

Compoundable offences under Companies Act.

The offences which are compoundable under various section of Companies Act 2013 are detailed below:

Sl.No.	Section No.	Provisions	Notified/Not Notified	Remarks	Concerned Authority
1	8(11)	Formation of companies with charitable objects, etc.	Notified	Offence Compoundable for Both company And any officers	RD/NCLT
2	16(3)	Rectification name company	Notified	Offence compoundable for both company and any officers	RD/NCLT
3	26(9)	Matters to be stated in prospectus	Notified	Offence compoundable for both company and any officers	RD/NCLT
4	40(5)	Securities to be dealt in with in stock exchanges	Notified	Offence compoundable for both company and any officers	RD/NCLT
5	46(5)	Certificate of shares	Notified	Offence compoundable for both company and any officers	RD/NCLT
6	48(5)	Variation of shareholders' rights	Not Notified	Offence compoundable for both company and any officers	RD
7	53(3)	Prohibition on issue of shares at discount	Notified	Offence compoundable for both company and any officers	RD
8	56(6)	Transfer and transmission of securities	Notified	Offence compoundable for both company and any officers	RD
9	59(5)	Rectification of register of members	Notified	Offence compoundable for both company and any officers	RD
10	64(2)	Notice to be given to Registrar for alteration of share capital	Notified	Offence compoundable for both company and any officers	RD
11	66(11)	Reduction of share capital	Not notified	Offence compoundable for both company and any officers	RD/NCLT
12	67(5)	Restrictions on purchase by company or giving of loans by it for purchase of its shares	Notified	Offence compoundable for company only	RD/NCLT
13	68(11)	Power of company to purchase its own securities	Notified	Offence compoundable for both company and any officers	RD
14	71(11)	Debentures	Notified	Offence compoundable for company	RD
15	74(3)	Repayment of deposits, etc., accepted before commencement of this Act	Notified	Offence compoundable for both company and any officers	RD/NCLT
16	76(A)	Punishment contravention of section 73 or section 76	Notified	compoundable for both company and any officers	RD/NCLT
17	86	Punishment for contravention of provisions from section 77 to 87 under chapter VI	Notified	Offence compoundable for both company and any officers	RD/NCLT
18	88(5)	Register of members etc.	Notified	Offence compoundable for both company and any officers	RD/NCLT
19	89(5) and (7)	Declaration in respect of beneficiary interest in any share	Notified	Offence compoundable for company and any officers	RD/NCLT
20	92(5)	Annual Return	Notified	Offence compoundable for company and any officers	RD
21	99	Punishment for default in complying with provisions of sections 96 to 98	Notified	Offence compoundable for company and any officers	RD/NCLT
22	102(5)	Statement to be annexed to notice	Notified	Offences compoundable for officers	RD/NCLT
23	105(3)and (5)	Proxies	Notified	Offence compoundable for officers	RD
24	117(2)	Resolutions and agreements to be filed	Notified	Offence compoundable for company and any officers	RD/NCLT-forCompany RD-officers
25	121(3)	Report on Annual General Meeting	Notified	Offence compoundable for company and officers	RD/NCLT-forCompany RD-officers
26	124(7)	Unpaid Dividend Account	Not Notified	Offence compoundable for company and officers	RD/NCLT-forCompany RD-officers
27	128(6)	Books of accounts, etc., to be kept by company	Notified	Offence compoundable for officers	RD
28	129(7)	Financial statement	Notified	Offence compoundable for officers	RD
29	134(8)	Financial statement, Board's Report	Notified	Offence compoundable for company and officers	RD/NCLT-forCompany RD-officers
30	137(3)	Copy of financial statement to be filed with Registrar	Notified	Offence compoundable for company and officers	RD/NCLT-forCompany RD-officers
31	140(3)	Removal, resignation of auditor and giving of special notice	Notified	Offence compoundable for officers	RD
32	143(15)	Powers and duties of auditors and auditing standards	Notified	Offence compoundable for officers	RD/NCLT
33	147(1)	Punishment for contravention of provisions of section 139 to 146	Notified	Offence compoundable for company and officers	RD

Sl.No.	Section No.	Provisions	Notified/Notified	Remarks	Concerned Authority
34	157(2)	Company to inform Director Identification Number	Notified	Offence compoundable for company and Officers	RD
35	159	Punishment for contravention of provisions of section 152,155 and 156	Notified	Offence compoundable for company and officers	RD/NCLT
36	165(6)	Number of directorships	Notified	Offence compoundable for officers	RD/NCLT
37	166(7)	Duties of directors	Notified	Offence compoundable for officers	RD
38	167(2)	Vacation of officer or director	Notified	Offence compoundable for officers	RD
39	172	Punishment for contravention of provisions from section 149 to 172	Notified	Offence compoundable for company and officers	RD
40	178(8)	Nomination and Remuneration Committee and Stakeholders and Relationship Committee	Notified	Offence compoundable for company and officers	RD
41	182(4)	Prohibitions and restrictions regarding political contribution	Notified	Offence compoundable for company	RD/NCLT
42	184(4)	Disclosure of interest by director	Notified	Offence compoundable for officers	RD
43	185(2)	Loan to directors, etc.	Notified	Offence compoundable for company and officers	RD/NCLT
44	186(13)	Loan and investment by company	Notified	Offence compoundable for company only	RD
45	187(4)	Investments of company to be held in its own name	Notified	Offence compoundable for company and officers	RD/NCLT- for Company RD- for officers
46	188(5)	Related party transactions	Notified	Offence compoundable for company and officers	RD
47	191(5)	Payment to director for loss of office ,etc., in connection with transfer of undertaking, property or shares	Notified	Offence compoundable for officers only	RD
48	194(2)	Prohibition on forward dealings in securities of company by director or key managerial personnel	Notified	Offence compoundable for company and officers	RD
49	195(2)	Prohibition on insider trading of securities	Notified	Offence compoundable for officers only	RD/NCLT
50	197(15)	Overall maximum managerial remuneration and managerial remuneration in case of absence or inadequacy of profits	Notified	Offence compoundable for officers only	RD
51	203(5)	Appointment of key managerial personnel	Notified	Offence compoundable for company and officers	RD/NCLT- for Company RD- for officers
52	204(4)	Secretarial audit for bigger companies	Notified	Offence compoundable for company and officers	RD
53	206(7)	Power to call for information, inspect books	Notified	Offence compoundable for company and	RD/NCLT
54	221(2)	Freezing of assets of company on inquiry and investigation	Notified	Offence compoundable for company and officers	RD/NCLT- for Company RD- for officers
55	222(2)	Imposition of restrictions upon securities	Notified	Offence compoundable for company and officers	RD/NCLT- for Company RD- for officers
56	232(8)	Merger and amalgamations of companies	Not Notified	Offence compoundable for company and officers	RD/NCLT- for Company RD- for officers
57	238(3)	Registration of offer of schemes involving transfer of shares	Not Notified	Offence compoundable for officers only	RD
58	242(8)	Powers of tribunal	Notified	Offence compoundable for company and officers	RD/NCLT- for Company RD- for officers
59	243(2)	Consequence of termination or modification of certain agreements	Notified	Offence compoundable for officers only	RD
60	245(7)	Class action	Notified	Offence compoundable for company only	RD/NCLT
61	247(3)	Valuation by registered valuers	Not Notified	Offence compoundable for officers only if not willful	RD
62	249(2)	Restrictions on making application under section 248 in certain situations	Not Notified	Offence compoundable for company only	RD
63	274(4)	Directions for filing statement of affairs	Not Notified	Offence compoundable for officers only if not willful	RD

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64	284(2)	Promoters, directors, etc. to cooperate with company liquidator	Not Notified	Offence compoundable for officers only	RD
65	302(4)	Dissolution of Company by Tribunal	Not Notified	Offence compoundable for officers only	RD/NCLT
66	305(4)	Declaration of solvency in case of proposal to wind up voluntarily	Not Notified	Offence compoundable for officers only	RD
67	306(5)	Meeting of creditors	Not Notified	Offence compoundable for company and officers	RD
68	307(2)	Publication of resolution to wind up voluntarily	Not Notified	Offence compoundable for company and officers	RD/NCLT
69	312(2)	Notice of appointment of Company Liquidator to be given to Registrar	Not Notified	Offence compoundable for company and officers	RD/NCLT
70	314(5)	Powers and duties of Company Liquidator in voluntary winding up	Not Notified	Offence compoundable for officers	RD/NCLT
71	316(2)	Company Liquidator to submit report on progress of winding up	Not Notified	Offence compoundable for officers	RD/NCLT
72	318(8)	Final meeting and dissolution of company	Not Notified	Offence compoundable for officers	RD
73	344(2)	Statement that company is in liquidation	Not Notified	Offence compoundable for company and officers	RD
74	347(4)	Disposal of books and papers of company	Not Notified	Offence compoundable for officers	RD
75	348(6) and (7)	Information as to pending liquidations	Not Notified	Offence compoundable for officers	348(6)-RD/NCLT 348(7)-RD
76	356(2)	Powers of Tribunal to declare dissolution of company void	Not Notified	Offence compoundable for officers	RD/NCLT
77	392	Punishment for contravention of provisions from section 379 to 393 except section 391	Notified	Offence compoundable for officers	RD/NCLT- for Company RD- for officers
78	405(4)	Power of Central Government to direct companies to furnish information or statistics	Notified	Offence compoundable for company and officers	RD
79	450	Punishment where no specific penalty or punishment is provided	Notified	Offence compoundable for company and officers	RD/NCLT
80	452(1)	Punishment for wrongful withholding of property	Notified	Offence compoundable for company and officers	RD
81	453	Punishment for improper use of "Limited" or "Private Limited"	Notified	Offence compoundable for company and officers	RD/NCLT
82	464(3)	Prohibition of association or partnership of persons exceeding certain number	Notified	Offence compoundable for officers	RD
83	469(3)	Power of Central Government to make rules	Notified	Offence compoundable for officers	RD/NCLT