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Companies (Second Amendment) Act, 2002

Section 78 - Amendment of Section 478

In section 478 of the principal Act,--

(a) for the word "Court", wherever it occurs, the word "Tribunal" shall be substituted;

(b) in sub-section (3) and clause (b) of sub-section (6), for the words "advocate, attorney or pleader entitled to appear before the Court", the words, figures and letters "chartered accountants or company secretaries or cost accountants or legal practitioners entitled to appear before the Tribunal under section 10GD" shall be substituted;

(c) for sub-section (10), the following sub-section shall be substituted, namely:--

"(10) An examination under this section may, if the Tribunal so directs, be held before any person or authority authorised by the Tribunal.";

(d) in sub-section (11), for the words "exercised by the Judge or officer", the words "exercised by the person or authority" shall be substituted.

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