



Ministry of Corporate Affairs vide notification dated May 10, 2023, has issued the Companies (Removal of Names of Companies) Second Amendment Rules, 2023

- MCA vide notification dated May 10, 2023, has issued the Companies (Removal of Names of Companies) Second Amendment Rules, 2023.
- The following provision shall be inserted:

“Provided that the Company shall not file an application unless it has filed overdue financial statements under section 137 and overdue annual returns under section 92, up to the end of the financial year in which the Company ceased to carry its business operations.”
- The notification is herein attached.

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