

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
NOTIFICATION

New Delhi, the 16th February, 2018

G.S.R_(E)- In exercise of the powers conferred by sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Audit and Auditors) Rules, 2014, namely: -

1. (1) These rules may be called the Companies (Audit and Auditors) Amendment Rules, 2018.
(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Companies (Audit and Auditors) Rules, 2014, in the Annexure, for Forms ADT-1 and ADT-2, the following forms shall be substituted, namely:-

FORM NO. ADT-1

[Pursuant to section 139 of the Companies Act, 2013 and Rule 4(2) of the Companies (Audit and Auditors) Rules, 2014]



Notice to the Registrar by company for appointment of auditor

Form language English Hindi

Refer instruction kit for Filing the form.

1 (a) *Corporate identity number (CIN) of company

Pre-Fill

(b) Global location number (GLN) of company

2 (a) Name of the company

(b) Address of the
registered office
of the company

(c) *email id of the company

3. (a) *Whether company is falling under any class of companies as per section 139(2) Yes No

3 (b) Nature of appointment

4. *Whether joint auditors have been appointed Yes No

*Number of auditor(s) appointed

l. (a) *Category of auditor Individual Auditor's firm

(b) *Income-tax permanent account number of auditor or auditor's firm

(c) *Name of the auditor or auditor's firm

(d) *Membership number of auditor or auditor's firm's registration number

(e) *Address of the auditor: Line I

or auditor's firm Line II

*City

*State

Country

*Pin code

*e-mail ID of the auditor or auditor's firm

(f) *Period of accounts for which appointed From (DD/MM/YYYY)
To (DD/MM/YYYY)

(g) *Number of financial year(s) to which appointment relates

(h) *Whether the appointment of auditor is within the limit of twenty companies as specified in sub section 3(g) of section 141 Yes No

(i) Specify the tenure of previous appointment(s) of the auditor or auditor's firm or its member in the same company in which audit was conducted or is functioning (excluding previous years having break of five or more years as specified in Rule 6)

*Number of financial year(s)

S. No.	Person appointed as auditor	Financial year Start date	Financial year End date

5. (a) * Whether auditor(s) have been appointed in Annual general meeting (AGM) Yes No

(b) If yes, date of AGM (DD/MM/YYYY)

6. *Date of appointment (DD/MM/YYYY)

7. (a) *Whether auditor is appointed due to casual vacancy in the office of auditor Yes No

(b) *Specify the SRN of relevant form

(c) *Person vacated the office Individual Auditor's firm

(d) *Mention the membership number of auditor or Registration number of auditor's firm who has vacated the office

(e) *Mention the date of such vacancy

(f) *Reasons of the casual vacancy

Attachments

1. Copy of the intimation sent by company;
2. *Copy of written consent given by auditor;
3. *Copy of resolution passed by the company;
4. Copy of the letter of appointment from C&AG
5. Copy of the order of the Tribunal
6. Optional attachments, if any.

Attach

Attach

Attach

Attach

Attach

Attach

List of attachments

Remove Attachments

Declaration

I am authorized by the Board of Directors of the Company vide resolution number *

dated* to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed.

*To be digitally signed by DSC Box

*Designation

*Director identification number of the director; or

DIN or PAN of the manager/CEO/CFO; or

Membership number of the Company Secretary

Note: Attention is also drawn to provisions of Section 448 of the Companies Act which provide for punishment for false statement.

Check Form

This eForm has been taken on file maintained by the registrar of companies through electronic mode and on the basis of statement of correctness given by the company

FORM NO. ADT-2

[Pursuant to section 140(1) of the Companies Act, 2013 and rule 7(1) of the Companies (Audit and Auditors) Rules, 2014]



सत्यमेव जयते

Application for removal of auditor(s) from his/their office before expiry of term

Form language English Hindi

Refer instruction kit for details.

1. *(a) Corporate identity number (CIN) of the company

Pre-fill

(b) Global location number (GLN) of company

2. (a) Name of the company

(b) Address of the registered office of the company

(c) *email ID of the company

3. *Details of the application clearly indicating the grounds for seeking removal of auditor

4. *Whether the accounts have been qualified during last three years Yes No Not applicable

If Yes, give details

5. *Details of opportunity given to auditor concerned for being heard

6. *Whether any civil or criminal proceedings are pending between the company and the concerned officers

Yes No

If yes, give complete details

7. (a) *Date of appointment of the concerned auditor

(b) *SRN of relevant form filed for appointment of the auditor

(c) *Category of auditor Individual Auditor's firm

(d) *Membership number of the auditor or Registration number of the firm

(e) *Period for which the auditor was appointed

From

to

8. *Whether any special notice has been received for removal of auditors Yes No

If yes, mention the date of receipt of notice

Percentage of capital held by the members giving such notice or percentage of the number of members in case of company limited by members

9. *Whether all due audit fee has been paid to the concerned auditors Yes No

If no mention the amount of arrears

10. Details of other services been rendered by such auditors to the company

11. *Pendency of Audit i.e. number of financial years for which audit is pending

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12. *Stage of accounts of the company for each of such financial year which is yet to be approved by the Board or approved by the Board but yet to be handed over to auditors or approved by the Board, handed over to auditors but audit not yet completed or audit completed, draft report not yet given by the auditors.

Financial year end date	State of accounts	Particulars

13. *Whether there is any dispute with regard to the Books of Accounts in the possession of auditors but not delivered back to the company Yes No

Attachments

- *Details of the grounds for seeking removal of auditor
- *copy of special resolution
- Optional attachments, if any

Attach

Attach

List of attachments

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Remove Attachments

Declaration

I am authorized by the Board of Directors of the Company vide resolution nu

*dated to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I also declare that all the information given herein above is true, correct and complete including the attachments to this form and nothing material has been suppressed.

*To be digitally signed b, DSC Box

*Designation

*Director identification number of the director; or
DIN or PAN of the manager or CEO or CFO; or
Membership number of the Company Secretary

Note: Attention is also drawn to provisions of Section 448 and section 449 which provide for punishment for false statement and false evidence.

For office use only :

eForm Service request number (SRN) eForm filing date (DD/MM/YYYY)

Digital signature of the authorising officer

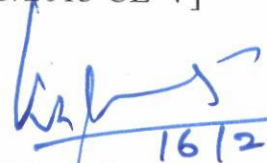
This e-Form is hereby approved

This e-Form is hereby rejected

Date of signing

(DD/MM/YYYY)

[F. No. 1/33/2013 CL-V]


16/2/18

K.V.R.Murty Jt. Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary Part II, Section 3, Sub-section (i) *vide* notification number G.S.R. 246(E) dated the 31st March, 2014 and subsequently amended *vide* the following notifications, namely:-

Serial Number	Notification Number	Notification Date
1.	G.S.R. 722 (E)	14-10-2014
2.	G.S.R. 972 (E)	14-12-2015
3.	G.S.R. 307 (E)	30-03-2017
4.	G.S.R. 621 (E)	22-06-2017