

"CORPORATE ADVISORY ALERT"

Corporate communication / correspondence must contain certain mandatory Information

Subsequent to the notification of all the balance sections of the Companies Act 2013, provisions of Section 12(3)(c) and 12(3)(d) of the Act have become applicable. The following compliances are required as per the said sections:

Section 12(3)(c)

Every Company shall print the following information in its **business letters, billheads, letters, notices and all other official publications:**

- a. Name of the Company
- b. Address of its Registered Office
- c. Corporate Identity Number
- d. Telephone number, fax number, if any
- e. E-mail and website addresses, if any

Section 12(3)(d)

If the Company has changed its name during the last 2 years, it shall **paint or affix or print**, as the case may be, along with its name, the former name or names so changed during the last 2 years as required under clause (c).

Penalty for Non Compliance

As per Sec 12 (8) of the Act, if any default is made in complying with the requirements of the section, the company and every officer who is in default shall be liable to a penalty of one thousand rupees for every day during which the default continues but not exceeding one lakh rupees.