

NOTIFICATION G.S.R. 456(E)[F. NO. 7/14/2021-CL-I]

**NATIONAL FINANCIAL REPORTING AUTHORITY
AMENDMENT RULES, 2022 - SUBSTITUTION OF RULE 13**

**NOTIFICATION G.S.R. 456(E)[F. NO. 7/14/2021-CL-I], DATED 17-
6-2022**

In exercise of the powers conferred by sub-sections (2) and (4) of section 132, sub-section (1) of section 139 and sub-section (1) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules, to amend the National Financial Reporting Authority Rules, 2018, namely : —

Short title and commencement.

1. (1) These rules may be called the National Financial Reporting Authority Amendment Rules, 2022.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the National Financial Reporting Authority Rules, 2018, for rule 13, the following rule shall be substituted, namely: —

"13. *Punishment in case of non-compliance.* —. Whoever contravenes any of the provisions of these rules, shall be punishable with fine not exceeding five thousand rupees, and where the contravention is a continuing one, with a further fine not exceeding five hundred rupees for every day after the first during which the contravention continues."

MANOJ PANDEY, Jt. Secy.

