

The Companies (Specification of definitions details) Rules, 2014

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 31st March, 2014

[Amended upto date¹]

G.S.R 238 (E).—In exercise of the powers conferred under sub-clause (ix) of clause (76), sub-clause (iii) of clause (77) of [section 2](#), read with sub-sections (1) and (2) of [section 469](#) of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules, namely:—

1. Short title and commencement.—

(1) These rules may be called the Companies (Specification of definitions details) Rules, 2014.

(2) They shall come into force on the 1st day of April, 2014.

2. Definitions.—(1) In these rules, unless the context otherwise requires,—

(a) “**Act**” means the Companies Act, 2013 (18 of 2013);

(b) “**Certifying Authority**” for the purpose of Digital Signature Certificate means a person who has been granted a licence to issue a Digital Signature Certificate under section 24 of the Information Technology Act, 2000 (21 of 2000) and the Certified Filing Center (CFC) under the Act;

(c) “**digital signature**” means the digital signature as defined under clause (p) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(d) “**Digital Signature Certificate**” means a Digital Signature Certificate as defined under clause (q) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(e) “**Director Identification Number**” (DIN) means an identification number allotted by the Central Government to any individual, intending to be appointed as director or to any existing director of a company, for the purpose of his identification as a director of a company;

Provided that the Director Identification Number (DIN) obtained by the individuals prior to the notification of these rules shall be the DIN for the

purpose of the Companies Act, 2013:

Provided further that “Director Identification Number” (DIN) includes the Designated Partnership Identification Number (DPIN) issued under [section 7](#) of the Limited Liability Partnership Act, 2008 (6 of 2009) and the rules made thereunder;

(f) “**e-Form**” means a form in the electronic form as prescribed under the Act or the rules made thereunder and notified by the Central Government under the Act;

(g) “**electronic Mail**” means the message sent, received or forwarded in digital form using any electronic communication mechanism that the message so sent, received or forwarded is storable and retrievable;

(h) “**electronic mode**”, for the purposes of clause (42) of [section 2](#) of the Act, means carrying out electronically based, whether main server is installed in India or not, including, but not limited to-

(i) business to business and business to consumer transactions, data interchange and other digital supply transactions;

(ii) offering to accept deposits or inviting deposits or accepting deposits or subscriptions in securities, in India or from citizens of India;

(iii) financial settlements, web based marketing, advisory and transactional services, database services and products, supply chain management;

(iv) online services such as telemarketing, telecommuting, telemedicine, education and information research; and

(v) all related data communication services,

whether conducted by e-mail, mobile devices, social media, cloud computing, document management, voice or data transmission or otherwise;

²**[Explanation.–** For the purposes of this clause, electronic based offering of securities, subscription thereof or listing of securities in the International Financial Services Centres set up under section 18 of the Special Economic Zones Act, 2005 (28 of 2005) shall not be construed as ‘electronic mode’ for

the purpose of clause (42) of [section 2](#) of the Act.]

(i) “**electronic record**” means the electronic record as defined under clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000;

(j) “**electronic Registry**” means an electronic repository or storage system of the Central Government in which the information or documents are received, stored, protected and preserved in electronic form;

(k) “**Executive Director**” means a whole time director as defined in clause (94) of [section 2](#) of the Act;

(l) “**Fees**” means the fees as specified in the Companies (Registration Offices and Fees) Rules, 2014;

(m) “**Form**” means a form set forth in the Act or the rules made thereunder which shall be used for the matter to which it relates;

(n) “**Pre-fill**” means the automated process of data input by the computer system from the database maintained in electronic registry of the Central Government;

(o) “**Registrar’s Front Office**” means an office maintained by the Central Government or an agency authorised by it to facilitate e-filing of documents into the electronic registry and their inspection and viewing;

(p) “**Regional Director**” means the person appointed by the Central Government in the Ministry of Corporate Affairs as a Regional Director;

(q) “**section**” means the section of the Act;

³[***]

(s) For the purposes of clause (d) of sub-section (1) of [Section 164](#) and clause (f) of sub-section (1) of [section 167](#) of the Act, “or otherwise” means any offence in respect of which he has been convicted by a Court under this Act or the Companies Act, 1956;

⁴⁵⁶[(t) For the purposes of sub-clause (i) and sub-clause (ii) of clause (85) of [section 2](#) of the Act, paid up capital and turnover of the small company shall not exceed rupees ten crores and rupees one hundred crores respectively.]]]

(2) The words and expressions used in these rules but not defined and defined in

the Act or in (i) the Securities Contracts (Regulation) Act, 1956 (42 of 1956) or (ii) the Securities and Exchange Board of India Act, 1992 (15 of 1992) or (iii) the Depositories Act, 1996 (22 of 1996) or (iv) the Information Technology Act, 2000 (21 of 2000) or rules and regulations made thereunder shall have the meanings respectively assigned to them under the Act or those Acts.

⁷**[2A. Companies not to be considered as listed companies.**– For the purposes of the proviso to clause (52) of [section 2](#) of the Act, the following classes of companies shall not be considered as listed companies, namely:-

(a) Public companies which have not listed their equity shares on a recognized stock exchange but have listed their –

(i) non-convertible debt securities issued on private placement basis in terms of SEBI (Issue and Listing of Debt Securities) Regulations, 2008; or

(ii) non-convertible redeemable preference shares issued on private placement basis in terms of SEBI (Issue and Listing of Non-Convertible Redeemable Preference Shares) Regulations, 2013; or

(iii) both categories of (i) and (ii) above.

(b) Private companies which have listed their non-convertible debt securities on private placement basis on a recognized stock exchange in terms of SEBI (Issue and Listing of Debt Securities) Regulations, 2008;

(c) Public companies which have not listed their equity shares on a recognized stock exchange but whose equity shares are listed on a stock exchange in a jurisdiction as specified in sub-section (3) of [section 23](#) of the Act.]

3. Related party.– For the purposes of sub-clause (ix) of clause (76) of [section 2](#) of the Act, a director ⁸**[other than an independent director]** or key managerial personnel of the holding company or his relative with reference to a company, shall be deemed to be a related party.

4. List of relatives in terms of clause (77) of section 2.– A person shall be deemed to be the relative of another, if he or she is related to another in the following manner, namely:-

(1) Father:

Provided that the term “Father” includes step-father.

(2) Mother:

Provided that the term “Mother” includes the step-mother.

(3) Son:

Provided that the term “Son” includes the step-son.

(4) Son’s wife.

(5) Daughter.

(6) Daughter’s husband.

(7) Brother:

Provided that the term “Brother” includes the step-brother;

(8) Sister:

Provided that the term “Sister” includes the step-sister.

[F. No. 01/13/2013 (Part-I) CL-V]
RENUKA KUMAR, Jt. Secy.

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References:

1. Last amendment on 01.12.2025[[□](#)]
2. Inserted by the [Companies \(Specification of definitions details\) Third Amendment Rules, 2021](#) vide Notification No. G.S.R. 539(E) dated 5th August, 2021, w.e.f. 05.08.2021[[□](#)]
3. Omitted by the Companies (Specification of Definitions Details) Amendment Rules, 2018 vide Notification No. G.S.R. 433(E) dated 7th May, 2018, w.e.f. 07.05.2018, for the clause “(r) “**Total Share Capital**”, for the purposes of clause (6) and clause (87) of [section 2](#), means the aggregate of the –

(a) paid-up equity share capital; and

(b) convertible preference share capital;”.[[□](#)]

4. Inserted by the Companies (Specification of Definitions Details) Amendment Rules, 2021 vide Notification No. G.S.R. 92(E) dated 1st February, 2021, w.e.f. 01.02.2021.[[□](#)]
5. Substituted by Companies (Specification of definition details) Amendment Rules, 2022 vide Notification No. G.S.R. 700(E) dated 15.09.2022, for the clause:

“(t) For the purposes of sub-clause (i) and sub-clause (ii) of clause (85) of [section 2](#) of the Act, paid up capital and turnover of the small company shall not exceed rupees two crores and rupees twenty crores respectively.”.[[□](#)]

6. Substituted by the Companies (Specification of definition details) Amendment Rules, 2025 dated 1st December, 2025, w.e.f. 01.12.2025, for the clause:

“(t) For the purposes of sub-clause (i) and sub-clause (ii) of clause (85) of [section 2](#) of the Act, paid up capital and turnover of the small company shall not exceed rupees four crore and rupees forty crore respectively.”.[[□](#)]

7. Inserted by the Companies (Specification of definitions details) Second Amendment Rules, 2021 vide Notification No. G.S.R. 123(E) dated 19th
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February, 2021, w.e.f. 01.04.2021.[\[\]](#)

8. Inserted by the Companies (Specification of definitions details)

Amendment Rules, 2014 vide Notification No. G.S.R. 507(E) dated 17th July, 2014 , w.e.f. 17.07.2014.[\[\]](#)
