

Secretarial Standard on Affixing of Common Seal (SS- 8)

Institute of Company Secretaries of India (ICSI)

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Introduction

- Common seal means the metallic seal of a company which can be affixed only with the approval of the Board of directors of the company. It is the signature of the company to any document on which it is affixed and binds the company for all obligations undertaken in the document.
- A company shall have only one common seal.
- The Act provides that from the date of incorporation mentioned in the certificate of incorporation, the company shall have a common seal
- The Articles of Association provides the procedure relating to affixing of common seal.

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Scope

- This Standard seeks to lay down a set of principles for affixing of the common seal.

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Definitions

- **“Act”** means the Companies Act, 1956 (1 of 1956), or any statutory modification or re-enactment thereof.
- **“Articles”** means the articles of association of a company.
- **“Board”** *means* the Board of directors of a company.

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Approval

- The common seal should be adopted by a resolution of the Board.
- A new common seal in place of the existing common seal should be adopted by a resolution
- The impression of the common seal should be made part of the minutes of the meeting in which it is adopted

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Form & Content

- The common seal should be made of metal and capable of being manually operated.
- The common seal should have the name of the company and state in which the registered office is situated engraved in legible characters .

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Authority & Mode of Affixation

- The common seal should be affixed to any instrument only by authority of a resolution of the Board or a committee authorized by the Board.
- The common seal should be affixed in the presence of managing director or any two directors, and the company secretary or any other person as the Board may authorize for the purpose.
- The persons in whose presence the seal is affixed should sign every instrument to which the seal of the company is so affixed.

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Register of Documents under common seal

- Every company should maintain a register containing particulars of documents on which the common seal of the company has been affixed.
- The register should contain the description of the document; date and number of the resolution authorizing the affixation of common seal; date of affixing seal on the document; name(s) of person(s) who attested the affixation; and the place at which the document was so sealed.
- The register should be maintained at the registered office of the company

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Custody

- The common seal should be kept at the registered office or at any other office of the company authorized by the Board.
- The common seal should be kept in the custody of a director of the company or the company secretary or any other official, as authorized by the Board.

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Official Seal for Use Outside India

- The official seal should be facsimile of the common seal.
- Official seal should have engraved in it the name of the territory, district or place where it is to be so used in addition to the name and state in which the registered office of the company is situated.
- The official seal should be adopted by a resolution of the Board.
- A new official seal in place of an existing official seal should be adopted by a resolution of the Board.
- The impression of the official seal should be made part of the minutes of the meeting in which it is adopted. .

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REGISTER OF DOCUMENTS UNDER OFFICIAL SEAL

- Every company should maintain a register containing particulars of documents on which the official seal of the company has been affixed.
- The register should contain the description of the document; date and number of the resolution authorizing the affixation of official seal; date of affixing seal on the document; name(s) of person(s) who attested the affixation; and the place at which the document was so sealed.
- The register should be maintained at the office where the official seal is kept.
- Every entry made in the register should be transmitted forthwith to the registered office of the company in India.

Conclusion

- **Importance of Compliance:**

- Ensures **legal validity** of company documents.
- Maintains **proper records** for regulatory compliance.
- Board authorization is **mandatory** for affixing the seal.
- Proper **register maintenance and custody** are essential.

*Thank
You*

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