

**PAPER – 2: CORPORATE AND OTHER LAWS**  
**AMENDMENTS FOR JANUARY 2026 EXAMINATIONS**

The Study Material (July 2024 edition) is applicable for January 2026 examinations. This study material is updated for all amendments till 30<sup>th</sup> June, 2024.

All relevant amendments/ circulars/ notifications etc. in the Company law part for the period 1<sup>st</sup> July, 2024 to 30<sup>th</sup> June, 2025 are mentioned below:

**THE COMPANIES ACT, 2013**

**Chapter 11: Companies Incorporate Outside India**

Notification G.S.R 491(E) dated 12<sup>th</sup> August, 2024

The Central Government has amended the Companies (Registration of Foreign Companies) Rules, 2014, through the Companies (Registration of Foreign Companies) Amendment Rules, 2024.

**Amendment:**

In the Companies (Registration of Foreign Companies) Rules, 2014:

(i) in rule 3, in sub-rule (3), for the word, "registrar", the words, "Registrar, Central Registration Centre" shall be substituted.

(ii) in rule 8, in sub-rule (1), the following proviso shall be inserted, namely:

"Provided that the documents for registration by a foreign company referred to in sub-rule (3) of rule (3) shall be delivered in Form FC-1 to the Registrar, Central Registration Centre."

**[Enforcement Date: 9<sup>th</sup> September, 2024]**

For (i) Pg 11.6

**Form, procedure and time for making application and submission of prescribed documents:** According to the Companies (Registration of Foreign Companies) Rules, 2014, the above information shall be filed with the **Registrar** within 30 days of the establishment of its place of business in India, in Form *FC-1* along with prescribed fees and documents required to be furnished as provided in section 380(1). The application shall also be supported with an attested copy of approval from the Reserve Bank of India under the Foreign Exchange Management Act or Regulations, and also from other regulators, if any, approval is required by

such foreign company to establish a place of business in India or a declaration from the authorised representative of such foreign company that no such approval is required.

For (ii) Pg 11.7

Proviso to rule 8(1) is newly inserted.