

## **Companies Unpaid Dividend (Transfer to General Revenue Account of the Central Government) Rules, 1978**

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## **Companies Unpaid Dividend (Transfer to General Revenue Account of the Central Government) Rules, 1978**

<sup>1</sup>1. See section 205A(6) of the Companies Act, 1956. In exercise of the powers conferred by sub-section (1) of section 642 read with sub-section (6) of section 205A 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 Unpaid Dividend (Transfer to General Revenue Account of the Central Government) Rules, 1978.

(

2) They shall come into force on the date of their publication in the Official Gazette. <sup>1</sup>

1. Published in the Gazette of India, Part II, Section 3 (i) page 196, dated January 21, 1978.

### **2. Definitions :-**

In these Rules, unless the context otherwise requires:-

(a) "Act" means the Companies Act, 1956 (1 of 1956);

(8) The amounts paid to the claimants under this rule shall be classified in the accounts as "Deduct Refunds" under "068 - Miscellaneous General Services - Unpaid Dividends of Companies."