CS Update  
October 21, 2011

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PREVIOUS ISSUES OF CS UPDATE ARE AVAILABLE AT THE FOLLOWING LINK:

http://www.icsi.edu/Member/CSUpdate/tabid/1635/Default.aspx

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FROM

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CS Update October 21, 2011

MR. ARUN JAITLEY, MEMBER OF PARLIAMENT AND LEADER OF OPPOSITION IN RAJYA SABHA DELIVERS THE VALEDICTORY ADDRESS AT THE 39TH NATIONAL CONVENTION OF COMPANY SECRETARIES

THE INSTITUTE OF COMPANY SECRETARIES OF INDIA
IN PURSUIT OF PROFESSIONAL EXCELLENCE
Statutory body under an Act of Parliament

CHIEF OF BUSINESS BUREAU

PRESS RELEASE

Closing Plenary
39th National Convention of Company Secretaries Concludes at Agra

Mr. Arun Jaitley, Member of Parliament and Leader of Opposition in Rajya Sabha was the Chief Guest and Justice Mr. Dilip Raosahib Deshmukh, Chairman, Company Law Board was the Guest of Honour at the Closing Plenary of the 39th National Convention of Company Secretaries
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CS Update October 21, 2011

39th National Convention of Company Secretaries Concludes at Agra Closing Plenary

Standing on the Dias from Left: Smt. Anju Jain, Chairperson, Agra Chapter, Shri N K Jain, Secretary & CEO, The ICSI, Shri Harish K. Vaid, Council Member, The ICSI & Chairman, Convention Organising Sub-Committee, Shri Anil Murarka, President, The ICSI, Shri Arun Jaitley, Member of Parliament and Leader of Opposition in Rajya Sabha, Hon'ble Justice Shri Dilip Raosaahb Deshmukh, Chairman, Company Law Board, Shri Nesar Ahmad, Vice President, The ICSI, Shri Ranjeet Pandey, Chairman, NIRC of the ICSI and Shri Amit Gupta, Chairman, Lucknow Chapter

“Ethical businesses provide safer roads to compete internationally” said Arun Jaitley, Member of Parliament and Leader of Opposition of Rajya Sabha while delivering the Valedictory Address at the Closing Plenary of the 39th National Convention of Company Secretaries of India. He said ethical business and innovative professionalism are closely related. He spoke about the evolving role of company secretaries and said as global consolidations takes place, the professionals like company secretaries has to increase their expertise and diversify their areas of practice. He spoke about the stages of changes in business environment over several decades and the impact of technology on business over last two decades. He further said competition is no longer domestic but it is global and stressed on the importance of cost reduction to attract more clients internationally. He talked about building of capabilities and expertise by business and services to attract more foreign investments, the amount of growth of service sector over several decades, innovation in various sectors over a period of time, etc.

“Corporate Governance practices are sine-qua-non for corporate dynamism and innovative professionalism said Hon’ble Justice Mr. Dilip Raosaahb Deshmukh, Chairman, Company Law Board in his address. He said company secretaries play a key role in guiding and shaping the distinct corporate entities and this enable them to be a professional manager and keep them in high pedestal. He referred to Companies Bill which place the company secretaries under the definition of key managerial personnel. He said ensuring transparency,
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continuous nurturing of corporate governance practices, application of best management practices, compliance of law in letter and spirit, effective management and distribution of wealth, sustainable development of all stakeholders are mandates for dynamic corporate. He further said practicing company secretaries should shoulder additional responsibilities in providing independent value added services. He also spoke about continuous propelling of innovation and the role of company secretaries in inculcating the culture of innovation throughout the organization. He further said the Institute should inculcate strong commitment towards ethical and governance practices amongst its members.

Earlier, Mr. Anil Murarka, President of the ICSI delivered the presidential address

Mr. Nesar Ahmad, Vice President, the ICSI introduced the dignitaries.

Mr. Harish K. Vaid, Council member, the ICSI and Chairman, Convention Organising Sub Committee welcomed the dignitaries.

Mr. N K Jain, Secretary & CEO the Institute proposed vote of thanks.

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XBRL SEMINAR ON MONDAY 24 OCTOBER, 2011
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Supported
Seminar on
Extensible Business Reporting Language (XBRL)
organised by
ICSI – Cochin Chapter
&
ICWAI – Chapter

<table>
<thead>
<tr>
<th>Day, Date &amp; Timing</th>
<th>Monday, October 24, 2011 08.30 a.m to 04.30 p.m with lunch and background material</th>
</tr>
</thead>
<tbody>
<tr>
<td>Venue</td>
<td>Gokulam Convention Centre, Kaloor</td>
</tr>
<tr>
<td>Proposed Coverage</td>
<td>Different facets of XBRL</td>
</tr>
</tbody>
</table>
| Speakers include   | Ms. Pooja Patel
IRIS Business Services Ltd |
| Participant Mix    | Primarily Company Secretaries, Cost Accountants and other professionals             |
| Fees               | Members ICSI Rs. 1500/- per participant
Students Rs. 750/- per participant |

For registration contact Shri P Sivakumar, Chairman, ICSI – Kochi Chapter on 09947262162 or email ICSI – Kochi Chapter on kochi@icsi.edu

CCGRT PROGRAMME ON NEW TAKEOVER CODE ON OCTOBER 21, 2011
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CS Update

October 21, 2011

NEW TAKEOVER CODE

Background
In the light of New Takeover Regulations notified by SEBI dated 23rd September 2011 which came into force one month thereafter, ICSI-CCGRT is organising this second program on New Takeover Code with a view to provide a platform for experts to provide in-depth analysis and practical insights on the new Takeover Regulations.

Focus of Coverage
New Takeover Regulations -
- Significant changes in Takeover Regulations
- Disclosures
- Role of a Company Secretary in the Target Company and Acquirer Company

Day, Date and Time
Friday, October 21, 2011 from 01.30 p.m to 06.00 p.m (with lunch & background material)

Venue
Rainbow Hall, Grand Hotel, Shri S R Marg, Ballard Estate, Mumbai – 400 001

Faculty
Shri M S Sahoo
Former, Whole Time Member, SEBI has kindly agreed to inaugurate / initiate the discussions

Shri S V Subramanian
Advisor – L & T & Chairman, Secretarial Standards Board of ICSI

Other speakers include
CS Shri Yogesh Chande
Advocate

Ms. Shashikala Rao
Practising Company Secretary & Former Vice –President – Corporate Secretarial
Reliance Industries Ltd.

Fees per participant
Members : Rs. 1500/-
Others : Rs. 2000/-
Students : Rs. 1000/-

*Annual Members of ICSI-CCGRT can attend the program free of Cost

For Registration : The Fees may be drawn by way of D.D / local cheque payable at Mumbai in favour of “ICSI-CCGRT A/c” and sent to The Dean, ICSI-CCGRT, Plot No. 101, Sector – 15, Institutional Area, CBD Belapur, Navi Mumbai – 400 614.

+022–2757 7814/15, 022 – 4102 1504, Fax–022–2757 4384, email : ccgrt@icsi.edu
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6th INTERNATIONAL PROFESSIONAL DEVELOPMENT FELLOWSHIP PROGRAMME-2011

Details can be accessed at:

For AUSTRALIA (18TH -27TH NOVEMBER 2011)

http://www.icsi.edu/Webmodules/LinksofWeeks/6InFellowship.doc

For Optional Tour to Newzeland thereafter (27th - 2nd December, 2011)

http://www.icsi.edu/Webmodules/LinksofWeeks/NZ15092011.doc

*****************
RE-OPENING THE REGISTRATION PROCESS OF CERTIFIED FACILITATION CENTERS

Details can be accessed at: Re-opening the Registration Process of Certified Facilitation Centers (CFCs) - MCA

VIEWS/SUGGESTIONS SOLICITED ON SEBI CONCEPT PAPER ON ‘REGULATION OF INVESTMENT ADVISORS’

Details can be accessed at:
- Views/suggestions solicited on SEBI Concept Paper on ‘Regulation of Investment Advisors’
RECORDING OF WEBCAST ON XBRL
ARRANGED BY ICSI

Details can be accessed at:

http://www.streamonweb.com/ICSI/archivals

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CS Update  October 21, 2011

CG & CSR: WATCH

The Institute has always been in the frontline to promote good corporate governance and it has been the constant endeavour of the Institute to raise awareness among the members and students in Corporate Governance arena. This watch gives an update of the latest happenings in the area of Corporate Governance and Corporate Social Responsibility.

NEW DEVELOPMENTS

1. Towards Integrated Reporting – Communicating Value in the 21st Century -- IIRC

The Discussion Paper - “Towards Integrated Reporting – Communicating Value in the 21st Century” was launched Monday 12th September 2011 by international Integrated Reporting Committee. The rationale behind this is to develop an International Integrated Reporting Framework that will facilitate the development of reporting over the coming decades. The core objective of the Framework is to guide organizations on communicating the broad set of information needed by investors and other stakeholders to assess the organization’s long-term prospects in a clear, concise, connected and comparable format. This will enable those organizations, their investors and others to make better short and long-term decisions.

Integrated Reporting brings together material information about an organization’s strategy, governance, performance and prospects in a way that reflects the commercial, social and environmental context within which it operates. It provides a clear and concise representation of how an organization demonstrates stewardship and how it creates and sustains value. An Integrated Report should be an organization’s primary reporting vehicle.

Answers to the Consultation Questions in this Discussion Paper, and any other comments are invited to be submitted by Wednesday 14th December 2011. All comments received will be considered a matter of public record and will be posted on www.theiirc.org.

Detailed code can be accessed at: http://www.theiirc.org/the-integrated-reporting-discussion-paper/

Quote of the Month

“Social business brings a new dimension to the business world, and a new feeling of social awareness among the business community. I am not opposed to making profit. Even social businesses are allowed to make profit with the condition that the profit stays with the company; the owners will not take profit beyond the amount equivalent to investment.”

Nobel laureate Muhammad Yunus, the founder of Grameen Bank in Bangladesh
\textbf{Forthcoming Events}

**OECD - Asian Roundtable on Corporate Governance and the Task Force on Board Nomination and Election**

\textit{--3-4\textsuperscript{th} October, 2011, Bali, Indonesia.}

\textbf{Feedback & Suggestions}

Readers may give their feedback and suggestions on this page to Mrs. Alka Kapoor, Joint Director, ICSI (alka.kapoor@icsi.edu)

Disclaimer:
The contents under **CG & CSR: Watch** have been collated from different sources. Readers are advised to cross check from original sources.
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ASHOK CHAWLA TAKES OATH AS NEW CHAIRMAN OF COMPETITION COMMISSION OF INDIA

Press Information Bureau
Government of India
Ministry of Corporate Affairs

Ashok Chawla takes oath as New Chairman of CCI

Shri Ashok Chawla today took oath as New Chairman of the Competition Commission of India. He was administered the oath of the office by Union Corporate Affairs Minister Dr. M. Veerappa Moily in his Office. Shri Chawla has been the former Finance Secretary to the Govt. of India and has succeeded Shri Dhanendra Kumar who demitted office in June 2011 this year.

ST/-
(Release ID :76784)
Source:www.pib.nic.in

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Important Message on Annual Filing

Attention Members !!!

“You are advised to carry out Annual Filing before Diwali to avoid last minute rush and system congestion in MCA21”
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REGISTRATION OF COMPANIES AND LLPS WITH OBJECTIVE TO DO BUSINESS OF ARCHITECT

No. 17/165/2011-CL-V (Pt.)
Government of India
Ministry of Corporate Affairs

5th floor, ‘A’ Wing, Shastri Bhawan,
Dr. R.P. Road, New Delhi
Dated: 10.10.2011.

To
All the Regional Directors,
All the Registrar of Companies/Registrar of LLPS

Subject:- Registration of Companies or LLPs which have one of their objectives to do business of architect

Sir,

I am directed to say that a number of representations have been received in the Ministry to the effect that the Registrar of Companies and the Registrar of LLPs are incorporating the companies and LLPs in contravention to the provisions of the Architect Act, 1972 that the Council of Architect (CoA). In terms of Sections 36 and 37 of the Architects Act, 1972 as well as Rules and Regulations framed thereunder only an architect registered with the Council of Architecture or a firm of Architects (a partnership firm under the Partnership Act, 1932, comprising of all registered architects) can represent itself as an architect or use the title and style of architect of practicing the profession of an Architect in India with the exception of a landscape architect and naval architect. The matter is under examination in consultation with the Department of Legal Affairs.

Pending finalization of view of the Central Government on the subject it is hereby directed incorporation of companies/LLPs where one of the objects of such entities is to carry on the business of architect be not proceeded with till further order.

This issues with the approval of CAM

Yours faithfully,

(Seema Rath)
Assistant Director
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THE COMPANIES (CENTRAL GOVERNMENT'S) GENERAL RULES AND FORMS (AMENDMENT) RULES, 2011

Details can be accessed at:

http://www.mca.gov.in/Ministry/notification/pdf/notification_23AC_23ACA_XBRL.pdf

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THE COMPANIES (FILING OF DOCUMENTS AND FORMS IN EXTENSIBLE BUSINESS REPORTING LANGUAGE) RULES, 2011

Details can be accessed at:


***************
ALLOTMENT OF DIRECTOR’S IDENTIFICATION NUMBER (DIN) UNDER COMPANIES ACT, 1956

General Circular No. 66/2011
No 2/1/2011-CL.V
Government of India
Ministry of Corporate Affairs
5th floor, ‘A’ Wing, Shastri Bhawan,
Dr. R. P. Road, New Delhi
Dated the 4th Oct, 2011

To
All Regional Directors
All Registrar of Companies.

Sub: Allotment of Director’s Identification Number (DIN) under Companies Act, 1956

Sir,

In continuation of General Circular No. 32/2011 dated 31.05.2011 on the subject cited matter, I am directed to say that the time for filing DIN-4 by DIN holders for furnishing the PAN and to update PAN details has been extended till 15.12.2011.

Yours faithfully,
-Sd/-
(Monika Gupta)
Assistant Director

Copy to:
1. ICAI/ICWAI/ICSI/All Chamber of Commerce with a request to give wide publicity to their members.
2. DIN Cell to issue message through e-mail and SMS to all existing DIN holders who have not furnished their PAN earlier at the time of obtaining DIN to furnish their PAN by filing DIN-4 e-form by 15.12.2011 to avoid penal action.

Copy for information to:
1. PS to CAM and PS to MOS
2. PPS to Secretary, Additional Secretary, Joint Secretaries
COMPANY LAW SETTLEMENT SCHEME, 2011

General Circular No. 65/2011

F. No. 2/11/2011-CL V
Government of India
Ministry of Corporate Affairs

5th Floor, A Wing, Shastri Bhavan,
Dr. R.P. Road, New Delhi,
Dated the 4th Oct, 2011

To

All Regional Director,
All Registrars of Companies.

Subject: Company Law Settlement Scheme, 2011

Sir,

In continuation of the Ministry’s General Circulars No. 59/2011 dated 05.08.2011 and No. 60/2011 dated 10.08.2011 on the subject cited above, it is stated that the said scheme has been extended upto 15th December, 2011.

2. All the terms and conditions of the General Circulars No. 59/2011 dated 05.08.2011 and No. 60/2011 dated 10.08.2011 will remain the same.

Yours faithfully,

-Sd/-
(Monika Gupta)
Assistant Director

Copy to:
1. All concerned
2. PS to CAM and PS to MOS
3. PPS to Secretary, Additional Secretary, Joint Secretaries

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COMPANY LAW BOARD (AMENDMENT) REGULATIONS, 2011

The Gazette of India
EXTRAORDINARY
PART II—Section 3—Sub-section (l)
PRASAD SANKAR SENGUPTA,
PUBLISHED BY AUTHORITY
PANKAJ, SARKAR, SEPTEMBER 16, 2011/NEW DELHI, FRIDAY, SEPTEMBER 16, 2011/BHADRA 25, 1933

COMPANY LAW BOARD NOTIFICATION

New Delhi, the 15th September, 2011

G.S.R. 682(E).—In exercise of the powers conferred by sub-section (4B) and sub-section (6) of Section 10E of the Companies Act, 1956 (1 of 1956), the Company Law Board hereby makes the following regulations further to amend the Company Law Board Regulations, 1991, namely:

1. (1) These regulations may be called the Company Law Board (Amendment) Regulations, 2011.

2. They shall come into force on the date of their publication in the Official Gazette.

2. In the Company Law Board Regulations, 1991 after the proviso to sub-section (4), of regulation 29 the following proviso shall be inserted, namely—

“Provided further that service of an order on a foreign party resident outside India shall be deemed to be sufficiently served if a copy thereof is delivered or tendered or sent by post at the last known address of such party’s authorised representative(s) resident in India, where he appears by such representative(s).”

[F. No. 10/16/2001-CLB]
By Order of the Company Law Board,

P.K. MALHOTRA, Secy.

Note.—The Principal regulations were published vide number G.S.R. 291(E), dated 31st May, 1991 and were last amended vide number G.S.R. 185(E), dated 17th March, 2008.
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MCA XBRL VALIDATION TOOL

MCA XBRL Validation Tool for validating XBRL instance documents has been released. The same can be downloaded by stakeholders for validating the instance documents prepared by them. The stakeholders should also refer to the XBRL filing manual for creation and validation of the instance documents. Stakeholders may send concerns, if any, with respect to the Validation Tool by email to xbrl.technical@mca.gov.in.

Further, any clarification or support with respect to errors in the instance documents may also be send email to xbrl.technical@mca.gov.in.

Details can be accessed at: XBRL Validation Tool

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COMAPNIES (AMENDMENT) REGUALTIONS, 2011

Details can be accessed at:


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**CS Update**  
October 21, 2011

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ANNUAL FILING 2011

MINISTRY OF CORPORATE AFFAIRS  
GOVERNMENT OF INDIA

DEAR CORPORATES,

AS YOU ARE AWARE, THE LAST DATE FOR FILING OF YOUR COMPANY’S BALANCE SHEET AND ANNUAL RETURN FOR THE CURRENT YEAR IS FALLING DUE SOON. TO AVOID LAST MINUTE RUSH AND SYSTEM CONGESTION IN MCA21 DUE TO HEAVY FILING IN LAST 10 DAYS OF THE MONTHS OF OCTOBER AND NOVEMBER 2011, IT IS REQUESTED THAT FILING OF BALANCE SHEET AND ANNUAL RETURN MAY PREFERABLY BE DONE IN THE FOLLOWING ORDER:-

<table>
<thead>
<tr>
<th>Company Names starting with</th>
<th>September 2011</th>
<th>October 2011</th>
<th>November 2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alphabets A to D</td>
<td>All days during the month</td>
<td>1st Oct to 05 Oct 2011</td>
<td>1st Nov to 05 Nov 2011</td>
</tr>
<tr>
<td>Alphabets R &amp; S</td>
<td>-do-</td>
<td>16th Oct to 20th Oct 2011</td>
<td>16th Nov to 20th Nov 2011</td>
</tr>
<tr>
<td>Remaining/ Left out companies</td>
<td>-do-</td>
<td>26th Oct to 31st Oct 2011</td>
<td>26th Nov to 30th Nov 2011</td>
</tr>
</tbody>
</table>

KINDLY PLAN YOUR FILING ACCORDINGLY.

DURING THIS PERIOD, ROC FACILITATION CENTRES/ HELP DESKS WOULD GIVE PRIORITY IN EFILING/ ANSWERING QUERIES OF COMPANIES FALLING UNDER THE ABOVE ALPHABETICAL ORDER.

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REPATRIATION OF INCOME AND SALE PROCEEDS OF ASSETS HELD ABROAD BY NRIS WHO HAVE RETURNED TO INDIA FOR PERMANENT SETTLEMENT/ACQUIRED ABROAD THROUGH REMITTANCES UNDER LRS - CLARIFICATION

RBI/2011-12/226
A.P. (DIR Series) Circular No. 37

October 19, 2011

To,

All Banks Authorised to Deal in Foreign Exchange

Madam / Sir,

(i) Repatriation of income and sale proceeds of assets held abroad by NRIs who have returned to India for permanent settlement
(ii) repatriation of income and sale proceeds of assets acquired abroad through remittances under Liberalised Remittance Scheme - Clarification

Attention of the Authorised Dealer (AD) banks is invited to sections 6(4) of the Foreign Exchange Management Act (FEMA), 1999. Further, the attention of AD banks is also invited to section 8 of FEMA, 1999 which states that save as otherwise provided in this Act, where any amount of foreign exchange is due or has accrued to any person resident in India, such person shall take all reasonable steps to realize and repatriate to India such foreign exchange within such period and in such manner as may be specified by the Reserve Bank.

2. The Committee to Review the Facilities for Individuals under FEMA, 1999 has suggested in its Report that necessary clarifications may be issued forthwith clarifying the position that income and sale proceeds of assets held abroad by NRIs who have returned to India for permanent settlement and income and sale proceeds of assets held abroad through remittances under LRS need not be repatriated.

3. Accordingly, it is clarified as under:

(a) in terms of sub-section 4 of Section (6) of FEMA, 1999, a person resident in India is free to hold, own, transfer or invest in foreign currency, foreign security or any immovable property situated outside India if such currency, security or property was acquired, held or owned by such person when he was resident outside India or inherited from a person who was resident outside India.

(b) an investor can retain and reinvest the income earned on investments made under the Liberalised Remittance Scheme.

4. AD banks may bring the contents of this circular to the notice of their constituents/customers concerned.

Yours faithfully,

(Meena Hemchandra)
Chief General Manager-in-Charge
OPENING FOREIGN CURRENCY (NON-RESIDENT) ACCOUNT (BANKS) SCHEME [FCNR(B)] ACCOUNT IN ANY FREELY CONVERTIBLE CURRENCY – LIBERALISATION

RBI/2011-12/225
A.P. (DIR Series) Circular No. 36

October 19, 2011

To,

All Banks Authorised to Deal in Foreign Exchange

Madam/Sir,

Opening Foreign Currency (Non-Resident) Account (Banks) Scheme [FCNR(B)] account in any freely convertible currency – liberalisation

Attention of Authorised Dealer (AD) banks is invited to the Paragraph 2 of Schedule 2 to the Notification No.FEMA 5/2000-RB dated May 3, 2000, viz. Foreign Exchange Management (Deposit) Regulations, 2000, as amended from time to time, read with Notification No. FEMA 14/2000-RB dated May 3, 2000, viz. Foreign Exchange Management (Manner of Receipt and Payment) Regulations, 2000, as amended from time to time, in terms of which deposit of funds in the Foreign Currency (Non-Resident) Account (Banks) Scheme [FCNR(B)] accounts may be accepted in such permissible currencies as may be designated by the Reserve Bank from time to time. Presently, Pound Sterling, US Dollar, Japanese Yen, Euro, Canadian Dollar and Australian Dollar are the currencies designated by the Reserve Bank.

2. The Committee to Review the Facilities for Individuals under FEMA, 1999 in its Report has recommended that FCNR(B) accounts may be permitted to be opened in any freely convertible currency.

3. On a review, it has been decided that AD banks in India may be permitted to accept FCNR (B) deposits in any permitted currency. It may be noted that 'Permitted currency' for this purpose would mean a foreign currency which is freely convertible as defined in terms of Regulation 2(v) of FEMA 14/2000-RB dated May 3, 2000, as amended from time to time.

4. Authorised Dealer banks may bring the contents of this circular to the notice of their account holders concerned.

5. The directions contained in this circular have been issued under sections 10(4) and 11(1) of the Foreign Exchange Management Act, 1999 (42 of 1999) and are without prejudice to permissions/approvals, if any, required under any other law.

Yours faithfully,

(Meena Hemchandra)
Chief General Manager In-Charge
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CBEC EXTENDS THE DATE OF SUBMISSION OF HALF YEARLY RETURN FOR THE PERIOD APRIL 2011 TO SEPTEMBER 2011 FROM 25<sup>TH</sup> OCTOBER 2011 TO 26<sup>TH</sup> DECEMBER 2011.

F. No. 137/99/2011 – Service Tax
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

***
New Delhi dated the 20th October 2011

ORDER NO. 1 /2011 – Service Tax

In exercise of the powers conferred by Rule 7(4) of the Service Tax Rules 1994 read with notification No. 48/2011-Service Tax dated 19<sup>th</sup> October 2011, Central Board of Excise and Customs hereby extends the date of submission of half yearly return for the period April 2011 to September 2011 from 25<sup>th</sup> October 2011 to 26<sup>th</sup> December 2011.

This is being done in view of the fact that the e-filing of service tax returns for all class of service tax assesses has been made mandatory for the first time vide notification no. 43/2011- Service Tax dated 25.8.11, as such leaving less time for the trade to adjust to the requirement of e-filing.

Director (Service Tax)
CBEC, New Delhi

Copy to:

Chief Commissioners of Central Excise & Customs (All)
Chief Commissioners of Central Excise (All)
Director General of Service Tax
Commissioners of Service Tax (All)
Commissioners of Central Excise and Service Tax
Commissioners of Central; Excise, Customs & Service Tax