



# MAKE RESEARCH EASIER WITH TAXMANN

Offering The Largest Online Database on Company Law

# ABOUT TAXMANN

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- ▶ Taxmann is the leading publisher on Tax & Corporate Laws in India
- ▶ We also maintain the largest and the most accurate online database on Direct Tax, GST, International Taxation, Company Laws & SEBI, Insolvency & Bankruptcy, FEMA Banking & NBFC, Competition Laws, Accounts & Audit and Indian Acts & Rules.
- ▶ Our Products include:
  - In-Print Books/Journals
  - Online Legal Database/Website
  - Tax Compliance Tools for TDS and ITR
  - Taxmann App for iOS & Android devices
- ▶ We have also developed the National Website of the Income-Tax Department and continue providing it with updated content.

# AGENDA

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# TAXMANN<sup>®</sup>

Tax And Corporate Laws of INDIA



## 01. COVERAGE

# COMPANYLAW– TOTAL COVERAGE



Case Laws

Reports

Acts

Articles

Rules

Commentaries

Forms

Standards

Circulars &  
Notifications

All About  
Companies Act

# COMPANY LAW – CASE LAWS (Database).

Corporatelaws.taxmann.com has a database of more than 9,200+ judgments, and all important judgements are reported on a real time basis

Supreme Court

High Court

Various Tribunals  
(NCLT, SEBI etc.)

Appellate Tribunals  
(NCLAT, SAT, etc)

- ▶ Covers database of judgments on:
  - Companies Act, 2013 & Companies Act, 1956
  - SEBI Laws
  - And Much More
- ▶ Corporatelaws.taxmann.com covers almost all cases reported in the leading journals, i.e., taxmann.com, SCL, CLA, Comp Case, Company Law Journal

# COMPANY LAW – CASE LAWS (Search)

Every case law has been tagged with more than 15 meta tags for quick and pin-pointed result and for better accuracy

## Meta tag

Courts  
and  
Benches

Section  
and Rule

Corresponding  
provision of  
Companies  
Act, 1956

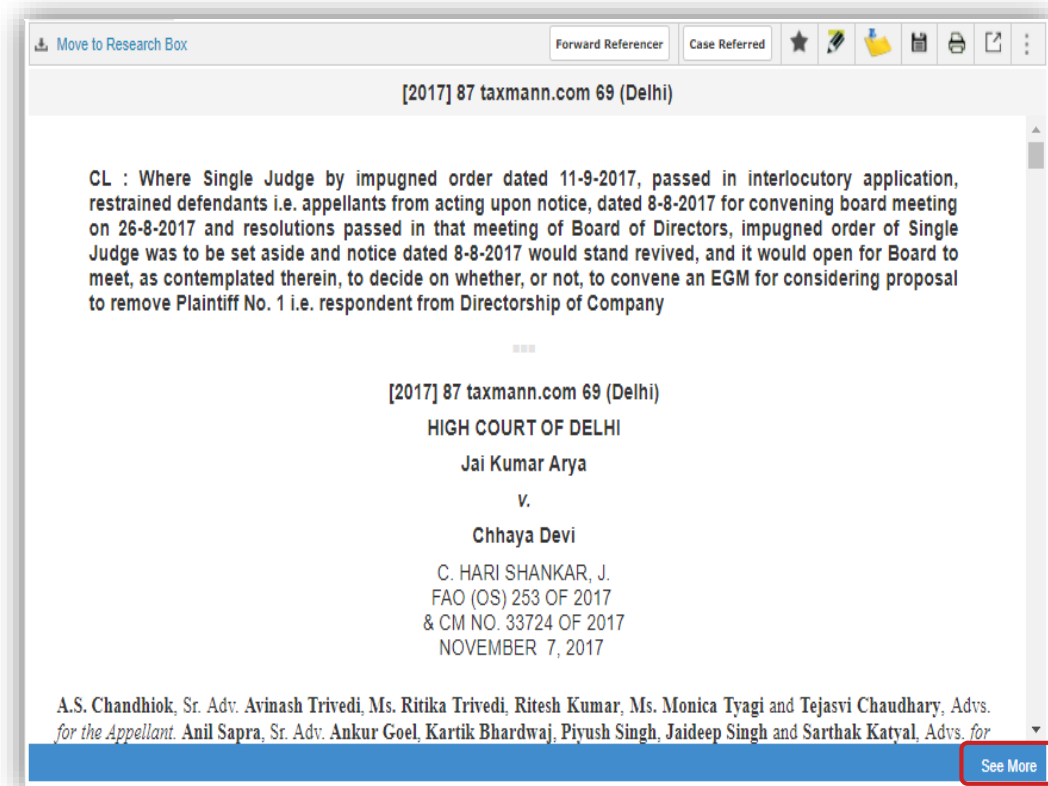
Date of  
Decision

Name of  
Parties

Appeal  
Number

These meta tags can be used independently or in conjunction with other inputs

# COMPANY LAW – CASE LAWS (Integration)



See More

## ‘See More’ Feature

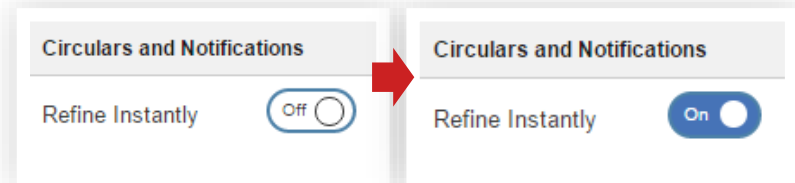
Every case law comes with a unique tool i.e., ‘See More’ about this case which helps you to identify the:

- ▶ Cases referred to i.e., the other cases referred to in the given case
- ▶ Forward case references i.e., the cases in which the given case is referred to
- ▶ Cases on this section i.e., the other cases delivered on the same sections to which the given case relates to
- ▶ Section’s involved i.e., the sections which are involved in the given case

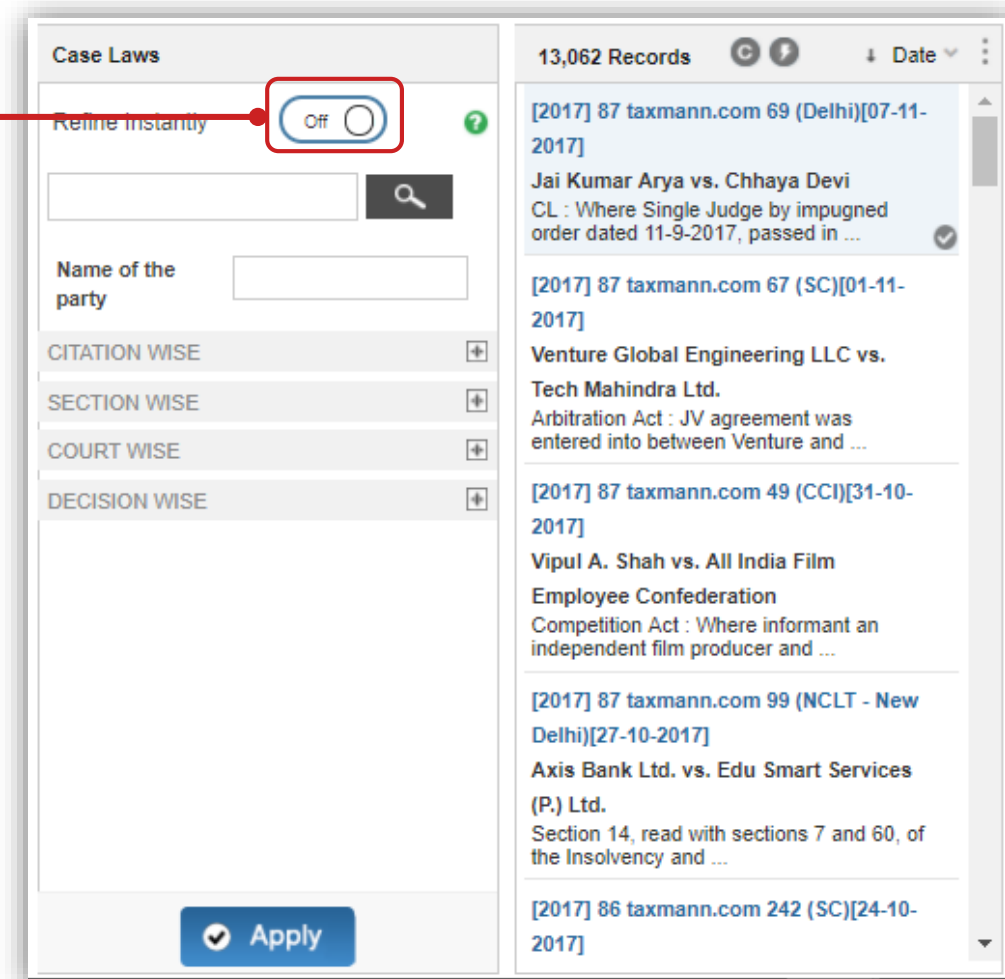


# COMPANY LAW – CASE LAWS (Integration)

## 'Refine Instantly'



- ▶ To see the results for a particular set of parameter, switch off the function 'Refine Instantly'.
- ▶ To get the most relevant result, switch on the 'Refine Instantly' button and see relevant results after every selection



# COMPANY LAW – CASE LAWS (Integration)

## List of Circulars and Notifications referred to in a Case Law

Circulars and Notifications: Government [Notification No. G.S.R. 1119\(E\), dated 7-12-2016](#)

Notification No. G.S.R. 1119(E)

### Other Cases which refer to this notification

- (1) Alpha Corp. Development (P.) Ltd., In re vs.  
[2017] 84 taxmann.com 16 (Punjab & Haryana)
- (2) Sunil Gandhi vs. A.N. Buildwell (P.) Ltd.  
[2017] 80 taxmann.com 308 (Delhi)
- (3) Sunflag Iron & Steel Co. Ltd. vs. Mass Metals (P.) Ltd.  
[2017] 82 taxmann.com 359 (NCLT - New Delhi)
- (4) RS Livemedia (P.) Ltd., In re vs.  
[2017] 79 taxmann.com 461 (NCLT - New Delhi)

- ▶ See the list of all cases which referred to a particular circular or notification
- ▶ Click on the link, a pop-up window displays the link to read the relevant circular or notification and also the list of other cases that refer to a particular statute

# COMPANY LAW – ACTS/RULES

- ▶ An updated database of Acts, Rules, Forms, Standards and Articles
- ▶ A vast collection of more than 13,200 Circulars, Notifications and other Statutes on Corporate Laws
- ▶ Covers always amended Acts and Rules pertaining to:
  - Companies Act, 2013
  - SEBI Laws
  - LLP Act
  - Forward Contracts (Regulation) Act, 1952
  - And Much More
- ▶ Companies Act comes with a unique tool i.e., 'See More' About This Section that provides all connected records in one click (i.e., Case laws, Expert's Opinions, Circulars, Notifications and Rules).

# COMPANY LAW – ARTICLES

Articles

Author Name

CITATION

Year :

2017

2016

2015

[21 More items](#)

---

Journal :

CPT

taxmann.com

SCL

[2 More items](#)

Volume

- ▶ Collection of 3,500+ rich articles on various topics related to Corporate and allied Laws
- ▶ Articles written by renowned authors and leading experts in the field of Corporate Laws
- ▶ Articles can be filtered on the basis of Author's name and Citation.

# COMPANY LAW - COMMENTARIES

- ▶ Commentaries available on Company law, LLP, NCLT so on and so forth.
- ▶ Commentaries bifurcated into various chapters to make it easy for the readers to read
- ▶ Detailed comparative study of Companies Act, 2013 & 1956

Company Law  
Ready Reckoner

LLP Procedure

LLP Ready  
Reckoner

Comparative  
Study

Legal Maxim

Interpretation  
of Statutes

NCLT

Company Law  
Lexicon

Words & Idioms



# 02. SEARCH ENGINE

# SEARCH ENGINE

Details for the Result	
Category	Records
CaseLaws	12935
All	12935
ATFFE/FERAB [455]	455
CCI/CAT [586]	586
CLB [1452]	1452
ITAT [1]	1
SAT [825]	825
SC/HC [9291]	9291
FOREIGN COURT [4]	4
CIC [2]	2
SEBI [3]	3
NCLT/NCLAT [316]	316
Acts	7404
Rules and Forms	6852
Circular and Notification	12527
Articles and Commentaries	12113
Others	7895
International Tax	

- ▶ Robust in-built search engine to ensure a complete and quality research
- ▶ It works on best 'algorithms' and 'set of instructions' of popular search engines
- ▶ Taxmann's editorial team has minutely and carefully scrutinized the nature of documents to create a search engine that takes care of most of your research needs

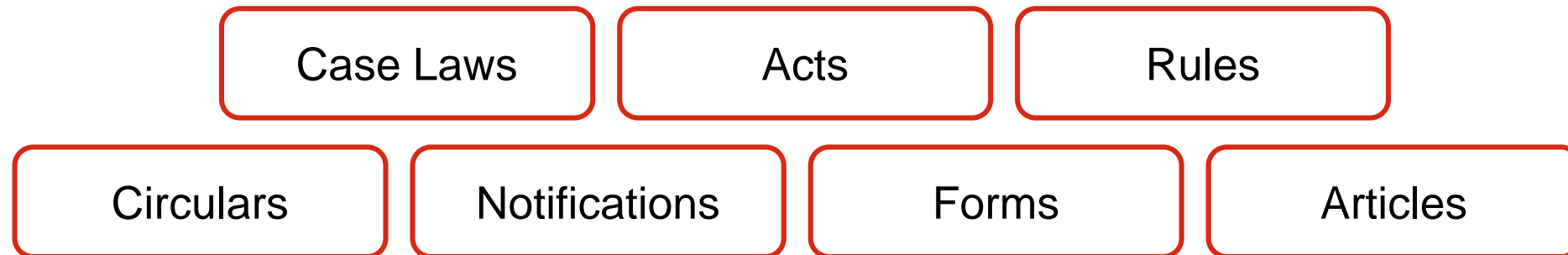
# SEARCH ENGINE – KEY HIGHLIGHTS

- ▶ Search habits of Corporate Professionals differ from other professionals, on search engines like Google or Bing. That is why, while developing the search engine, we kept in view the search habits of Corporate Professionals.
- ▶ Taxmann's search engine works individually across all the modules (GST, Indirect-Tax, Corporate Laws, etc.) simultaneously.
- ▶ With expansion of query, users can reduce the number of documents fetched by search engine i.e., search within search. This feature filters down the results to the desired level with an expansion of query.
- ▶ Search query within double quotes will fetch you a document that would include the exact phrase only.
- ▶ It gives suggestions on every spelling error.
- ▶ Option to Select “Search In” to get exact result of your search e.g. Search in Case Laws, Acts, Rules, Circular and Notification, Article.



# SEARCH ENGINE - TRIGGERS OR KEYWORDS

- ▶ Besides usual features of searching for text, Taxmann's Search Engine recognizes some known keywords that work as triggers.
- ▶ 'Trigger words' stimulate ranking of relevant documents and can filter them down to specific categories
- ▶ Few examples of triggers



# THREE COLUMNS DISPLAY (SINGLE VIEW)

The screenshot displays the Taxmann legal research interface in a three-column layout. The columns are labeled as follows:

- Research:** This column contains search filters. It includes a search bar with a magnifying glass icon, a 'Refine Instantly' toggle set to 'Off', and dropdown menus for 'Act' (selected as 'Companies Act, 2013') and 'Section' (selected as '--Sections--'). Below these are 'Your Selections' with tags for 'companies act...' and 'sc/hc'. At the bottom are 'Apply' and 'Reset' buttons.
- Result:** This column shows a list of search results. The top result is '[2018] 96 taxmann.com 99 (SC)[03-07-2018]' for 'Adesh Kaur vs. Eicher Motors Ltd.' under 'Section 59 of the Companies Act, 2013 - Register of members - ...'. Other results include '[2018] 92 taxmann.com 384 (SC)[24-04-2018]' for 'Cheran Properties Ltd. vs. Kasturi & Sons Ltd.' and '[2018] 92 taxmann.com 217 (SC)[27-03-2018]' for 'Mackintosh Burn Ltd. vs. Sarkar & Chowdhury Enterprises (P.) Ltd.'.
- Read:** This column displays the full text of the selected case. The title is '[2018] 96 taxmann.com 99 (SC)/[2018] 148 SCL 765 (SC)'. The text reads: 'CL: Where appellant's shares had been transferred to some another person by fraud and due procedure was not followed while issuing duplicate shares, appellant was not to be relegated to any further proceeding and company was directed to rectify its register of member as prayed by appellant'. Below this is the court name 'SUPREME COURT OF INDIA' and the case name 'Adesh Kaur v. Eicher Motors Ltd.'. A 'See More' link is visible at the bottom right.

# THREE COLUMNS DISPLAY (SINGLE VIEW)

- ▶ This new structure facilitates easy and fast collation of data for a thorough research.
- ▶ Three column comes with three R's – Research, Result and Reading
- ▶ Multiple selections of options are allowed in almost all fields
- ▶ Multiple documents can be opened simultaneously in multiple tabs on the same page without refreshing it.
- ▶ Multiple selection gives facility to select more than one attribute at a time to filter best possible results
- ▶ It returns precise results with minimum efforts. For e.g. search cases for 'Oppression & Mismanagement' by 'Delhi High Court' and 'Supreme Court' on Section 241 and so on...



# 03. ALL ABOUT COMPANIES ACT

# ALL ABOUT COMPANIES ACT – USPS

**This tool links all the related documents with a relevant Section of the Act.**

It links the following documents with a Section:

- ▶ Relevant Rule and Forms
- ▶ Digest of landmark rulings
- ▶ Circulars and Notifications
- ▶ Secretarial Standards
- ▶ SEBI Regulations
- ▶ Comparative Study with Companies Act, 1956
- ▶ Words and Phrases
- ▶ Q&A
- ▶ Exemptions on this Section

# ALL ABOUT COMPANIES ACT – USPS

## Relevant Rule and Forms

- ▶ Access the always updated rules and forms which are relevant to a particular section.

## Digest of Landmark Rulings

- ▶ View summary of all landmark rulings from the High Courts and the Supreme Court, which are still relevant under the current provisions of the Acts

## Circulars and Notifications

- ▶ View all Circulars and Notifications issued in respect of a particular section

## Secretarial Standards

- ▶ View all Secretarial Standards which are relevant under the current provisions of the Companies Act, 2013

# ALL ABOUT COMPANIES ACT – USPS

## SEBI Regulations

- ▶ View the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 which are relevant to any particular Section of the Companies Act.

## Comparative Study with Companies Act, 1956

- ▶ View comparative study of Companies Act, 2013 with Companies Act, 1956 along with analysis of difference between Old & New Act.

## Words & Phrases

- ▶ Provides a list of all words and phrases, which are defined judicially by various courts and which are relevant under the current provisions of the Act

## Q&A

- ▶ Read solution suggested by Mr. V.S. Datey to real queries posted by user in respect of any particular section.

# ALL ABOUT COMPANIES ACT – USPS.

HOME | CASE LAWS | ACTS | RULES | FORMS | CIR. & NOTIF. | STANDARDS | ARTICLES | CA COMMENTARIES | OTHER COMMENTARIES | REPORTS AND OTHERS | ALL ABOUT COMPANIES ACT

Corporate Laws > All About Companies Act 2013

All About Companies Act 2013

Choose Section:

Section - 185

Search :

Go Reset

Section - 185 and related records

- Section [1]
  - [Companies Act, 2013]
    - Section 185 - Loan to directors, etc ✓
- Rules [1]
- Circulars & Notifications [10] Refine
- Secretarial Standards [2]
- Case Laws [10] Refine
- Words & Phrases [2]
- Comparative Study
- Q&A ( 26)
- Exemption [5]

Document 1

Move to Research Box



## Section - 185, Companies Act, 2013

### [71](#) Loan to directors, etc. [72](#)

[73](#) 185. [74](#)(1) Save as otherwise provided in this Act, no company shall, directly or indirectly [75](#), advance any loan [75](#), including any loan represented by a book debt, to any of its directors or to any other person in whom the director is interested or give any guarantee or provide any security in connection with any loan taken by him or such other person:

**Provided** that nothing contained in this sub-section shall apply to—

- (a) the giving of any loan to a managing or whole-time director—
  - (i) as a part of the conditions of service extended by the company to all its employees; or
  - (ii) pursuant to any scheme approved by the members by a special resolution; or
- (b) a company which in the ordinary course of its business provides loans or gives guarantees or securities for the due repayment of any loan and in respect of such loans an interest is charged at a rate not less than the bank rate declared by the Reserve Bank of India; or
- [76](#)(c) any loan made by a holding company to its wholly owned subsidiary company or any guarantee given or security provided by a holding company in respect of any loan made to its wholly owned subsidiary company; or
- (d) any guarantee given or security provided by a holding company in respect of loan made by any bank or financial institution to its subsidiary company:

**Provided** that the loans made under clauses (c) and (d) are utilised by the subsidiary company for its principal business

See More





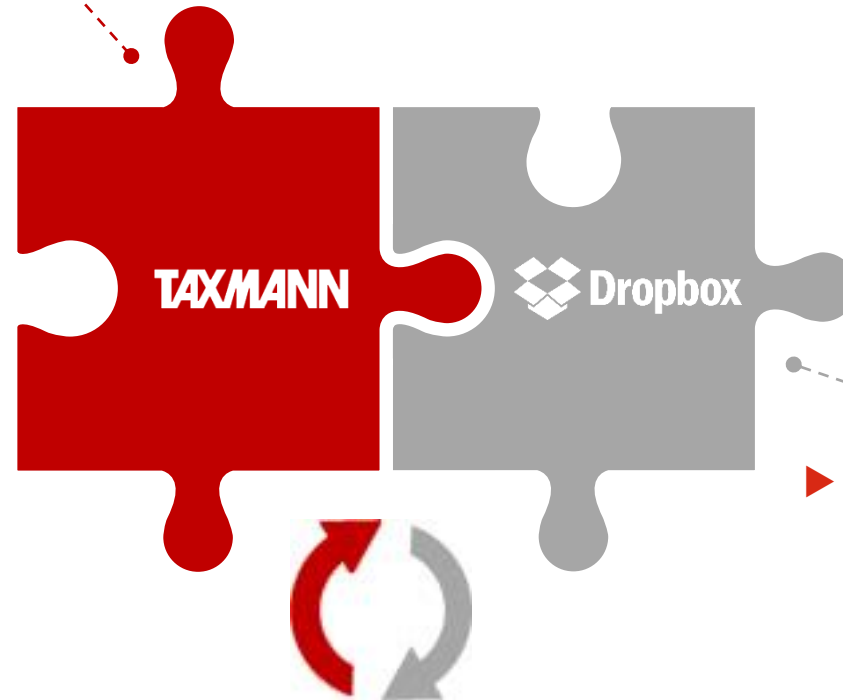
# 04. RESEARCH BOX

# RESEARCH BOX UTILITY

- ▶ 'Research Box' utility facilitates easier and efficient research work by professionals.
- ▶ It's a 'File & Folder' utility where you can make folders and organize your research work at one place.
- ▶ It comes with several useful features, inter-alia, marking a document as Favorite, placing Bookmarks or Sticky Notes in a document, etc.
- ▶ With this tool you can Save all your research work at one place with an option to Print & Share.
- ▶ It automatically creates the sub-folders to categorize the documents into Case-Laws, Articles, Acts & Rules, Circulars, etc.

# RESEARCH BOX AND DROPBOX INTEGRATION

- ▶ Research Box can be seamlessly synchronized with your Dropbox account, to make your research work available on your smart phone and computers on other locations.



- ▶ This feature ensures that you have an access to your research work anywhere, anytime and on any device.

# RESEARCH BOX



Sticky Notes

- ▶ Sticky Notes can be written on any document on Taxmann.com for future references
- ▶ Sticky Notes allow you to write your notes anywhere on the document
- ▶ A panel shall display all your notes in the document



Bookmarks

- ▶ A bookmark is a user-made link which allows you to navigate through the document at your convenience
- ▶ All documents with bookmarks can be accessed in one go from the Research Box.



# 05. TOP STORIES

# TOP STORIES



# TAXMANN ONLINE UPDATES

## Top Stories

Taxmann's Top Stories provides all the important statutory updates and case laws in the field of Corporate and allied Laws

## Related Stories

Top Story is supported by other Related Story reported in the past

## Archive

Even if one misses on a top story, 'Archive' button can be used to access the posts published over past 3 months.

## News

All relevant news from prominent news-papers are reported

## Featured Stories

Timely and detailed Analysis of important statutory updates and case laws, that you can't afford to miss.

## Most Viewed

List of most popular items showing what is in vogue amongst the readers and what is bucking the trend

## Editors Pick

Our editorial board recommends important and crucial case laws, statutes, and expert opinions which one must go through.



# 06. MOBILE APPLICATION AND ADD-ON FEATURES



# TAXMANN.COM - MOBILE APPLICATION



## **Real Time Updates**

Get real-time updates about every update on tax and corporate laws



## **Summary of every story**

Comprehensive short summary of all stories to keep yourself updated in a short time



## **Choose what you want to read**

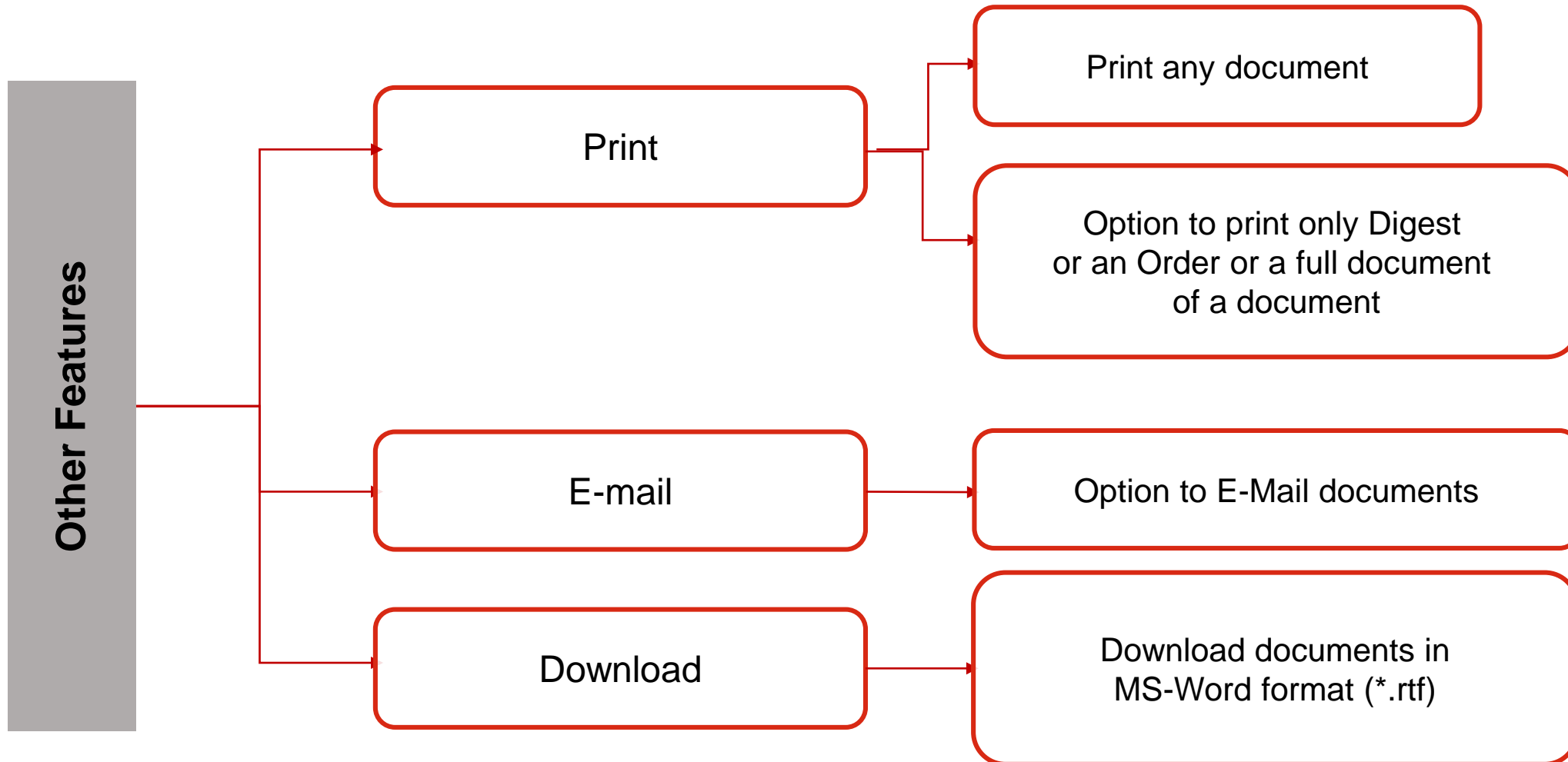
You can filter all top stories as per your choice into Income-tax, GST, International Tax, Company Law, FEMA, Banking & Insurance Laws, Insolvency & Bankruptcy Code, Competition Law and Accounts & Audit



## **Taxmann Search Engine**

Search any document from taxmann.com in the app itself using the same Taxmann's search engine

# OTHER FEATURES



# e-NEWSLETTERS

## Taxmann Daily

- ▶ A Daily email service to provide the analysis of most important story of the day.
- ▶ Around 300 bulletins are issued in a year.

## GST Daily

- ▶ A Daily email service to provide the analysis of most important story of the day.
- ▶ Provides information about all updates in GST.

## Daily Tax Digest

- ▶ A Daily Bulletin for all Case Laws and Statutory Updates reported at [www.taxmann.com](http://www.taxmann.com)
- ▶ A section-wise digest is provided to help one in keeping himself abreast with all such updates.
- ▶ Around 300 bulletins are issued in a year.
- ▶ In Just 5 minutes, one can read all the updates on:
  - Income-tax
  - GST
  - International Tax
  - Companies Act
  - SEBI & Banking Laws
  - Accounts & Audit
  - Indirect Taxes

THANK

YOU



**TAXMANN<sup>®</sup>**