और, केन्द्रीय सरकार ने, लेखामानकों संबंधी राष्ट्रीय परामर्शदात्री समिति की सिफारिशों के आधार पर कंपनी (भारतीय लेखा मानक) नियम, 2015 जारी किए हैं जो 1 अप्रैल, 2015 से प्रभावी हुए और भारत के राजपत्र, असाधारण, भाग- II, खंड-3, उपखंड (i), तारीख 19 फरवरी, 2015 में अधिसूचना संख्या सा.का.नि.111(अ), तारीख 16 फरवरी, 2015 द्वारा प्रकाशित हुआ;

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

1. **संक्षिप्त नाम और प्रारंभ .-**(1) इस आदेश का संक्षिप्त नाम कंपनी (कठिनाइयां दूर करना) दूसरा आदेश, 2016 है।

(2) यह आदेश 01 अप्रैल, 2015 से लागू हुआ माना जाएगा।

2. कंपनी अधिनियम, 2013 (जिसे इसमें इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 135 में निम्नलिखित परंतुक अंत:स्थापित किया जाएगा, अर्थात् –

"परंतु यह कि केन्द्रीय सरकार, कंपनी अधिनियम, 2013 (2013 का 18) की धारा 132 के अधीन राष्ट्रीय वित्तीय रिपोर्टिंग प्राधिकरण गठित होने तक कंपनी अधिनियम, 1956 (1956 का 1) की धारा 210क के अधीन गठित लेखामानकों संबंधी राष्ट्रीय परामर्शदात्री समिति से परामर्श करके और उसकी अनुसंशाओं की जांच के पश्चात् चार्टर्ड अकाउंटेंट अधिनियम, 1949 (1949 का 38) की धारा 3 के अधीन गठित भारतीय चार्टर्ड अकाउंटेंट संस्थान द्वारा यथाअनुसंशित लेखामानक अथवा उसकी युक्तिकाएं विहित कर सकती है।"

[फा.सं.17/45/2015-सीएल-V]

अमरदीप सिंह भाटिया, संयुक्त सचिव

MINISTRY OF CORPORATE AFFAIRS

ORDER

New Delhi, the 29th March, 2016

S.O. 1227(E). – Whereas, the Companies Act, 2013 (18 of 2013) (hereinafter referred to as the said Act) received the assent of the President on 29th August, 2013 and section 1 thereof came into force on the same date;

And, whereas, section 133 provides that the Central Government may prescribe the standards of accounting or any addendum thereto, as recommended by the Institute of Chartered Accountants of India, constituted under section 3 of the Chartered Accountants Act, 1949 (38 of 1949), in consultation with and after examination of the recommendations made by the National Financial Reporting Authority;

And, whereas, section 133 of the said Act, has come into force with effect from 12th September, 2013;

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

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

And, whereas, sub-section (3C) of section 211 of the Companies Act, 1956 (1 of 1956) which corresponds to section 133 of the Companies Act, 2013 (18 of 2013) provides that the expression "accounting standards" means the standards of accounting recommended by the Institute of Chartered Accountants of India constituted under the Chartered Accountants Act, 1949 (38 of 1949), as may be prescribed by the Central Government in consultation with the National Advisory Committee on Accounting Standards established under sub-section (1) of section 210A;

And, whereas, difficulties have arisen regarding compliance with the provisions of section 133 in so far as they relate to consultation with National Financial Reporting Authority till the period it is duly constituted under section 132 of the said Act;

And, whereas, on the basis of the recommendations of the National Advisory Committee on Accounting Standards, the Central Government issued the Companies (Indian Accounting Standards) Rules, 2015 with effect from 1st April, 2015 vide notification number G.S.R. 111(E) dated the 16th February, 2015 published in the Gazette in India, Extraordinary, Part-II, Section 3, Sub-section (i) dated the 19th February, 2015;

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

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

(2) It shall be deemed to have come into force from the 1st April, 2015.

2. In section 133 of the Companies Act, 2013 (herein after referred to as the said Act), the following proviso shall be inserted, namely:-

"Provided that until the National Financial Reporting Authority is constituted under section 132 of the Companies Act, 2013 (18 of 2013), the Central Government may prescribe the standards of accounting or any addendum thereto, as recommended by the Institute of Chartered Accountants of India, constituted under section 3 of the Chartered Accountants Act, 1949 (38 of 1949), in consultation with and after examination of the recommendations made by National Advisory Committee on Accounting Standards constituted under section 210 A of the Companies Act, 1956".

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

AMARDEEP SINGH BHATIA, Jt. Secy.

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