

General Circular No. 30/2012

F.No. 17/160/2012 CL-V
Ministry of Corporate Affairs
Government of India

5th Floor, A wing, Shastri Bhawan
Dr. Rajendra. Pd. Road, New Delhi
Dated: - 28th September, 2012

All the Regional Directors,
All the Registrar of Companies

Sub: Filling of Balance Sheet and profit and loss Account by companies in Non-XBRL for the accounting year commencing on or after 01.04.2011.

Sir,

The Ministry has issued general circulars No. 21/2012 dated 28/09/12 and No. 28/2012 dated 03/09/12 extending time for filing e-form 23AC (Non-XBRL) and 23ACA (Non-XBRL) up to 15/10/12 or within 30 days from the date of AGM whichever is later. The revise e-forms 23AC (Non-XBRL) and 23ACA (Non-XBRL) have now been notified vide notification dated 24/09/12 and shall come into effect from 30/09/12.

In order to ensure smooth filing and to avoid last minute rush, it is to inform you that with the approval of the competent authority, the due date of filing of e-forms 23AC (Non-XBRL) or 23ACA (Non-XBRL) as per

new schedule VI is now further extended in following manner without any additional fees:-

- (a) Company holding AGM or whose due date for holding AGM is on or before 20/09/12, the time limit will be 03/11/12 or due date of filing, whichever is later.
- (b) Company holding AGM or whose due date for holding AGM is on or after 21/09/12, the time limit will be 22/11/12 or due date of filing, whichever is later.

Yours faithfully



Sanjay Kumar Gupta
(Deputy Director)