

UNIT - I

COMPANY SECRETARIAL PRACTICE

Meaning & Definition

The word 'secretary' has been originated from the Latin word 'Secretarius' which means 'a person entrusted with a secret' or 'keeper of secrets.

According to Section 2(24) of the Companies Act, 2013 defines "Company Secretary" or "Secretary" means any individual possessing the prescribed qualifications, appointed to perform the duties which may be performed by a secretary under this Act and any other ministerial or administrative duties". According to the explanation from Oxford Dictionary, "a secretary is a person who is employed to conduct correspondence on behalf of an individual or a company and also to execute filing, documentation and administrative functions".

Types of Secretary:

Private Secretary:

A private secretary is a person who is employed for performing some personal works of his employer. Generally, the high officials of any organization or the important persons of the society, like businessmen, doctors, actors and actresses, political leaders, lawyers etc. employ private secretary for getting help in performing their routine functions. The duties of a private secretary are conducting correspondences, preserving and filling the important documents, making and recording appointments, attending the guests and visitors, handling telephone calls etc.

Secretary of an association:

Sometimes it is seen that many associations, like cultural and sporting clubs, trade associations or some human organizations appoint secretaries to administer their day to day activities. This type of secretary acts either as the chief executive officer or as the representative or as the chief adviser of the association. The main job of such secretaries are to direct and supervise the functions of subordinates, conducting correspondence with the outsiders, maintaining the important documents and books of accounts, arranging and conducting various meetings etc. however, they perform their activities under the supervision of the managing committee of the concerned body or association.

Secretary of embassy:

Every embassy or high commission or foreign mission appoints a secretary for performing some of its important functions. The secretary of the embassy or high commission is positioned next to the ambassador or high commissioner. In absence of the ambassador or high commissioner, he runs the embassy or commission office.

Secretary of a cooperative society:

The managing committee of every cooperative society generally appoints a secretary to administer the society on their behalf. Any member of the society or any other outsider person can be appointed as the full time secretary of the society on fixed salary. The secretaries of cooperative societies also discharge their duties under the direct supervision of the managing committee. With the advent of Information and Communication Technology in all sectors today, Governments across the globe are taking major initiatives to integrate IT in all

their processes. These initiatives aimed at electronic governance, embrace policy changes, legal reforms, business process reengineering, change management and infrastructure creation. They are also realizing that public/private partnership is very critical to the success of any e- governance Project and are accordingly entering into partnerships with private IT companies to implement e-governance. It is being felt that IT enablement of various Government to Business processes along with Business Process Reengineering will not only improve efficiency and transparency of the government operations, but will also provide speedy transactions between the government and the businesses.

Company secretary

Company secretary is a high-level officer of the company having requisite qualifications. He is appointed as per the rules prescribed in the companies act. Company secretary is mainly responsible for looking after the secretarial works. He generally maintains liaison with the board of directors, employees, shareholders and other outside parties. Now a day, company secretary is one of the most important persons who perform some specified duties in the company form of business. The functions that are performed by company secretaries are maintenance of books and registers as required by the company's act, issue of share certificates, certification of meetings, arranging and attending meetings, drafting the minutes, sending returns to the register etc.

Qualifications of Company Secretary

Since the amendment of the Companies Act in 1994, only a person having prescribed qualifications can be appointed secretary of a company. Apart from the statutory qualifications, he should also have other qualifications as may be necessary to conduct the affairs of the company.

Statutory Qualifications

According to Section 2(45) of the Companies Act 2013, a Company Secretary must possess the qualifications prescribed by the Central Government from time to time. The qualifications prescribed by the Companies Secretary's Qualifications) Rules 1975, for the Secretary of a Company are:

- a. In case of a company having a paid- up share capital of ₹5 crore or more,
- b. The Secretary must be a member of the Institute of Company Secretaries of India incorporated under the Companies Act, 1956, and licensed under Sec. 25 of that Act.
- c. A person who is a member of the Institute of Chartered Secretaries of London shall also be eligible for appointment as Secretary of such a company.
- d. In the case of any other company, one or more of the following qualifications shall have to be possessed by the Secretary:
 - e. Qualifications specified in clause (a) above;
 - f. A degree in law granted by any university.
 - g. Membership of the Institute of Chartered Accountants of India.
 - h. Membership of the Institute of Cost and Works Accountants of India.
 - a. A post-graduate degree or diploma in Management or Commerce granted by any

university or the Indian Institute of Management.

b. A diploma in Company Law granted by any Indian Law Institute.

Other Qualifications

Statutory qualifications are not enough to become a company secretary. The Secretary must be smart, unbiased, and must have high IQ, besides presence of mind and amiable personality. Having reasonable proficiency in speaking and writing in different regional languages is an added qualification of a secretary. A Company Secretary should also have a thorough knowledge of company law, mercantile law, economic law, labour law, and Accounting and Office Management.

Appointment of Company Secretary

As per section 2(24), 203, 204 of Companies Act 2013 the provisions regarding appointment of company secretary are every listed Company must have full-time Company Secretary. Every unlisted company and every private company having a paid up capital of Rs.5 crore or more must also have a full time secretary. Only an individual who is a member of institute of company secretaries of India can be appointment as a company secretary.

By the Promoters:

The first secretary of a company is appointed by the promoters at pre- incorporation stage and such name is mentioned in the Articles of Association.

By the First board of Directors:

After the company has been registered, the first board of directors appoints the secretary at the first board meeting. The board of directors can continue the existing secretary appointed by promoters or can appoint a new company secretary.

Removal / Dismissal of Company Secretary

In accordance with the law governing relationship between a master and servant, company secretary may be dismissed like an ordinary servant of a company. The Board of directors of a company has absolute discretion to remove a company secretary or to terminate his services at any time for any reason or without any reason. Generally secretary may be terminated under the following situations:

- a. When his term of appointment has expired;
- b. When he is given a proper notice of dismissal as per the terms of agreement of employment;
- c. When he makes a secret profit;
- d. When he misconducts himself ;
- e. Where he is found to be guilty of moral turpitude, negligence, disobedience, incompetence. Where he suffers from permanent mental and physical disabilities.

Legal position of the secretary

Servant of the company:

The Secretary of a company is servant of the company, whose duty is to act in accordance within the instructions given to him by directors.

Agent of the company:

The secretary of a company, being chief administrative officer of the company by virtue

of his office, is also an agent of the company in a restricted sense.

Officer of the company:

As an officer of the company, the secretary may incur personal liability to statutory penalties by reason of non-compliance with the requirements of Companies Act, 2013.

Rights and Powers of the Company Secretary

Company Secretary is a senior level officer. He enjoys the rights as per the agreement signed by him with the Company. Some rights follows:

- a. As a senior level officer Company Secretary can supervise, control and he can direct subordinate officers and employee.
- b. A Company Secretary can sign any contractor agreement on behalf of the company as a principle officer of a company, subject to the delegation of power by the board of the company.
- c. Company Secretary can issue guidelines for the employees on behalf of the company.
- d. Company Secretary can attend meeting of shareholders and the meeting of board of directors.
- e. During Winding up he can claim his legal dues as a preferential creditor of a company.
- f. He can sign and authenticate the proceeding of meetings (Board, Annual general or extra ordinary general meeting) and other documents on behalf of the company where common seal is not required.
- g. Company Secretary is a Compliance Officer and he has a right to blow whistle whenever he finds the conduct of the officers or of the directors of the company are detrimental to the interest of the company.

Functions/ Duties of the Company Secretary

1. Statutory Functions or Duties and
2. Non-statutory Functions or Duties.

Statutory Functions

As the principal officer of the company, the secretary must observe all the legal formalities in respect of the provisions of the Companies Act and other laws (e.g., Income-tax Act, Stamp Act, Sales-tax Acts, etc.) which have a bearing on the activities of the company.

According to Companies Act 2013

- a. To sign document and proceedings requiring authentication by the company
- b. To maintaining share registers and register of Directors and of contracts
- c. To give notice to register for increase in the share capital
- d. To deliver share certificate of allotment within 2 months after transfer
- e. To sign and send annual return
- f. To make a statutory declaration for receiving certificate of commencement of business
- g. To send notice of general meeting to every member of the company
- h. To make statutory books
- i. To prepare minutes of every general meeting and board meeting within 30 days
- j. To file a resolution with the registrar
- k. To assist in preparing the statement of affairs in a winding up

Under the Income-tax Act:

He is responsible for deduction of requisite income tax from salaries of employees, dividends and interests payable. He has to ensure that the tax deducted is deposited at government treasury. Secretary has to submit and verify various forms for timely filing of income tax returns to the authorities in accordance with the law. He has to see that the certificate of Tax Deducted at Source (TDS) is issued to every employees and shareholders.

Under Indian Stamp Act:

The company secretary has to ensure that whether proper stamps are affixed on the company's documents like letter of allotment and share certificate or not. He is also Complying with Minimum Wages Act, Industrial Disputes Act, Employee State Insurance Act etc.

Under the Sales-Tax Act:

He must ensure timely submission of tax returns to the Sales-tax authorities and payment of tax.

Under Other Acts:

He must see that the provisions of any other Act applicable to the company, e.g., Foreign Exchange Regulation Act, Industries (Development and Regulation) Act, and Rules, are also complied with. Where the company is carrying on manufacturing business, he must also comply with the provisions of the Factories Act, Payment of labour laws. Wages Act, Industrial Disputes Act and other

Non-Statutory Functions

Secretary has to discharge non-statutory functions in relation to directors, shareholders and office and staff. These functions are briefly mentioned.

1. Functions as agent of directors;
2. Functions towards shareholders;
3. Functions towards office and staff.

1. Functions in Relation to Directors

A company secretary acts under the full control of the board of directors and carry out the instructions of the directors. The secretary provides necessary advice and information to the board to formulate company policy and arrive at decisions. It is the secretary's duty to implement the decisions taken by the board of directors.

The duties of the secretary includes arranging board meetings, issuing notice and preparing agenda of such meetings, recording the attendance of the directors and the minutes and resolutions of the meeting in consultation with the Chairman. He maintains all important correspondence, files, documents and records in the board office.

2. Functions in Relation to Shareholders

The company secretary must serve in the best interests of the shareholders. He also must safeguard the shareholders' interest. Under the Companies Act 2013, secretary should act as link between the board of directors and the shareholders and also ensure that the shareholder's rights are violated. He has to arrange the issue allotment letters, call letters, letters of regret, share certificates, share warrants to Shareholders. Besides he has to issue notices and agenda of all meeting of shareholders and also send replies to the inquiries and complaints of the shareholders on behalf of the board of directors.

3. Functions in Relation to Office and Staff

The Secretary is the kingpin of the whole corporate machinery. He is responsible for

smooth functioning of the office work. He exercises an overall supervision, control and coordination of all clerical activities in the office.

Responsibilities and Liabilities of Company Secretary

Statutory liabilities

- a. If he fails to hold a statutory meeting
- b. If he does not circulate the statutory report
- c. If he fails to hold annual general meeting
- d. If he fails to submit to the register of the co-regarding copies of annual accounts
- e. If he fails to give a notice of the board meeting
- f. If he fails to record the minutes of the board & general meeting
- g. If he fails to maintain register of directors, shareholders & debenture holders
- h. If he fails to rectify the mistake within a period of 2 months
- i. If he fails to filing of documents with the registrar which is required by act
- j. If he fails to submit the annual returns of income of the company
- k. If he fails to have the name & address of register office
- l. If he fails to issue every employee, shareholders & debenture holders a certificate in respect of tax deducted at a source

Contractual liabilities

- a. He must carry out the obligations of a service on agreement with the company.
- b. He must carry out the order given by the director
- c. He should not disclose any confidential information of the company
- d. He should not be anything beyond his authority
- e. He is liable for any damages/loss suffered by the company by his default
- f. He should liable for any fraud on the part of any of his assistance if it is proved
- g. If a secretary of a company falsify the books of the company reports, certificates, documents then he will be punishable with imprisonment.

Unit-3

COMPANY MEETINGS

Meanings of Meeting

A meeting can be defined as a lawful association or assembly of two or more persons by previous notice for transacting some business. The meeting must be validly summoned and convened. Such gatherings of the members of companies are known as meeting.

Essentials of Company meetings

Two or More Persons

To constitute a valid meeting, there must be two or more persons. However, the articles of association may provide for a larger number of persons to constitute a valid quorum.

Lawful Assembly

The gathering must be for conducting a lawful business. An unlawful assembly shall not be a meeting in the eye of law.

Previous Notice

Previous notice is a condition precedent for a valid meeting. A meeting, which is purely accident and not summoned after a due notice, is not at all a valid meeting in the eye of law.

To Transact a Business

The purpose of the meeting is to transact a business. If the meeting has no definite object or summoned without any predetermined object, it is not a valid meeting. Some business should be transacted in the meeting but no decision need be arrived in such meeting.

Kinds of company meetings

The meetings of a company can be broadly classified into four kinds.

1. Meeting of the Shareholders
2. Meeting of the Directors
3. Meeting of the Debenture Holders
4. Meeting of the Creditors

Meeting of the Share Holders

The meetings of the shareholders can be further classified into four kinds namely,

1. Statutory Meeting,
2. Annual General Meeting
3. Extraordinary General Meeting, and
4. Class Meeting

Statutory Meeting

This is the first meeting of the shareholders conducted after the commencement of the business of a public company. Companies Act provides that every public company limited by shares or limited by guarantee and having a share capital should hold a meeting of the shareholders within 6 months but not earlier than one month from the date of commencement of business of the company. Usually, the statutory meeting is the first general meeting of the company. It is conducted only once in the lifetime of the company. A private company or a public company having no share capital need not conduct a statutory meeting.

Annual General Meeting

The Annual General Meeting is one of the important meetings of a company. It is usually held once in a year. AGM should be conducted by both private and public Ltd companies whether limited by shares or by guarantee; having or not having a share capital. As the name suggests, the meeting is to be held annually to transact the ordinary business of the company.

Extra-ordinary General Meetings (EOGM)

Statutory Meeting and Annual General Meetings are called the ordinary meetings of a company. All other general meetings other than these two are called Extraordinary General Meetings. As the very name suggests, these meetings are convened to deal with all the extraordinary matters, which fall outside the usual business of the Annual General Meetings. EOGMs are generally called for transacting some urgent or special business, which cannot be postponed till the next Annual General Meeting. Every business transacted at these meetings is called Special Business.

The following persons are authorized to convene an extraordinary general meeting.

1. The Board of Directors.
2. The Requisitionists.
3. The National Company Law Tribunal.
4. Any Director or any two Members.

Class Meetings

Class meetings are those meetings, which are held by the shareholders of a particular class of shares e.g. preference shareholders or debenture holders. Class meetings are generally conducted when it is proposed to alter, vary or affect the rights of a particular class of shareholders. Thus, for effecting such changes it is necessary that a separate meeting of the holders of those shares is to be held and the matter is to be approved at the meeting by a special resolution.

For example, for cancelling the arrears of dividends on cumulative preference shares, it is necessary to call for a meeting of such shareholders and pass a resolution as required by Companies Act. In case of such a class meeting, the holders of other class of shares have no right to attend and vote.

2. Meetings of the Directors

Meetings of directors are called Board Meetings. These are the most important as well as the most frequently held meetings of the company. It is only at these meetings that all important matters relating to the company and its policies are discussed and decided upon. Since the administration of the company lies in the hands of the Board, it should meet frequently for the proper conduct of the business of the company. The Companies Act therefore gives wide discretion to the directors to frame rules and regulations regarding the holding and conduct of Board meetings. The directors of most companies frame rules concerning how, where and when they shall meet and how their meetings would be regulated. These rules are commonly known as Standing Orders.

3. Meetings of Debenture Holders

The debenture holders of a particular class conduct these meeting. They are generally conducted when the company wants to vary the terms of security or to modify their rights or to vary the rate of interest payable etc. Rules and Regulations regarding the holding of the meetings of the debenture holders are either entered in the Trust Deed or endorsed on the

Debenture Bond so that they are binding upon the holders of debentures and upon the company.

4. Meetings of the Creditors

Strictly speaking, these are not meetings of a company. They are held when the company proposes to make a scheme of arrangements with its creditors. Companies like individuals may sometimes find it necessary to compromise or make some arrangements with their creditors, In these circumstances, a meeting of the creditors is necessary.

Requirement of a valid meeting

There must be some requisites in order to validate the meeting. The necessary pre-conditions of a valid meeting are stated below:

1. Proper authority to convey the meeting:

A meeting must be the proper authority. The proper authority to convey a general meeting of a company is the board of directors. The board of directors must convey the general meeting by passing a resolution that effect at a validly held board meeting.

2. Proper notice of the meeting:

This is the second important requirement of a valid general meeting. A proper notice of the meeting should be given to all those who are entitled to attend the meeting. The notice should contain particulars relating to the kind of meeting, place, date, time of meeting agenda of meeting.

Duties of the secretary relating to Board Meeting

Duties before the Meeting

- a. To decide the date, time, place and agenda of the Board meeting in consultation with the Chairman,
- b. To prepare the agenda and the notice of the Board meeting.
- c. To serve notice along with agenda of the meeting to all the directors.
- d. To issue invitation letters to persons such as the Chief Accountants, Branch Manager, Solicitor, Auditors etc., depending upon the nature of business to the transacted in the meeting.
- e. To intimate the date of meeting to the stock exchange .in case if the company proposes to recommend the payment of dividend there at.
- f. To prepare directors Attendance book.
- g. To keep ready all relevant reports to be submitted.
- h. To collect necessary documents, contracts, pending transfers and the related certificates for sealing and signing by the directors.
- i. To keep ready the company's seal, copies of memorandum and Articles of association and other documents likely to be required at the meeting.
- j. To make suitable arrangements for the boarding and lodging for directors and for the necessary seating arrangements, stationary, etc., for the Board meeting.

Duties at the Meeting

1. To obtain the signatures of the directors and special invites, if any, present in the Director's Attendance Book.
2. To help the Chairman in ascertaining the quorum.
3. To check whether the disinterested quorum is available to deal with that item in which

one or more directors are interested in any item of business to be transacted and to note the names of interested directors for recording in the minutes.

4. To read the notice of the meeting and the minutes of the last meeting.
5. To report any request for leave of absence received from directors and note them for recording in the minutes.
6. To report notice of disclosure of interest, if any, received from directors under section 184.
7. To assist the chairman or the inboard on any point of procedure and to supply necessary explanations when required.
8. To take full notes of proceedings of the meeting.
9. To arrange for the payment of sitting fees and travelling allowances to directors as per provisions of the Articles and the Act.

Duties after the Meeting

1. To draft the minutes of the meeting on the basis of notes taken by him and the Chairman.
2. To carry out the orders and instructions of the Board.

Duty of the Secretary at the Annual General Meeting:

Before the Meeting:

1. He is to see that the Annual Accounts are prepared according to the provisions of the Act and duly audited and certified by the Auditors of the company.
2. He is to prepare the agenda in consultation with the Chairman and issue notices of the Board Meeting held just before the Annual General Meeting.
3. He is to prepare the Annual Report of the Directors in consultation with the Chairman.
4. He is to send the notice of the Annual General Meeting to all members along with necessary forms.
5. He is to prepare the Chairman's speech in consultation with the Chairman.
6. He is to receive, scrutinize, countersign and register all proxies received before the fixed time.
7. He is to close the Share Transfer Register and prepare the dividend lists and warrants.

B. At the Meeting:

1. He is to see that no unauthorized person enters the General Meeting.
2. He is to help the Chairman to ascertain whether a quorum is present or not.
3. He is to read the notice convening the meeting.
4. He is to help the Chairman by supplying necessary information.
5. He is to help the Chairman to conduct the meeting.
6. He is to take notes of the proceedings.

C. After the Meeting:

1. He is to prepare the Minutes and get it signed by the Chairman.
2. He is to execute the decisions and resolutions passed at the meeting.
3. He is to file necessary documents with the Registrar.
4. He is to incorporate the alterations, if any, made in the Memorandum or the Articles of Association passed in the meeting.

Unit-4

Quorum of the meeting:

Next essential is the presence of quorum in the meeting quorum is the minimum numbers members required to attend the meeting & transact business validly. According to companies act in case of a private company the quorum is 2 in case of public company it is 5 members.

Proxies

As per provision of companies act a member of company may vote at a meeting either in person or by proxy. "Proxy" is a person who is authorized by a member of a company to attend & vote at a meeting of the company on behalf of share holder.

Types of proxies are as follows:

Special proxy: He is a person who is authorized to attend & vote on a particular proposal or resolution.

General proxies : He is a person who is authorized to vote & attend all proposals / Resolution

Agenda of meeting

Agenda means the things to be done & it is a statement of business to be discussed & transacted at meeting. Simple the agenda means the matters to be discussed at the meeting it is list of items of the business to be transacted at the meeting.

Types of agenda are

Brief agenda: in this agenda the items of business briefly mentioned to be transacted in business.

Detailed agenda : it gives more details about each item of the business to be transacted

Motion

No discussions will take place at a meeting unless there is a definite proposal for discussing before the meeting. A motion is a definite proposal placed before the meeting for discussion & decision.

Sense of meeting

Companies meeting are held for discussing the specific issues relating to the working of the company for taking decisions on the same. To arrive at the decision the chairmen has to ascertain the views of the members on each of the matters under discussion.

9. Resolution

When a motion or a proposal is passed in a meeting it becomes a resolution. Resolution may be defined as "formal expression of the decision of a meeting on any motion / proposal before it.

Minutes of meeting

It refers to the written record of the business transacted & discussions arrived at

meeting

Secretarial work relating to statutory meeting:

Functions before the meeting:

- a. Maintaining time for statutory meeting,
- b. Preparing statutory statement or report,
- c. Drafting a notice for the meeting,
- d. Collecting the auditor's certificate,
- e. Selection the place of the meeting,
- f. Preparing agenda of the meeting,
- g. Listing the name of members who will attend the meeting,
- h. Calling on board of directors meeting,
- i. Preparing final notice of the meeting.
- j. Serving the notice to the concerned members.

Functions at the meeting:

- a. Determining the quorum of the meeting,
- b. Stating or reading the agenda,
- c. Supply of the necessary explanations,
- d. Giving the explanations,
- e. Writing the rough minutes

Functions after the meeting:

- a. Preparing final minutes and resolutions,
- b. Submitting the statutory report

Unit-5

Resolution

As per the Companies Act 2013, for taking any decision or executing any transaction, the consent of the shareholders, the Board of Directors and other specified is required. The decisions taken at a meeting are called resolutions. In other words a motion, with or without the amendments which is put to vote at a meeting and passed with the required quorum becomes resolution.

Kinds of Resolution

There are broadly three types of resolutions, namely ordinary resolution, special resolution and resolution requiring special notice.

Ordinary Resolution:

An ordinary resolution is one which can be passed by a simple majority. i.e. if the members of votes cast by members, entitled to vote in favour of the resolution is more than the votes cast against the resolution.

Ordinary Resolution is required for the following Matters

- (i) To change or rectify the name of the company
- (ii) To alter the share capital of the company
- (iii) To redeem the debentures
- (iv) To declare the dividends
- (v) To approve annual accounts and balance sheet
- (vi) To appoint the directors
- (vii) To increase or decrease the number of directors within the limits prescribed
- (viii) To remove a director and appoint another director in his place
- (ix) To make inter corporate investment, within the limits
- (x) To approve voluntary winding up if the articles authorise
- (xi) To fill up the vacancy in the office of liquidator, etc.,

Special Resolution

A special resolution is the one which is passed by a not less than 75% of majority. The number of votes, cast in favour of the resolution should be three times the number of votes cast against it. The intention of proposing a resolution as a special resolution must be specifically mentioned in the notice of the general meeting.

Special Resolution is required for the following Matters

- (i) To change the registered office of the company from one state to another
- (ii) To change the objectives of the company
- (iii) To change the name of the company
- (iv) To alter the Articles of Association
- (v) To reduce the share capital subject to the confirmation of the court
- (vi) To commence any new business
- (vii) To appoint the auditor for the company
- (viii) To appoint the sole selling agents in specified cases
- (ix) To determine the remuneration of the Director and the Managing Director

Resolution requiring Special Notice:

There are certain matters specified in the Companies Act, 2013 which may be discussed at a general meeting only if a special notice is given at least 14 days before the meeting. The intention to propose any resolution must be notified to the company. The following matters require special notice before they are discussed in the meeting:- (i) To appoint an auditor, a person other than a retiring auditor (ii) To provide expressly that a retiring Auditor shall not be reappointed (iii) To remove a director before the expiry of his period of office (iv) To appoint a director in the place of a director so removed.

Types of resolution are

i. Ordinary resolution:

As per the co-act it is one which is passed by simple majority of votes of members present in the meeting or more than 50% of voting right shareholders

ii. Special resolution:

At least 75% of voting right share holders presented in the meeting

iii. Resolution requiring special notice;

To appoint auditors, retiring of auditor, removal of the director before the date of expiry of his period & appointment of new director in the place of removed director.

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Semester: 3rd

Subject: Company Law & Secretarial Practice