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**Companies Act, 2013,**

**Section 360 - Powers and Functions of Official Liquidator**

(1) The Official Liquidator shall exercise such powers and perform such duties as the Central Government may prescribe.

(2) Without prejudice to the provisions of sub-section (1), the Official Liquidator may--

- (a) exercise all or any of the powers as may be exercised by a Company Liquidator under the provisions of this Act; and
- (b) conduct inquiries or investigations, if directed by the Tribunal or the Central Government, in respect of matters arising out of winding up proceedings.