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SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS  
NOTIFICATION

New Delhi dated the 30<sup>th</sup> November, 2012

G.S.R. 869(E).- In exercise of the powers conferred by sub-section (1) of section 642 read with section 610B of the Companies Act, 1956 (1 of 1956), the Central Government hereby makes the following rules further to amend the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2011, namely:-

1. (1) These rules may be called the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Second Amendment Rules, 2012.

(2) They shall come into force with effect from the, 2<sup>nd</sup> December, 2012.

2. In the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2011, -

(a) for rule 4, the following rules shall be substituted, namely:-

“4. Filing of Balance Sheet and Profit and Loss Account with Registrar for financial year commencing on or after 1<sup>st</sup> April, 2011.- The following class of companies have to file their Balance Sheet, Profit and Loss Account and any other document as required under section 220 of the Companies Act, 1956 with the Registrar using the Extensible Business Reporting Language (XBRL) Taxonomy given in Annexure II for the financial year commencing on or after 1<sup>st</sup> April, 2011 with e-form No. 23AC-XBRL and 23ACA-XBRL specified under the Companies (Central Government) General Rules and Forms, 1956 namely:-

- (i) all companies listed with any Stock Exchange(s) in India and their Indian subsidiaries; or
- (ii) all companies having paid up capital of rupees five crore and above; or
- (iii) all companies having turnover of rupees one hundred crore and above; or
- (iv) all companies covered under rule 3;

Provided that the companies in Banking, Insurance, Power Sectors and Non-Banking Financial companies are exempted for Extensible Business Reporting Language (XBRL) filing for the financial year commencing on or after 1<sup>st</sup> April, 2011.”

(b) after rule 4, the following rules shall be inserted, namely:-

“5. Filing of cost audit report with Central Government.- Every cost auditor or every lead cost auditor on behalf of all the cost auditors of a company, has to file its cost audit report and other documents as required under sub-section (4) of section 233B of the Act, and rules made thereunder with the Central Government using the Extensible

Business Reporting Language (XBRL) Taxonomy given in Annexure III for the financial year commencing on or after the 1<sup>st</sup> day of April, 2011 (including the overdue reports relating to any previous financial year) with the Form I-XBRL specified under the Companies (Cost Audit Report) Rules, 2011.”

“6. Filing of compliance report with Central Government.- Every company has to file its compliance report and other documents as required under clause (d) of sub-section (1) of section 209 of the Act, and rules made thereunder with the Central Government using the Extensible Business Reporting Language (XBRL) Taxonomy given in Annexure III for the financial year commencing on or after the 1<sup>st</sup> day of April, 2011 with the Form A-XBRL specified under the Companies (Cost Accounting Records) Rules, 2011, Cost Accounting Records (Telecommunication Industry) Rules, 2011, Cost Accounting Records (Petroleum Industry) Rules, 2011, Cost Accounting Records (Electricity Industry) Rules, 2011, Cost Accounting Records (Sugar Industry) Rules, 2011, Cost Accounting Records (Fertilizer Industry) Rules, 2011, and Cost Accounting Records (Pharmaceutical Industry) Rules, 2011.”

(c) after Annexure II, the following Annexure shall be inserted, namely:-

“Annexure III

Extensible Business Reporting Language (XBRL) Taxonomy for Compliance Report and Cost Audit Report as required under section 209(1) (d) and 233B of the Companies Act, 1956 and rules made thereunder.”

[F No 17/161/2012-CL V]

B.B.Goyal  
Adviser (Cost), Government of India

Note:- The principal notification was published in the Gazette of India, Part II, Section 3, Sub-section (i) vide number G.S.R 748 (E) dated the 5th October, 2011 and subsequently amended vide G.S.R. number 789(E) dated 12<sup>th</sup> October, 2012.