Government of India –

Rules under which a security deposit amount of 25000 INR is levied on a candidate:

Companies (Acceptance of Deposits) Rules, 2014

(1) These rules may be called the Companies (Acceptance of Deposits) Rules, 2014.
(2) They shall come into force on the 1st day of April, 2014.

G.S.R 256(E) — In exercise of the powers conferred by clause (31) of section 2, section 73 and section 76 read with sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013).

Explanation - For the purposes of this sub-clause, it is hereby clarified that –

Provided that if such bonds or debentures are secured by the charge of any assets referred to in Schedule III of the Act, excluding intangible assets, the amount of such bonds or debentures shall not exceed the market value of such assets as assessed by a registered valuer;
(x) any amount received from an employee of the company not exceeding his annual salary under a contract of employment with the company in the nature of non-interest bearing security deposit;
(xi) any non-interest bearing amount received or held in trust;
(xii) any amount received in the course of, or for the purposes of, the business of the company.

Explanation - For the purposes of this clause, any amount.

(e) “eligible company” means a public company as referred to in sub-section (1) of section 76, having a net worth of not less than one hundred crore rupees or a turnover of not less than five hundred crore rupees and which has obtained the prior consent of the company in general meeting by means of a special resolution and also filed the said resolution with the Registrar of Companies before making any invitation to the Public for acceptance of deposits.

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