

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY,  
PART – II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS  
NOTIFICATION

New Delhi, dated the 05<sup>th</sup> october, 2011.

G.S.R. \_\_\_\_\_ (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 (Central Government's) General Rules and Forms, 1956, namely: –

1. (1) These rules may be called the Companies (Central Government's) General Rules and Forms (Amendment) Rules, 2011.

(2) They shall come into force with effect from 6<sup>th</sup> October, 2011.

2. In the Companies (Central Government's) General Rules and Forms, 1956, after Form 23ACA, the following Forms shall be inserted, namely:-

# FORM NO. 23AC- XBRL

Form for filing XBRL document in respect of balance sheet and other documents with the Registrar

[Pursuant to section 220 of the Companies Act, 1956 and Companies (Filing of documents and forms in eXtensible Business Reporting Language) Rules, 2011]

Note - All fields marked in \* are to be mandatorily filled.

Authorised capital of the company as on the date of filing (in Rs.)

Number of members of the company as on the date of filing

1.(a) \*Corporate identity number (CIN) of company

(b) Global location number (GLN) of company

2.(a) Name of the company

(b) Address of the registered office of the company

(c) \*e-mail ID of the company

3. \*Date of balance sheet as at  (DD/MM/YYYY)

4. \*Whether the attached Balance sheet has been audited by the auditors  Yes  No

5.(a) \*Whether annual general meeting (AGM) held  Yes  No

(b) If yes, date of AGM  (DD/MM/YYYY)

(c) \*Due date of AGM  (DD/MM/YYYY)

(d) Date of AGM in which accounts are adopted by shareholders  (DD/MM/YYYY)

(e) \*Whether any extension for financial year or AGM granted  Yes  No

(f) If yes, due date of AGM after grant of extension  (DD/MM/YYYY)

6. \*Whether schedule VI of the Companies Act, 1956 is applicable  Yes  No

7. \*Type of Industry

8. \*Whether consolidated balance sheet is also being filed  Yes  No

9.(a) In case of a government company, whether Comptroller and Auditor General of India (CAG of India) has commented upon or supplemented the audit report under section 619(4) of the Companies Act, 1956

Yes  No

(b) Provide details of comment(s) or supplement(s) received from CAG of India

(c) Director's reply(s) on comments received from CAG of India

(d) Whether CAG of India has conducted supplementary or test audit under section 619(3)(b)

Yes  No

**Attachments**

- 1. \* XBRL document in respect of balance sheet, schedules, notes thereto, director's report and auditor's report
- 2. XBRL document in respect of consolidated balance sheet, schedules, notes thereto, director's report and auditor's report
- 3. Statement of subsidiaries as per section 212 (To be attached in respect of foreign subsidiaries)
- 4. Statement of the fact and reasons for not adopting balance sheet in the annual general meeting (AGM)
- 5. Statement of the fact and reasons for not holding the AGM
- 6. Approval letter for extension of financial year or AGM
- 7. Supplementary or test audit report under section 619(3)(b)
- 8. Corporate governance report, Management discussion and analysis and any other document
- 9. Optional attachment(s) - if any

List of attachments

**Verification**

- To the best of my knowledge and belief, the information given in the form and its attachments is correct and complete.
- I have been authorised by the Board of directors' resolution number \*  dated \*  (DD/MM/YYYY) to sign and submit this form.
- It is confirmed that the attached XBRL document(s) are the XBRL converted copy(s) of the duly signed Balance Sheet and all other documents which are required to be annexed or attached to the Balance Sheet as required under Section 220 of the Companies Act, 1956. It is further confirmed that such document(s) have been prepared using the XBRL taxonomy as notified under Companies (Filing of documents and forms in eXtensible Business Reporting Language) Rules, 2011.

**To be digitally signed by**

Managing Director or director or manager or secretary of the company

\*Designation

\*DIN of the director or Managing Director; or

Income-tax PAN of the manager; or

Membership number, if applicable or income-tax PAN of the secretary

(secretary of a company who is not a member of ICSI, may quote his/ her income-tax PAN)

**Certificate**

- It is hereby certified that I have verified the above particulars (including attachment(s)) from the audited financial statements of

and that all required attachment(s) have been completely attached to this form. It is further certified that the attached XBRL document(s) fairly present, in all material respects, the audited financial statements of the company, in accordance with the XBRL taxonomy as notified under Companies (Filing of documents and forms in eXtensible Business Reporting Language) Rules, 2011.

- It is confirmed that the attached XBRL document(s) are the XBRL converted copy(s) of the duly signed Balance Sheet and all other documents which are required to be annexed or attached to the Balance Sheet as required under Section 220 of the Companies Act, 1956.
  - Chartered accountant (in whole-time practice) or  Cost accountant (in whole-time practice) or
  - Company secretary (in whole-time practice)
  - \*Whether associate or fellow  Associate  Fellow
  - \*Membership number or certificate of practice number

This eForm has been taken on file maintained by the registrar of companies through electronic mode and on the basis of statement of correctness given by the filing company

# FORM NO. 23ACA-XBRL

[Pursuant to section 220 of the Companies Act, 1956 and Companies (Filing of documents and forms in eXtensible Business Reporting Language) Rules, 2011]

Form for filing XBRL document in respect of Profit and Loss account and other documents with the Registrar

Note - All fields marked in \* are to be mandatorily filled.

Authorised capital of the company as on the date of filing (in Rs.)

Number of members of the company as on the date of filing

1.(a) \*Corporate identity number (CIN) of company

(b) Global location number (GLN) of company

2.(a) Name of the company

(b) Address of the registered office of the company

3. \*Period of profit and loss account  
From  (DD/MM/YYYY)  
To  (DD/MM/YYYY)

4. \*Whether consolidated profit and loss account is also being filed  Yes  No

5. \*Whether Schedule VI of the Companies Act, 1956 is applicable  Yes  No

6. \*Type of Industry

7. \*Whether the attached annual accounts have been audited by the auditors  Yes  No

## Attachments

- \* XBRL document in respect of profit and loss account, schedules and notes thereto
- \* XBRL document in respect of consolidated profit and loss account, schedules and notes thereto
- Statement of subsidiaries as per section 212 (To be attached in respect of foreign subsidiaries)
- Optional attachment(s) - if any

List of attachments

**Verification**

- To the best of my knowledge and belief, the information given in the form and its attachments is correct and complete.
- I have been authorised by the Board of directors' resolution number \*  dated \*  (DD/MM/YYYY) to sign and submit this form.
- It is confirmed that the attached XBRL document(s) are the XBRL converted copy(s) of the duly signed Profit and Loss account and all other documents which are required to be annexed or attached to the Profit and Loss account as required under Section 220 of the Companies Act, 1956. It is further confirmed that such document(s) have been prepared using the XBRL taxonomy as notified under Companies (Filing of documents and forms in eXtensible Business Reporting Language) Rules, 2011.

**To be digitally signed by**

Managing Director or director or manager or secretary of the company

\*Designation 

\*DIN of the director or Managing Director; or

Income-tax PAN of the manager; or

Membership number, if applicable or income-tax PAN of the secretary

(secretary of a company who is not a member of ICSI, may quote his/ her income-tax PAN)

**Certificate**

- It is hereby certified that I have verified the above particulars (including attachment(s)) from the audited financial statements of

and that all required attachment(s) have been completely attached to this form. It is further certified that the attached XBRL document(s) fairly present, in all material respects, the audited financial statements of the company, in accordance with the XBRL taxonomy as notified under Companies (Filing of documents and forms in eXtensible Business Reporting Language) Rules, 2011.

- It is confirmed that the attached XBRL document(s) are the XBRL converted copy(s) of the duly signed Profit and Loss account and all other documents which are required to be annexed or attached to the Profit and Loss account as required under Section 220 of the Companies Act, 1956.

Chartered accountant (in whole-time practice) or  Cost accountant (in whole-time practice) or

Company secretary (in whole-time practice)

\*Whether associate or fellow  Associate  Fellow

\*Membership number or certificate of practice number

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[F No 5/18/2005- CL V]

*AK Srivastava*  
Avinash K. Srivastava,  
Joint Secretary

Note:- The Principal notification was published vide number G.S.R. 432(E) dated the 18<sup>th</sup> January, 1986 and last amended vide G.S.R. \_\_\_\_ (E) dated the 23<sup>rd</sup> September, 2011.