MAKE RESEARCH EASIER WITH TAXMANN
Offering The Largest Online Database on Company Law
ABOUT TAXMANN

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

Metatag

| 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.
‘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
‘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

- 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

- 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.
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.

02. SEARCH ENGINE
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.
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:

- Case Laws
- Acts
- Rules
- Circulars
- Notifications
- Forms
- Articles
THREE COLUMNS DISPLAY (SINGLE VIEW)
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


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.
21 Loan to directors, etc. 22

23 185. 24(1) Save as otherwise provided in this Act, no company shall, directly or indirectly, advance any loan, 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

25(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 activities.
04. RESEARCH BOX
‘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 smartphone and computers on other locations.

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

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
# 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

Print
- Print any document
- Option to print only Digest or an Order or a full document of a document

E-mail
- Option to E-Mail documents

Download
- Download documents in MS-Word format (*.rtf)
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

► 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

► A Daily Bulletin for all Case Laws and Statutory Updates reported at 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.
THANK YOU