,580
10.	Conversion of public company into private company or private company into public company	INC-27	25	1,195	1,220	1,114	106
11.	Notice to Registrar for alteration of share capital	SH-7	414	2,967	3,381	2,854	527
12.	Application for registration of creation, modification of charge (other than those related to debentures) including particulars of modification of charge by Asset Reconstruction Company in terms of SARFAESI Act, 2002	CHG-1	5,344	27,945	33,289	29,591	3,698
13.	Particulars for satisfaction of charge	CHG-4	1,306	707	2,013	1,533	480
14.	Application for registration of creation or modification of charge for debentures or rectification of particulars filed in respect of creation or modification of charge for debentures	CHG-9	889	4,873	5,762	4,874	888

Sl. No.	Description	e-Form	Pending as on 01.04.2023	Received during the year 2023-24	Total (4) + (5)	Disposed of during the year 01.04.2023 to 31.03.2024	Pending at the end of the year 31.03.2024
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
15.	Information to be filed by foreign company	FC-1	11	88	99	82	17
16.	Return of alteration in the documents filed for registration by foreign company	FC-2	30	1,010	1,040	940	100
17.	List of all principal places of business in India established by foreign company	FC-3**	NA	NA	NA	NA	NA
18.	Application for allotment of Director Identification Number	DIR-3	792	3,517	4,309	4,259	50
19.	Particulars of appointment of directors and the key managerial personnel and the changes amongst them	DIR-12	536	2,157	2,693	2,168	525
20.	Application by a company for registration under Section 366	URC-1#	NA	NA	NA	NA	NA
21.	Particulars of person(s) or director(s) charged or specified for the purpose of Section 2(60)	GNL-3**	NA	NA	NA	NA	NA
22.	Form for consent of nominee of One Person Company	INC-3***	NA	NA	NA	NA	NA
23.	Application to Regional Director for conversion of Section 8 company into any other kind of company	INC-18	13	134	147	30	117
24.	Intimation to Registrar of revocation or surrender of license issued under Section 8	INC-20	3	52	55	43	12

Sl. No.	Description	e-Form	Pending as on 01.04.2023	Received during the year 2023-24	Total (4) + (5)	Disposed of during the year 01.04.2023 to 31.03.2024	Pending at the end of the year 31.03.2024
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
25.	Application to Regional director for approval to shift the registered office from one state to another state or from jurisdiction of one registrar to another within the state	INC-23	1,279	2,949	4,228	2,971	1,257
26.	Notice of order of the Court or other authority	INC-28	2,223	12,061	14,284	13,269	1,015
27.	Integrated incorporation form	INC-29***	NA	NA	NA	NA	NA
28.	Return of Allotment	PAS-3**	NA	NA	NA	NA	NA
29.	Letter of offer	SH-8	323	2,407	2,730	2,252	478
30.	Return in respect of buy back of securities	SH-11	114	2,294	2,408	2,125	283
31.	Return of deposits	DPT-3	394	8,590	8,984	8,879	105
32.	Statement regarding deposits existing on the commencement of the Act	DPT-4**	NA	NA	NA	NA	NA
33.	Notice of appointment or cessation of receiver or manager	CHG-6	0	0	0	0	0
34.	Notice of situation or change of situation or discontinuation of situation, of place where foreign register shall be kept	MGT-3**	NA	NA	NA	NA	NA
35.	Return to the Registrar in respect of declaration under Section 89 received by the company	MGT-6**	NA	NA	NA	NA	NA
36.	Changes in shareholding position of promoters and top ten shareholders	MGT-10***	NA	NA	NA	NA	NA
37.	Filing of Resolutions and agreements to the Registrar under Section 117	MGT-14	3,025	49,303	52,328	46,059	6,269
38.	Report of AGM	MGT-15**	NA	NA	NA	NA	NA

Sl. No.	Description	e-Form	Pending as on 01.04.2023	Received during the year 2023-24	Total (4) + (5)	Disposed of during the year 01.04.2023 to 31.03.2024	Pending at the end of the year 31.03.2024
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
39.	Notice of address at which books of account are maintained	AOC-5**	NA	NA	NA	NA	NA
40.	Application to the Central Government for appointment of cost auditor	CRA-2**	NA	NA	NA	NA	NA
41.	Notice to Registrar about appointment of auditor	ADT-1**	NA	NA	NA	NA	NA
42.	Notice of Resignation by the Auditor	ADT-3	22	80,205	80,227	79,810	417
43.	Intimation of Director Identification Number by the company to the Registrar	DIR-3C	21	68	89	76	13
44.	Intimation of change in particulars of Director to be given to the Central Government	DIR-6**	NA	NA	NA	NA	NA
45.	Notice of resignation of a director to the Registrar	DIR-11**	NA	NA	NA	NA	NA
46.	Return of appointment of managing director or whole-time director or manager	MR-1**	NA	NA	NA	NA	NA
47.	Form of application to the Central Government for approval of appointment or reappointment and remuneration or increase in remuneration or waiver for excess or over payment to managing director or whole-time director or manager and commission or remuneration to directors	MR-2	111	21	132	79	53
48.	Annual Return	FC-4	33	1,159	1,192	1,180	12

Sl. No.	Description	e-Form	Pending as on 01.04.2023	Received during the year 2023-24	Total (4) + (5)	Disposed of during the year 01.04.2023 to 31.03.2024	Pending at the end of the year 31.03.2024
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
49.	Application to CG for extension of time limit to hold AGM	GNL-1	2,394	14,998	17,392	15,241	2,151
50.	Filing of documents with RoC (Merger, Amalgamation)	GNL-2	1,616	12,091	13,707	11,976	1,731
51.	Addendum	GNL-4	0	0	0	0	0
52.	Memorandum of Appeal	ADJ	152	266	418	167	251
53.	Application to RoC for obtaining the status of dormant company	MSC-1	135	224	359	270	89
54.	Return of dormant companies	MSC-3**	NA	NA	NA	NA	NA
55.	Application for seeking status of active company	MSC-4	21	198	219	186	33
56.	Form for filing application to Central Government (Regional Director)	RD-1	705	1,453	2,158	1,399	759
57.	Form for filing application to Central Government (Regional Director)	RD-2*	NA	NA	NA	NA	NA
58.	Application to HQ - Others	CG-1	118	0	118	2	116
Total			43,819	5,49,395	5,93,214	5,56,147	37,067

*This is not an e-form in V3 version of MCA 21 Portal.

**This form has been made as STP in V3 version of MCA21 Portal.

*** This form has been removed from V3 version of MCA 21 Portal.

This form has become linked form to SPICe+ in V3 version of MCA21 Portal

Receipt and Disposal of Complaints by RoCs

4.3.1 The nature of complaint could be related to (i)non-receipt of share certificates, transfer of shares or dividend, non-receipt of bonus, non-receipt of dividend, etc., (ii)issuance of debentures or bonds, (iii)non-receipt of interest, interest on delayed payment and non-payment of matured amount of fixed deposits, and (iv) miscellaneous non-receipt of Annual Report, interest on delayed refund payment, non-receipt of debenture certificate, non-receipt

of interest, exchange of allotment, registration of change in address, etc.

4.3.2 The number of complaints from investors and members of the public pending consideration in the office of the RoCs as on April 1, 2023 was 59,173. During the year 2023-24, 6,385 complaints were received. Of these 3,399 (5.18 per cent) complaints were disposed of, leaving a pendency of 62,159 (94.82 per cent) complaints at the end of the year. **Table 4.2 (A)** gives the comparative position regarding complaints received and disposed of in the office of RoCs during the year.

Table 4.2 (A)
Nature of Complaints Dealt by RoCs

Sl. No.	Nature of Complaints	Pending as on 01.04.2023	Received during 2023-24	Total (3) + (4)	Disposed during 2023-24	Pending as on 31.03.2024
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Debentures/ Bond	116	58	174	48	126
2.	Fixed Deposits -non-receipt	610	73	683	41	642
3.	Miscellaneous non-receipt	14,472	4,833	19,305	1,312	17,993
4.	Others/Serious nature complaint	43,888	1,241	45,129	1,857	43,272
5.	Shares/Dividend	87	180	267	141	126
Total		59,173	6,385	65,558	3,399	62,159

Source: MCA21

4.3.3 The RoC-wise break-up of complaints received and disposed during the year 2023-24 is given in **Table 4.2 (B)**.

Table 4.2 (B)
RoC-wise Break-up of Complaints Received and Disposed of
during the Year 2023-24

Sl. No.	Registrar of Companies	Pending as on 01.04.2023	Received during 2023-24	Total (3)+(4)	Disposed during 2023-24	Pending as on 31.03.2024
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Ahmedabad	2,899	294	3,193	240	2,953
2.	Bangalore	885	110	995	113	882
3.	Chandigarh	585	143	728	36	692
4.	Chennai	2,527	171	2,698	80	2,618
5.	Chhattisgarh	310	28	338	8	330
6.	Coimbatore	155	55	210	46	164
7.	Cuttack	1,577	44	1,621	22	1,599
8.	Delhi	4952	948	5,900	459	5,441
9.	Ernakulam	819	350	1,169	115	1,054
10.	Goa	367	114	481	2	479
11.	Gwalior	1,678	60	1,738	34	1,704
12.	Himachal Pradesh	186	17	203	2	201
13.	Hyderabad	739	281	1,020	38	982
14.	Jaipur	522	172	694	62	632
15.	Jammu	31	18	49	7	42
16.	Jharkhand	832	312	1,144	10	1,134
17.	Kanpur	1,555	231	1,786	180	1,606
18.	Kolkata	26,309	25	26,334	140	26,194
19.	Mumbai	8,952	852	9,804	1,522	8,282
20.	Patna	2,394	917	3,311	0	3,311
21.	Puducherry	51	11	62	1	61
22.	Pune	310	911	1,221	4	1,217
23.	Shillong	372	9	381	1	380
24.	Uttarakhand	127	32	159	21	138
25.	Vijayawada	28	37	65	36	29
26.	Not assigned	11	243	254	220	34
Total		59,173	6,385	65,558	3,399	62,159

Source: MCA21

Complaints Received and Disposed of by Headquarters, New Delhi

4.4.1 The Ministry received 26,693 (with a backlog of 772) grievances petitions from the investors/depositors/other complainants on the CPGRAMS Portal during the period from April 1, 2023 to March 31, 2024. As on March 31, 2024, 26,025 grievances were resolved with subordinate offices.

4.4.2 Further, Investor Grievance Management (IGM) Section received 502 off-line grievances out of which 104 grievances pertaining to other agencies & ministries, were sent to respective offices such as Ministry of Cooperation, Ministry of Finance (Department of Financial Services), Ministry of Labour & Employment, Department of Economic Affairs, SEBI, RBI, Ministry of

Education, Department of Revenue, M/o Heavy Industries, etc. and the remaining 398 grievances pertaining to Ministry of Corporate Affairs were sent to different sections of MCA & its subordinate offices.

Applications Received by MCA in case of Government Companies, Arrangements and Amalgamations.

4.5.1 From April 1, 2023 to March 31, 2024, 6 applications were received and considered under Sections 230-232 (Compromises, Arrangements and Amalgamation of Government Companies) of the Companies Act, 2013. As on April 1, 2024, 6 applications were pending. Applications received by MCA in case of Government Companies, Compromises, Arrangements and Amalgamations are given below in **Table 4.3**.

Table 4.3
Applications Received in case of Government Companies - Compromises, Arrangements and Amalgamations

Sl. No.	Subject	Pending as on 01.04.2023	Received during 01.04.2023 to 31.03.2024	Total (3)+(4)	Disposed of during 01.04.2023 to 31.03.2024	No. of applications pending as on 01.04.2024
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Sections 230-232 of the Companies Act, 2013 (Compromises, Arrangements and Amalgamation)	7	6	13	7	6

Applications Received and Considered by RDs under Sections 230-232 of the Companies Act, 2013

4.6.1 Under Sections 230-232 of CA-13, 528 applications were pending as on April 1, 2023. A total of 945 applications were received during the period April 1, 2023 to

March 31, 2024 and 1,133 applications were disposed of till March 31, 2024. A total of 340 applications were pending as on April 1, 2024.

4.6.2 Under Section 233 of CA-13, a total of 173 applications were pending as on April 1, 2023. During the period April 1, 2023 to

March 31, 2024, a total of 456 applications were received. Out of the 629 total applications, a total of 508 applications were disposed of and 121 applications were

pending as on April 1, 2024. Applications received and considered by Regional Directors during the period are given below in **Table 4.4**.

Table 4.4
Applications Received and Considered by Regional Directors
during the Year 2023-24

Sl. No.	Subject	Pending as on 01.04.2023	Received during 01.04.2023 to 31.03.2024	Total (3) +(4)	Disposed of during 01.04.2023 to 31.03.2024	Pending as on 01.04.2024
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Sections 230-232 of Companies Act, 2013 (Notices received from the Tribunal)	528	945	1,473	1,133	340
2.	Section 233 of the Companies Act, 2013 (Amalgamation of small companies or between holding company and its wholly owned subsidiaries)	173	456	629	508	121
Total		701	1,401	2,102	1,641	461

Cost Audit

4.7.1 During the year 2023-24, 12,192 e-Forms CRA-2 relating to the appointment of Cost Auditors were taken on record by Ministry of Corporate Affairs.

4.7.2 During the year 2023-24, 10,701 e-Form CRA-4 relating to number of Cost Auditors Reports were taken on record by Ministry of Corporate Affairs.

Appointment and Remuneration of Managerial Personnel

4.8.1 The Ministry deals with statutory applications (MR-2) for appointment and remuneration of Managerial personnel in companies under Sections 196 and 197 read with (r/w) Schedule V of the Act.

4.8.2 The details of receipts and disposal of statutory applications (MR-2) for the period from April 1, 2023 to March 31, 2024 are given in **Table 4.5**.

Table 4.5
Applications on Managerial Appointments Received and Disposed of
during the period from April 1, 2023 to March 31, 2024

Section of the Companies Act, 2013	Description	Pending as on April 1, 2023	Received from April 1, 2023 to March 31, 2024	Total (3) + (4)	Disposed of from April 1, 2023 to March 31, 2024	Pending as on April 1, 2024
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Sections 196, 197 r/w Schedule V of the Companies Act, 2013	Appointment/ Re-appointment of Managing Directors/ Whole time Directors/Manager/ Chief Executive Officer	111	21	132	79	53 (The applications are under various stages of examination)

Nidhi Companies

4.9.1 Under Section 406 of Companies Act, 2013, Nidhi Companies need to get their Status updated/declared as Nidhi Company as the case be. Companies need to apply in form NDH-4 before the Central Government.

During the period from 01.04.2023 to 31.03.2024, 789 Nidhi company applications in form NDH-4 were received and preliminarily scrutinized. Further, 1,899 NDH-4 applications were finally processed and decided during 01.04.2023 to 31.03.2024.

CHAPTER - V

Corporate Social Responsibility

5.1.1 Corporate Social Responsibility (CSR) for certain companies has been mandated through the Companies Act, 2013. Section 135 of the Act contains the provision related to CSR; Schedule VII of the Act enumerates the activities that can be undertaken under CSR; and Companies (Corporate Social Responsibility Policy) Rules, 2014 prescribe the manner in which the companies have to comply with the CSR provision of the Act. Section 135, Schedule VII, and the Companies (Corporate Social Responsibility Policy) Rules, 2014 were notified on February 27, 2014, and came into force from April 1, 2014.

Amendments to Section 135 of Companies Act, 2013

5.2.1 The Companies (Amendment) Act, 2019 and Companies (Amendment) Act, 2020 were notified vide Notification nos. 324(E) and 325(E) respectively, on January 22, 2021. The same are available on the website of the Ministry (www.mca.gov.in).

I. Key Highlights of Companies (Amendment) Act, 2019

- i. **Determination of CSR amount -** Earlier, the amount required to be spent by the company was based on the average net profit made during the three immediately preceding financial years. The Companies (Amendment) Act, 2019 provided that, for companies whose existence is less than three years, the amount required to be spent by the company

shall be based on the average net profit of such immediately preceding financial year since the company is incorporated.

- ii. **Treatment of unspent CSR amount (Sections 135(5) and 135(6))** - A company has to spend at least two per cent of its average net profits within a financial year on CSR. If a company fails to meet its spending obligation, then the company will have the following two alternatives based on whether the company has any ongoing projects or not:
 - a. If it is not an ongoing project, then:-The company has to transfer the unspent amount within a period of six months from the end of the concerned financial year to a Fund specified in Schedule VII of the Act;
 - b. If it is an ongoing project, then:
 - First, the company has to open a special account in any scheduled bank called "Unspent Corporate Social Responsibility Account".
 - Second, the company has to transfer its unspent CSR amount within a period of thirty days from the end of the concerned financial year to this special account.
 - Third, the company has to spend the amount transferred

to the “Unspent Corporate Social Responsibility Account” as per its CSR Policy within a period of three financial years from the date of transfer of such amount into the special account.

Fourth, if the company is unable to spend any amount from the “Unspent Corporate Social Responsibility Account”, such amount has to be transferred to a Fund to be specified in Schedule VII of the Act within a period of 30 days from the date of completion of third financial year.

II. Key Highlights of Companies (Amendment) Act, 2020

- i. **Addition of 3rd proviso to Section 135(5)** - If a company spends an amount in excess of the two per cent amount as provided in Section 135(5), then such excess amount shall be available for set-off against the obligated CSR amount for the succeeding financial years (As per the Rules, it is available up to three succeeding financial years).
- ii. **Amendment of Section 135(7)** - The non-compliance of Section 135(5) and 135(6) has been made a civil wrong.

Provisions- If a company is in default in complying with the provisions of Sub-section (5) or Sub-section (6), the company shall be liable to a penalty of twice the amount required to be transferred by the company to the Fund specified in Schedule VII or the

Unspent Corporate Social Responsibility Account, as the case may be, or one crore rupees, whichever is less, and every officer of the company who is in default shall be liable to a penalty of one-tenth of the amount required to be transferred by the company to such Fund specified in Schedule VII, or the Unspent Corporate Social Responsibility Account, as the case may be, or two lakh rupees, whichever is less.

- iii. **Addition of Sub-section 135(9)-** Under section 135, every company having net worth of rupees five hundred crore or more, or turnover of rupees one thousand crore or more or a net profit of rupees five crore or more during the immediately preceding financial year shall constitute a Corporate Social Responsibility Committee of the Board. In order to ease compliance burden of company, Sub-section 9 has been added to Section 135 which provides that where a company is required to spend an amount less than ₹ 50 lakhs, such company is not required to constitute the CSR Committee.

Amendment to Companies (CSR Policy) Rules, 2022:

5.3.1 An amendment was notified on September 20, 2022 vide Notification no. 715 (E), which was included in the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2022.

- I. **Key Highlights of Companies (CSR Policy) Amendment Rules, 2022**
 - i. The pool of Agencies eligible for

undertaking CSR activities is expanded to include a registered public trust, registered society, exempted under sub-clauses(iv), (v), (vi) or (via) of clause(23C) of section 10 of Income Tax Act, 1961 (43 of 1961).

- ii. Companies are allowed to spend up to 2% of their CSR expenditure or Rs 50 lakhs, whichever is higher, for undertaking Impact Assessment of their CSR expenditure.
- iii. Introduction of certain disclosure

norms by revisiting the format for “Annual Report on CSR” for the financial year 2022-23 onwards, for bringing in more transparency and accountability of the stakeholders engaged in CSR activities.

Summary Details of CSR Expenditure

5.4.1 The details of the amount spent as per filings made by companies up to March 31, 2024 in the MCA21 registry for the years 2018-19, 2019-20, 2020-21, 2021-22 and 2022-23 are given in **Table 5.1** below:

Table 5.1
CSR Expenditure Data for the Financial Years 2018-19 to 2022-23#

(₹ in crore)

Nature of Company	FY 2018-19		FY 2019-20		FY 2020-21		FY 2021-22		FY 2022-23	
	Total Cos.	Amount Spent								
(1)	(2)	(3)	(4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
PSU	619	4,224.46	483	5,310.12	448	4,486.27	361	4,370.20	371	4,095.78
Non-PSU	24,562	15,993.20	22,502	19,655.70	20,392	21,724.68	19,526	22,246.10	24,021	25,892.14
Total	25,181	20,217.65	22,985	24,965.82	20,840	26,210.95	19,887	26,616.30	24,392	29,987.92

(Data upto March 31, 2024) [Source: Corporate Data Management Cell]

#Figures for previous years may not tally with the above table due to the filing of previous years' returns in the current year by companies.

5.4.2 CSR expenditure on various developments, sector-wise, during the years

2018-19, 2019-20, 2020-21, 2021-22 and 2022-23 are given in **Table 5.2** below:

Table 5.2
Development Sector-wise Corporate Social Responsibility Expenditure for Financial Year from 2018-19 to 2022-23#

(₹ in crore)

Sl. No.	Development Sector	Amount Spent FY 2018-19	Amount Spent FY 2019-20	Amount Spent FY 2020-21	Amount Spent FY 2021-22	Amount Spent FY 2022-23
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Agro-Forestry	64.75	67.38	20.90	34.27	65.07

Sl. No.	Development Sector	Amount Spent FY 2018-19	Amount Spent FY 2019-20	Amount Spent FY 2020- 21	Amount Spent FY 2021- 22	Amount Spent FY 2022- 23
(1)	(2)	(3)	(4)	(5)	(6)	(7)
2.	Animal Welfare	98.33	106.12	193.55	168.79	315.98
3.	Armed Forces, Veterans, War Widows/Dependents	90.18	62.06	84.05	47.22	62.27
4.	Art and Culture	225.94	933.57	493.13	248.34	441.02
5.	Clean Ganga Fund	8.11	6.63	13.39	55.41	41.66
6.	Conservation Of Natural Resources	173.55	160.60	92.00	273.82	580.37
7.	Education	6,111.66	7,179.51	6,693.25	6,569.82	10,085.78
8.	Environmental Sustainability	1,368.27	1,470.53	1,030.16	2,433.24	1,960.13
9.	Gender Equality	51.86	82.93	43.83	104.67	119.83
10.	Health Care	3,617.15	4,905.72	7,325.83	7,816.29	6,830.60
11.	Livelihood Enhancement Projects	907.98	1,077.72	938.91	854.78	1,654.39
12.	Other Central Government Funds	87.61	502.79	203.14	0.59	1.50
13.	Poverty, Eradicating Hunger, Malnutrition	731.06	932.16	1,618.17	310.60	179.02
14.	Prime Minister's National Relief Fund	1,195.78	1,159.71	1,407.58	1,896.95	1,232.62
15.	Rural Development Projects	322.19	798.43	1,698.38	1,219.16	815.85
16.	Safe Drinking Water	2,434.17	2,301.02	1,850.71	1,833.76	2,005.37
17.	Sanitation	228.23	253.40	203.13	182.68	246.36
18.	Senior Citizens Welfare	506.66	521.72	338.97	313.26	429.91
19.	Setting Up Homes and Hostels for Women	46.52	52.33	56.47	79.58	132.87
20.	Setting Up Orphanage	57.01	48.50	44.52	100.92	48.53
21.	Slum Area Development	12.89	36.50	21.88	27.52	41.24
22.	Socio-Economic Inequalities	51.06	42.94	88.95	58.38	93.84
23.	Special Education	167.92	214.88	149.81	164.90	154.01
24.	Swachh Bharat Kosh	186.13	196.88	209.24	190.52	305.67
25.	Technology Incubators	95.50	53.47	161.35	34.92	55.32
26.	Training To Promote Sports	32.10	53.50	62.62	8.57	1.38
27.	Vocational Skills	310.16	304.00	243.39	291.85	526.14
28.	Women Empowerment	798.36	1,181.23	717.65	1,034.18	1,164.19
29.	NEC/Not Mentioned*	236.54	259.57	206.00	261.34	396.99
Total		20,217.65	24,965.82	26,210.95	26,616.30	29,987.92

(Data up to March 31, 2024)

*Companies either did not specify the names of Sectors or indicated more than one Sector where projects were undertaken.

#Figures for previous years may not tally with the above table due to the filing of previous years' returns in the current year by companies.

5.4.3 State/UT- wise CSR expenditure during the years 2018-19, 2019-20, 2020-21,

2021-22 and 2022-23 are given below in **Table 5.3** below:

Table 5.3
State/UT- wise Corporate Social Responsibility Expenditure for the period from 2018-19 to 2022-23#

(₹ in crore)

Sl. No.	States/UT	Amount Spent FY 2018-19	Amount Spent FY 2019-20	Amount Spent FY 2020-21	Amount Spent FY 2021-22	Amount Spent FY 2022-23
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Andaman and Nicobar	0.82	1.29	2.86	9.71	2.53
2.	Andhra Pradesh	665.97	710.23	719.81	656.79	954.65
3.	Arunachal Pradesh	24.56	18.02	10.58	119.42	13.35
4.	Assam	210.00	285.00	180.23	406.17	470.25
5.	Bihar	137.95	110.48	89.89	165.97	235.37
6.	Chandigarh	11.46	15.58	13.40	50.88	18.63
7.	Chhattisgarh	149.35	269.68	325.63	305.29	596.11
8.	Dadra And Nagar Haveli	13.48	18.34	21.98	14.11	13.71
9.	Daman And Diu	6.25	9.53	5.25	4.13	9.40
10.	Delhi	750.85	830.00	724.59	1,196.34	1,483.91
11.	Goa	46.77	43.91	41.92	45.43	58.16
12.	Gujarat	1,082.18	984.37	1,461.60	1,604.26	2,008.42
13.	Haryana	378.11	537.91	550.86	683.95	701.07
14.	Himachal Pradesh	78.79	78.78	106.31	140.22	138.63
15.	Jammu And Kashmir	36.44	25.27	35.56	50.68	71.22
16.	Jharkhand	109.80	155.21	226.54	193.33	388.35
17.	Karnataka	1,257.69	1,448.16	1,277.81	1,839.73	1,985.82
18.	Kerala	354.78	298.56	290.67	239.73	351.60

Sl. No.	States/UT	Amount Spent FY 2018-19	Amount Spent FY 2019-20	Amount Spent FY 2020-21	Amount Spent FY 2021-22	Amount Spent FY 2022-23
(1)	(2)	(3)	(4)	(5)	(6)	(7)
19.	Lakshadweep	0.39		0.01	0.45	0.02
20.	Leh & Ladakh	-	-	-	14.84	11.72
21.	Madhya Pradesh	243.55	220.46	375.51	427.68	656.42
22.	Maharashtra	3,147.72	3,353.24	3,464.81	5,380.41	5,497.32
23.	Manipur	7.81	14.21	10.39	15.62	53.45
24.	Meghalaya	16.54	17.65	17.63	19.63	21.73
25.	Mizoram	0.11	0.25	0.97	6.94	10.99
26.	Nagaland	2.12	5.10	3.57	12.46	13.57
27.	Odisha	697.91	717.39	578.16	670.32	987.70
28.	Puducherry	9.15	11.32	12.43	9.31	12.55
29.	Punjab	166.85	189.44	158.46	184.89	247.57
30.	Rajasthan	595.49	734.12	670.00	711.82	1,102.37
31.	Sikkim	5.87	10.99	17.28	28.24	36.18
32.	Tamil Nadu	877.08	1,072.26	1,174.07	1,432.06	1,562.48
33.	Telangana	428.06	445.80	627.71	685.87	1,007.54
34.	Tripura	23.06	9.40	9.29	15.91	19.26
35.	Uttar Pradesh	521.32	577.98	907.32	1,339.18	1,152.57
36.	Uttarakhand	172.31	124.70	160.58	228.08	301.11
37.	West Bengal	382.23	423.85	471.48	567.21	762.29
38.	NEC/Not mentioned*	4.44	20.97	169.47	0.52	20.12
39.	PAN India**	6,443.53	9,385.66	7,805.03	5,525.16	6,060.98
40.	PAN India (Centralised Funds)	1,156.86	1,790.69	3,491.30	1,613.57	948.81
Total		20,217.65	24,965.82	26,210.95	26,616.30	29,987.92

(Data up to March 31, 2024)

*Companies did not specify the names of States where projects were undertaken.

** Companies indicated more than one State where projects were undertaken

#Figures for previous years may not tally with the above table due to the filing of previous years' returns in the current year by companies.

CHAPTER - VI

Inquiries, Inspections, Investigations (3Is) and Prosecutions

6.1.1 The Ministry, as the regulator is empowered to ensure that the companies comply with the various provisions of the Act. The Ministry is empowered to investigate into the affairs of a company under Chapter XIV comprising Sections 206 to 229 of the Act. The processes involved are:

- i. Inquiry of balance sheets and other documents filed by a company with the Registrar of Companies (RoC);
- ii. Inspection of books of account and papers of a company; and
- iii. Investigation into the affairs of a company, which may be assigned to inspectors drawn from the offices of Regional Directors in the normal course, or to the Serious Fraud Investigation Office (SFIO) in cases falling under the prescribed criteria of complexity, public interest and systemic improvements.

Inquiry

6.2.1 Power to call for information, explanation or documents relating to a

company is vested with the RoC under Sub-Sections (1), (2) and (3) of the Section 206 of the CA-13.

6.2.2 Inquiries [under Section 206(4) of CA-13]: If the RoC is satisfied based on the information available with or furnished to him or on a representation made to him by any person that (i)the business of a company is being carried on for fraudulent or unlawful purpose or not in compliance with the provisions of the Act or (ii)if the grievances of investors are not being addressed, then the RoC may under Section 206(4) of the CA-13 call for information or explanation from the company.

6.2.3 If the Central Government is satisfied that the circumstances so warrant, it may either direct the RoC or an inspector appointed by it for the purpose of carrying out the inquiry under Section 206(4).

6.2.4 The number of reports of inquiry received from the RoCs/RDs by the Ministry during the past five financial years is given in **Table 6.1** below:

Table 6.1
No. of Inquiry Reports received in the Ministry during the past five Financial Years

Sl. No.	Year	No. of Inquiry Reports
(1)	(2)	(3)
1.	2019-20	412
2.	2020-21	255
3.	2021-22	248
4.	2022-23	825
5.	2023-24	862

Inspection

6.3.1 The Central Government may, if it is satisfied that the circumstances so warrant, direct inspection of books and papers of a company by an inspector appointed by it for the purpose.

6.3.2 Inspections under Section 206(5) are generally ordered after consideration of material in one or more of the following circumstances:

- i. Violations/irregularities noticed on examination of documents filed in the offices of the RoCs;
- ii. Qualifications in Auditor's reports;
- iii. Complaints received in the Ministry or in its field offices about manipulation of books, diversion & siphoning of funds, mismanagement, delay in transfer of shares/debentures, delay in payment of dividend, non-payment of deposits or interest thereon, etc;
- iv. References received from other regulatory authorities.

6.3.3 Inspections are broadly undertaken to serve one or more of the following objectives of verification:

- i. Whether there is due compliance by companies with various provisions of the Companies Act;
- ii. Whether the company's financial statements disclose a true and fair view of the company's state of affairs and whether the financial statements have been prepared in

accordance with the various Accounting Standards notified by the Central Government under Section 133 of the CA-13;

- iii. Whether requisite disclosures as specified in Schedule II to the CA-56 as well as Accounting Standards prescribed by the Central Government under Section 133 of the CA-13 have been made in the financial statements;
- iv. Whether the company's funds have been diverted or misappropriated or managerial personnel have misused fiduciary position for any personal gain;
- v. Whether there are acts of mismanagement or oppression of the minority shareholders that adversely affect the interest of the company's stakeholders, or which may merit the company to be wound up on just and equitable grounds under the Act;
- vi. Whether the funds raised by the company through public issues/ private placements have been utilized for the purposes for which the same were raised;
- vii. Whether statutory auditors have carried out their duties diligently while certifying that the accounts reflect a true and fair view of the financial position of the company.

6.3.4 During the past five financial years, the following are the numbers of inspection reports received from RDs as given in **Table 6.2:**

Table 6.2
No. of Inspection reports received from Regional Directors
during the Financial Years 2019-20 to 2023-24

Sl. No.	Year	No. of Inspection Reports
(1)	(2)	(3)
1.	2019-20	211
2.	2020-21	141
3.	2021-22	63
4.	2022-23	533
5.	2023-24	188

Investigation

6.4.1 Power to order an investigation in the affairs of a company is vested with the Central Government under Section 210 of the CA-13 [corresponding to Section 235 of the CA-56], if it is of the opinion that it is necessary to do so:

- i. based on a report of RoC or Inspector, under Section 208;
- ii. based on a special resolution of a company that its own affairs need to be investigated;
- iii. based on judicial orders; and
- iv. in the public interest.

6.4.2 The Central Government may appoint one or more persons as Inspectors for carrying out investigation under Section 210.

Serious Fraud Investigation Office (SFIO)

6.5.1 Investigation into the affairs of a company is assigned to SFIO, where Government is of the opinion that it is necessary to investigate into the affairs of a company:

- i. On receipt of a report of the Registrar or inspector under Section 208 of the Companies Act, 2013;
- ii. On intimation of a special resolution passed by a company that its affairs are required to be investigated;
- iii. In the public interest; or
- iv. On request from any department of the Central Government or a State Government.

6.5.2 During the financial year from April 1, 2023 to March 31, 2024, the SFIO has submitted 40 investigation reports to MCA involving 322 companies. A total of 50 prosecution cases filed in various designated courts related to Company Law/IPC (15), CLB/NCLT (17) and ICAI/ICSI (18).

6.5.3 The Central Government ordered 53 investigation and 166 inspection into the affairs of Companies/ LLPs during the year 2023-24 through RoC/RDs. The Inspection Reports in case of 231 Companies/ LLPs were under progress as on March 31, 2024

Prosecutions

6.6.1 On the basis of investigation reports (by SFIO and the Regional Directors), the Ministry takes action in appropriate cases. As per Section 439 of the Act, the court will take cognizance of the offence only upon a complaint by either (i) Registrars of Companies, or (ii) any shareholder of the company, or (iii) a person authorized by the Central Government, or (iv) Securities and Exchange Board of India, in respect of listed companies relating to issue and transfer of securities and non-payment of dividend.

6.6.2 As on April 1, 2023, 35,021 cases of prosecution were pending in various courts

which were launched under the Act, 2013 and Companies Act, 1956. During the financial year 2023-24, 1,714 new cases of prosecution were launched.

6.6.3 As on March 31, 2024, 28,623 prosecutions were pending in various courts. ROC-wise summary of prosecutions and their disposal are given in the **Statement-XI (Appendix)**.

6.6.4 The details of nature of defaults and the number of cases of prosecution launched in 2023-24 under the Companies Act, 1956 and the Companies Act, 2013 respectively are given in **Table 6.3 (A)** and **Table 6.3 (B)** below:

Table 6.3 (A)
Nature of Defaults and Number of Prosecutions filed during April 1, 2023 to March 31, 2024 under Companies Act, 1956

Sl. No.	Section	Nature of Defaults	No. of Cases
(1)	(2)	(3)	(4)
1	56	Matters to be stated and reports to be set out in prospectus	0
2	58A	Contravention in regard to Deposits	2
3	60	Registration of prospectus	2
4	68A	Personation for acquisition, etc., of shares	1
5	75	Damages for fraud	3
6	97	Notice of increase in share capital	3
7	113	For not delivering the share certificates	0
8	117C/B	Liability of company to create securities/ debenture trustee violation	2
9	125	Certain charges to be void against liquidator or creditors unless registered	1
10	127	Non-registration of charges	0

Sl. No.	Section	Nature of Defaults	No. of Cases
(1)	(2)	(3)	(4)
11	143	Company's register of charges	1
12	146	Registered office of company	1
13	150	Non Maintenance of Register of Member	3
14	159/220	Annual return to be made by company having a share capital	25
15	162	Non-compliance of Sec 162	59
16	166	Annual General Meeting	13
17	193	Minutes of proceedings of general meetings and of Board and other meetings	5
18	196/197	Managerial Remuneration	3
19	205	Dividend to be paid only out of profits	3
20	209 (7)	Contravention in Books of Accounts of the company	3
21	210	Annual Accounts and Balance Sheet	78
22	211 (1)	Contravention in non -compliance in regard to Form and contents of balance sheet and profit and loss account	13
23	215	Authentication of Balance Sheet	2
24	217/217 (5)	Board Report/Non Filing /signing in the Board Reports attached with the Financial Statements	7
25	218	Non-compliance of sec 218	0
26	220	Non-filing of Balance sheet	2
27	224	Action to be taken in pursuance of inspectors' report	8
28	225 r/w 232	Appointment or removal of auditor	4
29	227	Powers and duties of Auditors	5
30	233	Non compliance by auditor with section 227	0
31	252	Minimum Number of director	1
32	253	Only individuals to be directors	0
33	266	Obligation to indicate DIN	5

Sl. No.	Section	Nature of Defaults	No. of Cases
(1)	(2)	(3)	(4)
34	266G	Not obtaining DIN	0
35	269/309	Appointment of Managing Director/Whole-time Director	0
36	274	Non-compliance of sec 274	0
37	285	Board to meet at least once in every three calendar months	1
38	291	General powers of Board	0
39	292A	Non-constitution/non-disclosure of audit committee	1
40	292(1)	Failure to make loan	11
41	295(1)	Loans to Directors Failure of the company to grant loan without getting approval from the Central Government	0
42	297	regarding non-disclosure of related party transactions.	1
43	299	Disclosure of interests by director	2
44	301	Register of contracts, companies, and firms in which directors are interested	4
45	303	Register of Directors	2
46	307	Register of Director Shareholding	3
47	28A	Inter Corporate Loans and Investments	1
48	383A	Regarding non-appointment of company secretaries	3
49	628	False statement	3
50	631	Penalty for improper use of words "Limited" and "Private Limited"	0
51	629 (A)	Penalty for improper use of words "Limited" and "Private Limited"	6
Total			293

Table 6.3 (B)
**Nature of Defaults and Number of Prosecutions filed during April 1, 2023 to
March 31, 2024 under Companies Act, 2013**

Sl. No.	Section	Nature of Defaults	No. of Cases
(1)	(2)	(3)	(4)
1	7(6) read with 447	Company incorporated to defraud the public by furnishing false or incorrect information or by way of suppression of material facts on the proposed objects mentioned in the Memorandum and other documents along with Fraud	4
2	10A	Failure to pay the penalty imposed by the RD	0
3	11	LLP Act	0
4	12	Non -compliance in regard to situation of registered office address of the company	9
5	16	Non-compliance of order of Regional Director u/s 16 of Companies Act, 2013	0
6	Rule 16A r/w Rule 21 of Companies (Acceptance of deposit), Rules, 2014	Not file form DPT-3	1
7	Rule 21 of Nidhi Rules	Nidhi Rules violations	38
8	Rule 24 of Nidhi Rules, 2014	Penalty for Non-compliance of Nidhi Rules.	2
9	Rule 25 A of Companies (Incorporation) Rules, 2014 r/w 450	Punishment where no specific penalty or punishment is provided	0
10	29	Public offer of securities to be in dematerialized form	2
11	56	Transfer and transmission of securities	1
12	64	Non-filling of e-form SH-7	2
13	73 of the Companies Act, 2013 r/w Rules, 16 of Companies (Acceptance of deposit), Rules, 2014	Prohibition on acceptance of deposits from public	47

Sl. No.	Section	Nature of Defaults	No. of Cases
(1)	(2)	(3)	(4)
14	74	Contravention in deposits accepted by a company before the commencement of the Act should be repaid	2
15	76 (A)	Acceptance of deposit violating the provisions of section 72 or 76	2
16	77	Duty to register charges etc.	3
17	82	Company to report satisfaction of charge	0
18	85	Company's register of charges	8
19	86	Non-filling of e-form CHG-4	12
20	88	Register of members, etc.	8
21	89	Declaration in respect of beneficial interest	1
22	90	Regarding non-disclosure of beneficial owners	1
23	92	Non-filing of Annual Returns	46
24	96 (1)	Non-holding of AGM within time	116
25	99	Annual General Meeting	31
26	102(5)	Failure to Annex statements to notice	01
27	117	Non filing of resolution on agreement	10
28	118	Minutes of proceedings of general meeting of Board of Directors and other meeting and resolution passed by postal ballot.	0
29	121	Report of Annual general meeting.	1
30	123	Violation of Declaration of dividend	1
31	124 (7)	Default in transferring unpaid dividend	0
32	128	Books of account, etc., to be kept by company.	61
33	129/129 (7)	Financial Statement /Contravention of Provisions related to Financial statement and 143 of the Companies Act, 2013	503
34	134	Miss-statement in financial statement, Board's Report	43
35	135	For not spending CSR amount	1
36	137	Non-filing of Copy of financial statement with Registrar	44
37	139	Non intimation of appointment of auditor.	90
38	138	Non appointment of statutory auditor	3

Sl. No.	Section	Nature of Defaults	No. of Cases
(1)	(2)	(3)	(4)
39	140	Removal, resignation of auditor and giving of special notice	18
40	142	Remuneration of auditors-The remuneration of the auditor of a company shall be fixed in its general meeting or in such manner as may be determined therein:	0
41	143	Duties of Auditors	79
42	147	Contravening the provisions of section 139 to 146	35
43	148	Central Goverment to specify audit of items of cost in Respect of certain Companies.	28
44	149	Company to have Board of Directors	9
45	152/172	Appointment of directors	8
46	153	Application for allotment of Director Identification Number.	0
47	158	Obligation to indicate Director Identification Number.	14
48	161	Non-Appointment of Additional Director/ Alternate Director	2
49	166	Duties of Directors	17
50	167	Power of Company Law Board to call annual general meeting	3
51	168	Registration of director	0
52	170	Non-maintenance of register of directors and key managerial personnel etc.	10
53	172	Non-disclosure of the DIN in financial statement	6
54	173	Contravention in holding its first Board Meeting	9
55	177	For not forming audit committee	2
56	178	Failed to constitute the Nomination and Remuneration committee	1
57	179	Failed to pass Board resolution and not filed MGT-14	3
58	180(4)r/w 450	Failure to comply with the provision related to the power of the Board of Director under section 180	0
59	184	For not disclosing the interest of the director.	5

Sl. No.	Section	Nature of Defaults	No. of Cases
(1)	(2)	(3)	(4)
60	185	Default in providing loan to directors	5
61	129/129(7), 186 of the Companies Act, 2013	Loan and investment by company	54
62	187	Non-Compliance of sec 187	1
63	188	Related party transactions	10
64	197(3)	Overall maximum managerial remuneration and managerial remuneration in case of absence of inadequacy of profits.	2
65	203 (5)	Non appointment of Key Managerial person	14
66	204	Secretarial Audit for Bigger Companies	0
67	206/206 (7)	Power to call for information inspect book and conduct inquires/non-furnishing of information or explanation or any	249
68	207 (4) (i)	Dis abeyance of the directions issued by the Registrar or the inspector under the section 207 of the Companies Act, 2013 related to conduct of inspection and inquiry.	146
69	211(8)	Composite Complaint filed under various Sections of the Companies Act, 2013	0
70	217	Failure by director or officer of the company to appear before Inspectors and their non-cooperation	0
71	217(6)	Procedure, powers, etc., of inspectors.	0
72	239	Preservation of Books and Records of amalgamated companies	0
73	406	Violation of Nidhi Rules	28
74	447/448	For submitting false and misleading information and statements	31
75	449	False evidence given by the Statutory Auditor	9
76	450	Punishment where no specific penalty or punishment is provided	15
77	454 (8)	Non-payment of penalty imposed by the adjudicating officer or the Regional Director within a period of ninety days from the date of the receipt of the copy of the order.	116
Total			2,023

6.6.5 The Progress of prosecutions during the years from 2020-21 to 2023-24 is indicated in **Table 6.4:**

Table 6.4
Progress of Prosecutions during the years 2020-21 to 2023-24

Sl. No.	Subject	2020-21	2021-22	2022-23	2023-24
(1)	(2)	(3)	(4)	(5)	(6)
1.	No. of companies prosecuted during the year	1,103	1,636	1,243	879
2.	No. of prosecutions started during the year	1,485	2,103	1,634	1,714
3.	No. of prosecutions pending at the beginning of the year	33,218	33,286	34,632	35,021
4.	No. of prosecutions disposed of during the year	378	757	1,430	8,112
5.	Convictions	161	406	717	608
6.	No. of prosecutions ending in acquittals	50	43	64	68
7.	No. of prosecutions disposed of otherwise	102	285	554	6,740
8.	No. of prosecutions pending at the end of the year	33,286	34,632	35,021	28,623
9.	Total fine imposed (in ₹)	1,43,86,150	1,04,62,407	4,01,54,905	4,83,62,102
10.	Total amount awarded as cost to the Registrar (in ₹)	2,76,750	65,12,056	1,78,00,310.5	1,66,63,184
11.	Percentage of conviction to total cases decided	42.59	53.63	50.13	7.50
12.	Average number of prosecutions per company prosecuted during the year	1.35	1.28	1.31	1.95
13.	Average fine imposed per case ending in conviction (in ₹)*	89,354.97	25,769.48	56,004.05	79,542.93

*Data related to previous years have been revised due to a clerical error in the prior report.

CHAPTER - VII

Quasi-Judicial Bodies under the Act

National Company Law Tribunal

7.1.1 With the constitution of the National Company Law Tribunal (NCLT) under Section 408 of the Companies Act, 2013 with effect from June 1, 2016 and by virtue of Section 466(1) of the Act, the erstwhile Company Law Board (CLB) constituted under the provisions of the Companies Act, 1956 stood dissolved. NCLT has also replaced the Board of Industrial and Financial Reconstruction (BIFR) and Appellate Authority for Industrial and Financial Reconstruction (AAIFR), and its benches have been designated to exercise the jurisdiction, powers and authority of Adjudicating Authority under Part II of the Insolvency and Bankruptcy Code (IBC), 2016. All the proceedings under the Companies Act relating to arbitration, compromise, winding up, arrangements and reconstruction of companies have been transferred to NCLT. It has also acquired the jurisdiction vested in High Courts in respect of these subjects.

7.1.2 Sixteen Benches of NCLT have so far been set up, namely one Principal Bench at New Delhi and one Regional Bench each at New Delhi, Ahmedabad, Allahabad, Amravati, Bengaluru, Chandigarh, Chennai, Cuttack, Guwahati, Hyderabad, Indore, Jaipur, Kochi, Kolkata and Mumbai. As on November 1, 2021, Chief Justice (Retd.) Shri Ramalingam Sudharkar joined as President, NCLT. As on March 31, 2024, the benches of NCLT are manned by President, 26 Judicial

Members and 27 Technical Members. The location, postal address, and territorial jurisdiction of the various NCLT Benches are given in the enclosed **Annexure - III**. With the constitution of NCLT and NCLAT and the dissolution of CLB, all the pending cases before the CLB have been transferred to NCLT. A list of the names of Judicial Members and Technical Members of NCLAT and NCLT, as on March 31, 2024, are placed in **Annexure-IV and V**:-

7.1.3 The NCLT has its own website (www.nclt.gov.in) where particulars of its organization, functions, jurisdiction of the benches, cause list, orders passed by the benches etc. are available. Copies of all interim and final certified copies of the orders/judgments are uploaded in the NCLT website to be viewed or downloaded by the stakeholders or professionals. NCLT website is regularly being updated for the convenience of stakeholders.

7.1.4 Anyone who approaches the NCLT in person or over the telephone is given all necessary guidance and information. Facilitation centres and filing counters are in operation too. A well-equipped library is available for use by the advocates and professionals.

7.1.5 NCLT benches are disposing of petitions/applications in a very transparent manner. The opening balance (as on April 1, 2023) was 21,424 cases. 240 cases were received on transfer from High Courts and

7,947 cases were filed/ received during the period 2023-24. Out of these, 9818 cases were disposed of by various benches of NCLT

during the period. The number of cases filed and disposed of during the period 2023-2024 is given below in **Table 7.1**:

Table 7.1
No. of Cases Filed/Disposed of during the period 2023-24

Sl. No.	Cases	Opening balance as on April 1, 2023	Transferred from HC	Received during the period	Total	Disposed of	Pending as on March 31, 2024
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Merger & Amalgamation	1,176	01	1,645	2,822	1,788	1,034
2.	IBC	13,001	239	4,014	17,254	5,577	11,677
3.	Others	7,247	0	2,288	9,535	2,453	7,082
Total		21,424	240	7,947	29,611	9,818	19,793

National Company Law Appellate Tribunal (NCLAT)

7.2.1 The National Company Law Appellate Tribunal (NCLAT) was constituted under Section 410 of the Companies Act, 2013 for hearing appeals against the orders of National Company Law Tribunal(s) (NCLT), with effect from June 1, 2016. It has also been designated as the Appellate Tribunal for hearing appeals against the orders passed by NCLT(s) under Section 61 of the Insolvency and Bankruptcy Code, 2016 (IBC), with effect from December 1, 2016 and the orders passed by Insolvency and Bankruptcy Board of India (IBBI) under Section 202 and Section 211 of IBC. It is also the Appellate Tribunal to hear and dispose of appeals against any direction issued or decision made or order passed by the Competition Commission of India (CCI) – as per the amendment brought to Section 410 of the Companies Act, 2013 by Section 172 of the Finance Act, 2017, with effect from May 26,

2017. Further, NCLAT is also the Appellate Tribunal to hear and dispose of appeals against the orders of the National Financial Reporting Authority (NFRA) – as per the amendment brought to Section 410 (a) of the Companies Act, 2013 by Section 83 of the Companies (Amendment) Act, 2017, with effect from May 7, 2018.

7.2.2 The filing of appeals and other applications in the NCLAT is being done electronically through e-filing portal (<https://efiling.nclat.gov.in>). The NCLAT has its own website (<https://nclat.nic.in>) where particulars of its organization, functions, jurisdiction of the Benches, Cause Lists, Orders/Judgements passed by the NCLAT and other material are available. Copies of the orders/judgements, etc. are uploaded on the NCLAT's websites to view/download by the stakeholders/professional. NCLAT website is regularly being updated for the convenience of the stakeholders.

7.2.3 A Statement of Appeals received/ disposed of and pending for the period April 1, 2023 to March 31, 2024 is given in **Table 7.2:**

Table 7.2
Statement of Appeals received/disposed of and pending for the period
April 1, 2023 to March 31, 2024

(A) NCLAT Principal Bench, New Delhi

Sl. No.	Subject	Pendency at the beginning of the year	Total Cases filed between April 1, 2023 to March 31, 2024	Transferred to NCLAT Chennai Bench between April 1, 2023 to March 31, 2024	Transferred from NCLAT Chennai Bench Between April 1, 2023 to March 31, 2024	Total (Col. 3+4-5+6)	Total Cases disposed of during the period April 1, 2023 to March 31, 2024	Pending at the closing of the year (Col. 7-8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Appeals filed under Section 53B of the Competition Act, 2002	182	10	--	--	192	39	153
2	Compensation cases u/s. 53N of the Competition Act, 2002	9	--	--	--	9	--	9
3	MRTP Cases	03*	--	--	--	03	--	03
4	Cases filed under section 421 of the Companies Act, 2013	222	300	5	4	521	191	330

Sl. No.	Subject	Pendency at the beginning of the year	Total Cases filed between April 1, 2023 to March 31, 2024	Transferred to NCLAT Chennai Bench between April 1, 2023 to March 31, 2024	Transferred from NCLAT Chennai Bench Between April 1, 2023 to March 31, 2024	Total (Col. 3+4-5+6)	Total Cases disposed of during the period April 1, 2023 to March 31, 2024	Pending at the closing of the year (Col. 7-8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
5	Cases filed under Section 61 of the Insolvency & Bankruptcy Code, 2016	873	1,935	3	17	2,822	1,514	1,308
Total		1,289	2,245	8	21	3,547	1,744	1,803

*One MRTP case was dismissed for non-prosecution on 20.07.2022. Further, the same has been restored by the Hon'ble Court on 10.05.2023. As it is not a fresh filing, hence the opening balance under the category of MRTP Cases has been shown as 3 (i.e. 2 closing at the end of previous year + 1 restored on 10.05.2023)

(B) NCLAT Chennai Bench, Chennai

Sl. No.	Subject	Pendenc y at the beginni ng of the year	Total Cases filed from April 1, 2023 to March 31, 2024	Transfer red to NCLAT Principal Bench between April 1, 2023 to March 31, 2024	Received transfer from NCLAT Principal Bench between April 1, 2023 to March 31, 2024	Total (3)+(4) (5)+6	Total Cases disposed of during the period from April 1, 2023 to March 31, 2024	Pending (7-8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Cases filed under section 421 of the Companies Act, 2013	275	103	4	5	379	96	283
2	Cases filed under Section 61 of the Insolvency & Bankruptcy Code, 2016	628	493	17	3	1,107	479	628
Total		903	596	21	8	1,486	575	911

CHAPTER - VIII

Towards Responsive Governance

MCA21 e-Governance Project

8.1.1 MCA has been operating the end-to-end e-Governance project MCA21 for registry and company incorporation related services. The project is implemented in the offices of Registrar of Companies (RoCs), Regional Directors (RDs), MCA Headquarters (HQ) and Official Liquidators (OLs).

8.1.2 The MCA21 System provides the stakeholders convenient, easy to use and secured access and delivery of all MCA services and improved speed and certainty. It brought about transparency, quickness, and efficiency in the functioning of the Ministry.

8.1.3 Realizing the need for providing excellent services to stakeholders, the Ministry has been continuously making efforts to introduce best practices in the online delivery of services. Sustained efforts have resulted in recognition of MCA21 as a successful Mission Mode Project of National e-Governance Plan (NeGP). The portal is regarded as a live model for transformation of traditional paper-based systems into a paperless system using the latest information technology. Consequently, hardware and application up-gradation with updated technology has already been completed at all offices of RoCs, RDs and at HQ.

Significant Updates

8.2.1 MCA21 version 3.0:

MCA21 portal was launched in 2006 with the aim to digitize corporate filings and to improve compliance. Since then, several changes have taken place to improve the Ease of Doing Business (EoDB) and for strengthening Corporate Governance. The 2nd iteration of MCA21 Portal started from the year 2013 and continued till 2020. MCA21 Version 3.0 is now being launched in phases.

MCA21 V3 Project is a technology-driven forward-looking project, envisioned to strengthen enforcement, promote EoDB, enhance user experience, facilitate seamless integration and data exchange among Regulators. Aligned with the global best practices and aided by emerging technologies such as Artificial Intelligence and Machine Learning (AI/ML), MCA21 V3 is envisioned to transform the corporate regulatory environment in India.

Phase 1 of MCA21 V3 was launched on May 24, 2021 with the revamped website, eBook and e-Consultation Module. The new website incorporates the latest UI/UX developments to enhance the user navigation and information accessibility. The eBook Module covers all Acts administered by the MCA in an easy to navigate manner. The sections of the Acts are linked with rules and circulars to seamlessly provide the required information on the same page. The e-Consultation Module envisages leveraging technology to enhance policymaking. The user feedback analysed through the use of AI/ML techniques would

help in deriving meaningful inference that can guide the decision-making.

LLP Module was launched on March 8, 2022 to cater to compliance related to LLP Act, 2008. This module was rolled out with significant changes in the filing system for MCA21 portal. A new and improved login system was launched for filing of forms. All the forms were made web-based that allowed real time data validation and prefills. Changes were also done to reduce the number of forms. LLP Form 28 & 29 were merged as one form i.e. LLP Form 28. LLP Forms 3, 4, and 5 can be filed either as linked form or as standalone. Form for Incorporation of Limited Liability Partnership (FiLLiP) for incorporation of LLPs is now linked with LLP Form 9, 17 & 18. PAN/TAN has been integrated with FiLLiP. The MCA21 Version 3.0 services have been integrated with BharatKosh payment system to allow seamless payment experience for stakeholders.

Central Scrutiny Centre (CSC) was launched on March 24, 2021 by the Hon'ble Corporate Affairs Minister. CSC scrutinizes the Straight Through Process (STP) forms to check for any deficiencies. Further, the defective forms are moved to the jurisdictional RoCs for marking them as 'defective'. This will improve the accuracy of the data filed with MCA and will act as a checkpoint for improper filing by the Corporates.

The 1st lot of Company Module [Charge Forms, Deposit Forms and DIR-3 KYC Forms] was rolled out to all users on September 1, 2022. The 2nd set of Company eForms (consisting of 56 forms) were rolled out to all users on January 23, 2023.

Remaining company forms and other modules (like e-Adjudication, Compliance Management System) are currently under advanced development and testing phase and are planned to be fully deployed within this year.

Centre for Processing Accelerated Corporate Exit (C-PACE) has been launched to facilitate and speed up voluntary winding-up of these companies from the currently required 2 years to less than 6 months. C-PACE has been operationalized and stationed in IICA, Manesar w.e.f May 1, 2023.

A Central Processing Centre (CPC) has been established from February 16, 2024 to process forms filed as part of various regulatory requirements under CA-13 and LLP Act in a centralised manner, requiring no physical interaction with the stakeholders. As on March 31, 2024, 12 forms/applications are being processed at CPC.

8.2.2 The new eForms launched under MCA21 Version 3.0 have a number of technical and functional enhancements to improve the overall filing experience. The changes undertaken in eForms on the new V3 portal are as under:

- i. All eForms filings under MCA21 Version 3.0 are web based allowing for real time validation and prefilling of information.
- ii. Wherever possible, requirement of attachment has been done away with and if required, the information is either captured in machine readable format or through declaration in the eForm.
- iii. Auto Pre-filling of common fields across forms, ensuring data

- consistency and effort reduction have been introduced.
- iv. Maximum size of individual attachments increased to 2 MB and overall form size increased to 10 MB from 6 MB.
 - v. NIC Code 2008 has been introduced to capture industrial classification for newly incorporated entities. Earlier, NIC 2004 classification was used in the MCA21 Version 2.
 - vi. Additionally, User Registration and Login have been made robust. Email

ID and Mobile One Time Password (OTP) validation has been introduced. Only Business users are allowed to file eForms in MCA21 Version 3.0 ensuring identity and transparency from filers.

Operational Statistics

8.3.1 The operational statistics of MCA21 highlight the performance and stability of the system, increased volume of filings, leading to greater service delivery and improved compliance, as given below at **Table 8.1:**

Table 8.1
Filing Status for Financial Years 2022-2023 and 2023-23

Sl. No.	Description	2022-23	2023-24
(1)	(2)	(3)	(4)
1.	Total filings through system	85,76,091	86,93,205
2.	Maximum number of documents filed on a day	1,36,000 (June 30, 2022)	1,43,914 (October 28, 2023)
3.	No. of companies registered online	1,59,348	1,85,314
4.	Total DIN issued	3,77,295	4,70,074
5.	Company records viewed online	44,53,904	52,44,240
6.	No. of balance sheets filed	12,49,460	12,82,348
7.	No. of annual returns filed	11,27,977	12,07,465
8.	Total e-stamp fee collected (₹ in crores)	223.34	273.86
9.	No. of Nodal Officers registered with DSC	101	101
10.	No. of authorized bankers and professional registered with DSC	8,28,522	12,21,489
11.	No. of registered users on the portal	19,58,058	37,67,387

Efficiency in Service Delivery under MCA21

8.4.1 There has been a significant improvement in the turnaround time for the delivery of services in MCA21 project which is as under at **Table 8.2:**

Table 8.2
Efficiency in Service Delivery under MCA21 Service Metrics

Type of Service	Prior to MCA21	After MCA21	After CRC
(1)	(2)	(3)	(4)
Name Approval	7 days	1-2 days	0.3 days
Company Incorporation	15 days	1-3 days	0.6 days
Change of Name	15 days	3 days	3 days
Charge Creation/Modification	10-15 days	Instantaneous	Instantaneous
Certified Copy	10 days	2 days	2 days

8.4.2 The registration of other documents has been given in **Table 8.3** below

Table 8.3
Registration of Other Documents

Type of Service	Prior to MCA21	After MCA21
(1)	(2)	(3)
Annual Return	60 days	Instantaneous
Balance sheet	60 days	Instantaneous
Change in Directors	60 days	Instantaneous
Change in Regd. Office Address	60 days	1-3 days
Increase in Authorized Capital	60 days	Instantaneous
Inspection of Public Documents	Physical appearance	Online

Investor Education and Protection Fund Authority (IEPFA)

8.5.1 The details of Investor Awareness Programmes (IAPs) conducted during the years 2019-20 to 2023-24 are as under:

Table 8.4
Details of IAPs conducted during the years 2019-20 to 2023-24

Financial Year	By Professional Institutes	By CSC e-Governance	Total
(1)	(2)	(3)	(4)
2019-20	101	11,624	11,725
2020-21	997	4,034	5,031
2021-22	2,485	10,966	13,451
2022-23	4,927	-	4,927
2023-24	1,208	13,280	14,488
Total	9,718	39,904	49,622

*More than 85,000 IAPs have been conducted since its inception.

8.5.2 Salient works undertaken by IEPFA from April 1, 2023 to March 31, 2024 are as follows:

i. **"Fundoo-nomics":**

On its 7th Foundation Day of IEPFA organized a seminar titled "Understanding the Psychology of Scams: How to Avoid Fraudulent Schemes". At the event, Chairman, IEPFA unveiled "Fundoo-nomics" board game, an initiative by IEPFA's Media and Awareness wing, which is based on the research by IIT Delhi's Department of Management. The concise guides as financial road maps for students, women, the general public, and government scheme beneficiaries.

ii. **Information, Education, and Communication (IEC):**

IEPFA along with ICAI conducted 1,041 programs. Further, customized Information, Education, and Communication (IEC) materials tailored for different societal

segments were developed for the segments like homemakers, school children, and retirees, addressing their specific financial needs.

iii. **Investor Awareness Cycle Rally:**

IEPFA launched an Investor Awareness Cycle Rally commemorating Independence Day, 2023 during the Azadi ka Amrit Mahotsav celebrations wherein the theme was "From Un-awareness to Financial Independence".

iv. **Webinar on the "Role of Data Protection Act, 2023:**

IEFPA along with National Council of Applied Economic Research (NCAER) organized a webinar held on October 30, 2023. The webinar focused on the "Role of Data Protection Act, 2023 in Protecting Investors in the Digital Era". Panelists from the RBI, the Ministry of Finance, and the technology industry discussed the challenges of the digital age, and the connection

between investor security and data protection. The webinar aimed to provide stakeholders navigating data protection in digital investments with insights and direction.

v. **MoU with DBS Bank:**

IEPFA and DBS Bank signed a Memorandum of Understanding (MoU) on February 19, 2024. The purpose of this MoU was to utilize DBS Bank's digital platform for disseminating crucial messages about investment safety and to raise awareness about scams.

vi. **"Niveshak Panchayat":**

To resolve the grievances of claimants in person, Niveshak Panchayat was started in January 2024. This is held every Monday to resolve investor grievances.

National Financial Reporting Authority (NFRA)

8.6.1 The details of salient activities undertaken by MCA from April 1, 2023 to March 31, 2024 are as follows:

- i. During the period, authority held four meetings on April, 26, 2023, November 10, 2023, February 20, 2024, and March 28, 2024. The outcome of these meetings are as follows:
 - a. NFRA reviewed the proposed amendments to Indian Accounting Standard (Ind AS 117). This review incorporated stakeholder feedback gathered through a dedicated outreach meeting involving

representatives from life insurance entities and the Insurance Regulatory and Development Authority of India (IRDAI). Subsequently, the NFRA formally recommended these amendments to the Ministry of Corporate Affairs (MCA) for consideration and notification. After thorough deliberations and examination, the Government notified the amendments via Notification No. G.S.R. 492(E) dated 12.08.2024. A subsequent amendment in the above notification was notified vide G.S.R. 602 dated 28.09.2024 for introduction/ applicability of IND AS 104 for certain insurer or insurance company until IRDAI notifies the IND AS 117.

- b. NFRA recommended amendments on the Ind AS 116 – Leases: Lease Liability in a Sale and Leaseback. After thorough deliberations and examination, the Government notified these amendments vide Notification No. G.S.R. 554(E) dated 09.09.2024.
- c. MCA vide letter dated January 12, 2024, referred to NFRA, the proposal of Department of Economic Affairs, Ministry of Finance for NFRA's recommendation on the 'Valuation methodology for AT-1 Bonds'. NFRA, after deliberations, finalised the report which was later sent to MCA. The report was accepted by MCA and forwarded to the Department of Economic Affairs (DEA) and the Department of

- Financial Services (DFS) for further necessary action. The said report is available on NFRA website.
- ii. NFRA joined the International Forum of Independent Audit Regulators (IFIAR), a global forum established in 2006, comprising independent audit regulators from 55 jurisdictions representing North America, South America, Asia-Oceania, Europe and Africa. To further deepen the engagement, knowledge sharing and learning from international best practices.
 - iii. Interaction with CFOs, Independent Directors, Professionals: Chairperson, NFRA spoke and engaged with the diverse set of stakeholders, at following forums:
 - a. Inaugural Session of CFO Summit organized by Federation of Indian Chambers of Commerce and Industry (FICCI) at Mumbai on May 26, 2023.
 - b. 3rd International Conference on "Financial Reporting and Control-Recent Developments and Challenges" organised by ASSOCHAM.
- These engagements highlighted NFRA and MCA's commitment to accountability, ethical practices, and global standards in financial reporting.
- iv. NFRA organised its first international conference on March 5-6, 2024 with the theme of "Transparent Financial Reporting and Audit Quality - Pillars of Corporate Governance". The valediction took place in the august presence of the Hon'ble Minister of State for Statistics & Programme Implementation, Planning and Minister of State for Corporate Affairs. The inaugural was graced with the presence of the Secretary, MCA; Chairman, NCLAT; and Chairperson, NFRA.

APPENDIX

ANNEXURE (I - V)

AND

STATISTICAL STATEMENTS

(I-XI)

**Notifications and General Circulars issued during 2023-24 under the
Companies Act, 2013**

Notifications

Sl. No.	Notification Number	Date	Subject
(1)	(2)	(3)	(4)
1.	G.S.R NO. 298 (E)	17.04.2023	Companies (Removal of Names of Companies from the Register of Companies) Amendment Rules, 2023
2.	G.S.R NO. 354 (E)	10.05.2023	Companies (Removal of Names of Companies from the Register of Companies) Second Amendment Rules, 2023
3.	G.S.R NO. 367 (E)	15.05.2023	Companies (Compromises, Arrangements and Amalgamation) Amendment Rules, 2023
4.	G.S.R NO. 408 (E)	31.05.2023	Companies (Accounts) Second Amendment Rules, 2023
5.	G.S.R NO. 411 (E)	02.06.2023	Companies (Limited Liability Partnership) Amendment Rules, 2023
6.	G.S.R NO. 584 (E)	02.08.2023	Companies (Incorporation) Second Amendment Rules, 2023
7.	G.S.R NO. 644 (E)	01.09.2023	Companies (Limited Liability Partnership) Second Amendment Rules, 2023
8.	G.S.R NO. 790 (E)	20.10.2023	Companies (Incorporation) Third Amendment Rules, 2023
9.	G.S.R NO. 803 (E)	27.10.2023	Companies (Limited Liability Partnership) Third Amendment Rules, 2023
10.	G.S.R NO. 801 (E)	27.10.2023	Companies (Management and Administration) Second Amendment Rules, 2023
11.	G.S.R NO. 802 (E)	27.10.2023	Companies (Prospectus and Allotment of Securities) Second Amendments Rules, 2023
12.	S.O.4744 (E)	30.10.2023	Commencement of Section 5 of the Companies (Amendment) Act, 2020 (29 of 2020)
13.	G.S.R NO.832 (E)	09.11.2023	The Limited Liability Partnership (Significant Beneficial Owners) Rules, 2023
14.	G.S.R NO.61(E)	24.01.2024	Companies (Listing of Equity Shares in Permissible Jurisdictions) Rules, 2024
15.	G.S.R NO. 107(E)	14.02.2024	Companies (Registration Offices and Fees) Amendment Rules, 2024

General Circulars

Sl. No.	Circular Number	Date	Subject
(1)	(2)	(3)	(4)
1.	Circular No. 06/2023	21.06.2023	Relaxation in paying additional fees in case of delay in filing DTP-3 for Financial Year ended on March 31, 2023 up to July 31, 2023.
2.	Circular No. 07/2023	12.07.2023	Mergers of Multiple User IDs in V-2 portal with new User ID in V-3 and deactivation of old User ID in V-2 portal.
3.	Circular No. 08/2023	23.08.2023	Condonation of Delay in filing of Form-3, Form-4 and Form-11 under section 67 of Limited Liability Partnership Act, 2008 read with Section 460 of the Companies Act, 2013
4.	Circular No. 09/2023	25.09.2023	Clarification on holding of Annual General Meeting (AGM) and EGM through Video Conference (VC) or Other Audio-Visual Means (OAVM) and passing of Ordinary and Special resolutions by the Companies Act, 2013 read with rules made thereunder.
5.	Circular No. 01/2024	07.02.2024	Relaxation of additional fee and extension of the last date of filing of Form No. LLP BEN-2 and LLP Form No. 4D under LLP Act, 2008
6.	Circular NO. 02/2024	19.02.2024	Deployment and usage of Change Request Form (CRF) on MCA-21

**List of notified designated Special Courts for various
States/UTs as on March 31, 2024**

Sl. No.	Existing Court	Jurisdiction as Special Court
(1)	(2)	(3)
1.	Courts of Additional Session Judges Anti-Corruption Jammu and Srinagar	Union Territory of Jammu and Kashmir
2.	Presiding Officers of Court Nos. 37 and 58 of the City Civil and Sessions Court, Greater Mumbai	Whole State of Maharashtra except Pune, Ahmednagar, Kolhapur, Solapur, Satara, Sangli, Ratnagiri and Sindhudurg districts of the State of Maharashtra
3.	Court of Principal District and Sessions Judge, Union territory of Dadra and Nagar Haveli at Silvassa.	Union Territories of Dadra and Nagar Haveli and Daman and Diu
4.	Court of District Judge-1 and Additional Sessions Judge, Panaji	State of Goa
5.	Court of Principal District and Session Judge, Ahmedabad (Rural), situated at Mirzapur, Ahmedabad	State of Gujarat
6.	9 th Additional Session Judge, Gwalior Madhya Pradesh	State of Madhya Pradesh
7.	Court of Additional District and Session Judge, Port Blair, Andaman and Nicobar Islands	Union Territory of Andaman and Nicobar Islands.

Sl. No.	Existing Court	Jurisdiction as Special Court
(1)	(2)	(3)
8.	2 nd Special Court, Calcutta	State of West Bengal
9.	Court of Additional Sessions Judge-03, South-West District, Dwarka	National Capital Territory of Delhi
10.	Court of District and Sessions Judge, Shillong	State of Meghalaya
11.	Special Court for Trial of Economics Offences-cum VIII Additional Metropolitan Session Judge Court-cum - XXII Additional Chief Judge, City Civil Court, Hyderabad	State of Telangana
12.	Court of IV Additional District Judge-cum-II Additional Metropolitan Sessions Judge, Visakhapatnam	State of Andhra Pradesh
13.	Court of Additional District and Sessions, Judge, Patna	State of Bihar
14.	XV Additional Court, XVI of city Civil Court, Chennai	State of Tamil Nadu except Districts of Coimbatore, Dharmapuri, Dindigul, Erode, Krishnagiri, Namakkal, Nilgiris, Salem and Tiruppur
15.	LIX Additional City Civil and Sessions Judge, Bengaluru City	State of Karnataka

Sl. No.	Existing Court	Jurisdiction as Special Court
(1)	(2)	(3)
16.	Additional District and Sessions Court-VII, Ernakulam	State of Kerala
17.	District and Sessions Court, Kavaratti	Union Territory of Lakshadweep
18.	District and Session Judge, Cuttack	State of Odisha
19.	Additional District and Sessions Judge, No.1 Kamrup (M), Guwahati	State of Assam
20.	9 th Court of Additional District and Sessions Judge, Kanpur Nagar	State of Uttar Pradesh
21.	Court of District and Sessions Judge at Kohima	State of Nagaland
22.	Court of District and Sessions Judge at Aizawl	State of Mizoram
23.	West Session Division, Yupia	State of Arunachal Pradesh
24.	Court of District Judge-1 and Additional Sessions Judge, Pune.	Pune, Ahmednagar Kolhapur, Solapur, Satara, Sangli, Ratnagiri and Sindhudurg districts of the State of Maharashtra
25.	Courts of Additional Sessions Judges Anti-Corruption, Jammu and Srinagar	Union Territory of Jammu and Kashmir
26.	Court of IV Additional District and Session Judge, Dehradun	State of Uttarakhand

Sl. No.	Existing Court	Jurisdiction as Special Court
(1)	(2)	(3)
27.	Principal Sessions Judge, Leh	Union Territory of Ladakh
28.	Court of II Additional Chief Judicial Magistrate, Dehradun	State of Uttarakhand
29.	Sub-Judge/ Special Mobile Magistrates, Jammu and Srinagar	Union Territory of Jammu and Kashmir
30.	Chief Judicial Magistrate, Leh	Union Territory of Ladakh
31.	Court of Chief Judicial Magistrate, Kamrup (M) at Guwahati	State of Assam
32.	Court Number 22, City Civil and Session Court, Mumbai	State of Maharashtra
33.	Court Number 39, City Civil and Session Court, Mumbai	State of Maharashtra
34.	5 th Special Court, Calcutta	State of West Bengal
35.	Principal Judge, City Civil Court, Chennai	State of Tamil Nadu
36.	Court of Sub-Divisional Judicial Magistrate at Ranchi	State of Jharkhand

List of the Benches of National Company Law Tribunal

Sl. No.	Title of Bench	Location	Territorial Jurisdiction of the Bench
(1)	(2)	(3)	(4)
1.	NCLT, Principal Bench, New Delhi	Block 3, CGO Complex, Lodhi Road, New Delhi-110003.	Union Territory of Delhi
2.	NCLT, New Delhi Bench		
3.	NCLT, Ahmedabad Bench	1 st and 2 nd floor, Corporate Bhavan, Beside Zydus Hospital, S G Highway, Thaltej, Ahmedabad-380059, (Gujarat)	State of Gujarat Union Territory of Dadra and Nagar Haveli Union Territory of Daman and Diu
4.	NCLT, Allahabad Bench	6/7-B, Panna Lal Road, Prayagraj-211002	State of Uttar Pradesh State of Uttarakhand
5.	NCLT, Amravati Bench	2 nd Floor, APIIC Towers, IT Park, Mangalagiri, Guntur, Andhra Pradesh 522503	State of Andhra Pradesh
6.	NCLT, Bengaluru Bench	Corporate Bhawan, 12 th Floor, Raheja Towers, M.G., Road, Bengaluru-560001	State of Karnataka
7.	NCLT, Chandigarh Bench	Ground Floor, Corporate Bhawan, Sector-27 B, Madhya Marg, Chandigarh-160019	State of Himachal Pradesh Union Territory of Jammu and Kashmir Union Territory of Ladakh State of Punjab Union Territory of Chandigarh State of Haryana
8.	NCLT, Chennai Bench	Corporate Bhawan (UTI Building), 3 rd Floor, No. 29 Rajaji Salai, Chennai-600001	State of Tamil Nadu Union Territory of Puducherry
9.	NCLT, Cuttack Bench	Corporate Bhawan, CDA, Sector-1, Cuttack-753014	State of Chhattisgarh State of Odisha
10.	NCLT, Guwahati Bench	4 th Floor, Prithvi Planet, Behind Hanuman Mandir, G.S. Road, Guwahati-781007	State of Arunachal Pradesh State of Assam State of Manipur State of Mizoram State of Meghalaya State of Nagaland State of Sikkim State of Tripura

Sl. No.	Title of Bench	Location	Territorial Jurisdiction of the Bench
(1)	(2)	(3)	(4)
11.	NCLT, Hyderabad Bench	Corporate Bhawan, Bandlaguda, Hayant Nagar Mandal Nagole, Hyderabad- 500068	State of Telangana
12.	NCLT, Indore Bench	Office No. 1 & 7, RCM-11, Annadavan, Sch No. 140, Indore, Madhya Pradesh- 452016.	State of Madhya Pradesh
13.	NCLT, Jaipur Bench	G-6/7, Corporate Bhawan, Residency Area, Civil Lines, Jaipur-302001	State of Rajasthan.
14.	NCLT, Kochi Bench	Company Law Bhawan, BMC Road, Thrikkakara-(PO) Kakkanand, Kochi- 682021(Kerala)	State of Kerala Union Territory of Lakshadweep
15.	NCLT, Kolkata Bench	5, Esplanade Row (West), Town Hall Ground and 1 st Floor Kolkata-700001	State of Bihar State of Jharkhand State of West Bengal Union Territory of Andaman and Nicobar Island
16.	NCLT, Mumbai Bench	4 th Floor, MTNL Exchange Building, Near G.D. Somani Memorial School, G.D. Somani Marg, Cuffe Parade, Mumbai- 400005	State of Maharashtra State of Goa

Annexure -IV**List of the Judicial Members and Technical Members of NCLAT
(As on March 31, 2024)**

Sl. No.	Name	Designation
1.	Hon'ble Justice Shri Ashok Bhushan	Chairperson
2.	Hon'ble Justice (Retd.) Shri Rakesh Kumar Jain	Judicial Member
3.	Hon'ble Justice (Retd.) Shri M. Venugopal	Judicial Member
4.	Hon'ble Justice (Retd) Shri Yogesh Khanna	Judicial Member
5.	Hon'ble Justice (Retd) Shri Sharad Kumar Sharma	Judicial Member
6.	Hon'ble Shri Barun Mitra	Technical Member
7.	Hon'ble Shri Naresh Salecha	Technical Member
8.	Hon'ble Shri Ajai Das Mehrotra	Technical Member
9.	Hon'ble Shri Arun Baroka	Technical Member
10.	Hon'ble Shri Indevar Pandey	Technical Member
11.	Hon'ble Shri Jatindranath Swain	Technical Member

List of the Judicial Members and Technical Members of NCLT
(As on March 31, 2024)

Sl. No.	Name	Designation
1.	Chief Justice Ramalingam Sudhakar	President
2.	Shri H.V. Subba Rao	Judicial Member
3.	Dr. P.S.N. Prasad	Judicial Member
4.	Shri Harnam Singh Thakur	Judicial Member
5.	Shri P. Mohan Raj	Judicial Member
6.	Shri Rohit Kapoor	Judicial Member
7.	Shri Deep Chandra Joshi	Judicial Member
8.	Shri Kishore Vemulpalli	Judicial Member
9.	Shri Bachu Venkat Balaram Das	Judicial Member
10.	Dr. N.V. Ramakrishna Badarinath	Judicial Member
11.	Justice T Krishna Valli (R)	Judicial Member
12.	Shri Kuldip Kumar Kareer	Judicial Member
13.	Bidisha Banerjee	Judicial Member
14.	Shri Praveen Gupta	Judicial Member
15.	Shri Ashok Kumar Bhardwaj	Judicial Member
16.	Shri Sanjiv Jain	Judicial Member
17.	Shri Mahendra Khandelwal	Judicial Member
18.	Shri Shammi Khan	Judicial Member
19.	Shri Manni Sankariah Shanmuga Sundaram	Judicial Member
20.	Mrs. Chitra Ram Hankare	Judicial Member
21.	Shri Rajeev Bhardwaj	Judicial Member
22.	Justice Virendrasingh Gyansingh Bisht (R)	Judicial Member
23.	Mrs. Lakshmi Gurung	Judicial Member
24.	Ms. Reeta Kohli	Judicial Member
25.	Shri KR Saji Kumar	Judicial Member
26.	Shri Jyoti Kumar Tripathi	Judicial Member

Sl. No.	Name	Designation
27.	Shri Khetrabasi Biswal	Judicial Member
28.	Shri Shyam Babu Gautam	Technical Member
29.	Shri Laxmi Narayan Gupta	Technical Member
30.	Shri Satya Ranjan Prasad	Technical Member
31.	Shri Balraj Joshi	Technical Member
32.	Shri Rahul Prasad Bhatnagar	Technical Member
33.	Shri Subrata Kumar Dash	Technical Member
34.	Shri Avinash K. Srivastava	Technical Member
35.	Shri Sameer Kakar	Technical Member
36.	Shri Manoj Kumar Dubey	Technical Member
37.	Shri Kaushalendra Kumar Singh	Technical Member
38.	Smt. Anu Jagmohan Singh	Technical Member
39.	Shri Charan Singh	Technical Member
40.	Shri Atul Chaturvedi	Technical Member
41.	Shri Prabhat Kumar	Technical Member
42.	Shri Ashish Verma	Technical Member
43.	Smt. Madhu Sinha	Technical Member
44.	Dr. Velamur Govindan Venkata Chalapathy	Technical Member
45.	Shri Umesh Kumar Shukla	Technical Member
46.	Shri Venkataraman Subramaniam	Technical Member
47.	Shri Ravichandran Ramasamy	Technical Member
48.	Shri Sanjay Puri	Technical Member
49.	Shri Arvind Devanathan	Technical Member
50.	Shri Anil Raj Chellan	Technical Member
51.	Shri Charanjeet Singh Gulati	Technical Member
52.	Shri Sanjiv Dutt	Technical Member
53.	Shri Rajeev Mehrotra	Technical Member
54.	Dr. Sanjeev Ranjan	Technical Member

STATEMENT- I
STATE/UT-WISE STATUS OF COMPANIES REGISTERED AS ON 31.03. 2024

Sl. No.	State/UT	Registered	Closed	Under Liquidation	Under Struck-off	Dormant u/s 455 of CA, 2013	Active
1.	Andaman & Nicobar	740	183	-	2	6	549
2.	Andhra Pradesh	46,625	15,135	105	1,317	39	30,029
3.	Arunachal Pradesh	1,066	367	1	3	-	695
4.	Assam	18,227	4,919	32	58	-	13,218
5.	Bihar	59,111	13,641	52	4,184	34	41,200
6.	Chandigarh	17,409	8,615	74	99	11	8,610
7.	Chhattisgarh	16,703	4,083	18	52	20	12,530
8.	Dadra & Nagar Haveli	695	172	12	7	-	504
9.	Daman and Diu	484	138	8	36	-	302
10.	Delhi	4,10,313	1,64,528	1,627	3,619	270	2,40,269
11.	Goa	11,086	4,416	31	661	16	5,962
12.	Gujarat	1,42,555	45,522	770	2,815	54	93,394
13.	Haryana	85,174	21,114	165	692	76	63,127
14.	Himachal Pradesh	9,436	3,531	40	109	7	5,749
15.	Jammu & Kashmir	10,307	3,345	31	101	2	6,828
16.	Jharkhand	23,342	5,735	22	725	9	16,851
17.	Karnataka	1,79,259	59,499	826	1,248	170	1,17,516
18.	Kerala	81,177	25,995	339	142	241	54,460
19.	Ladakh	102	28	1	-	-	73
20.	Lakshadweep	41	9	-	-	-	32
21.	Madhya Pradesh	60,700	20,099	146	103	26	40,326
22.	Maharashtra	5,14,640	1,82,654	3,023	3,020	378	3,25,565
23.	Manipur	1,953	422	-	11	2	1,518
24.	Meghalaya	1,338	504	8	7	2	817
25.	Mizoram	386	96	-	-	1	289
26.	Nagaland	947	378	1	3	-	565
27.	Odisha	39,687	12,685	92	183	173	26,554
28.	Puducherry	3,968	2,122	13	3	2	1,828
29.	Punjab	42,669	17,301	181	205	24	24,958
30.	Rajasthan	86,563	28,384	159	314	27	57,679
31.	Sikkim	2	1	-	-	-	1
32.	Tamil Nadu	1,95,031	80,991	740	1,597	206	1,11,497
33.	Telangana	1,57,064	56,703	377	1,456	88	98,440
34.	Tripura	1,250	273	0	6	1	970
35.	Uttar Pradesh	1,89,487	51,834	292	1,384	108	1,35,869
36.	Uttarakhand	15,236	3,478	18	432	9	11,299
37.	West Bengal	2,38,243	92,744	1,181	2,428	468	1,41,422
Total		26,63,016	9,31,644	10,385	27,022	2,470	16,91,495

STATEMENT-II
REGISTRATION OF COMPANIES DURING 2023-24
(REGION/STATE-WISE DISTRIBUTION)

(Paid up capital in ₹ crore)

Region/State	Private		Public		Total	
	Number	Paid up Capital	Number	Paid up Capital	Number	Paid up Capital
NORTHERN REGION	60,939	5,754.39	699	485.70	61,638	6,240.09
Chandigarh	621	57.43	6	7.62	627	65.05
Delhi	16,802	2,246.21	200	202.15	17,002	2,448.36
Haryana	9,438	1,340.61	74	156.71	9,512	1,497.32
Himachal Pradesh	769	31.25	13	1.45	782	32.70
Jammu & Kashmir	1,430	48.16	3	0.16	1,433	48.32
Ladakh	-	-	-	-	-	-
Punjab	3,059	445.37	22	4.43	3,081	449.81
Rajasthan	6,804	390.00	90	9.97	6,894	399.96
Uttar Pradesh	20,347	1,107.93	256	89.33	20,603	1,197.26
Uttarakhand	1,669	87.43	35	13.88	1,704	101.31
EASTERN REGION	22,772	1,582.50	325	413.58	23,097	1,996.08
Arunachal Pradesh	206	5.09	1	0.10	207	5.19
Assam	1,805	161.19	47	5.59	1,852	166.78
Bihar	6,217	205.45	78	10.03	6,295	215.49
Jharkhand	2,116	339.16	30	3.46	2,146	342.61
Manipur	218	3.78	-	-	218	3.78
Meghalaya	82	1.16	1	6.26	83	7.42
Mizoram	71	0.89	4	0.42	75	1.31
Nagaland	146	4.86	1	0.08	147	4.94
Sikkim	-	-	-	-	-	-
Odisha	3,210	142.26	6	101.41	3,216	243.67
Tripura	171	3.74	4	0.30	175	4.04
West Bengal	8,530	714.92	153	285.93	8,683	1,000.85
WESTERN REGION	49,677	7,716.79	859	6,861.24	50,536	14,578.02
Chhattisgarh	1,607	308.83	13	1.10	1,620	309.92
Dadra & Nagar Haveli	19	1.49	-	-	19	1.49
Daman and Diu	32	1.12	-	-	32	1.12
Goa	628	73.32	5	0.63	633	73.95
Gujarat	10,027	2,225.27	178	504.94	10,205	2,730.21
Madhya Pradesh	5,368	366.98	63	37.21	5,431	404.19
Maharashtra	31,996	4,739.78	600	6,317.36	32,596	11,057.14
SOUTHERN REGION	49,685	7,474.25	356	638.93	50,041	8,113.19
Andaman and Nicobar	85	2.76	1	0.10	86	2.86
Andhra Pradesh	3,677	138.49	12	0.90	3,689	139.40
Karnataka	14,786	2,416.89	84	119.69	14,870	2,536.57
Kerala	6,165	280.00	95	16.56	6,260	296.56
Lakshadweep	8	0.13	-	-	8	0.13
Puducherry	186	7.48	2	0.20	188	7.68
Tamil Nadu	12,515	2,192.45	121	485.81	12,636	2,678.27
Telangana	12,263	2,436.05	41	15.67	12,304	245.72
Grand Total	1,83,073	22,527.93	2,239	8,399.45	1,85,312	30,927.38

STATEMENT-III
REGISTRATION OF GOVERNMENT COMPANIES LIMITED BY SHARES DURING 2023-24
(REGION/STATE-WISE DISTRIBUTION)

(Authorised Capital in ₹ crore)

Region/State	Private		Public		Total	
	Number	Authorized Capital	Number	Authorized Capital	Number	Authorized Capital
NORTHERN REGION	7	426.00	53	582.00	60	1,008.00
Chandigarh	-	-	-	-	-	-
Delhi	1	411.00	47	391.33	48	802.33
Haryana	-	-	3	140.00	3	140
Himachal Pradesh	1	0.15	1	0.10	2	0.25
Jammu & Kashmir	1	0.001	-	-	1	0.001
Ladakh	-	-	-	-	-	-
Punjab	-	-	-	-	-	-
Rajasthan	2	5.01	-	-	2	5.01
Uttar Pradesh	2	10.1	-	-	2	10.10
Uttarakhand	0	0.00	2	50.10	2	50.10
EASTERN REGION	3	645.00	2	2,001.00	5	2,646.00
Arunachal Pradesh	1	0.1	-	-	1	0.10
Assam	1	500.00	-	-	1	500.00
Bihar	-	-	-	-	-	-
Jharkhand	-	-	-	-	-	-
Manipur	-	-	-	-	-	-
Meghalaya	-	-	-	-	-	-
Mizoram	-	-	-	-	-	-
Nagaland	-	-	-	-	-	-
Odisha	1	145.00	2	2,001.00	3	2,146.00
Sikkim	-	-	-	-	-	-
Tripura	-	-	-	-	-	-
West Bengal	-	-	-	-	-	-
WESTERN REGION	36	281.00	9	5,679.00	45	5,960.00
Chhattisgarh	-	-	-	-	-	-
Dadra & Nagar Haveli	-	-	-	-	-	-
Daman and Diu	-	-	-	-	-	-
Goa	-	-	-	-	-	-
Gujarat	4	20.02	3	5400.01	7	5420.03
Madhya Pradesh	2	10.01	-	-	2	10.01
Maharashtra	30	250.53	6	279.01	36	529.54
SOUTHERN REGION	9	81.45	9	22,033.00	18	22,115.00
Andaman and Nicobar	-	-	-	-	-	-
Andhra Pradesh	2	0.20	-	-	2	0.20
Karnataka	2	10.10	2	3.10	4	13.20
Kerala	-	-	2	20.00	2	20.00
Lakshadweep	-	-	-	-	-	-
Puducherry	-	-	-	-	-	-
Tamil Nadu	5	71.15	4	22,010.00	9	22,081.15
Telangana	-	-	1	0.30	1	0.30
Grand Total	55	1,433.00	73	30,295.00	128	31,728.00

STATEMENT-IV
REGISTRATION OF NON-GOVERNMENT COMPANIES LIMITED BY SHARES DURING 2023-24
(REGION/STATE-WISE DISTRIBUTION)

(Authorised Capital in ₹ crore)

Region/State	Private		Public		Total	
	Number	Authorized Capital	Number	Authorized Capital	Number	Authorized Capital
NORTHERN REGION	60,621	13,962.40	634	2,480.63	61,255	16,443.03
Chandigarh	618	94.02	6	8.01	624	102.03
Delhi	16,714	6,581.86	150	238.94	16,864	6,820.80
Haryana	9,394	2,594.74	71	2,001.56	9,465	4,596.30
Himachal Pradesh	760	71.60	12	2.61	772	74.21
Jammu & Kashmir	1,421	172.34	3	0.30	1,424	172.64
Ladakh	-	-	-	-	-	-
Punjab	3,046	1,060.51	21	18.12	3,067	1,078.63
Rajasthan	6,766	691.27	86	81.75	6,852	773.02
Uttar Pradesh	20,241	2,469.89	252	124.48	20,493	2,594.37
Uttarakhand	1,661	226.17	33	4.86	1,694	231.03
EASTERN REGION	22,637	4,041.92	321	576.09	22,958	4,618.01
Arunachal Pradesh	203	22.05	1	0.15	204	22.20
Assam	1,790	288.97	47	10.40	1,837	299.37
Bihar	6,182	573.44	78	17.35	6,260	590.79
Jharkhand	2,103	556.66	30	13.02	2,133	569.68
Manipur	217	22.07	-	-	217	22.07
Meghalaya	80	34.63	1	50.00	81	84.63
Mizoram	70	4.58	4	1.36	74	5.94
Nagaland	144	18.36	1	2.00	145	20.36
Odisha	3,201	550.89	4	0.55	3,205	551.44
Sikkim	-	-	-	-	-	-
Tripura	169	17.90	4	0.60	173	18.50
West Bengal	8,478	1,952.37	151	480.66	8,629	2433.03
WESTERN REGION	49,177	24,895.00	813	13,345.00	49,990	38,240.00
Chhattisgarh	1,597	567.23	10	13.00	1,607	580.23
Dadra & Nagar Haveli	19	6.62	-	-	19	6.62
Daman and Diu	32	1.98	-	-	32	1.98
Goa	627	137.02	5	2.71	632	139.73
Gujarat	9,950	7,610.66	162	721.01	10,112	8,331.67

Region/State	Private		Public		Total	
	Number	Authorized Capital	Number	Authorized Capital	Number	Authorized Capital
Madhya Pradesh	5,341	931.23	61	60.48	5,402	991.71
Maharashtra	31,611	15,640.05	575	12,547.90	32,186	28,187.95
SOUTHERN REGION	49,340	18,732.79	343	1,403.14	49,683	20,135.92
Andaman & Nicobar	85	17.46	1	0.15	86	17.61
Andhra Pradesh	3,653	386.02	12	3.57	3,665	389.59
Karnataka	14,711	4,035.63	81	127.70	14,792	4,163.33
Kerala	6,140	769.55	93	25.62	6,233	795.16
Lakshadweep	8	0.71	-	-	8	0.71
Puducherry	182	20.45	2	0.25	184	20.70
Tamil Nadu	12,357	4,451.95	114	1200.29	12,471	5,652.24
Telangana	12,204	9,051.02	40	45.56	12,244	9,096.58
Grand Total	1,81,775	61,632.00	2,111	17,805.00	1,83,886	79,437.00

STATEMENT-V
NUMBER OF COMPANIES CLOSED AND UNDER LIQUIDATION AS ON 31.03.2024
(REGION/STATE-WISE DISTRIBUTION)

State/UT	Closed companies during FY 2023-24				No. of Companies under Liquidation
	Liquidated /Dissolved	Defunct/ Struck-off	Amalgamated/ Merged	Converted to LLP & Dissolved	
NORTHERN REGION	969	2,85,368	7,734	8,087	2,588
Chandigarh	39	8,370	92	114	74
Delhi	582	1,52,508	5,973	5,465	1,627
Haryana	67	20,212	575	260	165
Himachal Pradesh	4	3,452	61	14	40
Jammu & Kashmir	6	3,317	18	4	31
Ladakh	-	28	-	-	1
Punjab	84	16,836	233	148	181
Rajasthan	120	26,792	229	1,243	159
Uttar Pradesh	65	50,435	531	803	292
Uttarakhand	2	3,418	22	36	18
EASTERN REGION	919	1,15,107	10,269	5,470	1,389
Arunachal Pradesh	-	365	-	2	1
Assam	15	4,576	135	193	32
Bihar	21	13,562	30	28	52
Jharkhand	16	5,664	27	28	22
Manipur	-	419	1	2	-
Meghalaya	2	487	8	7	8
Mizoram	-	96	-	-	-
Nagaland	-	375	1	2	1
Odisha	111	12,434	120	20	92
Sikkim	-	1	-	-	-
Tripura	-	272	1	-	-
West Bengal	754	76,856	9,946	5,188	1,181
WESTERN REGION	7,019	2,29,627	11,505	8,933	4,008
Chhattisgarh	8	3,870	94	111	18
Dadra & Nagar Haveli	1	156	10	5	12
Daman and Diu	2	114	18	4	8
Goa	13	4,147	203	53	31
Gujarat	283	40,968	2,396	1,875	770
Madhya Pradesh	20	19,534	235	310	146
Maharashtra	6,692	1,60,838	8,549	6,575	3,023
SOUTHERN REGION	3,595	2,30,017	4,737	2,288	2,400
Andaman & Nicobar	-	183	-	-	-
Andhra Pradesh	23	14,812	169	131	105
Karnataka	446	57,134	1,247	672	826
Kerala	1,485	24,238	165	107	339
Lakshadweep	-	9	-	-	-
Puducherry	11	2,074	34	3	13
Telangana	216	54,631	1,082	774	377
Tamil Nadu	1,414	76,936	2,040	601	740
Grand Total	12,502	8,60,119	34,245	24,778	10,385

STATEMENT-VI
NUMBER OF COMPANIES CLOSED AND UNDER LIQUIDATION DURING FINANCIAL YEAR 2023-24
(REGION/STATE-WISE DISTRIBUTION)

Closed companies during FY 2023-24					No. of Companies under Liquidation during FY 2023-24
State/UT	No. of Companies Liquidated/ Dissolved	No. of Companies Defunct/ Struck-off	No. of Companies Amalgamated/ Merged	No. of Companies Converted to LLP and Dissolved	
NORTHERN REGION	268	4,642	683	1,095	1,158
Chandigarh	10	50	17	14	23
Delhi	179	2,153	449	671	774
Haryana	26	588	131	50	101
Himachal Pradesh	1	28	3	1	19
Jammu & Kashmir	1	31	1	-	13
Ladakh	-	-	-	-	-
Punjab	27	125	29	28	71
Rajasthan	13	393	11	159	69
Uttar Pradesh	11	1,201	36	163	86
Uttarakhand	-	73	6	9	2
EASTERN REGION	93	1,290	924	401	389
Arunachal Pradesh	-	4	-	-	-
Assam	2	90	8	24	19
Bihar	3	189	2	3	15
Jharkhand	3	184	-	3	9
Manipur	-	4	-	-	0
Meghalaya	1	7	-	2	7
Mizoram	-	2	-	-	-
Nagaland	-	6	-	-	-
Odisha	7	81	10	2	26
Sikkim	-	-	-	-	-
Tripura	-	4	-	-	0
West Bengal	77	719	904	367	313
WESTERN REGION	367	4,556	890	902	1,428
Chhattisgarh	7	67	28	14	14
Dadra & Nagar Haveli	1	1	1	-	12
Daman and Diu	-	12	-	-	4
Goa	2	76	3	4	16
Gujarat	94	640	166	193	229
Madhya Pradesh	8	469	16	55	59
Maharashtra	255	3,291	676	636	1,094
SOUTHERN REGION	312	5,382	356	255	792
Andaman & Nicobar	-	6	-	-	-
Andhra Pradesh	13	402	9	19	52
Karnataka	99	2,120	105	76	180
Kerala	5	455	14	12	50
Lakshadweep	-	2	-	-	-
Puducherry	-	18	2	1	7
Tamil Nadu	117	646	138	74	317
Telangana	78	1733	88	73	186
Grand Total	1,040	15,870	2,853	2,653	3,767

STATEMENT-VII
NON-GOVERNMENT COMPANIES STRUCK-OFF DURING 2023-24
(STATE-WISE DISTRIBUTION)

(Paid up Capital in ₹ crore)

State/UT	Private		Public		Total	
	Number	Paid-up Capital	Number	Paid-up Capital	Number	Paid-up Capital
NORTHERN REGION	4,489	513.81	149	78.61	4,638	592.42
Chandigarh	49	3.02	1	0.15	50	3.17
Delhi	2,091	337.15	59	21.33	2,150	358.48
Haryana	577	47.02	11	8.52	588	55.54
Himachal Pradesh	27	0.48	1	0.01	28	0.49
Jammu & Kashmir	30	0.91	1	0.05	31	0.96
Ladakh	-	-	-	-	-	-
Punjab	118	29.58	7	1.38	125	30.96
Rajasthan	379	13.61	14	1.87	393	15.48
Uttar Pradesh	1,153	74.00	47	44.37	1,200	118.37
Uttarakhand	65	8.04	8	0.93	73	8.97
EASTERN REGION	1,224	110.67	60	50.11	1,284	160.78
Arunachal Pradesh	3	0.02	1	14.80	4	14.82
Assam	81	9.24	6	8.94	87	18.18
Bihar	183	7.17	5	0.46	188	7.63
Jharkhand	178	9.88	6	13.53	184	23.41
Manipur	4	0.13	-	-	4	0.13
Meghalaya	6	1.59	1	1.53	7	3.12
Mizoram	2	0.02	-	-	2	0.02
Nagaland	4	0.27	1	0.05	5	0.32
Odisha	76	8.97	5	0.88	81	9.85
Sikkim	-	-	-	-	-	-
Tripura	4	0.06	-	-	4	0.06
West Bengal	683	73.32	35	9.92	718	83.24
WESTERN REGION	4,428	518.06	128	85.60	4,556	603.66
Chhattisgarh	64	6.43	3	0.43	67	6.86
Dadra & Nagar Haveli	-	-	1	0.02	1	0.02
Daman and Diu	11	0.65	1	0.05	12	0.70
Goa	75	6.82	1	0.01	76	6.83
Gujarat	625	28.66	15	8.48	640	37.14
Madhya Pradesh	454	27.82	15	2.22	469	30.04
Maharashtra	3,199	447.68	92	74.39	3,291	522.07
SOUTHERN REGION	5,294	772.10	87	31.23	5,381	803.33
Andaman & Nicobar	6	0.10	-	-	6	0.10
Andhra Pradesh	395	148.25	7	3.17	402	151.42
Karnataka	2,103	311.44	17	1.50	2,120	312.94
Kerala	433	18.47	22	3.00	455	21.47
Lakshadweep	2	0.02	-	-	2	0.02
Puducherry	15	0.40	3	5.19	18	5.59
Tamil Nadu	639	77.01	7	2.70	646	79.71
Telangana	1,701	216.41	31	15.67	1,732	232.08
Grand Total	15,435	1,914.64	424	245.55	15,859	2160.19

STATEMENT-VIII
NUMBER OF ACTIVE COMPANIES AS ON 31.03.2024 (STATE-WISE DISTRIBUTION)

(Authorised Capital in ₹ crore)

State/UT	Private		Public		Total	
	Number	Authorized Capital	Number	Authorized Capital	Number	Authorized Capital
NORTHERN REGION	5,32,304	10,51,911.15	21,607	22,56,636.63	5,54,461	33,08,547.78
Chandigarh	8,052	8,099.86	558	5,998.72	8,610	14,098.58
Delhi	2,30,350	6,85,169.23	9,919	11,11,955.99	2,40,269	17,97,125.22
Haryana	61,720	2,03,608.80	1,407	3,34,737.40	63,127	5,38,346.20
Himachal Pradesh	5,434	10,334.38	315	22,764.65	5,749	33,099.03
Jammu & Kashmir	6,689	12,833.29	139	2,955.66	6,828	15,788.94
Ladakh	71	29.59	2	5.04	73	34.63
Punjab	23,449	23,463.20	1,509	98,356.46	24,958	1,21,819.66
Rajasthan	55,164	31,396.95	2,515	1,40,281.47	57,679	1,71,678.42
Uttar Pradesh	1,30,597	69,761.12	5,272	5,19,763.07	1,35,869	5,89,524.19
Uttarakhand	10,778	7,214.72	521	19,818.17	11,299	27,032.90
EASTERN REGION	2,32,048	2,45,032.06	12,052	5,00,654.30	2,44,100	7,45,686.36
Arunachal Pradesh	670	735.81	25	902.72	695	1,638.53
Assam	12,444	13,483.24	774	41,106.04	13,218	54,589.28
Bihar	39,796	13,369.66	1,404	98,639.67	41,200	1,12,009.33
Jharkhand	16,456	21,309.98	395	34,875.06	16,851	56,185.05
Manipur	1,441	517.68	77	405.91	1,518	923.59
Meghalaya	723	1,239.93	94	17,396.34	817	18,636.28
Mizoram	277	122.26	12	48.76	289	174.02
Nagaland	538	527.66	27	91.76	565	619.42
Odisha	25,809	28,356.35	745	66,067.65	26,554	94,424
Sikkim	1	0.01	-	-	1	0.01
Tripura	911	398.82	59	3,376.54	970	3,775.36
West Bengal	1,32,982	1,64,970.65	8,440	2,37,743.83	1,41,422	4,02,714.48
WESTERN REGION	4,54,096	14,54,798.35	24,487	29,88,165.61	4,78,583	44,42,963.96
Chhattisgarh	12,056	13,246.14	474	49,093.50	12,530	62,339.64
Dadra & Nagar Haveli	440	1,109.62	64	5,878.07	504	6,987.69
Daman and Diu	256	850.06	46	932.81	302	1,782.87
Goa	5,769	7667.74	193	5,239.96	5,962	12,907.70
Gujarat	87,996	3,46,721.17	5,398	10,51,849.58	93,394	13,98,570.75
Madhya Pradesh	38,724	34,776.21	1,602	1,54,606.49	40,326	1,89,382.70
Maharashtra	3,08,855	10,50,427.41	16,710	17,20,565.21	3,25,565	27,70,992.62
SOUTHERN REGION	4,00,800	9,78,825.32	13,551	9,32,416.75	4,14,351	19,11,242.07

State/UT	Private		Public		Total	
	Number	Authorized Capital	Number	Authorized Capital	Number	Authorized Capital
Andaman & Nicobar	543	198.37	6	3.10	549	201.47
Andhra Pradesh	29,196	54,910.18	833	69,248.36	30,029	1,24,158.54
Karnataka	1,15,342	3,66,680.67	2,174	2,96,013.21	1,17,516	6,62,693.88
Kerala	51,725	40,770.99	2,735	39,773.27	54,460	80,544.25
Lakshadweep	30	12.62	2	-	32	12.62
Puducherry	1,767	5,692.92	61	659.46	1,828	6,352.38
Tamil Nadu	1,06,900	3,18,552.57	4,597	3,16,815.41	1,11,497	6,35,367.98
Telangana	95,297	1,92,007.00	3,143	2,09,903.95	98,440	4,01,910.95
Grand Total	16,19,248	37,30,566.88	71,697	66,77,873.29	16,91,495	1,04,08,440.16

STATEMENT-IX
ECONOMIC ACTIVITY-WISE ACTIVE COMPANIES AS ON 31.03.2024

(Paid up Capital in ₹ crore)

Sl. No.	Economic Activity	Private		Public		Total	
		Number	Paid Up Capital	Number	Paid Up Capital	Number	Paid Up Capital
I	Agriculture and Allied Activities	78,222	29,333.62	2,386	22,510.14	80,608	51,843.76
II	Industry	4,77,895	9,86,080.97	24,411	20,31,140.91	5,02,306	30,17,221.88
1	Manufacturing	3,21,149	6,34,284.44	17,732	8,53,975.11	3,38,881	14,88,259.54
2	Construction	1,24,986	1,61,609.36	4,125	2,53,170.79	1,29,111	4,14,780.16
3	Electricity, Gas & Water companies	18,174	1,49,223.82	1,836	8,71,734.15	20,010	10,20,957.97
4	Mining & Quarrying	13,586	40,963.35	718	52,260.86	14,304	93,224.21
III	Services	10,58,049	11,51,589.47	44,974	14,03,861.45	11,03,023	25,55,450.92
1	Business Services	4,64,067	4,67,240.48	9,421	5,97,952.55	4,73,488	10,65,193.03
2	Trading	2,13,405	2,31,476.44	5,583	55,645.51	2,18,988	2,87,121.95
3	Real Estate and Renting	82,317	91,259.90	2,556	25,986.73	84,873	1,17,246.63
4	Community, personal & Social Services	1,88,846	90,742.66	5,606	1,58,921.41	1,94,452	249,664.07
5	Finance	49,913	1,24,416.10	20,135	3,16,366.84	69,328	4,40,782.94
6	Transport, storage, and Communications	58,851	1,43,556.80	1,514	2,01,260.98	60,365	3,44,817.78
7	Insurance	1,370	2,897.09	159	47,727.43	1,529	50,624.52
IV	Others	5,082	7,238.46	476	4,597.00	5,558	11,835.46
Grand Total		16,19,248	21,74,242.52	72,247	34,62,109.50	16,91,495	56,36,352.02

STATEMENT-X
ACTIVE COMPANIES 1956-57 TO 2023-24

(Paid up Capital in ₹ crore)

As on March 31	Companies Limited by Shares						No. of Cos. with Unlimite d Liability	No. of Cos. Limited by Guarantee	No. of Foreign Cos. as defined under S. 591 of CA, 1956			
	Government Companies		Non-Government Companies		Total Companies							
	Number	Paid up Capital	Number	Paid up Capital	Number	Paid up Capital						
1957	74	73	29,283	1,005	29,357	1,078	-	1,364	551			
1960	125	477	26,772	1,142	26,897	1,619	-	1,180	565			
1965	183	1,115	26,038	1,728	26,221	2,843	-	1,162	582			
1970	282	1,791	28,727	2,300	29,009	4,091	-	1,206	561			
1975	573	4,966	40,007	3,235	40,580	8,201	4	1,326	510			
1980	825	10,070	55,668	4,536	56,493	14,607	78	1,447	315			
1985	980	22,447	1,08,329	8,150	1,09,309	30,597	295	1,677	324			
1990	1,160	47,451	2,00,968	17,193	2,02,128	64,643	303	2,041	469			
1995	1,199	73,300	3,52,093	62,719	3,53,292	1,36,019	375	2,416	619			
2000	1,245	1,02,850	5,41,189	2,15,960	5,42,434	3,18,810	449	2,824	1,045			
2001	1,266	1,09,746	5,67,834	2,47,501	5,69,100	3,57,247	461	2,918	1,141			
2002	1,261	1,20,505	5,87,985	2,85,248	5,89,246	4,05,753	479	3,007	1,285			
2003	1,283	1,30,482	6,10,872	3,26,576	6,12,155	4,57,059	490	3,108	1,497			
2004	1,309	1,46,358	6,40,203	3,52,433	6,41,512	4,98,791	496	3,244	1,654			
2005	1,328	1,55,814	6,78,321	4,98,208	6,79,649	6,54,022	496	3,432	1,840			
2006	1,352	1,67,614	7,30,817	4,51,538	7,32,169	6,19,152	498	3,605	2,040			
2007	1,669	1,99,269	7,42,009	5,07,291	7,43,678	7,06,560	520	3,846	2,310			
2008	1,628	2,53,124	7,67,517	6,70,904	7,69,145	9,24,028	559	4,039	2,609			
2009	1,591	2,29,939	7,85,183	6,89,004	7,86,774	9,18,943	639	13,014	2,903			
2010	1,642	2,77,258	8,34,218	8,67,867	8,35,860	11,45,125	678	7,577	3,050			
2011	1,316	3,37,421	7,13,239	10,28,493	7,14,555	13,65,914	437	3,600	3,127			
2012	1,349	3,96,670	7,99,412	12,26,965	8,00,761	16,23,635	428	3,956	3,191			
2013	1,381	4,46,278	8,82,230	13,65,611	8,83,611	18,11,889	431	4,242	2,554			
2014	1,375	5,32,785	9,45,276	15,85,444	9,46,651	21,18,229	375	5,407	3,240			
2015	1,417	5,52,085	10,14,184	17,43,884	10,15,601	22,95,969	395	6,015	3,314			
2016	1,516	6,67,021	10,80,513	19,38,461	10,82,029	26,05,482	397	6,354	3,336			
2017	1,618	9,36,035	11,60,563	22,17,978	11,62,181	31,54,013	388	6,734	3,361			
2018	1,924	10,93,005	11,58,021	25,02,059	11,59,945	35,95,064	435	7,478	3,372			
2019	2,011	13,16,476	11,47,156	22,82,619	11,49,167	35,99,095	317	6,890	3,376			
2020	2,054	20,28,210	11,89,838	57,37,341	11,91,892	77,65,551	306	7,445	4,894			
2021	2,115	21,88,890	13,34,119	60,74,828	13,36,234	82,63,717	306	8,317	4,979			
2022	2,171	15,18,715	14,26,201	33,97,761	14,28,372	49,16,476	297	9,376	5,051			
2023	2,197	18,82,483	15,07,080	36,60,066	15,09,277	55,42,549	293	10,212	5,111			
2024	2,301	19,31,963	16,77,284	36,99,808	16,79,585	56,31,772	306	11,604	5,164			

STATEMENT-XI

**ROC-WISE STATEMENT SHOWING THE STATISTICS OF PROSECUTION
FOR THE PERIOD 01.04.2023 TO 31.03.2024**

Name of the RoCs	Cases Pending as on 01.04.23	No. of Companies Involved	Cases Launched During 01.04.23 to 31.03.24	No. of Companies Involved	Conviction	Acquittal	Withdrawn	Disposed off other wise	Disposed off Total	Amount of Cost Awarded (in ₹)	Amount of Fine Imposed (in ₹)	No. of Cases Pending as on 31.03.24
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Delhi	1,279	973	154	41	107	0	79	137	323	1,16,70,337	1,16,70,337	1,110
Kanpur	1,695	669	238	73	0	0	44	59	103	-	15,86,400	1,830
Chandigarh	122	95	16	6	17	0	0	28	45	-	16,90,000	93
Himachal Pradesh	56	55	5	2	15	0	0	24	39	-	7,35,000	22
Uttarakhand	31	12	10	4	0	0	0	6	6	1,50,000	1,50,000	35
Jammu	55	20	1	1	0	0	4	9	14	-	25,000	42
West Bengal	15,523	9,305	280	265	96	6	4,534	317	4,953	27,22,750	54,45,500	10,850
Odisha	1,821	870	29	17	29	0	89	219	337	4,51,880	11,16,700	1,513
Patna	2,769	1,009	54	50	57	0	573	2	632	1,23,117	2,46,234	2,191
Jharkhand	75	67	4	4	0	0	0	5	5	-	-	74
Hyderabad	293	14	9	6	0	0	0	3	3	-	-	299
Bangalore	88	44	39	19	6	1	0	7	14	20,000	3,70,000	113
Vijayawada	2	2	0	0	0	0	0	0	0	-	-	2
Chennai	763	121	90	14	45	55	167	3	270	4,20,000	20,09,065	583
Coimbatore	135	68	4	1	8	0	1	1	10	-	1,25,000	129
Kerala	248	88	1	1	70	9	21	0	100	7,37,100	1,22,55,300	149
Puducherry	35	17	9	8	2	0	6	0	8	-	20,000	36
Mumbai	3,757	1,593	139	136	0	0	0	116	116	-	-	3,780
Pune	1,245	583	68	21	9	0	261	0	270	-	33,500	1,043
Goa	282	118	46	27	1	0	63	1	65	-	3,86,000	263
Guwahati	444	243	69	18	0	0	62	60	122	-	43,25,000	391

Name of the RoCs	Cases Pending as on 01.04.23	No. of Companies Involved	Cases Launched During 01.04.23 to 31.03.24	No. of Companies Involved	Conviction	Acquittal	Withdrawn	Dispensed off other wise	Disposed off Total	Amount Awarded (in ₹)	Cost	Amount of Fine Imposed (in ₹)	No. of Cases Pending as on 31.03.24
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Gujarat	2,364	1,503	194	64	71	0	241	29	341	-	32,43,990	2,217	
Madhya Pradesh	1,347	780	228	87	3	0	200	8	211	1,25,000	5,60,040	1,364	
ROC-cum-OL, Rajasthan	360	141	17	7	46	2	10	58	116	1,68,000	19,22,668	261	
ROC-cum-OL, Chhattisgarh	232	141	10	7	4	1	4	0	9	75,000	4,46,368	233	
Total	35,021	18,531	1,714	879	587	74	6,359	1,092	8,112	1,66,63,184.0	4,83,62,102.0	28,623	
										0	0	0	

