

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

GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
NOTIFICATION

New Delhi, dated the 12th October, 2012.

G.S.R. _____ (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 further to amend the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2011, namely: –

1. (1) These rules may be called the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Amendment Rules, 2012.

(2) They shall come into force with effect from the 14.10, 2012.

2. In the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2011-

(a) in rule 2, for clause (b), the following clause shall be substituted namely:-

‘(b) “Annexure” means the Annexures enclosed to the rules’;

(b) in rule 3, for the word ‘Annexure’, the word and figure ‘Annexure I’ shall be substituted;

(c) after rule 3, the following rule shall be inserted-

“4. The following class of companies have to file their Balance Sheet, Profit and Loss Account and any other document as required under section 220 of the Companies Act, 1956 with the Registrar using the Extensible Business Reporting Language (XBRL) taxonomy given in Annexure II for the financial year commencing on or after 1st April, 2011 with e-Form No. 23AC-XBRL and 23ACA-XBRL specified under the

Companies (Central Government) General Rules and Forms, 1956
namely:-

- (i) all companies listed with any Stock Exchange(s) in India and their Indian subsidiaries; or
- (ii) all companies having paid up capital of rupees five crore and above; or
- (iii) all companies having turnover of rupees one hundred crore and above; or
- (iv) all companies covered under rule 3;

Provided that the companies in Banking, Insurance, Power Sectors and Non-Banking Financial companies are exempted for Extensible Business Reporting Language (XBRL) filing for the financial year commencing on or after 1st April, 2011.

(d) for the word 'Annexure', the word and figure 'Annexure I' shall be substituted;

(e) after the word and figure 'Annexure I', as so substituted, the following shall be inserted, namely:-

'Annexure II

Extensible Business Reporting Language (XBRL) Taxonomy for Balance Sheets and Profit and Loss Accounts as required under Section 220 of the Companies Act, 1956 for the financial year commencing on or after 1st April, 2011

[F No 17/161/2012- CL V]

Renuka Kumar,
Joint Secretary

Note:- The principal notification was published in the Gazette of India, Part II, Section 3, Sub-section (i) vide number G.S.R. 748 (E) dated the 5th October, 2011.