

# PREFACE TO SEVENTH EDITION

*It gives me immense pleasure in presenting the seventh edition of the book. This edition covers entire syllabus into 24 Chapters. Chapter No. 25 covers matters related to Secretarial Practice. Theory is presented in concise manner. In order to make contents of this book as useful as possible, the discussion is characterized by:*

- *Use of simple and concise language for easy and quick understanding*
- *Logical arrangement of topics and sub-topics for each chapter*
- *More than:*
  - *180 landmark judgments*
  - *600 past examination questions*
  - *180 additional questions with reference answer*
  - *90 draft resolutions*
- *Inclusion of solved paper of November 2017 examination of ICAI.*

*This book is updated as per old syllabus of the Institute of Chartered Accountants of India applicable to May 2018 examinations and onwards. All applicable amendments under Companies Act, 2013 and other applicable allied laws before 6 months of examination are covered. Following major changes and amendments are included in seventh edition:*

- *Companies (Meetings of Board and its Powers) Amendment Rules, 2017*
- *Companies (Audit and Auditors) Second Amendment Rules, 2017*
- *Companies (Appointment and Qualification of Directors) Amendment Rules, 2017*
- *Companies (Arrests in Connection with Investigation by Serious Fraud Investigation Office) Rules, 2017*
- *Registered Valuer (Section 247) and Companies (Registered Valuers and Valuation) Rules, 2017*
- *SEBI (ICDR) (Second Amendment) Regulations, 2017*
- *SEBI (ICDR) (Fourth Amendment) Regulations, 2017*
- *General Circular 9/2017*
- *Notification GSR 583(E), 584(E), 8(E), SO 1993(E), SO 2561(E), SO 2751(E) & SO 2828(E) under Companies Act, 2013 and Competition Act, 2002*
- *SARFAESI (Amendment) Act, 2016*
- *Finance Act, 2017*

*I hope that the readers will find this book user friendly and helpful in preparation of their examinations.*

*I would like to place on record heartfelt thanks to all my readers for sharing their views regarding the book and giving valuable feedback. My immense thanks are due to CS Jigisha Thakkar, CS Hitesh Buch, CS Jahanvi Trivedi, Rachit Rathod and Mehul Mehta whose continuous support encourages me to accomplish my work. I am also thankful to Taxmann Publications (P.) Ltd., Shri Mitrapal Yadav, Shri Durgaprasad and their team members for their efforts in publishing the seventh edition of the book.*

*I look forward to have the views, comments, suggestions, and criticism from readers, which would definitely help in further improvement of the book.*

*Wish you happy reading and best wishes for the examination.*

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