

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

GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
NOTIFICATION

New Delhi, 12th September, 2008.

G.S.R. 655(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 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 2008.

(2) These rules shall come into force from 28th September, 2008.

2. In the Companies (Central Government's) General Rules and Forms, 1956, in the Annexure 'A', -

(a) for Form 20B, following shall be substituted, namely:-

FORM 20B

[Refer section 159 of the Companies Act, 1956]

Form for filing annual return by a company
having a share capital 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.)

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

Pre-fill

(b) Global location number (GLN) of company

2.(a) Name of the company

(b) *Address of the registered office of the company
Line I
Line II

*City

*State

Country

*Pin code

(c) Telephone number with STD code (d) Fax

(e) *e-mail ID of the company

(f) Website

3. *Whether shares listed on recognised stock exchange Yes No

If yes, stock exchange code: A B

4. *Financial year end date to which the annual general meeting (AGM) relates (DD/MM/YYYY)

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

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

(b) *Due date of AGM (DD/MM/YYYY)

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

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

I. Capital Structure of the company as on the date of AGM or latest due date thereof

6. *Authorised capital of the company (in Rs.)

Break up of Authorised capital

*Number of equity shares Total amount of equity shares (in Rs.)

Nominal amount per equity share

*Number of preference shares Total amount of preference shares (in Rs.)

Nominal amount per preference share

Number of unclassified shares Total amount of unclassified shares (in Rs.)

7. *Issued capital of the company (in Rs.)

Break up of Issued capital

*Number of equity shares	<input type="text"/>	Total amount of equity shares (in Rs.)	<input type="text"/>
Nominal amount per equity share	<input type="text"/>		
*Number of preference shares	<input type="text"/>	Total amount of preference shares (in Rs.)	<input type="text"/>
Nominal amount per preference share	<input type="text"/>		

8. *Subscribed capital of the company (in Rs.)

Break up of Subscribed capital

*Number of equity shares	<input type="text"/>	Total amount of equity shares (in Rs.)	<input type="text"/>
Nominal amount per equity share	<input type="text"/>		
*Number of preference shares	<input type="text"/>	Total amount of preference shares (in Rs.)	<input type="text"/>
Nominal amount per preference share	<input type="text"/>		

9. *Paid up capital of the company (in Rs.)

Break up of Paid up capital

*Number of equity shares	<input type="text"/>	Total amount of equity shares (in Rs.)	<input type="text"/>
Nominal amount per equity share	<input type="text"/>		
*Number of preference shares	<input type="text"/>	Total amount of preference shares (in Rs.)	<input type="text"/>
Nominal amount per preference share	<input type="text"/>		

10. *Total debentures of the company (in Rs.)

Break up of Debenture

*Number of non convertible debentures	<input type="text"/>	Total amount of non convertible debentures (in Rs.)	<input type="text"/>
Nominal amount per non convertible debenture	<input type="text"/>		
*Number of partly convertible debentures	<input type="text"/>	Total amount of partly convertible debentures (in Rs.)	<input type="text"/>
Nominal amount per partly convertible debenture	<input type="text"/>		
*Number of fully convertible debentures	<input type="text"/>	Total amount of fully convertible debentures (in Rs.)	<input type="text"/>
Nominal amount per fully convertible debenture	<input type="text"/>		

II. Indebtness of the company as on the date of AGM or latest due date thereof (secured loans including interest outstanding and accrued but not due for payment)

11. *Amount (in Rs.)

III. Equity share breakup (percentage of total equity) as on the date of AGM or latest due date thereof

S.No.	Category	Percentage
1.	Government [Central and State]	
2.	Government companies	
3.	Public financial companies	
4.	Nationalised or other banks	
5.	Mutual funds	
6.	Venture capital	
7.	Foreign holdings (Foreign institutional investor(s), Foreign companie(s) Foreign financial institution(s), Non-resident indian(s) or Overseas corporate bodies or Others	
8.	Bodies corporate (not mentioned above)	
9.	Directors or relatives of directors	
10.	Other top fifty (50) shareholders (other than listed above)	
11.	Others	
12.	Total	

*Total number of shareholders

IV. Details of director(s), Managing Director, manager and secretary as on the date of AGM or latest due date thereof

12. *Number of director(s), Managing Director, manager and secretary

Following details are to be entered only in case date of AGM is on or after 1st July'2007

Provide Director identification number (DIN) in case of director, Managing Director and Income-tax permanent account number (Income-tax PAN) in case of manager, secretary

I.

DIN or Income-tax PAN	<input type="text"/>	<input type="button" value="Pre-fill"/>
Name		
<input type="text"/>		
Designation	<input type="text"/>	Date of appointment <input type="text"/>
Number of equity share(s) held	<input type="text"/>	<input type="text"/> per cent
Whether he/she has signed the annual return	<input type="radio"/> Yes <input type="radio"/> No	
If yes, date of signing	<input type="text"/> (DD/MM/YYYY)	

II.

DIN or Income-tax PAN	<input type="text"/>	<input type="button" value="Pre-fill"/>
Name		
<input type="text"/>		
Designation	<input type="text"/>	Date of appointment <input type="text"/>
Number of equity share(s) held	<input type="text"/>	<input type="text"/> per cent
Whether he/she has signed the annual return	<input type="radio"/> Yes <input type="radio"/> No	
If yes, date of signing	<input type="text"/> (DD/MM/YYYY)	

V. Details of director(s), Managing Director, manager and secretary who ceased to be associated with the company since the date of last AGM

13. *Number of director(s), Managing Director, manager and secretary

Following details are to be entered only in case date of AGM is on or after 1st July'2007

Provide DIN in case of director, Managing Director and income-tax PAN in case of manager, secretary

I.

DIN or Income-tax PAN	<input type="text"/>	<input type="button" value="Pre-fill"/>
Name		
<input type="text"/>		
Designation	<input type="text"/>	
Date of appointment	<input type="text"/>	Date of cessation <input type="text"/>

II.

DIN or Income-tax PAN	<input type="text"/>	<input type="button" value="Pre-fill"/>
Name		
<input type="text"/>		
Designation	<input type="text"/>	
Date of appointment	<input type="text"/>	Date of cessation <input type="text"/>

III.

DIN or Income-tax PAN	<input type="text"/>	<input type="button" value="Pre-fill"/>
Name		
<input type="text"/>		
Designation	<input type="text"/>	
Date of appointment	<input type="text"/>	Date of cessation <input type="text"/>

IV.

DIN or Income-tax PAN	<input type="text"/>	<input type="button" value="Pre-fill"/>
Name		
<input type="text"/>		
Designation	<input type="text"/>	
Date of appointment	<input type="text"/>	Date of cessation <input type="text"/>

14. In case of a listed company, details of secretary in whole time practice certifying the annual return

Name

Whether associate or fellow Associate Fellow

Certificate of practice number

15. *Whether complete list of share holders, debenture holders has been enclosed as attachment Yes No
In case No, then submit the details of all the share holders, debenture holders in a CD separately with the office of Registrar of Companies.

Attachments

List of attachments

1. *Annual return as per schedule V of the Companies Act, 1956

2. Approval letter for extension of financial year or annual general meeting

3. Optional attachment(s) - if any

Verification

I confirm that all the particulars mentioned above are true as per the attached annual return which is duly prepared as required under section 159 and Schedule V and which is duly signed as required under section 161 of the Act. To the best of my knowledge and belief, the information given in this 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.

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 records of

and found them to be true and correct. I further certify that all required attachment(s) have been completely attached to this form.

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 ;

(b) for Form 21A, following shall be substituted, namely:-

FORM 21A

Particulars of annual return for the company
not having share capital

[Pursuant to section 160 of
the Companies Act, 1956]

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

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
Line I
Line II

*City

*State

Country

*Pin code

(c) *e-mail ID of the company

(d) Website

3. *Financial year end date to which the annual general meeting (AGM) relates (DD/MM/YYYY)

4. *Whether annual general meeting (AGM) held Yes No

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

(b) *Due date of AGM (DD/MM/YYYY)

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

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

5.(a) *Number of persons who have become members since incorporation

(b) *Number of persons who have ceased to be members since incorporation

(c) *Number of members as on the date of AGM or latest due date thereof

(d) *Number of members as on the date of AGM or latest due date thereof (excluding employees and past employees)

6. Particulars of the total amount of indebtedness of the company

--

7. Details of director(s), Managing Director, manager and secretary as on the date of AGM or latest due date thereof

*Number of director(s), Managing Director, manager and secretary

Following details are to be entered only in case date of AGM is on or after 1st July'2007

Provide Director identification number (DIN) in case of director, Managing Director and Income-tax permanent account number (Income-tax PAN) in case of manager, secretary

I.	DIN or Income-tax PAN <input type="text"/>	<input type="button" value="Pre-fill"/>
	Name <input type="text"/>	
	Designation <input type="text"/>	Date of appointment <input type="text"/>
II.	DIN or Income-tax PAN <input type="text"/>	<input type="button" value="Pre-fill"/>
	Name <input type="text"/>	
	Designation <input type="text"/>	Date of appointment <input type="text"/>
III.	DIN or Income-tax PAN <input type="text"/>	<input type="button" value="Pre-fill"/>
	Name <input type="text"/>	
	Designation <input type="text"/>	Date of appointment <input type="text"/>
IV.	DIN or Income-tax PAN <input type="text"/>	<input type="button" value="Pre-fill"/>
	Name <input type="text"/>	
	Designation <input type="text"/>	Date of appointment <input type="text"/>
V.	DIN or Income-tax PAN <input type="text"/>	<input type="button" value="Pre-fill"/>
	Name <input type="text"/>	
	Designation <input type="text"/>	Date of appointment <input type="text"/>

8. Details of director(s), Managing Director, manager and secretary who ceased to be associated with the company since the date of last AGM

*Number of director(s), Managing Director, manager and secretary

Following details are to be entered only in case date of AGM is on or after 1st July'2007

Provide DIN in case of director, Managing Director and income-tax PAN in case of manager, secretary

I.

DIN or Income-tax PAN	<input type="text"/>	<input type="button" value="Pre-fill"/>
Name	<input type="text"/>	
Designation	<input type="text"/>	
Date of appointment	<input type="text"/>	Date of cessation <input type="text"/>

II.

DIN or Income-tax PAN	<input type="text"/>	<input type="button" value="Pre-fill"/>
Name	<input type="text"/>	
Designation	<input type="text"/>	
Date of appointment	<input type="text"/>	Date of cessation <input type="text"/>

III.

DIN or Income-tax PAN	<input type="text"/>	<input type="button" value="Pre-fill"/>
Name	<input type="text"/>	
Designation	<input type="text"/>	
Date of appointment	<input type="text"/>	Date of cessation <input type="text"/>

IV.

DIN or Income-tax PAN	<input type="text"/>	<input type="button" value="Pre-fill"/>
Name	<input type="text"/>	
Designation	<input type="text"/>	
Date of appointment	<input type="text"/>	Date of cessation <input type="text"/>

Attachments

- 1. *Annexure containing particulars of the total amount of indebtedness as on the day of the aforesaid AGM
- 2. Annexure containing the list of past and present members, in the format given in the instruction kit. The company holding a license under section 25 of the Companies Act, 1956, exempting them from using the word "limited" as the last word of its names, not to file this item
- 3. Optional attachment(s) - if any

Attach

Attach

Attach

List of attachments

Remove attachment

Certificate

We certify that the return states the facts as stood on the date of the annual general meeting aforesaid, correctly and completely.

We also certify that since the date of the last annual return the transfer of all debentures and the issue of all further certificates of debentures have been appropriately recorded in the books maintained for the purpose.

In case of private company only

We hereby certify that the company has not since the date of annual general meeting with reference to which the last return was submitted or in case of the first return, since the date of the incorporation of the company, issued any invitation to the public to subscribe for any debentures of the company.

We certify that the excess of the numbers of members of the company over fifty consists wholly of persons, who under sub-clause (b) of clause (iii) of the section 3 of the Companies Act, 1956, are not to be included in the reckoning the number of fifty.

Verification

To the best of our knowledge and belief, the information given in this form and its attachments is correct and complete.

We have been authorised by the Board of directors' resolution number* [] dated* [] (DD/MM/YYYY) to sign and submit this form.

To be digitally signed by

- 1. Director of the company

*Designation [] []

*DIN of the director []

- 2. Director or manager or secretary or Managing Director 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 records of

and found them to be true and correct. I further certify that all required attachment(s) have been completely attached to this form.

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 []

Modify

Check Form

Prescrutiny

Submit

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 ; ”

(c) for Form 23AC, following shall be substituted, namely:-

FORM 23AC

[Pursuant to section 220 of the Companies Act, 1956]

Form for filing balance sheet 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

Part A

I. General information of the company

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

(b) *Date of Board of directors' meeting in which balance sheet was approved (DD/MM/YYYY)

(c) Details of director(s), Managing Director, manager, secretary of the company who have signed the balance sheet

Following details are to be entered only in case date of balance sheet is on or after 1st July'2007

Provide Director identification number (DIN) in case of director, Managing Director and Income-tax permanent account number (Income-tax PAN) in case of manager, secretary

(I) DIN or Income-tax PAN Designation
Name
Date of signing of balance sheet (DD/MM/YYYY)

(II) DIN or Income-tax PAN Designation
Name
Date of signing of balance sheet (DD/MM/YYYY)

(III) DIN or Income-tax PAN Designation
Name
Date of signing of balance sheet (DD/MM/YYYY)

(IV) DIN or Income-tax PAN Designation
Name
Date of signing of balance sheet (DD/MM/YYYY)

(V) DIN or Income-tax PAN Designation
 Name
 Date of signing of balance sheet (DD/MM/YYYY)

4.(a) *Date of Board of directors' meeting in which Board's report referred to under section 217 was approved (DD/MM/YYYY)

(b) Details of director(s), Managing Director who have signed the Board's report

Following details are to be entered only in case date of Board of directors' meeting is on or after 1st July'2007

(I) DIN Designation
 Name
 Date of signing of Board's report (DD/MM/YYYY)

(II) DIN Designation
 Name
 Date of signing of Board's report (DD/MM/YYYY)

(III) DIN Designation
 Name
 Date of signing of Board's report (DD/MM/YYYY)

5.(a) *Whether the attached Balance sheet has been audited by the auditors Yes No

(b) Date of signing of reports on the balance sheet by the auditors (DD/MM/YYYY)

6.(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)

7. Service request number (SRN) of Form 66

8.(a) *Whether the company is a subsidiary company as defined under section 4 Yes No

(b) CIN of the holding company, if applicable

(c) Name of the holding company

(d) Section under which the company has become a subsidiary

9.(a) *Whether the company has a subsidiary company as defined under section 4 Yes No

(b) If Yes, then indicate number of subsidiary company(s)

CIN of subsidiary company	<input type="text"/>
Name of the subsidiary company	<input type="text"/>
Section under which the company has become a subsidiary	<input type="text"/>
Whether particulars of subsidiary company has been attached in pursuance of Section 212(1) of the Companies Act, 1956	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not Applicable
If yes, period of annual accounts	From <input type="text"/> (DD/MM/YYYY) To <input type="text"/> (DD/MM/YYYY)

CIN of subsidiary company	<input type="text"/>
Name of the subsidiary company	<input type="text"/>
Section under which the company has become a subsidiary	<input type="text"/>
Whether particulars of subsidiary company has been attached in pursuance of Section 212(1) of the Companies Act, 1956	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not Applicable
If yes, period of annual accounts	From <input type="text"/> (DD/MM/YYYY) To <input type="text"/> (DD/MM/YYYY)

CIN of subsidiary company	<input type="text"/>
Name of the subsidiary company	<input type="text"/>
Section under which the company has become a subsidiary	<input type="text"/>
Whether particulars of subsidiary company has been attached in pursuance of Section 212(1) of the Companies Act, 1956	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not Applicable
If yes, period of annual accounts	From <input type="text"/> (DD/MM/YYYY) To <input type="text"/> (DD/MM/YYYY)

CIN of subsidiary company	<input type="text"/>
Name of the subsidiary company	<input type="text"/>
Section under which the company has become a subsidiary	<input type="text"/>
Whether particulars of subsidiary company has been attached in pursuance of Section 212(1) of the Companies Act, 1956	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Not Applicable
If yes, period of annual accounts	From <input type="text"/> (DD/MM/YYYY) To <input type="text"/> (DD/MM/YYYY)

Pre-fill all

10. *Number of auditors

(I) (a) *Income-tax PAN of auditor or auditor's firm

(b) *Name of the auditor or auditor's firm

(c) *Membership number of auditor or auditor's firm's registration number

(d) *Address of the auditor or auditor's firm

Line I

Line II

*City

*State

Country

*Pin code

(e) *SRN of Form 23B

(II) (a) Income-tax PAN of auditor or auditor's firm

(b) Name of the auditor or auditor's firm

(c) Membership number of auditor or auditor's firm's registration number

(d) Address of the auditor or auditor's firm

Line I

Line II

City

*State

Country

*Pin code

(e) SRN of Form 23B

11.(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

12. *Whether schedule VI of the Companies Act, 1956 is applicable

Yes No

28/9/14

Part B I. Particulars of mobilisation and deployment of funds

Particulars	Figures as at the end of (Current financial year) (Amount in rupees)	Figures for the period (Previous financial year) (Amount in rupees)
	<input type="text"/> (DD/MM/YYYY)	<input type="text"/> (DD/MM/YYYY)
Sources of funds		
Paid-up capital		
Share application money (pending allotment)		
Reserves and surplus		
Secured loans		
Unsecured loans		
Deferred tax liabilities (Net)		
Others (Please specify)		
<input type="text"/>		
TOTAL		
Application of funds		
Gross fixed assets (including intangible assets)		
Less: depreciation and amortization		
Net fixed assets		
Capital work-in-progress		
Investments		
Deferred tax assets (Net)		
Current assets, loans and advances		
(a) Inventories		
(b) Sundry debtors		
(c) Cash and bank balances		
(d) Other current assets		
(e) Loans and advances		
Less: Current liabilities and provisions		
(a) Liabilities		
(b) Provisions		
Net current assets		
Miscellaneous expenditure to the extent not written off or adjusted		
Profit and loss account		
Others (Please specify)		
<input type="text"/>		
TOTAL		

II. Financial parameters - Balance sheet items (Amount in rupees) as on balance sheet date

1. *Share application money received
2. *Share application money given
3. *Paid-up capital held by foreign company per cent
4. *Paid-up capital held by foreign holding company and/ or through its subsidiaries per cent
5. *Number of shares bought back (during the financial year)
6. *Deposits accepted or renewed during the financial year
7. *Deposits matured and claimed, but not paid
8. *Deposits matured, but not claimed
9. *Interest on deposits accrued and due but not paid
10. *Unpaid dividend
11. *Investment in subsidiary companies
12. *Investment in government companies
13. *Capital reserve
14. *Gross value of transaction as per AS-18 (if applicable)
15. *Capital subsidies or grants received from government authority(s)

III. Share capital raised during the current financial year (Amount in rupees)

	Equity shares	Preference shares	Total
(a) Public issue			
(b) Bonus issue			
(c) Rights issue			
(d) Private placement			
(e) Preferential allotment			
(f) Other			
(g) Total amount of share capital raised during the current financial year			

IV. Details of qualification(s), reservation(s) or adverse remark(s) made by auditors

1. *Whether auditors' report has been qualified or has any reservations or contains adverse remarks Yes No

- 2.(a) Auditor's qualification(s), reservation(s) or adverse remark(s) in the auditors' report

- (b) Director's comments on qualification(s), reservation(s) or adverse remark(s) of the auditors as per Board's report

Attachments

1. *Copy of balance sheet duly authenticated as per section 215 (including Board's report, auditors' report and other documents) (in pdf converted format)

Attach

2. Statement of subsidiaries as per section 212

Attach

3. Statement of the fact and reasons for not adopting balance sheet in the annual general meeting (AGM)

Attach

4. Statement of the fact and reasons for not holding the AGM

Attach

5. Approval letter for extension of financial year or AGM

Attach

6. Supplementary or test audit report under section 619(3)(b)

Attach

7. Optional attachment(s) - if any

Attach

List of attachments

Remove attachment

Verification

I confirm that all the particulars mentioned above are as per the attached balance sheet and other related documents, all of which are duly signed and authenticated as required under the Companies Act, 1956. 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.

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 records of

and found them to be true and correct. I further certify that all required attachment(s) have been completely attached to this form.

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

Modify

Check Form

Prescrutiny

Submit

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 ;

(d) for Form 23ACA, following shall be substituted, namely:-

FORM 23ACA

Form for filing Profit and Loss account and other documents with the Registrar

[Pursuant to section 220 of the Companies Act, 1956]

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

Part A

I. General information of the company

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

Pre-Fill

(b) Global location number (GLN) of company

2.(a) Name of the company

(b) Address of the registered office of the company

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

To (DD/MM/YYYY)

(b) *Whether the attached annual accounts have been audited by the auditors Yes No

(c) If yes, date of signing of report on the annual accounts by the auditors (DD/MM/YYYY)

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

Part B

I. Performance of the company

Particulars	Figures for the period (Amount in rupees) (Current financial year)		Figures for the period (Amount in rupees) (Previous financial year)	
	From	(DD/MM/YYYY)	From	(DD/MM/YYYY)
	To	(DD/MM/YYYY)	To	(DD/MM/YYYY)
Domestic turnover				
(i) Sale of goods manufactured				
(ii) Sale of goods traded				
(iii) Sale or supply of services				
Export turnover				
(i) Sale of goods manufactured				
(ii) Sale of goods traded				
(iii) Sale or supply of services				
Other income				
Total income				
Raw material consumed (see note 1)				
Purchases made for re-sale(see note 2)				
Consumption of stores and spare parts (see note 3)				
(Increase) or decrease in finished goods, work-in-progress				
Salaries, wages and bonus				
Managerial remuneration				
Payment of auditors				
Interest				
Insurance expenses				
Power and fuel				
Depreciation and amortization				
Other expenditure				
Total expenditure				
Net Profit or Net Loss (before tax and appropriation)				
Income tax including deferred tax				

Note 1: Raw material consumed is to be given as per following calculation -
 $\text{Opening stock of raw materials} + \text{purchases of raw materials} - \text{closing stock of raw materials}$

Note 2: Purchases made for re-sale is to be given as per following calculation -
 $\text{Opening stock of goods traded} + \text{purchases of goods traded} - \text{closing stock of goods traded}$

Note 3: Consumption of stores and spare parts to be given as per following calculation-
 $\text{Opening stock of stores and spares} + \text{purchases of stores and spares} - \text{closing stock of store and spares}$

II. Financial parameters - Profit and loss account items (Amount in rupees)

1. *Proposed Dividend per cent
2. *Earning per share (in Rs.)
Basic
Diluted
3. *Income in foreign currency
4. *Expenditure in foreign currency
5. *Revenue subsidies or grants recieved from government authority(s)
6. *Rent
7. *Gross value of the transaction with the related parties as per AS-18 (if applicable)
8. *Bad debts of related parties as per AS-18 (if applicable)

III. Turnover details of three principal products or services of the company (as per monetary terms)

- (i) Indian trade classification (ITC) code Unit of measurement (UoM)
Description of the product or service
Turnover (in Rs.) (Quantity in UoM)
- (ii) Indian trade classification (ITC) code Unit of measurement (UoM)
Description of the product or service
Turnover (in Rs.) (Quantity in UoM)
- (iii) Indian trade classification (ITC) code Unit of measurement (UoM)
Description of the product or service
Turnover (in Rs.) (Quantity in UoM)

Note - For ITC code of products please refer to the publication 'Indian Trade Classification' based on harmonized commodity description and coding system by the Ministry of Commerce, Directorate General of Commercial Intelligence and Statistics, Calcutta - 700 001

IV. Details of qualification(s), reservation(s) or adverse remark(s) made by auditors.

1. *Whether auditors' report has been qualified or has any reservations or contains adverse remarks Yes No

2.(a) Auditor's qualification(s), reservation(s) or adverse remark(s) in the auditors' report

(b) Director's comments on qualification(s), reservation(s) or adverse remark of the auditors as per Board's report

Attachments

- 1. *Copy of Profit and Loss Account duly authenticated as per section 215 (in pdf converted format)
- 2. Statement of subsidiaries as per section 212
- 3. Optional attachment(s) - if any

List of attachments

Verification

I confirm that all the particulars mentioned above are as per the attached profit and loss account and other documents, all of which are duly signed and authenticated as required under the provisions of the Companies Act, 1956.

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.

To be digitally signed by

Managing Director or director or manager or secretary of the company
*Designation

*Director identification number of the director or Managing Director; or Income-tax permanent account number (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 records of

and found them to be true and correct. I further certify that all required attachment(s) have been completely attached to this form.

- 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."

F. No. 1/9/2008 CL.V]
Jitesh Khosla,
Joint Secretary.

Note: The Principal rules were published in the Gazette of India Part II, Section 3(i) vide G.S.R. 432 dated the 18th January, 1956 and subsequently amended vide following notification in the Gazette of India:-

Serial Number	Notification Number	Notification Date
1.	SRO 2535	1.11.1956
2.	SRO 3135	21.12.1956
3.	SRO 237	19.1.1957
4.	SRO 2105	29.1.1957
5.	SRO 3038	28.9.1957
6.	SRO 3867	7.12.1957
7.	GSR 48	22.2.1958
8.	GSR 723	23.8.1958
9.	GSR 750	30.8.1958
10.	GSR 1026	1.11.1958
11.	GSR 14	3.1.1959
12.	GSR 548	9.5.1959
13.	GSR 1140	17.10.1959
14.	GSR 1224	7.11.1959
15.	GSR 1364	12.12.1959
16.	GSR 220	27.2.1960
17.	GSR 595	28.5.1960
18.	GSR 195	18.2.1961
19.	GSR 814	24.6.1961
20.	GSR 1105	9.9.1961
21.	GSR 1408	25.11.1961
22.	GSR 653	12.5.1962
23.	GSR 344	2.3.1963
24.	GSR 628	13.4.1963
25.	GSR 97	16.1.1965
26.	GSR 822	12.6.1965
27.	GSR 1570	30.10.1965
28.	GSR 368	19.3.1966

29.	GSR 421	18.3.1966
30.	GSR 499	9.4.1966
31.	GSR 743	21.5.1966
32.	GSR 847	4.6.1966
33.	GSR 1266	13.8.1966
34.	GSR 130	20.1.1968
35.	GSR 667	30.6.1973
36.	GSR 327(E)	10.6.1975
37.	GSR 414(E)	16.7.1975
38.	GSR 2596	1.11.1975
39.	GSR 2828	13.12.1975
40.	GSR 154	31.1.1976
41.	GSR 248(E)	24.3.1976
42.	GSR 627	14.5.1977
43.	GSR 24(E)	9.1.1979
44.	GSR 1256	6.10.1979
45.	GSR 555(E)	4.9.1982
46.	GSR 479(E)	22.4.1988
47.	GSR 694(E)	10.6.1988
48.	GSR 782(E)	13.7.1988
49.	GSR 908(E)	7.9.1988
50.	GSR 1032(E)	26.10.1988
51.	GSR 449 (E)	17.4.1989
52.	GSR 510(E)	24.5.1990
53.	GSR 795(E)	18.9.1990
54.	GSR 289(E)	31.5.1991
55.	GSR 614(E)	3.10.1991
56.	GSR 754(E)	26.12.1991
57.	GSR 312(E)	6.3.1992
58.	GSR 353(E)	26.3.1992
59.	GSR 484(E)	11.5.1992
60.	GSR 581 (E)	27.8.1993
61.	GSR 621 (E)	24.9.1993
62.	GSR 286(E)	1.3.1994
63.	GSR 598(E)	28.7.1994
64.	GSR 697(E)	20.9.1994
65.	GSR 283(E)	21.3.1995
66.	GSR 424(E)	26.5.1995

67.	GSR 251(E)	21.6.1996
68.	GSR 97(E)	28.2.1997
69.	GSR 126(E)	1.3.1997
70.	GSR 16(E)	6.1.1999
71.	GSR 23(E)	12.1.1999
72.	GSR 130(E)	23.2.1999
73.	GSR 788(E)	29.11.1999
74.	GSR 58(E)	17.1.2000
75.	GSR 363 (E)	27.4.2000
76.	GSR 638(E)	26.7.2000
77.	GSR 836(E)	24.10.2000
78.	GSR 24(E)	15.01.2001
79.	GSR 35(E)	24.01.2001
80.	GSR 51(E)	31.01.2001
81.	GSR 96(E)	14.02.2001
82.	GSR 330(E)	07.05.2002
83.	GSR 5(E)	03.01.2003
84.	GSR 479(E)	12.06.2003
85.	GSR 580(E)	24.07.2003
86.	GSR 56(E)	10-02-2006
87.	GSR 555(E)	14-09-2006
88.	GSR 399 (E)	30-05-2007
89.	GSR 500 (E)	24-07-2007
90.	GSR 720(E)	16-11-2007