

General Circular No: 39/2012

No. 17/161/2012-CL-V

Government of India

Ministry of Corporate Affairs

5th Floor, "A" Wing, Shastri Bhawan,

Dr. R.P. Road, New Delhi – 110001

Dated 12.12.2012

All the Regional Directors,
All the Registrar of Companies.

Sub: Filing of Balance Sheet and Profit and Loss Account in eXtensible Business Reporting Language (XBRL) mode for the financial year commencing on or after 01.04.2011.

Sir,

In continuation of the Ministry's General Circular Nos: 16/2012 dated 06.07.2012 and 34/2012 dated 25.10.2012 on the subject cited above, it is stated that the time limit to file the financial statements in the XBRL mode without any additional fee/penalty has been extended up to 15th January 2013 or within 30 days from the date of AGM of the company, whichever is later.

2. All other terms and conditions of the General Circular No: 16/2012 dated 06.07.2012 will remain the same.

Yours faithfully,



(Sanjay Kumar Gupta)
Deputy Director

Copy to:

1. All Stakeholders, ICAI, ICSI, ICAI-CMA, Chambers of Commerce
2. PS to CAM
3. PS to Secretary, Additional Secretary, JS (R), JS (M)