



Companies Amendment Rules, 2021 : Amendment in Audit and Auditors Rules, 2021

MCA vide its earlier notification dated 24.03.2021 has mandated on the Auditor w.e.f April 01, 2021 to report in his Audit report that whether the Company is maintaining its books of account in a Accounting Software which has a feature of recording audit trail (edit log) facility or not.

MCA vide its notification dated 01.04.2021 has now delayed the applicability of this to the financial years commencing on or after April 01, 2022.

Source: [MCA circular](#) dated 01.04.2021

Amendment in Companies Accounts Rules, 2021:

MCA vide its notification has deferred the applicability of mandatory use of Accounting Software having features of recording audit trail of each and every transaction to financial year commencing from April 01, 2022 instead of April 01, 2021 as notified earlier.

Source: [MCA circular](#) dated 01.04.2021

Availability of Form CSR-1

CSR-1 Form related to registration of Entities for undertaking CSR Activities is now available at MCA for filing as eForm.

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