

Corrigendum for Study material (August 2024 edition)- Printed copy
Applicable for September 2025 and January 2026 examinations

Chapter No.	Page No.	Existing content	Revised content
6	6.13	<p>Only a natural person who is an Indian citizen whether resident in India or otherwise and has stayed in India for a period of not less than 120 days during the immediately preceding financial year</p> <ul style="list-style-type: none"> • shall be eligible to incorporate a OPC; • shall be a nominee for the sole member of a OPC. 	<p>Only a natural person who is an Indian citizen whether resident in India or otherwise-</p> <ul style="list-style-type: none"> • shall be eligible to incorporate a One Person Company; • shall be a nominee for the sole member of a One Person Company. <p>Explanation I - For the purposes of this rule, the term "resident in India" means a person who has stayed in India for a period of not less than one hundred and twenty days during the immediately preceding financial year.</p>

Note: The above correction has been carried out in the soft copy of the study material web-hosted at the following link-

<https://resource.cdn.icai.org/82027bos66134-cp6.pdf>