Companies Act, 1913

Section 134 - Copy of balance-sheet to be forwarded to the registrar

1) [After the balance-sheet and profit and loss account [or the income and expenditure account as the case may be] have been laid before the company at the general meeting [three copies thereof] signed by the manager or secretary of the company shall be filed with the registrar at the same time as the copy of the annual list of members and summary prepared in accordance with the requirements of (section 32). (2) If the general meeting before which a balance-sheet is laid does not adopt the balance- sheet, a statement of that fact and of the reasons therefor shall be annexed to the balance-sheet and to the [copies] thereof required to be filed with the registrar. (3) This section shall not apply to a private company. (4) If a company makes default in complying with the requirements of this section, the company and every officer of the company who knowingly and wilfully authorises or permits the default shall be liable to the like penalty as is provided by (section 32) for a default in complying with the provisions of that section.