

## MINISTRY OF CORPORATE AFFAIRS

### NOTIFICATION

New Delhi, the 1st December, 2025

**G.S.R. 880(E).**— In exercise of the powers conferred by sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Specification of definition details) Rules, 2014, namely:-

**1. Short title and commencement.-** (1) These rules may be called the Companies (Specification of definition details) Amendment Rules, 2025.

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

**2.** In the Companies (Specification of definition details) Rules, 2014, in rule 2, in sub-rule (1), for clause (t), the following clause shall be substituted, namely:-

“(t) For the purposes of sub-clause (i) and sub-clause (ii) of clause (85) of section 2 of the Act, paid up capital and turnover of the small company shall not exceed rupees ten crores and rupees one hundred crores respectively.”.

[F. No. Policy-01/5/2022-CL-V-MCA]

BAIAMURUGAN.D, Jt. Secy.

**Note:** The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (1), vide number G.S.R. 238(E), dated the 31st March, 2014 and was last amended, vide number 700(E), dated the 15th September, 2022.