

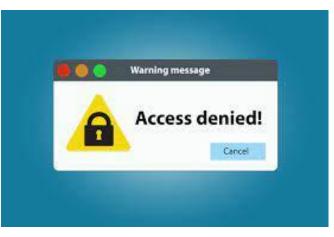


Issue No: 05



LATEST STATUTORY SNAPSHOT

WEDNESDAY 08th JUNE 2022



Restriction on sharing information on inspection of Register of Members/ Annual Return

Sections 88 and 92 of the Companies Act, 2013 requires maintenance of Register of Members and preparation of Annual Return respectively, and inspection and obtention of copies thereof by members of the company. Rule 14 of Companies (Management and Administration) Rules, 2014 provides for the time and period during which the aforesaid documents can be made available for inspection and for obtaining copies/ extracts thereof, upon payment of applicable fee. Through amendment dated 6th April 2022, Rule 14 of the said Rules was amended by insertion of sub-rule (3) which restricts making available of the following information during inspection or while providing copies:

- 1. Address or registered address (in case of a body corporate)
- 2. Email -id
- 3. Unique Identification Number
- 4. PAN Number

Hence companies are required to mask the aforesaid information prior to permitting inspection and providing copies of the aforesaid register /document.

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