

General Circular No: 3/2011

No: 5/12/2007-CL-III
Government of India
Ministry of Corporate Affairs

5th floor, 'A' Wing, Shastri Bhavan,
Dr. R.P. Road, New Delhi - 110001

Dated: 21st February, 2011

To

All Regional Directors
All Registrar of Companies

Subject: Clarification in respect of Circular No. 2/2011 dated 8th February, 2011 regarding direction under Section 212(8) of the Companies Act, 1956.

Sir,

It is clarified that this Ministry Circular No. 2/2011 dated 8th February, 2011 shall be effective in respect of balance sheet and profit and loss accounts prepared regarding the financial year ending on or after the 31st March, 2011.

Yours faithfully

(Jaikant Singh)
Director