

(1) The Court having jurisdiction under this Act shall be - (a) the High Court having jurisdiction in relation to the place at which the registered office of the company concerned is situate, except to the extent to which jurisdiction has been conferred on any District Court or District Courts subordinate to that High Court in pursuance of sub-section (2) ; and (b) where jurisdiction has been so conferred, the District Court in regard to matters falling within the scope of the jurisdiction conferred, in respect of companies having their registered offices in the district. (2) The Central Government may, by notification in the Official Gazette and subject to such restrictions, limitations and conditions as it thinks fit, empower any District Court to exercise all or any of the jurisdiction conferred by this Act upon the Court, not being the jurisdiction conferred - (a) in respect of companies generally, by sections 237, 391, 394, 395 and 397 to 407, both inclusive ; (b) in respect of companies with a paid-up share capital of not less than one lakh of rupees, by Part VII (sections 425 to 560) and the other provisions of this Act relating to the winding up of companies. (3) For the purposes of jurisdiction to wind up companies, the expression "registered office " means the place which has longest been the registered office of the company during the six months immediately preceding the presentation of the petition for winding up.