

General Circular No.38 /2012

F.No.17/160/2012-CL-V
Ministry of Corporate Affairs
Government of India

5th Floor, A Wing, Shastri Bhawan
Dr. Rajendra Pd. Road, New Delhi
Dated 23.11.2012

All Regional Director
All Registrar of Companies

**Sub : Filing of Balance Sheet and profit and Loss Account
by companies in Non - XBRL for the accounting year
commencing on or after 01.04.2011**

Sir,

In continuation of General Circular No. 30/2012 dated 28.09.2012 on the subject cited above, I am directed to say that Due date of filing of e-forms 23AC(Non-XBRL) and 23ACA (Non XBRL) as per new schedule VI (applicable for the accounting year commencing on or after 1.4.2011) has been extended upto 24.11.2012 for Companies holding AGM or whose due date for holding AGM is on or after 21.09.2012.

Such companies can now file these eForms without any additional fees upto 24.11.2012 or due date of filing, whichever is later.

This has been issued with the approval of the competent authority.

Yours faithfully

Sd/-
Sanjay Kumar Gupta
(Deputy Director)