G.S.R. 868(E) - In exercise of the powers conferred by clause (b) of sub-section (1) of section 642 read with clause (d) of sub-section (1) of section 209 of the Companies Act, 1956 (1 of 1956), the Central Government hereby makes the following rules to amend the Cost Accounting Records (Telecommunication Industry) Rules, 2011, namely:

1. (1) These rules may be called the Cost Accounting Records (Telecommunication Industry) Amendment Rules, 2012.
   (2) They shall come into force with effect from 2nd December, 2012.
2. In the Cost Accounting Records (Telecommunication Industry) Rules, 2011, -
   (a) In rule 2,
      (i) for clause (f), the following clause shall be substituted, namely:-
         ‘(f) “Form A-XBRL” means the form prescribed in these rules for filing compliance report and other documents with the Central Government in the electronic mode and in the manner prescribed under rule 6 of the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2011’;
      (ii) for clause (g), the following clause shall be substituted, namely:-
         ‘(g) “Form-B” means the form of the compliance report and includes Annexure to the compliance report and further includes the data or information required to be filed with the Central Government in the manner prescribed under rule 6 of the Companies (Filing of Documents and Forms in Extensible Business Reporting Language) Rules, 2011’;
      (iii) for clause (k), the following clause shall be substituted, namely:-
         ‘(k) “Product or Activity Group” means the product or activity groups notified vide S.O. 1747(E), dated the 7th August, 2012’;
   (b) For Form-A, the following Form shall be substituted, namely:-
Note:- The principal notification was published in the Gazette of India, Extraordinary Part II, section 3, sub-section (i), vide G.S.R. 869(E), dated the 7th December, 2011