

General Circular No. 14/ 2017

F.No. 01/34/2013 CL-V

Government of India

Ministry of Corporate Affairs

5th Floor, 'A' Wing, Shastri Bhawan,
Dr. Rajendra Prasad Road, New Delhi-1

Dated: 27/10/2017

To
All Regional Directors,
All Registrar of Companies,
All Stakeholders.

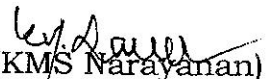
Subject: Relaxation of additional fees and extension of last date of filing AOC-4 and AOC-4 (XBRL non-IndAS) under the Companies Act, 2013-reg.

Sir,

The Ministry of Corporate Affairs has extended the date for filing of **AOC-4 (XBRL E-forms using Ind AS)** for the financial year 2016-2017 without additional fee till 31.03.2018 vide General Circular No.13/2017 dt 26.10.2017. Keeping in view the requests received from various stakeholders, for allowing extension of time for filing of financial statements for the financial year ended 31.03.2017 on account of various factors, it has been decided to extend the time for filing e-forms **AOC-4 and AOC-4 (XBRL non-IndAS) and the corresponding AOC-4 CFS e-forms upto 28.11.2017** without levying additional fee.

2. This issues with the approval of the competent authority.

Yours faithfully,


(KMS Narayanan)
Assistant Director
011-23387263

Copy to:-

1. Director (e-gov cell) MCA(HQ)
2. Guard file.

F. No. 01/19/2013-CL-V (Pt.)
Government of India
Ministry of Corporate Affairs

5th Floor, A Wing, Shastri Bhawan,
Dr. R.P. Road, New Delhi - 110001
Dated:- 26th October, 2017

To

✓ All Regional Directors,
All Registrar of Companies,
All stakeholders

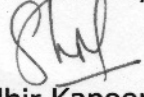
Sub: Relaxation of additional fees and extension of last date of filing of AOC-4 XBRL E-Forms using Ind AS under the Companies Act, 2013 - reg.

Sir,

All companies required to prepare or voluntarily preparing their financial statements in accordance with Companies (Indian Accounting Standards) Rules, 2015 for financial year 2016-2017 are required to file their statements only in XBRL format. The draft taxonomy for Ind AS has been uploaded since 30.06.2017 in order to enable the stakeholders to familiarize themselves with the new requirements. The development of tools necessary for deployment of the taxonomy for XBRL filing is expected to be completed by 28.02.2018. It has, therefore, been decided to extend the last date for filing of AOC-4 XBRL for such companies for the financial year 2016-17 without additional fee till 31st March, 2018. The filing should be made by these companies accordingly when the Ind AS based XBRL taxonomy is deployed, for which a separate intimation would be given to all the stakeholders.

2. This issues with the approval of competent authority.

Yours faithfully,


(Sudhir Kapoor)
Deputy Director

Copy to:-

1. E-Governance Cell.