Introduction of the Book and Author:

This book is milestone as it contains the commentaries on the provisions of each section of the **Companies Act, 2017**. It has become necessary to get educated with the corporate laws for the executives and business connected persons in view of expanding the scope of corporate sector in Pakistan and world over with the passage of time and frequent amendments or regulations introduced by the Corporate regulators though issuance of the SRO's, Circulars etc. from time to time which makes the subject complicated and difficult to keep track on the respective laws.

This book has **been updated and** has incorporated most of the SECP'S clarifications, SRO's, Circulars and regulations etc. issued from time to time on the corporate laws.

The corporate practice involves filing of statements, evidence of payment of fees and deposited them as per law, in case of delay or non-compliance, if any, entails severe penalties etc. Thereby it has become all the necessary for the corporate executives, businessmen, accountants, secretaries and the CFOs concerned to equip and update themselves with the corporate laws for compliance and thus protect themselves from levying of such harsh punitive actions. This book helps in this direction especially in today's fast-paced business environment.

The approach adopted in writing of the book is to demonstrate practical application of the corporate laws in easy and plain language so as to make it a reference manual for all concerned. The book is now before the readers and it is for them to judge its real worth and merit.

Author: The author of the book was a practitioner Chartered Accountant and is a Fellow member of the Institute of Chartered Accountants of Pakistan since over four decades. He is author of the books on:

- Compete Withholding Income Tax & Sales Tax on Services and Practice in Pakistan;
- Withholding and International Income Tax Law in Pakistan.
- Exploitation and Concentration Free, Fair and Just Distribution of Wealth in Islamic Economics System.

Besides he is an author of several articles, published in the daily newspapers, law and economic journals from time to time. The analytical depth knowledge of the author backed by practical experience in finance and as company secretary in a group of companies and as a corporate and tax consultants for over four decades when it comes to performance, it reflects total efforts.

Karachi. Author.

Companies Act, 2017.

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