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70. Corresponds to sections 125 and 132 of the 1956 Act. 71. For relevant Case Laws, see Taxmann's Master Guide to Companies Act. 72. Enforced with effect from 1-4-2014. 73. For meaning of the terms "charge" and

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“created”, see Appendix II. 74. See rule 3 and Form Nos. CHG 1 & 9 of the Companies (Registration of Charges) Rules, 2014 (Division Two). 75.

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