

DEWAN P N CHOPRA & Co

MCA NOTIFICATION

THE COMPANIES (AUDIT AND AUDITORS) AMENDMENT RULES, 2025

Ministry of Corporate Affairs ("MCA") vide notification no. G.S.R. 359(E) dated 30th May, 2025 amended The Companies (Audit and Auditors) Rules, 2014 and rules are effective from 14th day of July, 2025.

In Rule 13, in sub-rule (2),

Clause (d), For the words "the report shall be sent to the Secretary, Ministry of Corporate Affairs in a sealed cover by Registered Post with Acknowledgement Due or by Speed Post followed by an e-mail in confirmation of the same; the words **"the report shall be filed electronically in form ADT-4"** shall be substituted.

Clause (e), words "the report shall be on the letter-head of the auditor containing postal address, e-mail address and contact telephone number or mobile number and be signed by the auditor with his seal and shall indicate his Membership Number; and" are omitted.

Clause (f), words "The report shall be in the form of a statement as specified in Form ADT-4" are omitted.

Forms ADT-1, ADT-2, ADT-3 and ADT-4 are substituted. Refer notification for the substituted forms.

For notification, please refer:

[Notifications](#)

DISCLAIMER:- The summary information herein is based on notification issued by ICAI. While the information is believed to be accurate, we make no representations or warranties, express or implied, as to the accuracy or completeness of it. Readers should conduct and rely upon their own examination and analysis and are advised to seek their own professional advice. This note is not an offer, advice or solicitation. We accept no responsibility for any errors it may contain, whether caused by negligence or otherwise or for any loss, howsoever caused or sustained, by the person who relies upon it.