

Companies (Preservation and Disposal of Records) Rules, 1966

In exercise of the powers conferred by sub-section (1) of section 642 read with sub-section (1-A) of section 163 of the Companies Act, 1956 (1 of 1956), the Central Government hereby makes the following rules, namely :-

1. Short title and commencement.-

- (1) These rules may be called The Companies (Preservation and Disposal of Records) Rules, 1966.
- (2) They shall come into force on the 1st February, 1966.

2. Destruction of documents.-

The documents specified in column (1) of the Schedule to these rules, kept by a company under section 163 of the Companies Act, 1956, may be destroyed after the expiration of the period indicated against them in column (2) of the said Schedule.

3. Preservation of documents beyond the period prescribed. -

Notwithstanding anything contained in these rules, the Registrar of Companies may, by order in writing, direct any company to preserve any of the documents mentioned in column (1) of the said Schedule beyond the period specified for retention in the corresponding entry in column (2) thereof.

4. Register of documents destroyed to be maintained. -

A company shall maintain a register in the form set out in the Appendix annexed hereto wherein it shall enter brief particulars of the documents destroyed and all entries made therein shall be authenticated by the secretary or such other persons as may be authorized by the Board for the purpose.

- 5.** contravention of any of these Rules shall be punishable with fine which may extend **A** to five hundred rupees.

THE SCHEDULE

[See Rules 2 and 3]

Name of documents	Period.
(1)	(2)
(1) Register of members commencing from the date of the registration of the company	... Permanent.
(2) Index of members	... Permanent.
(3) Register of debenture-holders	... 15 years after the redemption of debentures.

- (4) Index of debenture-holders ... 15 years after the redemption of debentures.
- (5) Copies of all annual returns prepared under sections 159 and 160 and copies of all certificates and documents required to be annexed thereto under section 160 and 161 ... 8 years from the date of filing with the Registrar.

APPENDIX

[See Rule 4]

Particulars of documents destroyed	Date and mode of destruction with the initials of Secretary or other authorised person
------------------------------------	--

(1)	(2)
-----	-----